

**TOWN OF OCEAN BREEZE  
AGENDA**

Budget Workshop and Setting of Tentative Millage Rate  
July 22, 2020 at 5:01 pm  
Ocean Breeze Resort Clubhouse, Pineapple Bay Room  
700 NE Seabreeze Way, Ocean Breeze, FL 34957

**PLEASE TURN OFF ALL CELL PHONES**  
***PLEASE TURN ON MICROPHONE & SPEAK DIRECTLY INTO IT***

- 1. Call to Order**
  - Pledge of Allegiance
  - Roll Call
  
- 2. Budget Workshop – Budget and Tentative Ad Valorem Millage Rate for Fiscal Year 2020/2021 – Holly Vath, Town Financial Advisor**
  
- 3. Resolution #305-2020 – A RESOLUTION OF THE TOWN OF OCEAN BREEZE, FLORIDA, DETERMINING A TENTATIVE MILLAGE RATE FOR FISCAL YEAR 2020/2021 AND PROVIDING NOTICE THEREOF TO THE APPROPRIATE AUTHORITIES** (motion, second, public comment, roll call)
  
- 4. Comments from the public on topics not on the Agenda**
  
- 5. Comments from the Council on topics not on the Agenda**
  
- 6. Comments from Town Management Consultant Terry O’Neil**
  
- 7. Comments from Mayor Ostrand**
  
- 8. Announcements – Meetings to be held at Ocean Breeze Resort Clubhouse, Pineapple Bay Room, 700 NE Seabreeze Way, Ocean Breeze, FL**
  - Regular Town Council Meeting – Monday, August 10, 2020 at 10:30 am
  - Regular Town Council Meeting – Monday, September 14, 2020 at 10:30 am
  - Proposed Budget and Tentative Millage Hearing, Wednesday, September 16, 2020 at 5:01 pm
  - Final Budget and Millage Rate Hearing, Wednesday, September 23, 2020 at 5:01 pm
  
- 9. Adjourn**

# **Town of Ocean Breeze**

## **Summary of Budget Changes from FY2020 to FY2021**

### **Revenue**

- Reduced state shared revenue with expected decline in sales tax revenue statewide. The Revenue estimating conference is next week which may then necessitate a further reduction before the final budget hearings in September.
- Millage rate reduction

### **Expenditures**

- Added monthly cell phone stipend for Council members.
- Rent increase per agreement.
- Reallocating costs for website maintenance, internet access and computer security from office equipment and supplies to computer services.
- Reduction in office equipment. Purchased updated computers and a fire proof filing cabinet in 2020.
- Reduced cost of digitizing special project. Mainly will be done with existing staff. Additional equipment was purchased in 2020.
- Additional cost for building official services.
- 3% increase in hourly rate for part time employees

**BUDGET SUMMARY  
TOWN OF OCEAN BREEZE  
FISCAL YEAR 2021**

	<u>GENERAL FUND</u>	<u>TOTAL BUDGET</u>
<b><u>BALANCE BROUGHT FORWARD</u></b>	<u>58,434</u>	<u>58,434</u>
<b><u>ESTIMATED REVENUES:</u></b>		
Taxes:		
Ad valorem taxes (Millage per \$1,000 equals 4.100)	\$ 152,526	\$ 152,526
Sales, use and fuel taxes	27,850	27,850
Intergovernmental revenue	16,600	16,600
Licenses and permits	75,900	75,900
Interest and other earnings	6,000	6,000
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<u><b>278,876</b></u>	<u><b>278,876</b></u>
<b>TOTAL ESTIMATED REVENUES AND BALANCES</b>	<u><b>337,310</b></u>	<u><b>337,310</b></u>
<b><u>EXPENDITURES:</u></b>		
General government	276,110	276,110
Public safety	56,200	56,200
Transportation	5,000	5,000
Capital outlay	-	-
<b>TOTAL EXPENDITURES</b>	<u><b>337,310</b></u>	<u><b>337,310</b></u>
<b>RESERVES</b>	<u>-</u>	<u>-</u>
<b>TOTAL APPROPRIATED EXPENDITURES AND RESERVES</b>	<u><b>\$ 337,310</b></u>	<u><b>\$ 337,310</b></u>

THE TENTATIVE, ADOPTED, AND/OR FINAL BUDGETS ARE ON FILE IN THE OFFICE OF THE ABOVE MENTIONED TAXING AUTHORITY AS A PUBLIC RECORD.

