

**Sebastian Inlet District  
FINAL MILLAGE AND BUDGET HEARING  
for Fiscal Year 2025 – 2026**

**September 24, 2025, Wednesday, 5:01 p.m.  
Sebastian Inlet District Office, 114 Sixth Avenue  
Indialantic, FL 32903**

**AGENDA**

- 1. Call to Order – Chairman David Barney**
- 2. Millage Summary – Executive Director (P 2)**
- 3. Public Hearing – Final Millage Rate for Levying Taxes in Brevard and Indian River Counties for Fiscal Year 2025 – 2026 for the Sebastian Inlet District, Chairman David Barney presiding, District Legal Counsel Shawn L. Demers reading the millage resolution (Res.# 09.24.25-1). (PP 3-5)**
- 4. Public Comment Period**
- 5. Adoption of Final Millage Rate Resolution**
- 6. Budget Summary – Executive Director (PP 6-9)**
- 7. Public Hearing – Final Budget for Fiscal Year 2025 – 2026 for the Sebastian Inlet District – Chairman David Barney presiding, District Legal Counsel Shawn L. Demers reading the resolution (Res.# 09.24.25-2). (PP 10-12)**
- 8. Public Comment Period**
- 9. Adoption of Final Budget Resolution**
- 10. Meeting Adjournment**



# September 24, 2025

## Millage Summary

- As adopted by the Commission during the September 10, 2025 Public Hearing FY 2025/26 **PROPOSED FINAL** Millage Rate for Sebastain Inlet District to be levied is **0.1555 Mills**
- This Millage Rate represents the **Rolled-Back Rate of 0.1555 Mills**
- With the adoption of the **PROPOSED FINAL 0.1555 millage rate** tax revenues to be collected are:
  - \$6,222,068 from Brevard County
  - \$1,342,518 from Indian River County

**RESOLUTION 09.24.25-1**  
**TO ESTABLISH A FINAL 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 Sebastian Inlet District, 114 Sixth Avenue, Indialantic, FL 32903, on September 24, 2025, at 5:01 P.M., at which there was a quorum of the Sebastian Inlet District Commissioners, Chairman David Barney 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 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 final millage rate for the fiscal year 2025 - 2026 is established at Fifteen Point Five-Five Cents (\$0.1555) per thousand dollars of assessed valuation (0.1555 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 equal to the rolled-back rate of 0.1555 mills, which represents a Zero Percent (0.00%) 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 Fifteen Point Five-Five Cents (\$0.1555) per thousand dollars of assessed valuation (0.1555 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 Fifteen Point Five-Five Cents (\$0.1555) per thousand dollars of assessed valuation (0.1555 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 2025 - 2026. 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 \$40,013,300,004. 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 \$8,633,559,044. 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 \$48,646,859,048.*

*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 Fifteen Point Five-Five Cents (\$0.1555) per thousand dollars of assessed valuation (0.1555 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 2025 - 2026.*

*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; and a certified copy executed in the name of the Board of its Chairman of the Commission, under its corporate seal, shall be delivered to the County Property Appraisers of Brevard and Indian River Counties, Florida, and to the Department of Revenue of the State of Florida.*

*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*

\_\_\_\_\_  
*David Barney, Chairman*

\_\_\_\_\_  
*David Barney, Chairman*

\_\_\_\_\_  
*Lisa Frazier, Vice Chairman*

\_\_\_\_\_  
*Lisa Frazier, Vice Chairman*

\_\_\_\_\_  
*Michael J. Rowland, Secretary/Treasurer*

\_\_\_\_\_  
*Michael J. Rowland, Secretary/Treasurer*

\_\_\_\_\_  
*TJ Marshall, Commissioner*

\_\_\_\_\_  
*TJ Marshall, Commissioner*

\_\_\_\_\_  
*John Campbell, Commissioner*

\_\_\_\_\_  
*John Campbell, Commissioner*



**September 24, 2025**

## Budget Summary

- FY 2025/26 **FINAL** Budget is \$13,880,700
  - **36.82% Decrease** from the FY 2024/25 Adopted Budget
- This FINAL Budget is Project Based and identifies Revenues and Expenses comparable to the FY 2024/25 Adopted Budget



**September 24, 2025**

## Budget Summary – REVENUES

- FY 2025/26 Tax Revenues have been Budgeted at the **millage rate of 0.1555 mills**
  - **Taxes** - Brevard and Indian River County total \$7,564,587
  - **Grants (Estimated)** – total \$3,100,000
  - **Interest (Estimated)** – total \$300,000
  - **Use of Fund Balance (Assigned)** – total \$2,916,114



**September 24, 2025**

## Budget Summary – HIGHLIGHTS

### **GENERAL GOVERNMENT**

- **Increased** Funding by approximately **13%** due to:
  - Rent of Office Space
  - Staff travel for training
  - 3% COLA (effective October 1, 2025)
  - Anticipated Additional Legal Counsel
  - Governmental and Tax related fees



**September 24, 2025**

## Budget Summary – HIGHLIGHTS

### **PHYSICAL ENVIRONMENT**

- **Overall Decreased** Funding by approximately **46%** due to:
  - Completion of Phase 1 – North Jetty Project
  - Partial Completion – 2024/25 Sand Trap and Dredging Beach Placement Project
- **Adds** Funding for:
  - Thomas Shoal offshore sand investigation
  - Coconut Point Stabilization Project
- **Maintains** Funding for:
  - Beach and Inlet Monitoring – Supporting the Sebastian Inlet Management Plan

