

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

June 8, 2026 10:30 a.m.
Ocean Breeze Resort Clubhouse Pineapple Bay Room
700 NE Seabreeze Way, Ocean Breeze, FL

PLEASE TURN OFF CELL PHONES

CITIZEN PARTICIPATION GUIDELINES

- Complete one "Request to Speak" card for each Agenda item on which you wish to comment.
- Please state your name and address and speak directly into the microphone.
- Comments shall be addressed to the Town Council as a body.
- Comments are limited to **3 MINUTES**.
- Speakers shall be respectful of other citizens, staff, and Council Members.
- People interfering with the orderly procedure of the Council may be removed from the meeting.

1. Call to Order, President Docherty

- Pledge of Allegiance
- Roll Call

2. Approval of Minutes – Regular Meeting April 13, 2026
(Motion, second, all in favor)

3. Request Motion to Accept and Transmit F/Y 2024-2025 Audit Report to Appropriate State-Level Government Agencies – Mark Bymaster, Audit Manager, Nowlen, Holt & Miner, PA
(Motion, second, public comment, roll call)

4. Seawalk PUD Status Report – Dan Hudson – Town Management Consultant

5. Consideration of Seawalk Deannexation – Dan Hudson, Town Management Consultant

6. Charter Discussion – Form of Government – Dan Hudson, Town Management Consultant

7. Budget to Actual 2nd Quarter – Memo Holly Vath, Financial Consultant
(Motion, second, roll call vote)

8. Resolution #375-2026 – A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF OCEAN BREEZE, FLORIDA AUTHORIZING BUDGET AMENDMENT #1, TO THE GENERAL FUND IN THE AMOUNT OF \$15,000 FOR ADDITIONAL PUBLIC SAFETY EXPENSES, PROVIDING FOR AN EFFECTIVE DATE, AND FOR OTHER PURPOSES – Memo – Holly Vath, Financial Consultant
(Motion, second, roll call vote)

9. Resolution #376-2026 A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF OCEAN BREEZE, FLORIDA ADOPTING THE 2025 MARTIN COUNTY LOCAL MITIGATION STRATEGY PLAN; PROVIDING AN EFFECTIVE DATE AND FOR OTHER PURPOSES – Dan Hudson, Town Management Consultant
(Motion, second, roll call vote)

10. Comments from the public on topics not on the Agenda

11. Comments from the Council on topics not on the Agenda – Committee Reports

12. Comments from Town Management Consultant, Dan Hudson

13. Comments from Town Attorney, Gemma Torcivia

14. Comments from Mayor Ostrand

15. Announcements – Monday, July 13, 2026, at 6:00 p.m. – Regular Town Council Meeting will be held at the Ocean Breeze Resort Clubhouse, Pineapple Bay Room, 700 NE Seabreeze Way, Ocean Breeze, Florida.

16. Adjourn
(Motion, second, all in favor)



NOWLEN, HOLT & MINER, P.A.

CERTIFIED PUBLIC ACCOUNTANTS

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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
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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, 2025. 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, 2025.

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 28, 2026

TOWN OF OCEAN BREEZE, FLORIDA

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

FISCAL YEAR ENDED SEPTEMBER 30, 2025

TOWN OF OCEAN BREEZE, FLORIDA
SEPTEMBER 30, 2025

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INDEPENDENT AUDITOR'S REPORT

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, 2025, 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, 2025, 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 28, 2026, 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 & Mimes, P.A.

West Palm Beach, Florida
May 28, 2026

Town of Ocean Breeze, Florida
Management's Discussion and Analysis
September 30, 2025

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, 2025. 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, 2025 by \$456,305 (net position). Of this amount, \$188,352 (unrestricted net position) may be used to meet the Town's ongoing obligations.
- The Town's operations increased net position by \$6,873.
- Governmental fund balances increased by \$8,352 or 1.8 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, 2025 and 2024

	2025	2024
ASSETS		
Current and other assets	\$ 456,584	\$ 448,163
Noncurrent assets	49,619	51,436
Total assets	506,203	499,599
LIABILITIES		
Current liabilities	4,280	17,977
Noncurrent liabilities	45,618	32,190
Total liabilities	49,898	50,167
NET POSITION		
Invested in capital assets	3,051	4,530
Restricted	264,902	161,763
Unrestricted	188,352	283,139
	\$ 456,305	\$ 449,432

Town of Ocean Breeze
Changes in Net Position – Governmental Activities
September 30, 2025 and 2024

	2025	2024
REVENUES:		
Program revenues		
Charges for services	\$ 45,906	\$ 21,376
General revenues		
Property taxes	69,750	64,418
Other general revenue	223,829	134,143
Investment earnings	17,308	24,277
Total revenues	356,793	244,214
EXPENSES:		
Program expenses		
General government	238,764	213,786
Public safety	105,394	86,969
Transportation	3,627	5,791
Interest on long-term liabilities	2,135	2,396
Total expenses	349,920	308,942
Increase/(Decrease) in net position	6,873	(64,728)
Net position, beginning	449,432	514,160
Net position, ending	\$ 456,305	\$ 449,432

Governmental Activities

The Town’s net position increased by \$6,873 for 2025. Total revenues increased by \$112,579 while expenses increased by \$40,978 from the prior year which is mainly attributed to the following:

- \$24,978 increase in general government due to increasing staff.
- \$18,425 increase in public safety related to the Seawalk PUD closeout.

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, 2025, the Town’s Governmental Funds reported ending fund balance of \$453,254, which was an \$8,352 increase in comparison to the prior year. Of this amount, \$115,539 or 25.5 percent is unassigned fund balance, which is available for spending at the government’s discretion. The remainder of fund balance is non-spendable (\$30,727), restricted (\$264,902) or assigned for specific purposes (\$42,086).

Budgetary Highlights

The General Fund exceeded budget expectations by \$76,428. The General Fund expenditures were \$9,363 more than appropriations while revenue exceeded expectations by \$85,791.

Capital Assets and Debt

Capital assets: The Town’s investment in capital assets for its governmental activities at September 30, 2025, amounts to \$48,669 (net of accumulated depreciation and amortization).

Town of Ocean Breeze
Capital Assets
(net of depreciation and amortization)

	<u>2025</u>	<u>2024</u>
Lease asset - buildings	\$ 29,303	\$ 41,862
Lease asset - equipment	13,015	1,542
Improvements and equipment	6,351	7,082
Total capital assets	<u>\$ 48,669</u>	<u>\$ 50,486</u>

Debt. The Town has no debt outstanding at September 30, 2025 except for a lease liability with a balance of \$42,318.

Economic Factors and Next Year's Budgets and Rates

For fiscal year 2026, the Town Council adopted a General Fund budget of \$346,015 representing a \$40,920 increase from the adopted budget for fiscal year 2025.

The Town saw a 7.4 percent increase in the property tax base. Property taxes represent approximately 20 percent of the 2026 budgeted operating revenues of the Town. The balance of revenues comes from intergovernmental revenues, licenses, permits and unrestricted fund balance.

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, 2025

	Governmental Activities
ASSETS	
Current assets	
Cash and equivalents	\$ 408,924
Due from other governments	14,708
Prepays	29,777
Total current assets	456,584
Noncurrent assets	
Deposits	950
Capital assets	
Right to use lease assets	92,176
Accumulated amortization	(49,858)
Improvements and equipment	24,250
Accumulated depreciation	(17,899)
Total noncurrent assets	49,619
Total assets	506,203
LIABILITIES	
Current liabilities	
Accrued liabilities	4,131
Due to other governments	149
Noncurrent liabilities	
Due within one year	15,937
Due in more than one year	29,681
Total liabilities	49,898
NET POSITION	
Investment in capital assets	3,051
Restricted for transportation	210,129
Restricted for infrastructure	54,773
Unrestricted	188,352
Total net position	\$ 456,305

See notes to the financial statements

TOWN OF OCEAN BREEZE, FLORIDA
Statement of Activities
For the Year Ended September 30, 2025

Function / Program Activities	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges For Services	Operating Grants and Contributions	Capital Grants and Contributions	Total Governmental Activities
Governmental activities					
General government	\$ 238,764	\$ 45,906	\$	\$	\$ (192,858)
Public safety	105,394				(105,394)
Transportation	3,627				(3,627)
Interest on long-term liabilities	2,135				(2,135)
Total governmental activities	<u>\$ 349,920</u>	<u>\$ 45,906</u>	<u>\$</u>	<u>\$</u>	<u>(304,014)</u>
General revenues					
Ad valorem taxes					69,750
Communications services taxes					7,253
State revenue sharing					22,744
Mobile home tags					2,774
1/2 Cent sales tax					84,706
Infrastructure surtax					54,773
Fuel taxes					4,932
Local option taxes					46,647
Investment earnings - unrestricted					17,308
Total general revenues					<u>310,887</u>
Change in net position					6,873
Net position, beginning of year					<u>449,432</u>
Net position, end of year					<u>\$ 456,305</u>

See notes to the financial statements

TOWN OF OCEAN BREEZE, FLORIDA
Balance Sheet
Governmental Funds
September 30, 2025

	General Fund
ASSETS	
Cash and cash equivalents	\$ 408,924
Accounts receivable	3,175
Due from other governments	14,708
Prepaid expenses	29,777
Deposits	950
Total assets	\$ 457,534
 LIABILITIES	
Accrued liabilities	\$ 4,131
Due to other governments	149
Total liabilities	4,280
 FUND BALANCES	
Nonspendable	30,727
Restricted for transportation	210,129
Restricted for infrastructure	54,773
Assigned to subsequent year's budget	42,086
Unassigned	115,539
Total fund balances	453,254
Total liabilities and fund balances	\$ 457,534

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, 2025

Fund balances total governmental funds	\$ 453,254
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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	116,426
Less accumulated depreciation and amortization	(67,757)

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

Lease liability	<u>(45,618)</u>
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Net position of governmental activities	<u><u>\$ 456,305</u></u>
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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, 2025

	General Fund
REVENUES	
Ad valorem taxes	\$ 69,750
Licenses and permits	32,671
Intergovernmental revenues	227,059
Charges for services	10,005
Investment Earnings	17,308
Total revenues	356,793
EXPENDITURES	
Current	
General government	221,930
Public safety	105,394
Transportation	3,627
Capital outlay	15,017
Debt service:	
Principal - leases	15,355
Interest - leases	2,135
Total expenditures	363,458
Excess (deficiency) of revenues over (under) expenditures	(6,665)
Other financing sources (uses)	
Issuance of debt - leases	15,017
Total other financing sources (uses)	15,017
Net change in fund balances	8,352
Fund balances, beginning of year	444,902
Fund balances, end of year	\$ 453,254

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, 2025

Net change in fund balances - total governmental funds	\$	8,352
<p>Amounts reported for governmental activities in the statement of activities are different because:</p> <p>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.</p>		
Expenditures for capital assets		15,017
Less: current year depreciation and amortization		(16,834)
<p>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.</p>		
Issuance of debt - leases		(15,017)
Principal payments on long-term lease liabilities		<u>15,355</u>
Change in net position	\$	<u><u>6,873</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, 2025

	Original Adopted Budget	Final Revised Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Ad valorem taxes	\$ 68,662	\$ 68,662	\$ 69,750	\$ 1,088
Licenses and permits	20,500	20,500	32,671	12,171
Intergovernmental revenues	161,840	161,840	227,059	65,219
Charges for services			10,005	10,005
Investment Earnings	20,000	20,000	17,308	(2,692)
Total revenues	<u>271,002</u>	<u>271,002</u>	<u>356,793</u>	<u>85,791</u>
Expenditures				
Current				
General Government	239,595	239,595	221,930	17,665
Public Safety	60,500	109,500	105,394	4,106
Transportation	5,000	5,000	3,627	1,373
Capital Outlay			15,017	(15,017)
Debt service:				
Principal - leases			15,355	(15,355)
Interest - leases			2,135	(2,135)
Total expenditures	<u>305,095</u>	<u>354,095</u>	<u>363,458</u>	<u>(9,363)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(34,093)</u>	<u>(83,093)</u>	<u>(6,665)</u>	<u>76,428</u>
Other financing sources (uses)				
Issuance of debt - leases			15,017	15,017
Net change in fund balances	<u>\$ (34,093)</u>	<u>\$ (83,093)</u>	8,352	<u>\$ 91,445</u>
Fund balance, beginning of year			<u>444,902</u>	
Fund balance, end of year			<u>\$ 453,254</u>	

See notes to the financial statements

TOWN OF OCEAN BREEZE, FLORIDA
Notes to the Financial Statements
September 30, 2025

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, 2025

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, 2025

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, 2025

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, 2025

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, 2025

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, 2025

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, 2025

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, 2025, 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 2.6677.

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, 2025

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 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. Implementation of this Statement did not impact the Town's financial statements.

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. Implementation of this Statement did not impact the Town's financial statements.

TOWN OF OCEAN BREEZE, FLORIDA
Notes to the Financial Statements
September 30, 2025

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 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.

GASB Statement No. 105, *Subsequent Events*. The requirements of this Statement will improve financial reporting related to subsequent events by (1) clarifying the subsequent events time frame and the subsequent events that constitute recognized and nonrecognized events and (2) specifying the information items that are required to be disclosed about subsequent events. Those improvements will assist preparers and auditors in applying the requirements more consistently, thereby reducing diversity in practice and providing information that better meets the needs of financial statement users. This Statement is effective for the fiscal year ending September 30, 2027.

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.

TOWN OF OCEAN BREEZE, FLORIDA
Notes to the Financial Statements
September 30, 2025

NOTE 2 – BUDGETARY INFORMATION (Continued)

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. The General Fund expenditures exceeded appropriations by \$9,363 primarily due to expenditures incurred related to a copier lease under GASB 87.

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, 2025, the bank balance of the Town's deposits was \$56,412 while the carrying amount was \$16,098. The Town also had \$400 in petty cash for a total carrying amount of \$16,498.

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.

TOWN OF OCEAN BREEZE, FLORIDA
Notes to the Financial Statements
September 30, 2025

NOTE 3 – DEPOSITS AND INVESTMENTS (Continued)

Investments (Continued)

At September 30, 2025, the Town held investments of \$392,426 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, 2025.

