

**Sebastian Inlet District
TENTATIVE MILLAGE AND BUDGET HEARING
for Fiscal Year 2024 – 2025**

**September 4, 2024, Wednesday, 5:30 p.m.
North Indian River County Library, 1001 Sebastian Blvd.
Sebastian, FL 32958**

AGENDA

- 1. Call to Order – Chairman Jenny Lawton Seal**

- 2. Millage Summary – Executive Director**
Discussion of the rolled-back rate, the percentage of increase over the rolled-back rate, the reasons for the proposed increase, and the millage rate to be levied.

- 3. Public Hearing – Tentative Millage Rate for Levying Taxes in Brevard and Indian River Counties for Fiscal Year 2024 – 2025 for the Sebastian Inlet District, Chairman Jenny Lawton Seal presiding, District Legal Counsel Sean L. Demers reading the millage resolution (Res.# 09.04.24-1).
(PP 2-4)**

- 4. Public Comment Period**

- 5. Adoption of Tentative Millage Rate Resolution**

- 6. Budget Summary – Executive Director**

- 7. Public Hearing – Tentative Budget for Fiscal Year 2024 – 2025 for the Sebastian Inlet District – Chairman Jenny Lawton Seal presiding, District Legal Counsel Sean L. Demers reading the resolution (Res.# 09.04.24-2). (PP 5-7)**

- 8. Public Comment Period**

- 9. Adoption of Tentative Budget Resolution**

- 10. Meeting Adjournment**

RESOLUTION 09.04.24-1
TO ESTABLISH A TENTATIVE MILLAGE RATE FOR LEVYING TAXES
IN BREVARD AND INDIAN RIVER COUNTIES
FOR
SEBASTIAN INLET DISTRICT

After a public hearing and a special called meeting of the Board of Commissioners of the Sebastian Inlet District (hereinafter "District" or "SID"), held at the North Indian River County Library, 1001 Sebastian Blvd., Sebastian, Florida 32958, on September 04, 2024, at 5:30 P.M., at which there was a quorum of the Sebastian Inlet District Commissioners, Chairman Jenny Lawton Seal presented the following resolution:

BE IT RESOLVED, by the District Board of Commissioners, as follows:

Section 1: Pursuant to Chapter 7976 Special Acts of Florida of 1919; Chapter 12259 General Laws of Florida of 1927; and Chapter 22891 General Laws of Florida of 1945 as amended, and the District Charter, there shall be and is hereby established a tentative millage rate for levying taxes on all real and personal taxable property in the District comprising the area or territory in what is now Brevard and Indian River Counties, Florida as follows:

All of the Third Commissioner's District of Brevard County, Florida and that part of the area or territory within the Fourth County Commissioner's District of Brevard County, Florida, bounded on the north by the township line between Township Twenty-five (25) and Township Twenty-six (26), and all of that part of Indian River County, Florida which comprised and made up the First Commissioner's District of Saint Lucie County, Florida as located and established upon the passage of Chapter 7976, Laws of Florida, Special Acts of 1919 aforesaid; and all such other area or territory as may exist by reason of the changes of the boundaries of Brevard and Indian River Counties, Florida, as approved at the Special General Election held on November 3, 1959, in accordance with the provisions of Chapter 59-486, Laws of Florida of 1959.

The tentative millage rate for the fiscal year 2024 - 2025 is established at Sixteen Point Two-Eight Cents (\$0.1628) per thousand dollars of assessed valuation (.1628 of one mill) to be used solely for the purpose of maintaining Sebastian Inlet and keeping it open for commerce, as authorized and prescribed in and by any of the laws of the State of Florida hereunto the taxing power of SID. The millage rate to be levied is more than the rolled-back rate of .0994 mills, which represents a Sixty Three Point Seven Eight Per Cent (63.78%) Increase in the millage rate, which is hereby adopted by Sebastian Inlet District, computed pursuant to Section 200.065 of the Florida Statutes.

Section 2: That the Board of Commissioners of the District hereby finds and declares that the Sixteen Point Two-Eight Cents (\$0.1628) per thousand dollars of assessed valuation (.1628 of one mill) as levied is necessary to maintain Sebastian Inlet and keep it open for navigation, commerce, shipping and recreation for the inhabitants of the District, and that the tax of Sixteen Point Two-Eight Cents (\$0.1628) per thousand dollars of assessed valuation (.1628 of one mill) is hereby found and declared to be necessary for the purposes authorized and prescribed by the laws herein above mentioned.