**FINAL BUDGET RESOLUTION 09.24.25-2  
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 2025 – 2026 fiscal year budget on September 24, 2025; and*

*WHEREAS, SID set forth the appropriations and revenue estimate for the Budget for the Fiscal Year 2025 – 2026 in the amount of \$13,880,700; 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 final FY 2025 - 2026 Budget attached hereto and made a part hereof.*
- 2. This resolution shall be effective upon its adoption.*

*DONE, ORDERED AND ADOPTED this 24th day of September, 2025.*

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

*By: \_\_\_\_\_  
David Barney, Chairman*

**Sebastian Inlet District  
2025-2026 Rev/Exp Budget (9/11/25)  
GENERAL FUND**

**FINAL Budget**

	A	B	C	D	E	F	G	H	I	J	K
1	<b>REVENUE AND OPERATING FUNDS</b>										
2							<b>2024-25 Budget (0.1628)</b>	<b>2025-26 Budget (0.1555)</b>	<b>Prior Year Incr/Decr</b>		
3		3110100	Property Taxes-Brevard (CERTIFIED)				5,993,289	6,222,068	3.82%		
4		3110200	Property Taxes-Indian River (CERTIFIED)				1,299,631	1,342,518	3.30%		
5		3340000	Contract/Grant Funds (ESTIMATED)				6,122,500	3,100,000	-49.37%		
6		3610200	Interest Income (ESTIMATED)				326,000	300,000	-7.98%		
7		2701000	Use of Fund Balance (Assigned)				8,228,640	2,916,114	-64.56%		
8		<b>Total Funds Available</b>					<b>21,970,060</b>	<b>13,880,700</b>	<b>-36.82%</b>		
9											
10	<b>EXPENSES AND CAPITAL OUTLAY</b>										
11	<b>General Government</b>	5110 000	<b>Commission</b>								
17			Sub-Total				45,700	46,000	0.66%		
18											
19		5130 000	<b>Financial and Administrative</b>								
51			Sub-Total				683,000	701,650	2.73%		
52											
53		5140 000	<b>Legal Counsel</b>								
60			Sub-Total				222,800	252,500	13.33%		
61											
62											
63											
64											
65							<b>2024-25 Budget (0.1628)</b>	<b>2025-26 Budget (0.1555)</b>	<b>Prior Year Incr/Decr</b>		
66		5190 000	<b>Governmental and Tax Related Fees</b>								
73			Sub-Total				169,500	264,000	55.75%		
74											
75											
76	<b>Physical Environment</b>	5370 000	<b>Staff Engineer / Engineering</b>								
79			Sub-Total				170,500	170,500	0.00%		
80											
81											
82		5371 000	<b>Sand Transfer System / Advanced Studies</b>								
90			Sub-Total				513,500	509,500	-0.78%		
91											
92											
93		5372 000	<b>Sand Trap Dredging</b>								
96			Sub-Total				11,750,000	7,350,000	-37.45%		
97											
98		5373 000	<b>Maintenance of Channel</b>								
102			Sub-Total				260,000	260,000	0.00%		
103											
104											
105		5373 000	<b>Channel Extension</b>								
109			Sub-Total				20,500	20,500	0.00%		
110											
111		5374 000	<b>Ebb Shoal / Offshore Projects</b>								
114			Sub-Total				21,050	126,050	498.81%		
115											
116											
117							<b>2024-25 Budget (0.1628)</b>	<b>2025-26 Budget (0.1555)</b>			
118		5375 000	<b>Construction Programs</b>								
125			Sub-Total				5,014,500	834,500	-83.36%		
126											
127											
128		5376 000	<b>Natural Resources Programs</b>								
137			Sub-Total				69,700	303,000	334.72%		

**Sebastian Inlet District  
2025-2026 Rev/Exp Budget (9/11/25)  
GENERAL FUND**

**FINAL Budget**

	A	B	C	D	E	F	G	H	I	J	K
138											
139											
140		5377 000	<b>Other Planned Projects</b>								
143			Sub-Total				11,000	26,000	136.36%		
144											
145		5378 000	<b>Professional/Contract/Service</b>								
148			Sub-Total				16,500	16,500	0.00%		
149											
150											
151		5410 000	<b>Debt Interest Payments</b>				1,810	0	-100.00%		
152		6000000	<b>Capital Outlay</b>				0	0			
153											
154			Sub-Total of All Expenses				18,970,060	10,880,700	-42.64%		
155			<b>Reserve</b>				3,000,000	3,000,000			
156			<b>TOTAL EXPENSE/CAPITAL</b>				21,970,060	13,880,700	-36.82%		
157			<b>Notes/Assumptions/Projects</b>								
158			<b>REVENUE</b>								
159			2701000—Use of assigned fund balance								
160			3340000—DEP funding (TBD)								
161			3610200—PNC MMDA and Florida PRIME								
162											
163			<b>EXPENSES</b>								
164			5130 120 / 121— FY 25 (3% COLA)								
165			5130 320 Accounting Audit—Single Audits (\$5,500) required through FY 27-28								
166			5140 313 Attorney / Litigation (Post-IMP)								
167			5371 471—State of the Inlet Analysis								
168			5372 470—Post-Construction Monitoring								
169			5370 345—Wave, Weather & Tide Data Collection								
170			5372 311 Construction / Local Share—FY 24-25 Dredge Project-Physical/Bioiogcal Monitoring								
171			5372 470 Permit Related Costs/Monitoring								
172			5375 472 (North Jetty Maintenance-Phase 2)								
173			Reserve-\$3M per policy								