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, 2025, was 42 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, 2025, all the Town's deposits were insured or collateralized. The investment in the FLCLASS is not insured by FDIC or any other governmental agency.

TOWN OF OCEAN BREEZE, FLORIDA
Notes to the Financial Statements
September 30, 2025

NOTE 4 – CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2025, was as follows:

<u>Governmental Activities</u>	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Capital assets being depreciated and amortized				
Lease asset – buildings	\$ 77,159	\$	\$	\$ 77,159
Lease asset – equipment	9,471	15,017	(9,471)	15,017
Improvements and equipment	28,023		(3,773)	24,250
Total capital assets being depreciated and amortized	114,653	15,017	(13,244)	116,426
Less accumulated depreciation and amortization				
Lease asset – buildings	(35,297)	(12,559)		(47,856)
Lease asset – equipment	(7,929)	(3,544)	9,471	(2,002)
Improvements and equipment	(20,941)	(731)	3,773	(17,899)
Total accumulated depreciation and amortization	(64,167)	(16,834)	13,244	(67,757)
Capital assets, net	\$ 50,486	\$ (1,817)	\$	\$ 48,669

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

Governmental activities:

General government \$ 16,834

NOTE 5 – NONCURRENT LIABILITIES

The following is a summary of changes in the Town's noncurrent liabilities for the year ended September 30, 2025:

<u>Governmental Activities</u>	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Lease liability	\$ 45,956	\$ 15,017	\$ (15,355)	\$ 45,618	\$ 15,937

TOWN OF OCEAN BREEZE, FLORIDA
Notes to the Financial Statements
September 30, 2025

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.

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. The Town entered into a new copier lease for a term of 60 months commencing in February 2025 and ending in January 2030 with a monthly rental payment of \$279. The discount rate was 4.36% using the Town's estimated incremental borrowing rate.

Annual lease requirements are as follows:

<u>Year Ended</u> <u>September 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2026	\$ 15,937	\$ 1,712	\$ 17,649
2027	17,103	975	18,078
2028	7,987	319	8,306
2029	3,211	137	3,348
2030	1,380	15	1,395
	<u>\$ 45,618</u>	<u>\$ 3,158</u>	<u>\$ 48,776</u>

TOWN OF OCEAN BREEZE, FLORIDA
Notes to the Financial Statements
September 30, 2025

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.

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, 2025, the MSTU millage rate was 2.6677.

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.

TOWN OF OCEAN BREEZE, FLORIDA
Notes to the Financial Statements
September 30, 2025

NOTE 8 – RISK MANAGEMENT (Continued)

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 28, 2026, 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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333 S.E. 2nd STREET
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BELLE GLADE, FLORIDA 33430-0338
TELEPHONE (561) 996-5612
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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

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, 2025, 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 28, 2026.

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 & Mimer, P.A.

West Palm Beach, Florida
May 28, 2026



NOWLEN, HOLT & MINER, P.A.

CERTIFIED PUBLIC ACCOUNTANTS

WEST PALM BEACH OFFICE
NORTHBRIDGE CENTRE
515 N FLAGLER DRIVE, SUITE 1700
POST OFFICE BOX 347
WEST PALM BEACH, FLORIDA 33402-0347
TELEPHONE (561) 659-3060
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WWW.NHMCPA.COM

EVERETT B. NOWLEN (1935-1984), CPA
EDWARD T. HOLT, CPA
WILLIAM B. MINER, RETIRED
ROBERT W. HENDRIX, JR., CPA
JANET R. BARCEVICH, RETIRED, CPA
TERRY L. MORTON, JR., CPA
N. RONALD BENNETT, CVA, ABV, CFE, CPA
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MANAGEMENT LETTER IN ACCORDANCE WITH
THE RULES OF THE AUDITOR GENERAL
OF THE STATE OF FLORIDA

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, 2025, and have issued our report thereon dated May 28, 2026.

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 28, 2026, 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 \$1,000,000 of federal awards and less than \$750,000 of state financial assistance for the fiscal year ended September 30, 2025 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 & Mimer, P.A.

West Palm Beach, Florida
May 28, 2026

4

To: Mayor & Council Members
From: Dan Hudson, Town Management Consultant
Subject: Seawalk PUD Status Report
Date: Council Meeting – June 8, 2026

Summary: A few matters relating to the Ocean Breeze West PUD (aka Seawalk PUD) remain unresolved. The Town received a letter from the developer’s engineer requesting release of the Performance Surety Bond in its entirety. This agenda item proposes a response to the letter.

Recommendation:

1. Motion to approve the attached letter.
2. Alternatively, provide direction to staff.

4

RECENT ACTIVITY

A letter has been drafted for the Mayor’s signature (Attachment A) for the Town to begin closure of the unresolved matters. The Town received the developer’s consultant, HSQ Group, LLC, requesting release of the performance surety bond (Attachment B). The Town has also received an engineering plan for Lot 1 (Attachment C). The town engineer has reviewed the plan for Lot 1 remediation including a retaining wall, and suggests a budgetary estimate of \$30,000 (Attachment D). The Town also received a letter from John Carrigan, Attorney for the Sea Walk Homeowners Association, Inc. (HOA), objecting to any release of the bond until work is completed satisfactorily (Attachment E). Also see the cumulative total of Town costs of enforcement of the PUD requirements (Attachment F).

BACKGROUND

It is worth recapping the efforts the past year to enforce compliance with the terms of the Seawalk PUD. The Town issued a formal notice of default February 27, 2025 via Resolution 359-2025. The Resolution recited efforts dating back to December 2022 to keep the developer informed of shortcomings in the infrastructure. This includes legal notices dating to July 2024.

The Resolution began the process of “calling the bond.” The developer had secured a Performance Security Bond, a form of warranty to assure the infrastructure work described in the PUD is actually completed. The bond was issued through Chubb Insurance. A follow up letter to the bonding company attorney was sent April 2025. The bonding company responded to the call notice, triggering the developer to respond to quite a number of the unresolved matters.

By December 2025, the number of open items had been narrowed down to three: remediation of Lot 1, regrading and sodding of sloped areas, and removal of exotics from preserve areas. No further developer actions have occurred since December. Please note Attachment E from the HOA adds two additional unresolved items, namely repair of the fence west of Breezeway Circle and repair of asphalt at the main entrance.

PROPOSED RESPONSE – Mayoral Letter

Regarding Items 1-5 Infrastructure

The first five items relate to infrastructure deficiencies. The draft letter for the Mayor proposes a cash settlement in order to avoid further dealings with Forestar. It also proposes making the payments directly to Mrs. Raver and the HOA respectively, rather than having payments made to the Town.

Regarding Item 6 Cost Reimbursement

The sixth item is for the reimbursement of costs incurred by the Town in enforcing the terms of the PUD. The first five items relate to completing the infrastructure according to the development agreement between the Town and Forestar dated August 24, 2018. Item 6 on the other hand relates to reimbursement of Town costs according to the pass-through provisions of the Town Code of Ordinances.

Item 6 is included in the draft letter to document the Town's position, but in fact it is discretely different from the infrastructure matters and could possibly have a different payer.

COMMENTS

The Seawalk development is built and exists in its current condition, either through action or inaction, whether on the part of the developer, or the Town, or the HOA, or the property owners.

Several important caveats must be stated to understand the current situation.

1. The status of open items was over 30 as of August 2025. This has been reduced to 3-5 as of December 2025.
2. The ordinary window of opportunity to correct development problems via “stop work” orders has long since passed when the last certificate of occupancy was issued.
3. The Town, on behalf of the HOA, has sought remedial efforts which are not truly PUD compliance issues. Some of these have been successful, others have not. See footnote¹.
4. There has been no communication directly from the developer since December 2025.

Staff is of the opinion that further dealing with Forestar to resolve issues will only result in further delay and frustration by all parties. This is why a cash settlement is proposed. The Town also should avoid becoming involved in correcting the problems, if possible.

Regarding the Issues:

- Regarding the removal of exotics, the Town has the option of amending the PUD to accept the status quo. The most recent monitoring report notes that certain species have been allowed to remain in the western preserve as a buffer to neighbors. See footnote².

¹ An example of this is the request for a turnaround area outside the gate on White Pine Terrace. This turnaround was not contemplated in the PUD. Similarly, irrigation was not included in the PUD, and yet it has been constructed.

² This concept is already in place. The May 2024 Monitoring Report states:

“The approved Preserve Area Management Plan (PAMP) states that the nuisance species listed above, as well as any other nuisance/exotic species found on site, are to be eradicated. There is one area, [continued next page]

Alternatively, the Town could consider a grant to the HOA to underwrite some of the cost of removal.

- Regarding the sloped area in the central retention area, the drainage system performed adequately, during Hurricane Milton and other storms with no reported incidents. Therefore the system is performing according to its intention.
- Regarding the sloped area west of Breezeway Circle, there is significant erosion here. Some of the fence post foundations are visible. The erosion has occurred since the fence was built in 2021. It is unknown what maintenance, if any, was conducted on the eroding slopes. It will likely resume even if it is regraded absent ongoing maintenance. Ultimately the situation requires a better solution than the PUD required, for example terracing.
- Regarding the re-grading of Lot 1, the owner purchased the property in 2022. The owner has provided an engineered remediation plan to resolve her concern, which includes a retaining wall. The letter from HSQ states that the infrastructure work is complete. This amounts to what engineers refer to as “field engineering.” The Town supports the re-grading and considers the lot gradient to be an essential feature of the infrastructure, and which also ties into overall drainage systems.
- Regarding the small asphalt repair near the entrance, this is actually a re-repair of an earlier repair. It is a perfect example of why Forestar should not be engaged further in actual remedies.

Regarding Deannexation:

Residents of Seawalk have requested consideration of deannexation from the Town. However, the issue is intertwined with the PUD to a large degree. This is discussed elsewhere.

CONCLUSION

To provide a high level summary, at this point the Town has three options:

1. Continue to seek resolution through Forestar and Chubb Insurance by proceeding with the proposed mayoral letter. [An alternative here would be a similar or companion letter from the Town Attorney.]
2. File a lawsuit against Forestar and Chubb.
3. Accept the determination of HSQ that the work is complete.

* * * * *

along the western edge of the Northern Preserve Area, where nuisance species including Schinus terebinthifolius and Schefflera sp. are to be left intact, as they act as a buffer between the Sea Walk development and an adjacent residential development.”



Town of Ocean Breeze

June 9, 2026

Jay Huebner, P.E.
HSQ GROUP, LLC.
1001 Yamato Road, Suite 105
Boca Raton, Florida 33431

RE: Letter dated May 11, 2026 / Performance Bond Release Request

Dear Mr. Huebner:

The Town of Ocean Breeze (Town) has received your request for the release of Performance Surety Bond No. K09676235. The Town is in fact eager to release the Bond and bring these matters to conclusion. However there are certain unresolved items requiring attention:

1. **Remediation of Lot 1.** This matter has been documented with the developer; however no action has been taken. To be clear, the Town views the lot grading to be fundamentally an infrastructure matter. The Town Engineer has prepared a cost estimate to resolve the matter to the satisfaction of the Town and the owner including a retaining wall.
 - *Recommendation: Prepare a check made payable to the owner of the property in the amount of \$30,000.*
2. **Grading and resodding of two sloped areas.** This matter has likewise been documented with the developer. An informal estimate has been prepared to resolve the matter.
 - *Recommendation: Prepare a check made payable to Sea Walk Homeowners' Association, Inc. in the amount of \$25,000.*
3. **Remove exotics in preserve.** Exotic plant removal in the western preserve has never been fully addressed as required. An informal estimate of cost has been prepared to resolve the matter.
 - *Recommendation: Prepare a check made payable to Sea Walk Homeowners' Association, Inc. in the amount of \$10,000.*
4. **Repair Roadwork at main entrance.** Roadwork repaired previously at the main entrance has deteriorated and needs repair.
 - *Recommendation: Prepare a check made payable to Sea Walk Homeowners' Association, Inc. in the amount of \$10,000.*
5. **Repair perimeter fence west of Breezeway Circle.** The fence requires repair due to erosion related to Item 2 above.
 - *Recommendation: Prepare a check made payable to Sea Walk Homeowners' Association, Inc. in the amount of \$10,000.*



Town of Ocean Breeze

6. **Reimburse Town expenses.** The Town operates its planning and development programs under a cost reimbursement ordinance. The Town has tracked its costs in necessary efforts to enforce compliance with these and multiple other issues.

- *Recommendation: Prepare a check made payable to the Town in the amount of \$140,000.*

Again, the Town is very eager to close the long delayed open infrastructure permits and release the bond, with the caveat that all infrastructure is complete and satisfactory.

As an incentive to proceed with finalizing the project, the Town is **willing** to consider releasing the bond except for the ten percent (10%) retainage. The retainage appears to be sufficient to cover the above recited items plus any additional undocumented matters which may emerge.

Once these final matters are addressed, the Town will **initiate** steps necessary to **close out** all open matters, including any necessary minor PUD amendments.

The Town recognizes that you are the professional **delivering the request**. Please forward this to and provide the name and contact information for the principal decision maker with authority to execute a proper closure to this long overdue project.

Regards,

Karen M. Ostrand,
Mayor

cc: Town Council Will McFetridge, Attorney for Forestar
 Town Attorneys John P. Carrigan, Attorney for Seawalk HOA
 Town Engineer Derek A. Popeil, Attorney for Chubb
 Town Staff Zachary Griffin Forestar



HSQ GROUP, LLC.
Engineers • Planners
1001 Yamato Road, Suite 105
Boca Raton, Florida 33431
(561) 392-0221 Phone • (561) 392-6458 Fax

May 11, 2026

Leo Giangrande
Consulting Town Engineer
Town of Ocean Breeze
P.O. Box 1025
Jensen Beach, FL 34957

RE: Seawalk Community aka Ocean Breeze West P.U.D. – Performance Bond Release Request

Dear Leo,

Per the CONTRACT FOR CONSTRUCTION OF REQUIRED IMPROVEMENTS AND INFRASTRUCTURE FOR OCEAN BREEZE WEST PLANNED UNIT DEVELOPMENT (scan copy attached), and on behalf of Forestar (USA) Real Estate Group Inc., I am formally and respectfully requesting the full release of Performance Surety Bond No. K09676235 (scan copy attached).