**TOWN OF OCEAN BREEZE  
GENERAL FUND DETAIL  
FISCAL YEAR 2021**

	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Budget</u>	<u>2020</u> <u>Estimated</u>	<u>2021</u> <u>Budget</u>
<b>Revenue</b>				
<b>General revenue</b>				
312100 Ad Valorem	183,987	\$ 167,755	168,300	\$ 152,526
314200 Local communications services tax	6,334	6,500	5,850	5,850
322004 Charges for service	73,567	-	-	
335120 State revenue sharing	13,994	13,800	12,420	13,800
335140 Mobile home tags	1,908	1,600	1,800	1,800
335150 Alcoholic beverage licenses	1,468	1,450	1,450	1,000
335180 1/2 Cent Sales Tax	15,287	15,000	13,500	12,000
Gas tax		10,000	10,000	10,000
338200 Occupational licenses	272	150	150	150
361000 Interest income	901	1,000	1,000	1,000
361100 Government grants	74,960	-	-	
362000 Private contributions	45,825	-	-	
369000 Miscellaneous income	5,177	10,000	7,500	5,000
<b>Total General Revenue</b>	<u>423,680</u>	<u>227,255</u>	<u>221,970</u>	<u>203,126</u>
<b>Building revenue</b>				
322000 Building permits	108,931	110,000	75,000	75,000
322001 Fire inspections	1,070	1,200	750	750
<b>Total Building revenue</b>	<u>110,001</u>	<u>111,200</u>	<u>75,750</u>	<u>75,750</u>
<b>Total Revenue</b>	<u><u>533,681</u></u>	<u><u>338,455</u></u>	<u><u>297,720</u></u>	<u><u>278,876</u></u>

**TOWN OF OCEAN BREEZE  
GENERAL FUND DETAIL  
FISCAL YEAR 2021**

<u>Expense</u>	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Budget</u>	<u>2020</u> <u>Estimated</u>	<u>2021</u> <u>Budget</u>
<b>General Government</b>				
513150 Gross Payroll	73,984	83,750	80,000	86,265
513155 PTO Accrual	283	-		-
513297 Grant Management Consultant	33,420	-		-
513301 Management Consultant	25,461	28,000	26,000	28,000
513302 Rent	11,790	12,050	12,050	12,390
513304 Communications / Website	8,750	6,925	6,925	14,565
513305 Engineering	-	2,500	1,000	2,500
513306 Accountant	21,640	8,000	6,000	8,000
513308 Insurance W/C	636	700	700	700
513309 Insurance Package	8,654	9,600	9,714	9,800
513311 Public Advertising Notices	1,762	4,000	1,500	4,000
513312 Office Equipment & Supplies	8,873	9,300	9,300	7,150
513313 Postage	595	670	800	670
513315 Audit	18,500	20,000	18,500	20,000
513316 Utilities	542	720	720	720
513317 Dues	1,346	1,500	1,500	1,050
513318 Mileage Reimb. - Clerks	487	1,300	750	1,300
513319 Council expenses, conferences & travel	5,131	9,000	4,000	9,000
513321 Election Expenses	-	1,200	525	1,200
513820 Contributions	400			
513322 Special Projects (digitize records, update codes)	-	25,000	5,000	15,500
514100 Legal Counsel	22,719	24,000	30,000	24,000
514200 Computer Services		1,200	1,200	3,600
531110 Payroll Taxes - Fica	4,587	5,190	5,000	5,350
531111 Payroll Taxes - Medicare	1,073	1,210	1,100	1,250
531112 Other Payroll Taxes & Benefits	18,113	19,100	19,100	19,100
<b>Total General Government</b>	<u>268,746</u>	<u>274,915</u>	<u>241,384</u>	<u>276,110</u>

**TOWN OF OCEAN BREEZE  
GENERAL FUND DETAIL  
FISCAL YEAR 2021**

	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Budget</u>	<u>2020</u> <u>Estimated</u>	<u>2021</u> <u>Budget</u>
<b>Public Safety</b>				
522300 M.C. Fire Rescue	75,070	-	-	-
524200 Building Official	23,153	15,000	15,000	20,000
524210 Building Code Compliance services	-	15,000	15,000	15,000
524220 Code Compliance legal services	-	20,000	5,000	20,000
524300 Fire Safety Inspector	905	1,200	300	1,200
<b>Total Building</b>	<u>99,128</u>	<u>51,200</u>	<u>35,300</u>	<u>56,200</u>
<b>Physical Environment</b>				
531000 Grants - Contract Labor	32,121	-	-	-
<b>Transportation</b>				
Street lights and street maintenance	-	-	5,000	5,000
<b>Capital Outlay</b>				
555000 Furniture & Equipment	1,249	6,000	5,000	
<b>Total Expense</b>	<u>401,244</u>	<u>332,115</u>	<u>286,684</u>	<u>337,310</u>
<b>Beginning Fund Balance</b>	218,541	350,978	350,978	362,014
<b>Fund Balance net increase (decrease)</b>	132,437	6,340	11,036	(58,434)
<b>Ending Fund Balance</b>	350,978	357,318	362,014	303,580