Section 3: That the Boards of County Commissioners of Brevard and Indian River Counties, Florida, are hereby required to order the County Property Appraisers and the County Tax Collectors of each county to collect the amount of tax herein assessed and levied upon all of the taxable properties in the District at the final adopted millage rate of taxation for the fiscal year 2024 - 2025. The gross taxable value for operating purposes not exempt from taxation within the District has been certified by the Brevard County Property Appraiser to the District as \$36,813,815,171. The gross taxable value for operating purposes not exempt from taxation within the District has been certified by the Indian River County Property Appraiser to the District as \$7,982,990,498. The total gross taxable value for operating purposes not exempt from taxation within the District and certified by the Brevard and Indian River County Property Appraisers is \$44,796,805,689.

Section 4: The Tax Collectors of Brevard and Indian River Counties, Florida shall collect the tax herein levied in the same manner as other State and County taxes are collected, and shall pay for proceeds from the Sixteen Point Two-Eight Cents (\$0.1628) per thousand dollars of assessed valuation (.1628 of one mill) herein levied and assessed for the purposes authorized and prescribed by any of the aforesaid laws, to the Treasurer of the District, within the time and in the manner prescribed by law for the payment by the County Tax Collector of county taxes.

Section 5: The Comptroller of the State of Florida is hereby authorized and directed to assess and levy on all railroad lines and all telephone properties and telephone lines situated or located within the District, the taxes herein levied for the fiscal year 2024 - 2025.

Section 6: The Comptroller of the State of Florida shall assess and collect taxes in the same manner as are county taxes upon properties, and the taxes shall be remitted by the collection officer as herein provided.

Section 7: This Resolution shall be entered at large upon the minutes of the Board; the millage rate set herein shall constitute the tentative millage rate adopted under Section 200.065(2)(c) and (2)(e), Florida Statutes. The final millage rate shall be set at a public hearing on September 18, 2024, at 5:01 P.M., at 114 Sixth Avenue, Indialantic, FL 32903, under the provisions of Section 200.065(2)(d) and (2)(e), Florida Statutes.

A MOTION to ADOPT said resolution was made by Commissioner _____, carried with a SECOND by Commissioner _____ and upon roll call said motion was approved by the following votes:

AYES

NAYS

Jenny Lawton Seal, Chairman

Jenny Lawton Seal, Chairman

Beth L. Mitchell, Vice Chairman

Beth L. Mitchell, Vice Chairman

Michael J. Rowland, Secretary/Treasurer

Michael J. Rowland, Secretary/Treasurer

Lisa Frazier, Commissioner

Lisa Frazier, Commissioner

David Barney, Commissioner

David Barney, Commissioner

RESOLUTION 09.04.24-2
TENTATIVE BUDGET
FOR
SEBASTIAN INLET DISTRICT

WHEREAS, the provisions of Section 200.065(2)(c), Florida Statutes require the Board of Commissioners of the Sebastian Inlet District, as the governing board of the Sebastian Inlet District (hereinafter, "SID" or "District"), to adopt a budget; and

WHEREAS, SID has conducted a public hearing on the 2024 – 2025 fiscal year budget and will conduct a final hearing on September 18, 2024; and

WHEREAS, SID set forth the appropriations and revenue estimate for the Budget for the Fiscal Year 2024 – 2025 in the amount of \$21,970,060; and

WHEREAS, SID has carefully reviewed the budget and finds that the expenditures in the budget fulfill the statutory duties of the District, as established in its Charter, as amended; and

WHEREAS, SID finds the adoption of the budget promotes the public safety and welfare.

THEREFORE, BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF THE SEBASTIAN INLET DISTRICT, AS THE GOVERNING BOARD OF THE SEBASTIAN INLET DISTRICT, as follows:

- 1. SID hereby adopts a Tentative FY 2024 - 2025 Budget attached hereto and made a part hereof. A final hearing on the FY 2024-2025 Budget will be conducted on Wednesday, September 18, 2024 at 5:01 P.M., at 114 Sixth Avenue, Indialantic, FL 32903.*
- 2. This resolution shall be effective upon its adoption.*

DONE, ORDERED AND ADOPTED this 4th day of September, 2024.