Per the contract, all improvements and infrastructure are complete and have been inspected and accepted.

Further, since all improvements and infrastructure have been complete for more than 36 months, and the recent repairs that were completed and approved consisted of “punchlist” items, as referenced in the contract, we do hereby request the bond be released in its entirety.

Please do not hesitate to contact our office if you have any questions or require additional information.

Sincerely,
HSQ GROUP, LLC

A handwritten signature in black ink that reads "Jay Huebner". The signature is written in a cursive, flowing style.

Jay Huebner, P.E.
Florida Registration Number 54615



HSQ GROUP, LLC.
Engineers • Planners
1001 Yamato Road, Suite 105
Boca Raton, Florida 33431
(561) 392-0221 Phone • (561) 392-6458 Fax

May 11, 2026

Leo Giangrande
Consulting Town Engineer
Town of Ocean Breeze
P.O. Box 1025
Jensen Beach, FL 34957

RE: Seawalk Community aka Ocean Breeze West P.U.D. – Site civil certification

Dear Leo,

Please accept this letter as certification of completion of the potable water, sanitary sewer, paving and drainage for the above referenced project. HSQ Group has conducted field inspections and found the construction of the site work to be substantially complete per the permitted drawings and is ready for operation.

Please do not hesitate to contact our office if you have any questions or require additional information.

Sincerely,
HSQ GROUP, LLC

A handwritten signature in black ink that reads "Jay Huebner".

Jay Huebner, P.E.
Florida Registration Number 54615

This document is digitally signed and sealed by Jay Huebner, P.E. on the date adjacent to the seal. Printed copies of this document are not considered signed and sealed and the signature must be verified on any electronic copies.

PROFESSIONAL CONSULTING ENGINEERS



FOUR JAY'S
CONSULTING, INC.

1173 Old Dixie Highway Lake Park, Florida 33403
(561) 844-7500 • Fax: (561) 844-7510
www.fourjaysconsulting.com



FOUR JAY'S
CONSULTING, INC.

April 29, 2026

Seawalk Homeowners Association, Inc.
10 Southeast Central Parkway
Suite 400
Stuart, FL 34994

Attn: Mr. Jerry Farrell

Re: Lot 1 Drainage Repair

SUMMARY



FOUR JAY'S
CONSULTING, INC.

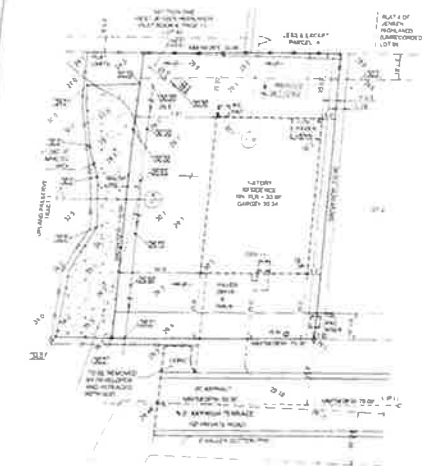
9. Regrading the west property line that will eventually drop from elevation 30.0 down to 24.0 at Lot R-2.

PROFESSIONAL CONSULTING ENGINEERS



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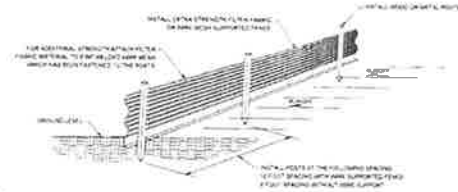
LEGEND

- FLOW DIRECTION
- PROPOSED GRADE
- - - EXISTING GRADE
- SILT FENCE

NOTES

- 1. ALL ELEVATIONS SHOWN ARE IN FEET ABOVE SEA LEVEL.

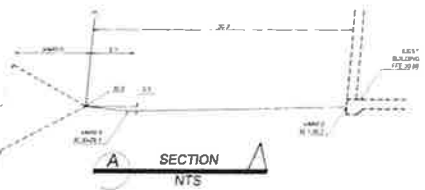
LOCATION MAP



SILT FENCE INSTALLATION DETAIL

SILT FENCE & POST INSTALLATION NOTES

1. THE HEIGHT OF THE SILT FENCE SHALL BE INSTALLED AT A MINIMUM OF 24 INCHES BUT SHALL NOT EXCEED 36 INCHES.
2. THE FILTER FABRIC MATERIAL SHALL BE SUPPLIED AS A CONTINUOUS ROLL, 10 INCHES WIDE, TO BE ABLE TO CUT THE EXPOSED LENGTH IN ONE PIECE AND AVOID THE USE OF JOINTS.
3. WHEN FRAGILE OR BRITTLE FILTER FABRIC MATERIAL IS USED, A UNIFORM WIRE MESH SUPPORT SHALL BE FASTENED SECURELY TO THE UP-SLOPE SIDE OF THE TRENCH POSTS BY USING A HEAVY DUTY WIRE STAPLER AT LEAST 1 FOOT ON THE WIRE MESH. THE WIRE SHALL EXTEND INTO THE TRENCH A MINIMUM OF 6 INCHES AND SHALL NOT EXCEED MORE THAN 36 INCHES ABOVE THE ORIGINAL GROUND SURFACE.
4. THE FILTER FABRIC MATERIAL SHALL BE STAPLED TO THE TRENCH POSTS AND 12 INCHES OF THE FABRIC SHALL BE EXTENDED AT THE BOTTOM AND TO THE TRENCH THE FABRIC SHALL NOT EXCEED MORE THAN 36 INCHES ABOVE THE ORIGINAL SURFACE.
5. A TRENCH SHALL BE CONSTRUCTED ALONG THE BOTTOM OF THE ENTIRE LINE OF FENCE POSTS AND UP SLOPE FROM THE BARRIERS IN ORDER TO SLAY THE BOTTOM 12 INCHES OF THE FILTER FABRIC MATERIAL. THE TRENCH SHALL BE BACKFILLED AND THE SOIL COMPACTED OVER THE FILTER FABRIC.
6. THE FENCE POSTS SHALL BE INSTALLED AT A MAXIMUM OF 10 FEET APART AND SHOULD BE SET INTO THE TRENCH FOR A MINIMUM OF 12 INCHES AND THE FILTER FABRIC IS LANCED WITHOUT WIRE MESH SUPPORT. IF WIRE SUPPORT IS USED THEN THE FENCE POSTS SHALL BE SPACED AT A MAXIMUM OF 12 FEET APART.
7. WHEN INSTALLING TRENCH FENCES AROUND THE PERIMETER, PLACE THE POSTS ON THE SECOND FENCE PHASE THE POSTS OF THE FIRST FENCE. INSTALL BOTH FENCE POSTS AT 15 FEET SPACING. WHEN IN ORDER TO CREATE A TIGHT SEAL, FOLLOW ALL STATE STANDARD METALLIC REQUIREMENTS.



SECTION A
NTS



SECTION B
NTS

APPROVED
Date 11-27-26
By [Signature]



SEAWALK LOT 1
SITE IMPROVEMENT PLAN

DATE	DATE
DESIGNED BY	DATE
CHECKED BY	DATE
PROJECT	2503-21
SHEET	100



PHOTO-1



10

Plano - 2

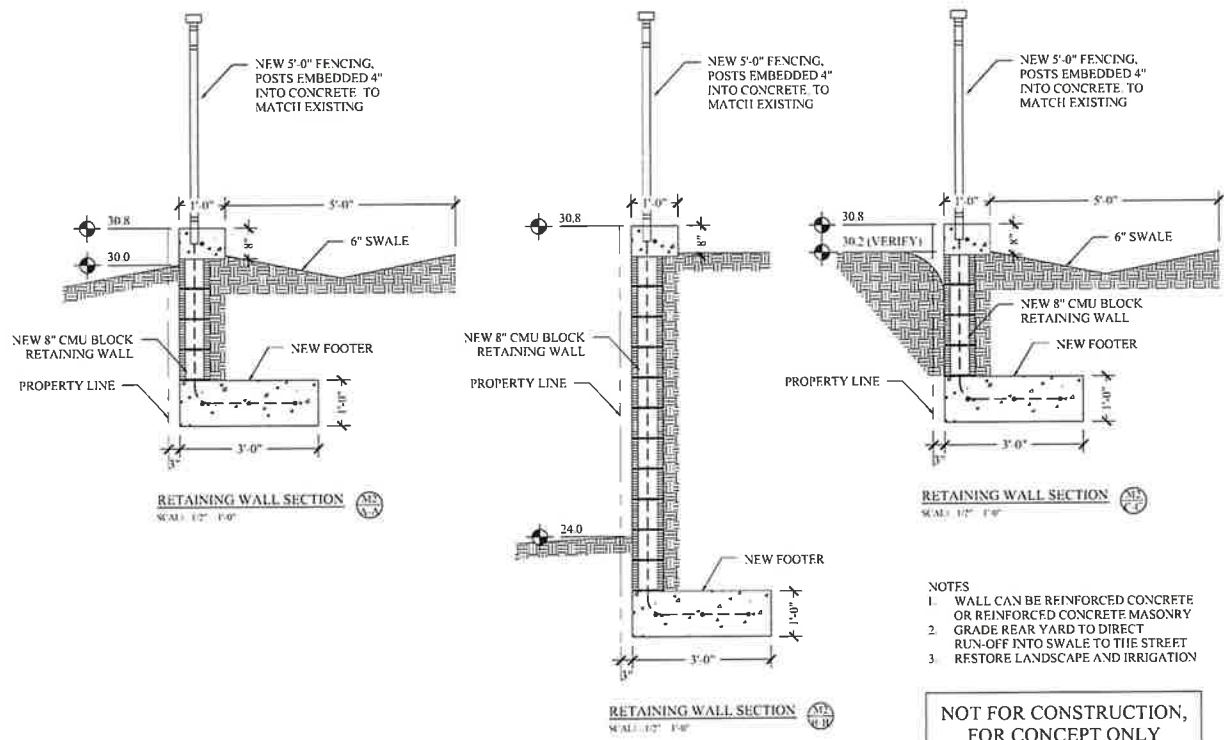
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www.fourjaysconsulting.com



SEAWALK COMMUNITY 2115 N.W. 30th Ave., Suite 100 Fort Lauderdale, FL 33309 Phone: (954) 341-3030 Fax: (954) 341-3031 Email: info@fourjays.com Website: www.fourjays.com	
RETAINING WALL	
5-2	

Morning team

We are working on providing a ball park construction estimate for the previously attached plan. We'll have you something by Monday or Tuesday AM.

Have a wonderful weekend all. Be good to yourselves

Leo Giangrande, PE
Principal



Giangrande Engineering & Planning

(O) 772-888-9076

(C) 703-999-8972

710 SE Ocean Blvd, Stuart, FL 34994

www.gep-llc.com

From: Permits <permits@Townofoceanbreeze.org>

Sent: Tuesday, May 12, 2026 1:01 PM

To: Leo Giangrande <leo@gep-llc.com>

Cc: Paul Nicoletti <pnicoletti@comcast.net>; Dan Hudson

<dHUDSON@Townofoceanbreeze.org>; Gemma Torcivia

<gtorcivia@tgjustice.com>

Subject: FW: Engineering Plan

Please see the email below from Mrs. Raver and the attached report from Four Jays for your review.

Pam Orr
Permit Processor



Town of Ocean Breeze

P. O. Box 1025

Jensen Beach, FL 34957

772-334-6826 office

772-807-2557 cell

townofoceanbreeze.org

From: Shelia Raver <sraver@rocketmail.com>

Sent: Tuesday, May 12, 2026 12:45 PM

To: Permits <permits@Townofoceanbreeze.org>



LOT 1 IMPROVEMENT COST ESTIMATE

PROJECT: Seawalk Lot 1
LOCATION: Town of Ocean Breeze
ENGINEER: Leo D. Giangrande, P.E. Date: 5/18/2026

Engineer's Opinion of Probable Cost

ITEM NO.	DESCRIPTION	UNIT	BUDGET QTY	UNIT COST	TOTAL COST
GENERAL					
101-1	MOBILIZATION/ DEMOBILIZATION	LS	1	\$3,700.00	\$3,700
104-10-3	SEDIMENT BARRIER (STAKED SILT FENCE)	LF	100	\$3.00	\$300
EARTHWORK					
570-1-2	PERFORMANCE TURF / SOD	SY	20	\$5.00	\$100
120-1	EXCAVATION	CY	25	\$20.00	\$500
120-6	EMBANKMENT	CY	45	\$45.00	\$2,025
CONCRETE					
522-2	CONCRETE RETAINING WALL, W/RAILING 6'	LF	35	\$260.00	\$9,100
522-2	CONCRETE RETAINING WALL, W/RAILING 2'	LF	40	\$120.00	\$4,800
FENCING					
700-1-11	5' HIGH WOOD FENCE	LF	75	\$20.00	\$1,500
				Subtotal:	\$22,025
				Contingency (20%)	\$4,405
				Grand Total:	\$26,430

GEP has no control over the cost of labor, materials, or equipment, the Contractor's method of determining prices or competitive bidding or market conditions. Therefore, the firm's statements of probable construction costs provided for herein are made on the basis of experience and represent our best judgment as Engineers familiar with the construction industry. The firm cannot and does not guarantee that proposals, bids, or the construction cost will not vary from our statements of probable costs.

ROSS EARLE BONAN ENSOR & CARRIGAN, P.A.

ATTORNEYS AT LAW

DEBORAH L. ROSS*
ELIZABETH P. BONAN*
JACOB E. ENSOR*
JOHN P. CARRIGAN*

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819 SW FEDERAL HWY, SUITE 302
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(772) 287-1745

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JOHN J. OSPINA
GRACE A. WHITE
THOMAS W. HOPE, JR.

* MICHAEL DERMODY**

BOARD CERTIFIED IN CONDOMINIUM & PLANNED DEVELOPMENT LAW*
OF COUNSEL**

May 28, 2026

*Via Email and First-
Class U.S. Mail*

Town of Ocean Breeze
c/o Paul Nicoletti, Esq. and Gemma Torcivia, Esq.
1445 SE Lark Boulevard
Stuart, Florida 34996-2609
pnicoletti@comcast.net
mayor@townofoceanbreeze.org
dhudson@townofoceanbreeze.org
gtorcivia@tgjustice.com
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terracewoneil@gmail.com
leo@gep-llc.com

RE: Sea Walk Homeowners' Association, Inc. / Town of Ocean Breeze
Forestar (USA) Real Estate Group Bond Release Request

Mr. Nicoletti and Ms. Torcivia:

As you know, this firm serves as general counsel for Sea Walk Homeowners' Association, Inc. (the "**Association**"). We write in response to your e-mail dated May 14, 2026, through which you forwarded civil certification documentation submitted by the engineer for Forestar (USA) Real Estate Group (the "**Developer**"), together with the Developer's formal request for a release of the development bonds in their entirety (the "**Bond Release Request**"). Having consulted with the Association's Board of Directors, we write to advise the Town that the Association formally objects to any release of the development bonds, whether in whole or in part, for the reasons set forth herein.

The development bonds at issue were posted in connection with the Developer's obligations under the applicable Planned Unit Development (the "**PUD**") approvals, development agreements, and engineering plans governing the Sea Walk community. These instruments impose specific infrastructure and site improvement obligations upon the Developer as conditions of development approval. The bonds serve as a financial assurance mechanism to guarantee that such obligations are completed to the satisfaction of the Town and in conformance with the approved plans. A bond release, particularly one in its entirety, is therefore only appropriate upon full and satisfactory completion of all outstanding infrastructure obligations. As detailed below, that standard has not been met.

The Association has conducted a thorough review of the current condition of the community's infrastructure and has identified the following material deficiencies that remain unresolved under the development documents and approved engineering plans:

(a) *Roadwork: Main Entrance.* While certain drainage work has been completed, the roadwork repaired at the community's main entrance has deteriorated due to poor workmanship and is in need of repair. The Town's engineer has been made aware of this deficiency. The Developer's failure to ensure durable, workmanlike completion of this roadway improvement constitutes an unresolved obligation under the approved plans.

(b) *Preserve Areas & Invasive Plant Species.* The community's designated preserve areas continue to contain invasive plant species that have not been removed by the Developer. Removal and maintenance of the preserve in conformance with the applicable environmental and development approvals, including the PAMP, remains an outstanding obligation that has not been satisfied.

(c) *Grading, Sod, and Irrigation.* The obligation to properly landscape and sod all applicable areas within the community is an express condition of the development documents. Multiple areas within the community require regrading and re-sodding, and the Developer has, on numerous occasions through its subcontractors, attempted to re-sod certain of these areas. Each of those attempts has failed due to improper grading beneath the sod. The practice of placing new sod over areas where the underlying grading remains deficient does not constitute completion of the Developer's obligations; it serves only to conceal the unresolved condition. To properly remediate these areas, the Developer must either: (i) regrade the affected areas to an appropriate elevation and slope in conformance with the approved engineering plans prior to any re-sodding; or (ii) in the alternative, install functioning irrigation systems in the affected areas sufficient to support sod growth and survival where the underlying grading deficiencies left by the Developer cannot otherwise sustain landscaping. Until one of these remedial measures is fully implemented and approved, these areas remain an outstanding and unresolved obligation under the development documents and approved engineering plans.

(d) *Perimeter Fence West End of Breezeway Circle.* The white perimeter fence located on the west end of Breezeway Circle, situated behind multiple homes, requires repair as a direct consequence of the unresolved grading deficiencies referenced above. Until the underlying grading issues are properly remediated, any fence repairs will remain inadequate and subject to recurring damage. Both the Developer and the Town have been made aware of this condition and have failed to implement a durable corrective solution.

(e) *Lot 1.* Lot 1 remains an open and unresolved issue under the PUD. To date, neither the Town nor the Developer has presented or implemented a substantive and adequate solution to address the condition of this lot in a manner consistent with the development approvals, nor provided assurances that any proposed solution would not negatively impact the Association's common areas or adjacent homes offset that abut Lot 1. The Association reserves all rights with respect to this matter and reiterates its position that Lot 1 must be fully resolved prior to any consideration of a bond release.

The Association further notes that the Town and the Developer have been on-site on multiple occasions and have been apprised of each of the foregoing deficiencies. Despite this awareness, no meaningful action has been taken by the Developer to resolve these open deficiency items.

The Association also wishes to address the civil certification documentation submitted by HSQ Group LLC, the Developer's designated engineering representative. To date, the Association has not been provided with HSQ Group LLC's specific findings as to each individual infrastructure deficiency identified herein, nor the basis upon which HSQ Group LLC has concluded that "substantial compliance" has been achieved under the development documents with respect to those items. Similarly, the Association has not been afforded the opportunity to review any independent assessment by the Town's engineer as to whether he concurs with HSQ Group LLC's conclusions of substantial compliance, or how the Town's engineer has evaluated the specific deficiencies identified by the Association in this correspondence. The Association respectfully requests that it be provided with: (i) HSQ Group LLC's item-specific findings addressing each of the infrastructure deficiencies outlined herein and the basis upon which substantial compliance is claimed with respect to each; and (ii) any corresponding assessment or response by the Town's engineer addressing those same items. The purpose of this request is to enable the Association, through its own engineers, to review and provide informed input to the Town and its engineer as to whether the applicable standards under the development documents have been met prior to any action being taken on the Bond Release Request.

Based upon the foregoing, the Association respectfully requests that the Town deny the Developer's Bond Release Request in its entirety at this time based on the deficiencies outlined herein. It is the Association's position that no reduction of the bond, whether in total or in part, should be permitted until: (i) each of the infrastructure deficiencies identified herein has been fully and satisfactorily addressed in conformance with the approved development documents and engineering plans; (ii) the Town's engineer has inspected and affirmatively approved the completed work; and (iii) the Association has been afforded a reasonable opportunity to engage its own engineer to inspect the completed improvements and provide input to the Town's engineer prior to any final determination regarding bond release. The Association appreciates the Town's consideration of its position and remains committed to working cooperatively toward a resolution that ensures the community's infrastructure is brought into full compliance as set forth in the original development plans.

Should the Town have any questions or wish to discuss the foregoing, we would be pleased to do so at your earliest convenience.

Regards,


John P. Carrigan, Esq.
JPC/lgd

SEAWALK RECOVERY COSTS BREAKDOWN:**AS OF: 5/27/26**

Town Mgmt Consultant Dan Hudson	\$	2,546.87
Attny Gemma Torcivia, TG Law LLC	\$	11,446.25
Cary Buchanan - Attorney at Law	\$	8,890.50
Scott Montgomery	\$	6,262.50
Landscape Architect - Mike Flaugh	\$	6,607.50
Giangrande Engineering	\$	11,668.87
Terrance W. O'Neil	\$	14,869.00
Town Clerk, Pam Orr	\$	34,496.11
Attorney - Paul Nicoletti	\$	28,920.00
Steve Nicolosi	\$	3,037.50
Office Expenses	\$	180.00
Wojieszak & Associates	\$	<u>3,000.00</u>
TOTAL	\$	128,925.10

Memorandum

TO: **TOWN COUNCIL AND MAYOR**

FROM: **HOLLY VATH, FINANCIAL CONSULTANT**

SUBJECT: **QUARTERLY FINANCIAL REPORT**

DATE: **JUNE 8, 2026**

Attached is the quarterly financial report for the second quarter of fiscal year 2026.

Revenue

The total budgeted revenues were \$227,703, the Town received \$214,917 which is \$12,786 less than budgeted. ½ Cent sales tax remains below budget. There is a one-month lag in this revenue, so we anticipate receiving the budgeted revenue. Utility tax revenue started a little later than anticipated and likely will remain below budget for the remainder of the fiscal year. Building permit revenue will exceed budgetary expectations due to the Auto Zone building permit. Interest income is also below budgetary expectations. With the reduction in the federal funds rate, the FL Class 30-day yield has dropped to 3.83% from 4.46% last year.

Expenditures

The total budgeted expenditures through March 31, 2026, were \$179,532. The Town spent \$144,800 which is \$34,731 less than budgeted. The following accounts are below budget and may remain below budget for the remainder of the fiscal year – gross payroll, management consultant and accountant.

The Code Compliance Legal account is over budget. This continued trend may cause the 2026 spending to exceed the 2026 budget. The estimated undesignated reserves for fiscal year 2026 year-end are \$94,836. This leaves little room for 2026 overspending. A significant amount of time has been spent on resolving the outstanding PUD items at Seawalk. The positive net income will reverse with the utilization of \$42,086 of budgeted reserves.

11:06 AM
04/23/26
Accrual Basis

**Town of Ocean Breeze General Fund
Profit & Loss Budget vs. Actual
October 2025 through March 2026**

	Oct '25 - Mar '26	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
381000 - Transfer In - Gas Tax	0.00	0.00	0.00	0.0%
601 - Taxes from other Governments				
312300 - State Fuel Tax	2,401.02	2,472.30	-71.28	97.1%
312410 - Local Option Gas Tax	13,357.95	12,330.84	1,027.11	108.3%
312420 - New Local Option Gas Tax	9,976.16	7,646.89	2,228.27	129.1%
314160 - Electric Utility Tax	4,020.51	17,800.65	-13,780.14	22.6%
314200 - Local Communications Svc Tax	5,660.71	3,324.98	2,235.73	167.2%
335120 - State Revenue Sharing	11,319.04	9,549.99	1,769.05	118.5%
335140 - Mobile Home Tags	1,502.61	1,550.02	-47.41	96.9%
335150 - Alcoholic Beverage Licenses	0.00	1,150.02	-1,150.02	0.0%
335180 - 1/2 Cent Sales Tax	34,399.18	42,249.98	-7,850.80	81.4%
335190 - 1/2 Cent Infrastructure Tax	32,109.71	40,000.02	-7,890.31	80.3%
Total 6001 - Taxes from other Governments	114,545.99	138,075.69	-23,529.80	83.0%
6002 - Licenses & Permits				
322000 - Building Permits	25,618.62	10,000.00	15,618.62	256.2%
328200 - Occupational Licenses	138.46	250.02	-111.56	55.4%
Total 6002 - Licenses & Permits	25,757.08	10,250.02	15,507.06	251.3%
6004 - Investment & Other Earnings				
361000 - Interest Income	7,362.38	10,000.02	-2,637.64	73.6%
Total 6004 - Investment & Other Earnings	7,362.38	10,000.02	-2,637.64	73.6%
6005 - Ad Valorem Revenue				
312100 - Ad Valorem	67,252.01	69,378.00	-2,125.99	96.9%
Total 6005 - Ad Valorem Revenue	67,252.01	69,378.00	-2,125.99	96.9%
Total Income	214,917.36	227,703.73	-12,786.37	94.4%
Expense				
6101 - General Government				
513150 - Gross Payroll	41,414.25	51,480.00	-10,065.75	80.4%
513297 - Grant Management Consultant	0.00	0.00	0.00	0.0%
513301 - Management Consultant	8,453.13	14,000.01	-5,546.88	60.4%
513302 - Rent	8,565.76	7,542.51	1,023.25	113.6%
513304 - Communications / Website	4,889.89	5,340.00	-440.11	91.8%
513305 - Engineering	1,325.00	2,499.99	-1,174.99	53.0%
513306 - Accountant	240.00	4,000.00	-3,760.00	6.0%
513308 - Insurance W/C	1,998.00	2,500.00	-512.00	79.5%
513309 - Insurance Package	27,789.00	28,050.00	-261.00	99.1%
513311 - Public Advertising Notices	860.04	2,000.02	-1,139.98	43.0%
513312 - Office Equipment & Supplies	4,324.81	5,680.00	-1,355.19	76.1%
513313 - Postage	439.99	600.00	-160.01	88.0%
513315 - Audit	0.00	0.00	0.00	0.0%
513316 - Utilities	344.34	360.00	-15.66	95.7%
513317 - Dues	890.00	770.00	120.00	110.4%
513318 - Mileage Reimb. - Clerks	110.60	1,000.00	-889.40	11.0%
513319 - Conferences & Travel - Council	2,026.01	2,325.00	-298.99	87.1%
513321 - Election Expenses	1,690.10	2,000.00	-319.90	84.0%
513326 - Special Projects	665.00	0.00	665.00	100.0%
513820 - Contributions	0.00	0.00	0.00	0.0%
514300 - Legal Counsel	8,707.50	12,000.00	-3,292.50	72.6%
514300 - Computer Services	2,484.13	3,450.00	-965.87	72.0%
531110 - Payroll Taxes - Fica	2,567.69	3,937.50	-1,369.82	65.2%
531111 - Payroll Taxes - Medicare	600.51	747.50	-146.99	80.3%
Total 6101 - General Government	120,325.65	149,282.53	-28,956.89	80.6%
6102 - Public Safety				
524200 - Building Official Services	8,925.00	10,999.99	-2,074.99	81.1%
524210 - Building Code Compliance Ser	1,709.37	4,000.00	-2,290.63	42.7%
524300 - Code Compliance Legal	7,272.50	2,500.01	4,772.49	290.9%
524300 - Fire Safety Inspector	0.00	250.00	-250.00	0.0%
524310 - Permit Processing Services	0.00	0.00	0.00	0.0%
Total 6102 - Public Safety	17,906.87	17,750.00	156.87	100.9%

11:08 AM
04/23/26
Accrual Basis

Town of Ocean Breeze General Fund
Profit & Loss Budget vs. Actual
October 2025 through March 2026

	Oct '25 - Mar '26	Budget	\$ Over Budget	% of Budget
6104 - Transportation				
641300 - Road and Street Maintenance	0.00	1,555.02	-1,555.02	0.0%
641301 - Street Lights	947.22	945.00	2.22	100.2%
641400 - Sheriff Road Patrol	5,621.00	10,000.00	-4,379.00	56.2%
Total 6104 - Transportation	6,568.22	12,500.02	-5,931.80	52.5%
Total Expense	144,800.74	179,532.55	-34,731.81	80.7%
Net Ordinary Income	70,116.62	48,171.18	21,945.44	145.69%
Net Income	70,116.62	48,171.18	21,945.44	145.69%

Memorandum

TO: **MAYOR AND TOWN COUNCIL**

FROM: **HOLLY VATH, FINANCIAL CONSULTANT**

SUBJECT: **2026 BUDGET AMENDMENT #1**

DATE: **JUNE 8, 2026**

The cost of the Martin County Sheriff Road patrol is higher than originally budgeted. This budget amendment utilizes additional Gas Tax reserves to continue the additional Martin County Sheriff Road Patrols requested by the Town.