**THE BOARD OF COMMISSIONERS OF THE SEBASTIAN INLET DISTRICT, AS
THE GOVERNING BOARD OF THE SEBASTIAN INLET DISTRICT**

By: _____
Jenny Lawton Seal, Chairman

**Sebastian Inlet District
2024-2025 Rev/Exp Budget (10/01/24)
GENERAL FUND**

**Tentative Budget
V.3 September 2024**

	A	B	C	D	E	F	G	H	I
1	REVENUE AND OPERATING FUNDS								
2							2023-24 Budget (0.1066)	2024-25 Budget (0.1628)	Prior Year Incr/Decr
3		3110100	Property Taxes-Brevard (Certified)				3,513,603	5,993,289	70.57%
4		3110200	Property Taxes-Indian River (Certified)				768,732	1,299,631	69.06%
5		3340000	Contract/Grant Funds				0	6,122,500	-
6		3610200	Interest Income				405,000	326,000	-19.51%
7		2701000	Use of Fund Balance (Assigned)				6,152,878	8,228,640	33.74%
8		Total Funds Available					10,840,213	21,970,060	102.67%
9									
10	EXPENSES AND CAPITAL OUTLAY								
11	General Government	5110 000	<u>Commission</u>						
18			Total				42,832	45,700	6.70%
19									
20		5130 000	<u>Financial and Administrative</u>						
52			Total				663,451	683,000	2.95%
53									
54		5140 000	<u>Legal Counsel</u>						
61			Total				198,045	222,800	12.50%
62		5190 000	<u>Governmental and Tax Related Fees</u>						
69			Total				132,225	169,500	28.19%
70									
71	Physical Environment	5370 000	<u>Staff Engineer / Engineering</u>						
74			Total				176,980	170,500	-3.66%
75									
76		5371 000	<u>Sand Transfer System / Advanced Studies</u>						
84			Total				587,985	513,500	-12.67%
85									
86		5372 000	<u>Sand Trap Dredging</u>						
89			Total				500,000	11,750,000	2250.00%
90									
91		5373 000	<u>Maintenance of Channel</u>						
95			Total				251,685	260,000	-5.22%
96									
97		5373 000	<u>Channel Extension</u>						
101			Total				57,038	20,500	-64.06%
102									
103		5374 000	<u>Ebb Shoal / Offshore Projects</u>						
106			Total				2,060	21,050	921.84%
107									
108		5375 000	<u>Construction Programs</u>						
115			Total				5,080,858	5,014,500	-1.31%
116									
117		5376 000	<u>Natural Resources Programs</u>						
126			Total				116,104	69,700	-39.97%
127									
128		5377 000	<u>Other Planned Projects</u>						
131			Total				13,000	11,000	-15%
132									
133		5378 000	<u>Professional/Contract/Service</u>						
136			Total				16,950	16,500	-3%
137									
138		5410 000	<u>Debt Interest Payments</u>				1,000	2,010	101.00%
139		6000000	<u>Capital Outlay</u>				0	0	0.00%
140									
141			Sub-Total of All Expenses				7,840,213	18,970,260	141.96%
142			<u>Reserve</u>				3,000,000	3,000,000	0.00%

**Sebastian Inlet District
2024-2025 Rev/Exp Budget (10/01/24)
GENERAL FUND**

**Tentative Budget
V.3 September 2024**

	A	B	C	D	E	F	G	H	I
143									
144			TOTAL EXPENSE/CAPITAL				10,840,213	21,970,260	102.67%
145		Notes/Assumptions/Projects							
146		REVENUE							
147		2701000—Use of assigned fund balance							
148		3340000—DEP funding (TBD)							
149		3610200—PNC MMDA and Florida PRIME							
150									
151		EXPENSES							
152		5130 120 / 121— FY 24 (3% COLA)							
153		5130 320 Accounting Audit—Single Audits (\$4,500) required through FY 27-28							
154		5140 313 Attorney / Litigation (Post-IMP)							
155		5371 471—State of the Inlet Analysis							
156		5372 470—Post-Construction Monitoring							
157		5370 345—Wave, Weather & Tide Data Collection							
158		5372 311 Construction / Local Share—FY 24-25 Dredge Project-Physical/Biological Monitoring							
159		5372 470 Permit Related Costs/Monitoring							
160		5375 472 (North Jetty Maintenance-2024-25)							
161		Reserve-\$3M per policy							