Resolution #375-2026 amends the 2026 budget.



BEFORE THE TOWN COUNCIL OF THE TOWN OF
OCEAN BREEZE, FLORIDA

RESOLUTION NUMBER 375- 2026

A RESOLUTION OF THE TOWN COUNCIL OF THE
TOWN OF OCEAN BREEZE, FLORIDA AUTHORIZING
BUDGET AMENDMENT #1, TO THE GENERAL FUND IN
THE AMOUNT OF \$15,000 FOR ADDITIONAL PUBLIC
SAFETY EXPENSES, PROVIDING FOR AN EFFECTIVE
DATE, AND FOR OTHER PURPOSES.

* * * * *

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

SECTION 1: For the purpose of increasing the 2026 budget for additional expenses for
Martin County Sheriff patrols. Amending the General Fund Budget of the
Town of Ocean Breeze adopted by Resolution No. 370-2025 of the Town
Council of the Town of Ocean Breeze, is hereby amended, as follows:

FROM:	Gas Tax Reserves	\$15,000
TO:	Sheriff Road Patrol	\$15,000

SECTION 3: This resolution shall take effect on adoption.

ADOPTED this 8th day of June 2026.

Council Member _____ offered the foregoing resolution
and moved its adoption. The motion was seconded by Council Member
_____ and upon being put to a roll call vote, the vote was
as follows:

KEVIN DOCHERTY, PRESIDENT

GEORGE CIASCHI, VICE-PRESIDENT

GAIL BALOGNA, COUNCIL MEMBER

JANET GALANTE, COUNCIL MEMBER

SANDY KEBLBECK-KELLEY, COUNCIL MEMBER

MARGARET PUGSLEY, COUNCIL MEMBER

YES	NO	ABSENT

 KAREN M. OSTRAND
 MAYOR

 KEVIN DOCHERTY
 PRESIDENT

ATTEST:

 PAM ORR
 TOWN CLERK

CORRECT AS TO FORM:

 GEMMA TORCIVIA
 TOWN ATTORNEY



Resolution No. 376-2026

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF OCEAN BREEZE, FLORIDA ADOPTING THE 2025 MARTIN COUNTY LOCAL MITIGATION STRATEGY PLAN; PROVIDING AN EFFECTIVE DATE AND FOR OTHER PURPOSES.

WHEREAS, Martin County's Local Mitigation Strategy Plan (LMS) was adopted by Resolution of the Town of Ocean Breeze for the historic plans of 1999, 2005, 2010, 2015, and 2020; and

WHEREAS, the LMS requires updates every five years in order to comply with state and federal hazard mitigation planning standards; and

WHEREAS, the Martin County Board of County Commissioners updated and adopted the LMS for 2025; and

WHEREAS, the State of Florida Division of Emergency Management determined that the LMS plan is compliant with federal standards; and

WHEREAS, the Town must adopt the LMS in order to be eligible for federal hazard mitigation grants; and

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

SECTION 1. The Town Council hereby adopts the 2025 Martin County Local Mitigation Strategy as the official document for inclusion in the state-wide Hazard Mitigation Strategy, a copy of which is on file with the Town Clerk.

SECTION 2. This Resolution shall take effect immediately upon its adoption.

RESOLUTION No. 376-2026
 ADOPTING THE MARTIN COUNTY 2025 LOCAL MITIGATION STRATEGY PLAN

Council Member _____ made the motion to approve the Resolution,
 and Council Member _____ seconded the motion, and having been put to
 a vote, the vote was as follows:

KEVIN DOCHERTY, PRESIDENT
 GEORGE CIASCHI, VICE PRESIDENT
 GAIL BALOGNA, COUNCIL MEMBER
 JANET GALANTE, COUNCIL MEMBER
 SANDY KELLEY, COUNCIL MEMBER
 MARGARET PUGSLEY, COUNCIL MEMBER

YES	NO	ABSENT	ABSTAIN

PASSED AND ADOPTED by the Town Council of the Town of Ocean Breeze Florida on
 this _____ day of _____, 2025.

KEVIN DOCHERTY
 President

KAREN M. OSTRAND
 Mayor

ATTEST:

APPROVED AS TO FORM AND LEGALITY:

PAM ORR
 Town Clerk

GEMMA TORCIVIA
 Town Attorney

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. Proposed Tire Store on Parcel #3

B. Legislative Bill Summaries

Memorandum**To:** Mayor Ostrand**From:** Terry O'Neil, Planning Consultant**Cc:** Dan Hudson, Town Management Consultant

Pam Orr, Town Clerk

Gema Torcivia, Town Attorney

Paul Nicoletti, Assistant Town Attorney

Wendy Price, Assistant Town Clerk

Date: June 1, 2026**Re:** Proposed tire store on Parcel # 3 of the recently subdivided Ocean Breeze Plaza.

As you know, Quinn Gadow with Edison Properties, owner of Ocean Breeze Plaza, and several representatives of the Mavis Tire Company met recently with Town staff to discuss the potential of building a six-bay tire store on the plaza's newly subdivided Parcel # 3 (aka, the former bank site). Edison is currently negotiating with Mavis -- a large company with over 1,500 stores in the eastern United States -- to lease the site on a long-term basis.

During our meeting it was determined that:

1. The proposed use is not among the uses currently permitted under the Town Zoning Code (copy attached), therefore allowing a tire store will require a code amendment.
2. The property's "Commercial" land use designation under the Town's Comprehensive Plan broadly permits "service establishments," therefore, while a zoning code revision is necessary, a comprehensive plan amendment is not.
3. Amending the Zoning Code must be done via ordinance, which requires at least one public hearing before the Town Zoning Board (ZB) and two public hearings before the Town Council. The ZB is a state mandated local advisory body, which because of the Town's small size, consists of Council members and an ex-officio appointee of the Martin County School Board. Because of overlapping memberships, hearings before the ZB and first readings of a proposed ordinance before the Town Council are typically held back-to-back on the same day.
4. The amendment process requires mailed hearing notices to property owners within 300 feet of the subject property, a posted notification sign, a display ad published in the

SECTION 5. B-1 BUSINESS DISTRICT

5.01 Purpose and Intent

The purpose and intent of this district is to provide suitable sites for the development of commercial activities of a community-oriented general office, retail and service nature in a centralized location consistent with the Town's adopted Comprehensive Land Use Plan.

5.02 Uses Permitted:

- 1) Office uses, not limited to, but including:
 - a) Brokerage offices: stocks, commodities and real estate
 - b) Employment agencies
 - c) Financial establishments: banks, savings and loans and credit unions
 - d) Medical, dental and eye doctors, including other similar health related professions
 - e) Professional services: accountant, lawyers, architect, engineer and like professionals
 - f) Secretarial and stenographic services
 - g) Studio schools: art, sculpture, dance, pottery and like instruction
 - h) Travel agencies
 - i) Other uses which are similar in nature to the uses permitted above
- 2) Retail and Service establishments, limited to:

- a) Antique shops
- b) Appliance stores
- c) Art galleries
- d) Bakeries: Provided that any such use shall be limited to the preparation of products for on-premises sales and consumption only
- e) Barber, beauty, and skin care shops
- f) Bars and lounges
- g) Bath shops
- h) Bicycle sales, rental and repair
- i) Book and stationary shops
- j) Candy and ice cream shop
- k) Carpet stores
- l) Clothing stores, including specialty apparel item shops
- m) Copying services and printing shops
- n) Cosmetic stores
- o) Department stores
- p) Drapery stores
- q) Drug stores and pharmacies
- r) Dry goods stores
- s) Fabric stores
- t) Florists
- u) Food stores

- v) Furniture stores
- w) Garden supplies and plant nurseries
- x) Gift shops
- y) Hardware stores
- z) Health and exercise studio
- aa) Hobby and handicraft shops
- bb) Home furnishing store
- cc) Jewelry stores
- dd) Laundry and dry cleaning operations
- ee) Luggage and leather goods stores
- ff) Liquor package stores
- gg) Medical and dental laboratories
- hh) Motion picture theatre (indoors only)
- ii) Newspaper offices and stands
- jj) Novelty and curio shops
- kk) Office supply stores
- ll) Optical stores
- mm) Paint and wallpaper stores
- nn) Pet supply and pet shops
- oo) Photographic suppliers, processors, and studios
- pp) Post offices
- qq) Restaurants (fast foods)
- rr) Shoe repair shops

- ss) Sporting goods stores
- tt) Tailors or seamstresses
- uu) Tobacco shops
- vv) Veterinary clinics and animal hospitals
- ww) Any other use which is determined by the Town to be similar in nature to the above listed uses and to conform to the intent of this section.

5.03 Site Development Standards, B-1 District

(Section amended to remove standard for minimum lot area - Ordinance # 110, May 12, 2003)

1) Minimum Setback:

- a) No structure shall be built within 50 feet of the center line of any public platted right-of-way that is not designated a through traffic highway.
- b) No structure shall be built within 65 feet of the center line of a designated through traffic highway.

2) Maximum height of building: four (4) stories or 50 feet above grade level.

3) Required Utilities: a central water supply and a central sewage treatment system shall be required.

4) Parking Requirements:

- a) Five (5) off-street parking spaces for each 1,000 square feet of gross commercial floor area. (Ordinance #110, May 12, 2003)
- b) Off-street parking space in the B-1 District shall require a

minimum of 180 square feet, 9 x 20, for each automobile parked, exclusive of access drives or aisles thereto. Off-street parking areas, including access drives and aisles shall be paved according to Martin County specifications, and shall be marked by painted lines to indicate individual parking spaces. No certificates of occupancy shall be issued until the required parking facilities have been provided, inspected and approved.

c) Plans Required:

A plan shall be submitted with every application for a building permit for any building or use that is required to provide off-street parking. The plan shall, in addition to showing the detailed construction, accurately designate the required parking spaces, access aisles and driveways, and the relation of the off-street parking facilities to the uses or structure such facilities are designated to serve. When parking facilities are required, the plans therefor shall be approved the Town Engineer prior to the issuance of a building permit.

SECTION 6. STRUCTURAL CHANGES, REMODELING OR RECONSTRUCTION OF BUILDING EXTERIOR - B-1

6.01 Any building in the B-1 zone to which structural changes are proposed or the exterior is to be remodeled, modified or reconstructed shall require a building permit prior to commencement of any work,

- 6.02 Request for such permit shall be submitted to the Town clerk along with detailed plans of the work proposed which shall issue the building permit after approval of the plans by the Town Engineer .

SECTION 7. OCCUPATIONAL LICENSES - B-1.

- 7.01 No commercial building shall be used or occupied until an Occupational license has been applied for and issued. In most cases the Occupational License and Certificate of Occupancy may be applied for and issued concurrently.
- 7.02 The Occupational License shall be applied for, approved, and issued by the Town Clerk after approval by the Town Engineer.
- 7.03 The Town clerk shall maintain a record of all Certificates of occupancy and copies shall be furnished, upon request, to any person having a proprietary or tenancy interest in the structure affected.
- 7.04 No building permit or Certificate of Occupancy shall be issued for any structure where said construction addition or alteration or use thereof would be in violation of any of the provisions of this Ordinance.

SECTION 8. SUPPLEMENTAL REGULATIONS - B-1

The B-1 zoning classification is subject to the supplemental regulations and all other articles in this Code.

local newspaper ten days in advance of the ordinance's second reading. Regardless of the final outcome, all of the Town's processing expenses must be paid by the applicant.

5. Edison and Mavis representatives are aware that this memo and its attachments will be added the *blue sheet*, FYI section of the Council's June 8, 2026, meeting agenda. Both parties advise that they may attend.¹
6. Both Edison and Mavis have been informed that if an amendment application is made, staff will be strongly recommending to the ZB and Council that any new use category permitting a "tire store" be carefully crafted to prohibit major automotive repairs, outdoor repair, excessive noise, over parking/stacked parking, overbooking, unreasonable hours of operation, storage of hazardous materials, long-term vehicle storage, inadequate screening or other similar negative impacts. Finally, if a new tire store category is approved, staff believes its application should be limited to Parcel # 3 and not the balance of the plaza.

Attached documents:

- List of permitted uses in the Town's B1 zoning district
- Comprehensive Plan *Commercial* land use description
- Recently approved Ocean Breeze Plat
- Business description and conceptual site plan submitted by Mavis
- Ordinance No. 289-2019 establishing the Town Zoning Board
- Summary on quasi-judicial hearings

¹ In the event there are questions or comments about this topic, members are reminded that any future application for a zoning code change falls within the "quasi-judicial" category and obliges both ZB and Council Members to keep an open mind and to make a decision only after all relevant information has been considered via the public hearing process (please see attached primer on quasi-judicial hearings). Assistant Town Attorney Nicoletti will be in attendance to provide guidance.

Permits

From: Terrance O'Neil <terrancewoneil@gmail.com>
Sent: Monday, May 18, 2026 9:39 AM
To: Permits
Subject: Paragraph E

12:59

PARCEL OF LAND LYING IN SECTION 22, TOWNSHIP 37 SOUTH, RANGE 11 WEST, MARTIN COUNTY, FLORIDA. SAID PARCEL BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCE AT THE CENTER OF SAID SECTION 22, THENCE SOUTH 00°19'03" EAST, ALONG THE EAST LINE OF THE SOUTHWEST ONE QUARTER OF SAID SECTION 22, A DISTANCE OF 171.98 FEET TO A POINT ON THE SOUTH LINE OF OCEAN BREEZE PLAZA AS RECORDED IN OFFICAL RECORD BOOK 992, PAGE 2566 PUBLIC RECORDS OF MARTIN COUNTY, FLORIDA AND THE POINT OF BEGINNING; THENCE SOUTH 89°59'10" EAST, ALONG SAID SOUTH LINE A DISTANCE OF 561.29 FEET TO THE EASTERLY RIGHT-OF-WAY LINE OF THE FLORIDA EAST COAST RAILWAY, THENCE SOUTH 17°44'05" EAST, ALONG SAID EASTERLY RIGHT-OF-WAY LINE A DISTANCE OF 280.87 FEET; THENCE NORTH 89°59'10" WEST, DEPARTING SAID EASTERLY RIGHT-OF-WAY LINE, A DISTANCE OF 645.36 FEET TO A POINT ON THE AFOREMENTIONED EAST LINE OF THE SOUTHWEST ONE QUARTER OF SAID SECTION 22; THENCE NORTH 00°19'03" WEST, ALONG SAID EAST LINE A DISTANCE OF 267.50 FEET TO THE POINT OF BEGINNING.

CONTAINING 3.71 ACRES, MORE OR LESS.

E. Commercial (Ocean Breeze Plaza, Approximately 12 acres) – Commercial uses within the area designated as Commercial on the future land use map shall be limited to a maximum of 125,000 square feet. Land Uses and activities predominately connected with the sale, rental, and distribution of products or performance of professional and non-professional services. Includes retail sales, service establishments, business, professional and other offices, shopping centers, financial institutions and restaurants.

1) Redevelopment within the Commercial (Ocean Breeze Plaza – Approximately 12 acres) future land use designation may be granted an intensity bonus of 25% if developed with prominent quality architectural and site design attributes as set forth in the Town's land development regulations. At a minimum the land development regulations shall include but not be limited to the following criteria:

- a. an integrated pedestrian system



100 Hillside Ave, White Plains, NY 10603
Office: 914.984.2500
www.mavistire.com

RE: Statement of Operations – Proposed Store #2447 Ocean Breeze FL

To Whom It May Concern:

Mavis Tire Supply was founded in 1972 as one of the first multi-brand tire dealers in the NY area. Today, Mavis is the largest independent multi-brand tire dealer in the U.S. and operates over 3,000 multi-brand locations across the US. At Mavis, customer service and value-oriented products are, and always will be, the backbone of the company.

Mavis is proposing a new store in Ocean Breeze Plaza on Jensen Beach Blvd. The store will employ 7 to 10 people and will operate in strict accordance with Mavis guidelines for professionalism, the safety of our employees and convenience of our customers. Hours of operation will be M-W & F 8AM to 6PM, Thursday 8 AM-8:30 PM, Saturday 8AM to 5 PM and Sunday 9AM to 5PM. The store will be stocked daily using a 26 ft. box truck or smaller. Scrap tires will only be stored inside the building and will be removed once a week. Mavis will not store or leave cars outside. The only exception to this will be the occasional customer who drops off their car after hours for a morning appointment. No work will be done outside the building. No parts or tires will be stored outside the building.

Mavis typically requires 20-28 parking spaces and it is rare that all 28 spaces are utilized. At maximum capacity, this accounts for 8 cars in the bays during operations, 8 cars in the lot waiting to be serviced, and 10 parking spaces for the employees.

The primary business of a *Mavis Tires & Brakes at Discount Prices* store is the retail sale of tires. Additionally, Mavis sells brakes, shocks/struts and exhaust systems. Apart from the installation of the aforementioned items, Mavis does not perform engine work. Mavis performs oil changes, state vehicle inspections, and replaces fluids. The installation of the tires and parts that Mavis sells does not require a car to be idling, as such there will be no fumes associated with the operation of this business.

Mavis runs an environmentally clean operation. We use double-walled, 250 gallon tanks for new oil and waste oil. These will be filled and emptied approximately once a month. If there is an accidental oil spill, the incident is reported immediately to the Facilities Department who maintains the stores after they first open. Depending on the severity of the accident, Facilities dispatches an environmental cleanup crew who cleans it up and disposes of it accordingly. Mavis does not install floor drains in the shop area so any spills would be contained inside the building where all work is done. Speedy dry products are immediately applied to any spills.

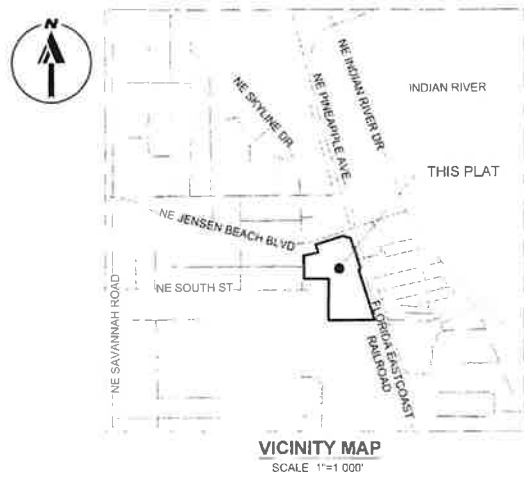
PLAT BOOK 23 PAGE 86

PLAT OF OCEAN BREEZE PLAZA

TOWN OF OCEAN BREEZE
 A PORTION OF SECTION 22, TOWNSHIP 37 SOUTH, RANGE 41 EAST, MARTIN COUNTY, FLORIDA

CLERKS RECORDING CERTIFICATE
 I, Carolyn Timmann CLERK OF THE CIRCUIT COURT
 OF MARTIN COUNTY, FLORIDA, HEREBY CERTIFY THAT
 THIS PLAT WAS FILED FOR RECORD IN
 PLAT BOOK 23 PAGE 86
 MARTIN COUNTY, FLORIDA PUBLIC RECORDS THIS
15 DAY OF May, 2026
Carolyn Timmann CLERK OF THE CIRCUIT COURT
 MARTIN COUNTY, FLORIDA
 FILE NUMBER 3186316 BY Amaya J.
 DEPUTY CLERK

22-37-41-000-000-0038-0
 SUBDIVISION PARCEL CONTROL NUMBER



LEGAL DESCRIPTION:

A PARCEL OF LAND LYING WITHIN SECTION 22, TOWNSHIP 37 SOUTH, RANGE 41 EAST, MARTIN COUNTY, FLORIDA, MORE PARTICULARLY DESCRIBED AS FOLLOWS:
 BEGINNING AT A CONCRETE MONUMENT AT THE CENTER OF SAID SECTION, THENCE SOUTH 00°19'03" EAST A DISTANCE OF 171.98 FEET, THENCE SOUTH 89°59'10" EAST, A DISTANCE OF 561.25 FEET TO THE WEST RIGHT-OF-WAY LINE OF THE FLORIDA EAST COAST RAILROAD, THENCE ALONG SAID WEST LINE NORTH 17°47'00" WEST, A DISTANCE OF 844.53 FEET THENCE NORTH 72°20'30" EAST, A DISTANCE OF 25.13 FEET, THENCE NORTH 17°36'17" WEST, A DISTANCE OF 286.76 FEET, THENCE NORTH 17°46'34" WEST, A DISTANCE OF 108.93 FEET TO THE SOUTHEAST CORNER OF A DEPARTMENT OF TRANSPORTATION TRACT, REFERRED TO AS PARCEL 140 AS CONTAINED IN OFFICIAL RECORDS BOOK 1499 PAGE 1647 THENCE WITH THE SOUTH LINE OF SAID PARCEL 140 NORTH 85°19'11" WEST A DISTANCE OF 51.96 FEET THENCE NORTH 44°39'33" WEST, A DISTANCE OF 19.43 FEET THENCE NORTH 86°48'43" WEST, A DISTANCE OF 31.05 FEET THENCE SOUTH 78°31'38" WEST, A DISTANCE OF 19.29 FEET THENCE NORTH 17°07'24" WEST A DISTANCE OF 1.48 FEET TO THE SOUTH LINE OF THE EXISTING RIGHT-OF-WAY OF JENSEN BEACH BOULEVARD, PER FLORIDA DEPARTMENT OF TRANSPORTATION SECTION 8953-5707A, THENCE ALONG THE SAID SOUTH LINE SOUTH 72°19'38" WEST, A DISTANCE OF 279.40 FEET, THENCE 44.27 FEET ALONG THE ARC OF A CURVE TO THE RIGHT HAVING A RADIUS OF 1199.68 FEET, WITH A CENTRAL ANGLE OF 02°06'52", AND A CHORD BEARING AND DISTANCE OF SOUTH 73°18'48" WEST AND 44.27 FEET, THENCE DEPARTING SAID SOUTH LINE SOUTH 15°29'02" EAST A DISTANCE OF 100.10 FEET THENCE 176.98 FEET ALONG THE ARC OF A CURVE TO THE RIGHT HAVING A RADIUS OF 1289.56, WITH A CENTRAL ANGLE OF 07°48'07", AND A CHORD BEARING AND DISTANCE OF SOUTH 78°16'03" WEST AND 176.84 FEET TO THE EAST RIGHT-OF-WAY LINE OF SKYLINE DRIVE, A 50 FOOT RIGHT-OF-WAY, PER PLAT 4 OF JENSEN HIGHLANDS, AN UNRECORDED PLAT, THENCE ALONG SAID EAST LINE SOUTH 00°01'41" WEST, A DISTANCE OF 281.63 FEET, THENCE DEPARTING SAID EAST LINE NORTH 89°56'16" EAST, A DISTANCE OF 302.30 FEET, THENCE SOUTH 00°18'07" WEST, A DISTANCE OF 331.97 FEET TO THE POINT OF BEGINNING CONTAINING 520,469 SQUARE FEET OR, 11.948 ACRES, MORE OR LESS.

CERTIFICATE OF OWNERSHIP:

OCEAN BREEZE STATION LLC, A DELAWARE LIMITED LIABILITY COMPANY, BY AND THROUGH ITS UNDERSIGNED MANAGING MEMBER, DOES HEREBY CERTIFY THAT IT IS THE OWNER OF THE PROPERTY DESCRIBED HEREON, AND HAS CAUSED SAME TO BE SURVEYED AND PLATTED AS SHOWN, AND DOES HEREBY DEDICATE AS FOLLOWS:

1. THE UTILITY EASEMENT SHOWN ON THIS PLAT OF OCEAN BREEZE PLAZA IS HEREBY DEDICATED TO MARTIN COUNTY FOR CONSTRUCTION, RECONSTRUCTION, REPLACEMENT, OPERATION, MAINTENANCE AND REPAIR OF UTILITY RELATED EQUIPMENT, INCLUDING BUT NOT LIMITED TO PIPELINES FOR INGRESS AND EGRESS IN, UNDER, OVER, ACROSS AND THROUGH AS MAY BE REASONABLY NECESSARY FOR UTILITY PURPOSES.

DATED THIS 7 DAY OF May, 2026

BY: PHILLIPS EDISON GROCERY CENTER OPERATING PARTNERSHIP II L.P.
 A DELAWARE LIMITED PARTNERSHIP, ITS SOLE MEMBER

BY: PHILLIPS EDISON GROCERY OP GP II LLC,
 A DELAWARE LIMITED LIABILITY COMPANY, ITS GENERAL PARTNER

BY: Joe Schlosser

NAME: JOE SCHLOSSER
 TITLE: EXECUTIVE VICE PRESIDENT, CHIEF OPERATING OFFICER

ACKNOWLEDGMENT:

COUNTY OF Hamilton
 STATE OF Ohio

THE FOREGOING INSTRUMENT WAS ACKNOWLEDGED BEFORE ME ON May 7, 2026 BY JOE SCHLOSSER OF PHILLIPS EDISON GROCERY CENTER OP GP II LLC, A DELAWARE LIMITED LIABILITY COMPANY, THE GENERAL PARTNER OF PHILLIPS EDISON GROCERY CENTER OPERATING PARTNERSHIP II L.P., A DELAWARE LIMITED PARTNERSHIP THE SOLE MEMBER OF OCEAN BREEZE STATION LLC, A DELAWARE LIMITED LIABILITY COMPANY ON BEHALF OF THE COMPANIES.

IN TESTIMONY WHEREOF, I HAVE HEREUNTO SET MY HAND AND AFFIXED MY NOTARIAL SEAL ON THE DATE AND YEAR ABOVE-MENTIONED.



PRINTED NAME OF NOTARY PUBLIC: Richard L. Tranter, Esq.

NOTARY PUBLIC STATE OF Ohio

COMMISSION NUMBER: N/A (Attorney)

COMMISSION EXPIRES: N/A (Permanent)

TITLE CERTIFICATION:

I, HARLENE SILVERN KENNEDY, ESQ., A MEMBER OF THE FLORIDA BAR, HEREBY CERTIFY THAT AS OF May 14, 2026

1. RECORD TITLE TO THE LAND DESCRIBED AND SHOWN ON THIS PLAT IS IN THE NAME OF THE PERSON(S), CORPORATION(S), AND/OR OTHER ENTITY(IES) EXECUTING THE CERTIFICATE OF OWNERSHIP AND DEDICATION HEREON.
2. ALL MORTGAGES NOT SATISFIED OR RELEASED OF RECORD ENCUMBERING THE LAND DESCRIBED HEREON ARE AS FOLLOWS (AS TO EACH MORTGAGE, STATE MORTGAGOR(S), MORTGAGEE(S), BORROWER(S), LENDER(S), DATE OF EXECUTION, RECORDING DATE AND ANY ASSIGNMENTS IF NO MORTGAGE, THEN SUBSECTION 2 NOT REQUIRED).
3. ALL TAXES THAT ARE DUE AND PAYABLE PURSUANT TO SECTION 197, 192, F.S., HAVE BEEN PAID.

DATED THIS 11 DAY OF May, 2026
Harlene Silvern Kennedy
 NAME: HARLENE SILVERN KENNEDY, ESQ.
 FLORIDA BAR NO. 866266
 ADDRESS: WEST TWR 777 S FLAGLER OR STE 1700,
 WEST PALM BEACH, FL 33401-6159

TOWN APPROVAL:
 THIS PLAT IS HEREBY APPROVED BY THE UNDERSIGNED ON THIS 14 DAY OF May, 2026

ATTEST:
Pamela Orr NAME: Pamela Orr TOWN CLERK
Kerri J. Docherty NAME: Kerri J. Docherty COUNCIL PRESIDENT
Scott T. Montgomery NAME: Scott T. Montgomery PLAT REVIEWER FOR TOWN

APPROVED AS TO FORM:
Joe Schlosser NAME: Gemma Torcivia TOWN ATTORNEY
Karen M. Ostrand NAME: Karen M. Ostrand MAYOR

SURVEYOR'S NOTES:

- 1) NOTICE THIS PLAT, AS RECORDED IN ITS ORIGINAL FORM IN THE PUBLIC RECORDS, IS THE OFFICIAL DEPICTION OF THE SUBDIVIDED LANDS DESCRIBED HEREON AND WILL IN NO CIRCUMSTANCES BE SUPPLANTED IN AUTHORITY BY ANY OTHER FORM OF THE PLAT, WHETHER GRAPHIC OR DIGITAL.
- 2) THERE MAY BE ADDITIONAL RESTRICTIONS THAT ARE NOT RECORDED ON THIS PLAT THAT MAY BE FOUND IN THE PUBLIC RECORDS OF THIS COUNTY.
- 3) BASIS OF BEARINGS, THE BEARINGS SHOWN HEREON ARE REFERENCED TO THE FLORIDA STATE PLANE COORDINATE SYSTEM, EAST ZONE, NORTH AMERICAN DATUM OF 1983 - 2011 ADJUSTMENT, HOLDING THE WEST LINE OF THE SOUTHEAST 1/4 OF SECTION 22, TOWNSHIP 37 SOUTH, RANGE 41 EAST, MARTIN COUNTY, FLORIDA, AS BEING SOUTH 00°19'03" EAST.

SURVEYOR'S CERTIFICATE:

I, Collin Woodyard, HEREBY CERTIFY THAT THIS PLAT OF OCEAN BREEZE PLAZA IS A TRUE AND CORRECT REPRESENTATION OF THE LANDS SURVEYED, THAT SUCH SURVEY WAS MADE UNDER MY RESPONSIBLE DIRECTION AND SUPERVISION, THAT SUCH SURVEY IS ACCURATE TO THE BEST OF MY KNOWLEDGE AND BELIEF, THAT PERMANENT REFERENCE MONUMENTS HAVE BEEN PLACED, AS REQUIRED BY LAW, THAT LOT CORNERS WILL BE SET FOR THE REQUIRED IMPROVEMENTS WITHIN THE PLATTED LANDS, AND FURTHER THAT THE SURVEY DATA COMPLIED WITH ALL OF THE REQUIREMENTS OF CHAPTER 177, PART 1, FLORIDA STATUTES, AND APPLICABLE ORDINANCES OF THE TOWN OF OCEAN BREEZE, FLORIDA.

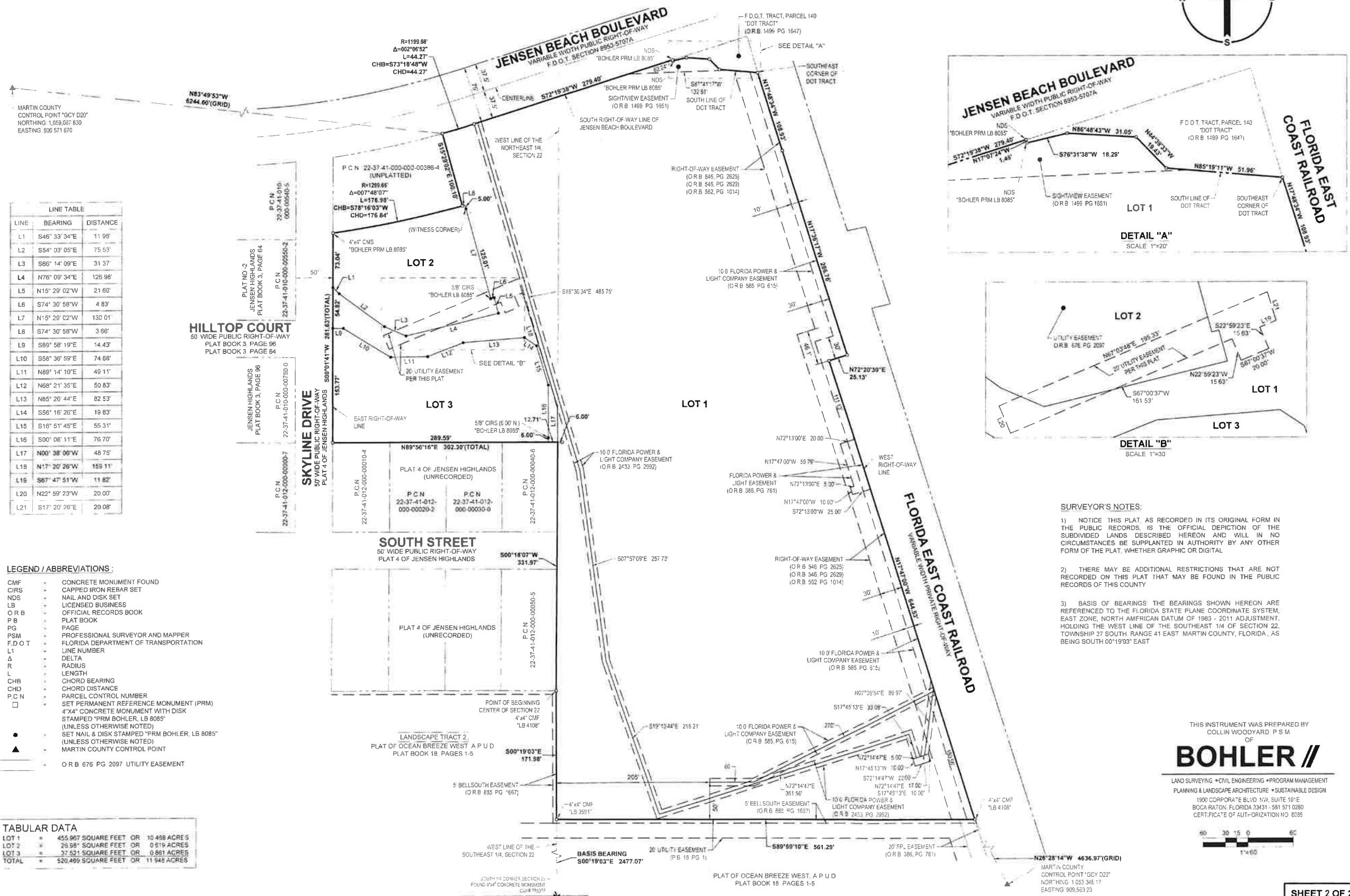
BY: Collin Woodyard ON THE 6 DAY OF MAY, 2026
 COLLIN WOODYARD
 SURVEYOR AND MAPPER, LS 7423
 BOHLER ENGINEERING, LB 8085
 1900 NW CORPORATE BLVD
 SUITE 101E
 BOCA RATON, FLORIDA 33431

PLATTING SURVEYOR 	TOWN OF OCEAN BREEZE 	
-----------------------	-----------------------------	--

THIS INSTRUMENT WAS PREPARED BY
 COLLIN WOODYARD, P.S.M.
 OF
BOHLER //
 *LAND SURVEYING *CIVIL ENGINEERING *PROGRAM MANAGEMENT
 *PLANNING & LANDSCAPE ARCHITECTURE *SUSTAINABLE DESIGN
 1900 CORPORATE BLVD, NW, SUITE 101E
 BOCA RATON, FLORIDA 33431 • 561.571.0280
 CERTIFICATE OF AUTHORIZATION LB 8085

PLAT OF OCEAN BREEZE PLAZA

TOWN OF OCEAN BREEZE
A PORTION OF SECTION 22, TOWNSHIP 37 SOUTH, RANGE 41 EAST, MARTIN COUNTY, FLORIDA

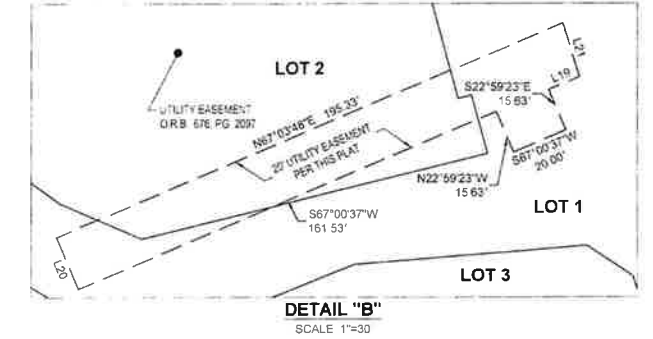
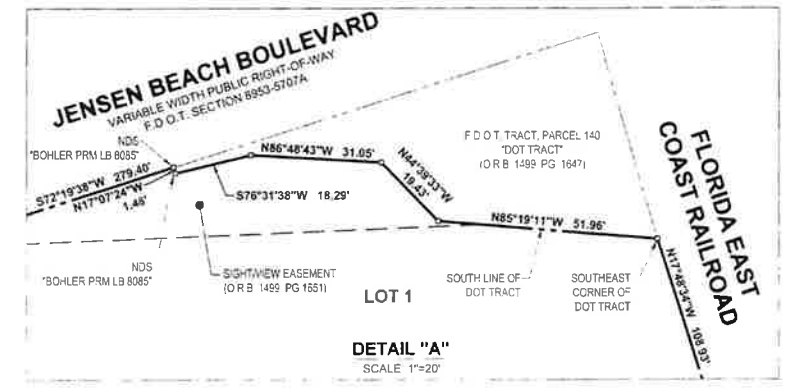


LINE	BEARING	DISTANCE
L1	S46° 33' 34"E	11.98'
L2	S54° 03' 05"E	75.53'
L3	S86° 14' 09"E	31.37'
L4	N78° 09' 34"E	126.98'
L5	N15° 29' 02"W	21.60'
L6	S74° 30' 58"W	4.83'
L7	N1° 5' 29' 02"W	130.01'
L8	S74° 30' 58"W	3.66'
L9	S89° 58' 19"E	14.43'
L10	S58° 36' 59"E	74.68'
L11	N89° 14' 10"E	49.11'
L12	N68° 21' 35"E	50.83'
L13	N85° 20' 44"E	82.53'
L14	S56° 16' 26"E	19.83'
L15	S16° 51' 45"E	55.31'
L16	S00° 08' 11"E	76.70'
L17	N00° 38' 00"W	48.75'
L18	N17° 20' 26"W	155.11'
L19	S67° 47' 51"W	11.82'
L20	N22° 59' 23"W	20.00'
L21	S17° 20' 26"E	20.08'

- LEGEND / ABBREVIATIONS:**
- CMF - CONCRETE MONUMENT FOUND
 - CIRS - CAPPED IRON REBAR SET
 - NDS - NAIL AND DISK SET
 - LB - LICENSED BUSINESS
 - O R B - OFFICIAL RECORDS BOOK
 - P B - PLAT BOOK
 - PG - PAGE
 - PSM - PROFESSIONAL SURVEYOR AND MAPPER
 - F.D.O.T. - FLORIDA DEPARTMENT OF TRANSPORTATION
 - L1 - LINE NUMBER
 - Δ - DELTA
 - R - RADIUS
 - L - LENGTH
 - CHB - CHORD BEARING
 - CHD - CHORD DISTANCE
 - P.C.N. - PARCEL CONTROL NUMBER
 - - SET PERMANENT REFERENCE MONUMENT (PRM)
 - - 4"x4" CONCRETE MONUMENT WITH DISK STAMPED "PRM BOHLER, LB 8085" (UNLESS OTHERWISE NOTED)
 - ▲ - SET NAIL & DISK STAMPED "PRM BOHLER, LB 8085" (UNLESS OTHERWISE NOTED)
 - ▲ - MARTIN COUNTY CONTROL POINT
 - - O R B 676 PG 2097 UTILITY EASEMENT

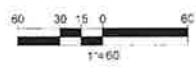
TABULAR DATA

LOT 1	=	455,967 SQUARE FEET	OR	10.498 ACRES
LOT 2	=	29,585 SQUARE FEET	OR	0.679 ACRES
LOT 3	=	37,521 SQUARE FEET	OR	0.861 ACRES
TOTAL	=	523,073 SQUARE FEET	OR	11.948 ACRES



- SURVEYOR'S NOTES:**
- NOTICE THIS PLAT AS RECORDED IN ITS ORIGINAL FORM IN THE PUBLIC RECORDS, IS THE OFFICIAL DEPICTION OF THE SUBDIVIDED LANDS DESCRIBED HEREON AND WILL IN NO CIRCUMSTANCES BE SUPPLANTED IN AUTHORITY BY ANY OTHER FORM OF THE PLAT, WHETHER GRAPHIC OR DIGITAL.
 - THERE MAY BE ADDITIONAL RESTRICTIONS THAT ARE NOT RECORDED ON THIS PLAT THAT MAY BE FOUND IN THE PUBLIC RECORDS OF THIS COUNTY.
 - BASIS OF BEARINGS: THE BEARINGS SHOWN HEREON ARE REFERENCED TO THE FLORIDA STATE PLANE COORDINATE SYSTEM, EAST ZONE, NORTH AMERICAN DATUM OF 1983 - 2011 ADJUSTMENT, HOLDING THE WEST LINE OF THE SOUTHEAST 1/4 OF SECTION 22, TOWNSHIP 37 SOUTH, RANGE 41 EAST, MARTIN COUNTY, FLORIDA, AS BEING SOUTH 00°19'03" EAST.

THIS INSTRUMENT WAS PREPARED BY
COLLIN WOODYARD P S M
OF
BOHLER //
LAND SURVEYING • CIVIL ENGINEERING • PROGRAM MANAGEMENT
PLANNING & LANDSCAPE ARCHITECTURE • SUSTAINABLE DESIGN
1900 CORPORATE BLVD NW, SUITE 101E
BOCA RATON, FLORIDA 33431 • 561.371.0280
CERTIFICATE OF AUTHORIZATION NO. 6395



OCEAN BREEZE, FL LAYOUT EXHIBIT

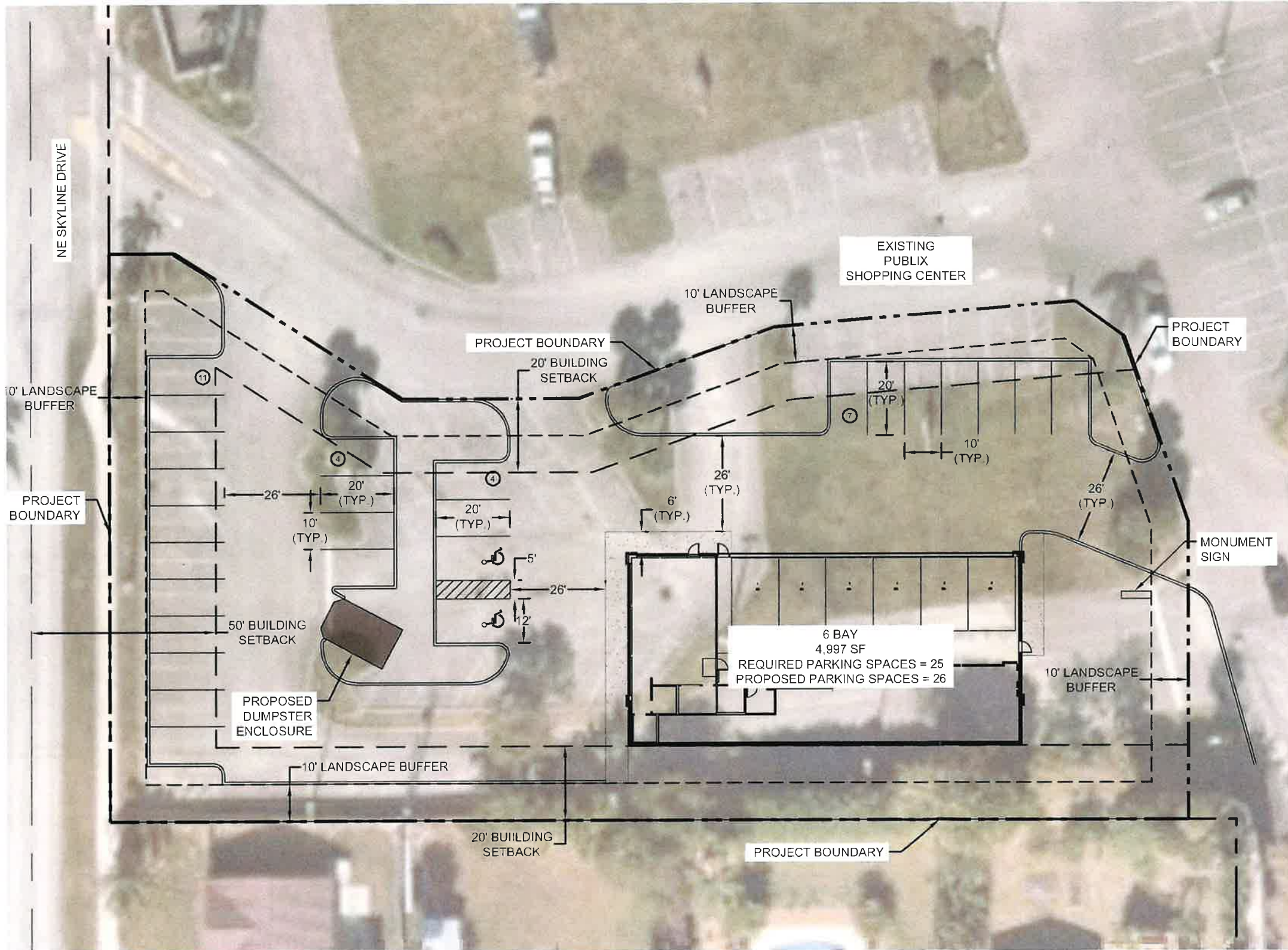
MAVIS DISCOUNT TIRE, OCEAN BREEZE, FL
N JENSEN BEACH BLVD, OCEAN BREEZE, FL

DEVELOPMENT SUMMARY

Parcel Size	0.87 AC
Zoning	B-1, BUSINESS
Parking Requirement	25 (5/1,000 SF)
Proposed Spaces	26
Front Building Setback	20' (NORTH)
Side Building Setback	50' FROM C/L (WEST), N/A (EAST)
Rear Building Setback	20' (SOUTH)
Front Landscape Buffer	10' (NORTH)
Side Landscape Buffer	EAST: 10' WEST: 10'
Rear Landscape Buffer	10' (SOUTH)

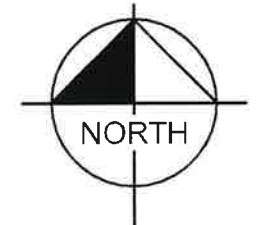
CONCEPT PLAN NOTES

1. This concept was prepared strictly and solely based upon information identified in the plan references.
2. The concept represented herein identifies a design concept resulting solely from layout preferences and guidance dictated and identified solely by the client. The feasibility with respect to obtaining local, county, state, and other applicable approvals is not warranted, and can only be assessed after further examination and verification of applicable requirements and the procurement of all necessary jurisdictional approvals.
3. This conceptual plan is prepared for conceptual presentation purposes, only, and is not intended to and should not be utilized as a zoning and construction document.
4. The existing conditions shown hereon are based upon information that was supplied to the engineer by the owner and others not under engineer's control, at the time of plan preparation and may be subject to change upon performance of additional due diligence and/or field survey.
5. It is strongly recommended that a zoning conformance analysis be performed to determine and evaluate if there are any restrictions and/or zoning issues, concerns or restrictions that may or could impact the feasibility of this project as the owner has described it.



LEGEND	
	PROJECT LINE
	BUILDING SETBACK
	LANDSCAPE BUFFER

OVERALL SITE



PREPARED FOR:

PREPARED BY: **Kimley»Hori**



ORDINANCE NUMBER NO. 289-2019

AN EMERGENCY ORDINANCE OF THE TOWN OF OCEAN BREEZE, FLORIDA, REVISING MEMBERSHIP ON THE TOWN'S ZONING BOARD (ALSO KNOWN AS THE LOCAL PLANNING AGENCY) AND REAFFIRMING THAT TOWN COUNCIL MEMBERS, AS A REQUIREMENT OF HOLDING OFFICE, MUST ALSO SERVE AS MEMBERS OF THE TOWN'S ZONING BOARD; AFFIRMING THE LIMITED ADVISORY ROLE OF THE ZONING BOARD; REPEALING ALL ORDINANCES IN CONFLICT HEREWITH; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Mayor's membership on the Zoning Board, (also known as the Local Planning Agency) has the effect of prohibiting the Mayor from making otherwise lawful communications with Town Council members regarding any subject matter which may come before the Zoning Board; and

WHEREAS, the Town Council deems it vital to the efficient exercise of the Mayor's duties as contemplated under the Charter and Ordinances of the Town that the Mayor's ability to communicate directly with Town Council members should not be hindered or prohibited, except as may be otherwise provided by law; and

WHEREAS, historically it has never been possible to find a sufficient number of the Town's residents to serve on a separate advisory board; and

WHEREAS, Florida Statutes Section 163.3174 allows for the governing body of a municipality to designate itself as the "local planning agency" or other equivalent agency which first reviews rezoning and comprehensive plan amendments; and

WHEREAS, the Zoning Board does not exercise decision-making authority, but only exists for the sole purpose providing advice to the Town Council, in essence advising itself, in order to comply with such procedural formalities as may be required pursuant to Florida law; and

WHEREAS, the Town Council has determined it is necessary to take emergency action to allow the Mayor to have the immediate ability to address issues presented to the Zoning Board.

NOW, THEREFORE, BE IT ORDAINED AND ENACTED BY THE TOWN OF OCEAN BREEZE, FLORIDA:

SECTION ONE: The membership of the Town's Zoning Board, which may also be known from time to time as the Local Planning Agency, or referred to as the Town of Ocean Breeze, Florida Planning Advisory Board, or the "LPA" or other such similar names, shall consist of all six members of the Town Council, *ex officio*, plus a non-voting member appointed by the Martin County School Board to the extent as required by statute.

SECTION TWO: All ordinances or parts of ordinances in conflict with this ordinance or any part thereof are hereby repealed.

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 2019

SECTION THREE: If any section, sentence, clause, phrase, or word of this ordinance is for any reason held or declared to be unconstitutional, inoperative, or void, such holding or invalidity shall not affect the remaining portions of this Ordinance, and it shall be construed to have been the intent of the Town Council to adopt this Ordinance without such unconstitutional, invalid, or inoperative part therein, and the remainder of this Ordinance after the exclusion of such part or parts, shall be deemed and held to be valid as if such part or parts had not been included herein.

SECTION FOUR: This Ordinance is hereby declared to be an emergency measure upon the urgent need for the Mayor to have the immediate ability to more fully perform such duties as may be prescribed by the Town Charter, ordinances, and other applicable law. This Ordinance shall take effect immediately upon its passage and adoption.

YES	NO	ABSENT	ABSTAIN
X			
X			
X			
X			
X			
X			


- KENNETH DE ANGELES, PRESIDENT
- ANN KAGDIS, VICE-PRESIDENT
- RICHARD GEROLD, COUNCIL MEMBER
- KEVIN DOCHERTY, COUNCIL MEMBER
- DAVID J. WAGNER, COUNCIL MEMBER
- TERRY LOCATIS, COUNCIL MEMBER

PASSED, APPROVED AND ADOPTED THIS 11th DAY OF MARCH, 2019.


ATTEST:

TOWN COUNCIL OF THE TOWN OF
OCEAN BREEZE, FLORIDA


Pam Orr, Town Clerk


Ken De Angeles, President

APPROVED AS TO FORM:


William F. Crary, II, Town Attorney


Karen M. Ostrand, Mayor

These are results for what are the elements of a **quasi judicial** hearing before a local government in the state of Florida

Search instead for what are the elements of a quasijudicial hearing before a local government in the state of Florida

AI Overview

Quasi-judicial hearings before local Florida governments must follow strict, court-like procedures to ensure procedural due process. They involve applying existing policies (like zoning codes or variances) to specific properties, rather than making new general laws.

Essential Elements of the Hearing

- Proper Notice:** Reasonable and timely public notice must be given before the hearing.
- Impartial Decision-Makers:** The board members must remain unbiased, with no personal or financial conflict of interest.
- Sworn Testimony:** All witnesses wishing to testify must be sworn in by the clerk or presiding officer before speaking.
- Right to Cross-Examine:** Opposing parties and affected individuals must be given the opportunity to ask questions and cross-examine witnesses.
- Evidence-Based:** The board can only make a decision based on **competent substantial evidence** presented during the hearing. It cannot rely on neighborhood petitions, public opinion, or off-the-record information.

10 sites

- Resident's Guide to a Quasi-Judicial Process | North Miami, FL**
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Officials must disclose any outside, pre-hearing communications or site visits regarding the application so all parties have a chance to address them on the record. 📍 Safety Harbor City

- **Public Participation:** The public is allowed to testify,

Ask anything



For official procedural requirements, check your specific municipality's or county's local ordinances, which dictate the exact time limits for applicant presentations, cross-examinations, and rebuttals. 📍 City of Hollywood

All responses may include mistakes. For legal advice, consult a professional. [Learn more](#)



Online Sunshine
<https://www.leg.state.fl.us> > Statutes > 0286.0115.html

🟢 The 2025 Florida Statutes ⋮

(c) In a **quasi-judicial** proceeding on **local government** land use matters, a person may not be precluded from communicating directly with a member of the ... [Read more](#)

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LEGISLATIVE BILL SUMMARIES

Florida League of Cities



Save our Homes from Excessive Property Taxes (Oppose)

SJR 2-F (Avila) proposes amendments to the Florida Constitution relating to property tax assessments, homestead exemptions, assessment limitations, and the use of local ad valorem tax revenues. The joint resolution would place a proposed constitutional amendment before the voters at the 2026 General Election in November.

The resolution increases the homestead exemption from the current \$50,000 structure to \$150,000 beginning January 1, 2027, and to \$250,000 beginning January 1, 2028. The increased homestead exemption applies to county, municipal, school district, and special district levies, except assessments for special benefits. The proposal also provides for annual inflation adjustments to the homestead exemption beginning in 2029. Individuals establishing Florida residency after January 1, 2027, who were not permanent Florida residents as of December 31, 2026, would initially receive only a \$50,000 homestead exemption until the fifth year of eligibility. Beginning in 2030, counties, municipalities, and school districts would be authorized to reduce or waive the five-year residency requirement by a two-thirds vote of the governing body for a “critical local need.”

The proposal further creates new constitutional restrictions providing that county and municipal ad valorem taxes may only be used for specified purposes, including public safety, education and public schools, infrastructure, natural resource projects, debt obligations, and retirement obligations. The restriction applies specifically to county and municipal ad valorem taxes and does not expressly apply to school districts or special districts.

Additionally, the resolution reduces the annual assessment increase limitation for specified non-homestead property from 10% to 5%, beginning January 1, 2027. The reduction applies only to non-school levies and affects residential real property containing nine units or fewer and other real property not otherwise subject to Save Our Homes assessment limitations, including commercial property and other non-homestead property.

The resolution also requires the Legislature to create a uniform process allowing counties, municipalities, school districts, and special districts to further increase homestead exemptions for their own property tax levies, potentially up to the full assessed value of a homestead property. Any additional exemption adopted by a special district would require voter approval through a referendum.

Finally, the resolution requires the Legislature to create a trust fund to provide grants relating to implementation of the amendment. The amendment would generally take effect January 1, 2027, if approved by the voters.

LEGISLATIVE BILL SUMMARIES

Florida League of Cities



Property Tax Administration (Oppose)

SB 4-F (Avila) revises provisions relating to property tax administration and notice requirements associated with a proposed constitutional amendment relating to property taxes that would be considered by voters at the 2026 General Election in November.

The bill revises statutory definitions relating to maximum county and municipal ad valorem taxes levied to conform to changes made by the act. The bill also revises provisions relating to maximum millage rate calculations under the Truth in Millage (TRIM) process.

The bill requires property appraisers to include a separate mailed notice regarding a proposed constitutional amendment or revision affecting Article VII, sections 4, 6, and 9 of the Florida Constitution when mailing TRIM notices and certain additional notices related to tentative millage rates. The Department of Revenue is required to create a uniform statewide notice, and property appraisers are prohibited from revising, editing, or modifying the notice.

The required notice must include the ballot title and summary, the amendment's effective date, information regarding a state-created website, a QR code linking to the website, and specified explanatory language. The bill also requires the Department of Revenue to establish a publicly accessible website allowing taxpayers to estimate ad valorem tax savings associated with the proposed constitutional amendment.

Additionally, the bill reenacts various provisions relating to offsets and appropriations for fiscally constrained counties to incorporate amendments made by the act. The bill also authorizes the ballot summary for the proposed constitutional amendment to exceed the existing constitutional 75-word ballot summary limit.

The bill contains expiration and reversion language providing that certain notice-related provisions expire on December 31, 2026, and includes an appropriation to implement the act.