**TOWN OF OCEAN BREEZE  
COUNCIL EXPENSES, CONFERENCES AND TRAVEL  
FISCAL YEAR 2021**

Mayor	Conferences and Travel	3,000
President	Conferences and Travel	3,000
Vice President	Conferences and Travel	1,000
Commissioner	Conferences and Travel	500
Commissioner	Conferences and Travel	500
Commissioner	Conferences and Travel	500
Commissioner	Conferences and Travel	500
<hr/>		
<b>Total</b>		<b>9,000</b>

**TOWN OF OCEAN BREEZE  
PROPOSED MILLAGE RATES (FOR DISCUSSION ONLY)  
September 30, 2021**

	OPTION 1	OPTION 2	Current Rate	CURRENT YEAR ROLLED BACK RATE	PRIOR YEAR ACTUAL RATE
Estimated taxable value	\$ 43,628,710	\$ 43,628,710	\$ 43,628,710	\$ 43,628,710	\$ 36,788,998
Taxable Value Increase			18.59%		
Divide by 1,000	1,000	1,000	1,000	1,000	1,000
	\$ 43,628.71	\$ 43,628.71	\$ 43,628.71	\$ 43,628.71	\$ 36,789.00
Millage rate	3.6800	3.4000	4.8008	4.4564	4.8008
Ad valorem taxes	\$ 160,553.65	\$ 148,337.61	\$ 209,452.71	\$ 194,426.98	\$ 176,616.62
Collection allowance	5%	5%	5%	5%	5%
Budgeted ad valorem taxes	\$ 152,525.97	\$ 140,920.73	\$ 198,980.08	\$ 184,705.63	\$ 167,785.79
Other Revenue	126,350.00	126,350.00	126,350.00	126,350.00	
Expenditures	337,310.00	337,310.00	337,310.00	337,310.00	
Current year proposed rate as a percent change of rolled-back rate	-17.42%	-23.71%	7.73%	0.00%	
Approximate impact on General Fund reserve balance (original)	(58,434)	(70,039)	(11,980)	(26,254)	



**TOWN OF OCEAN BREEZE  
FUND BALANCE ANALYSIS FOR GENERAL FUND**

Fund balance @ 9/30/05	\$ 97,592
FY 2006 increase in fund balance	104,129
Fund balance @ 9/30/06	<u>201,721</u>
FY 2007 increase in fund balance	52,656
Fund balance @ 9/30/07	<u>254,377</u>
FY 2008 increase in fund balance	11,117
Fund balance @ 9/30/08	<u>265,494</u>
FY 2009 increase in fund balance	20,391
Fund balance @ 9/30/09	<u>285,885</u>
FY 2010 decrease in fund balance	<u>(77,364)</u>
Fund balance @ 9/30/10	208,521
FY 2011 decrease in fund balance	<u>(8,550)</u>
Fund balance @ 9/30/11	199,971
FY 2012 increase in fund balance	<u>38,399</u>
Fund balance @ 9/30/12	238,370
FY 2013 increase in fund balance	<u>39,600</u>
Fund balance @ 9/30/13	<u>277,970</u>
FY 2014 increase in fund balance	<u>13,499</u>
Fund balance @ 9/30/14	<u>291,469</u>
FY 2015 increase in fund balance	<u>29,562</u>
Fund balance @ 9/30/15	321,031
FY 2016 decrease in fund balance	<u>(35,329)</u>
Fund balance @ 9/30/16	285,702
FY 2017 decrease in fund balance	<u>(27,303)</u>
Fund balance @ 9/30/17	258,399
FY 2018 decrease in fund balance	<u>(39,862)</u>
Fund balance @ 9/30/18	218,537
FY19 increase in fund balance	<u>132,441</u>
Fund balance @ 09/30/2019	<u>350,978</u>
FY20 Projected increase in fund balance	<u>6,036</u>
Projected fund balance @ 09/30/2020	<u>357,014</u>

**TOWN OF OCEAN BREEZE**  
Historical Data

<b>Fiscal Year</b>	<b>Tax Year</b>	<b>Taxable Value</b>	<b>% Change</b>	<b>Millage Rate</b>	<b>% Change</b>	<b>Taxes Levied</b>
2010	2009	25,169,019		2.2459		56,527
2011	2010	22,067,810	-12.32%	2.6295	17.08%	58,027
2012	2011	25,837,183	17.08%	4.6799	77.98%	120,915
2013	2012	25,358,595	-1.85%	4.7910	2.37%	121,493
2014	2013	23,710,720	-6.50%	5.0619	5.65%	120,021
2015	2014	23,024,907	-2.89%	4.9472	-2.27%	113,909
2016	2015	23,251,369	0.98%	3.9814	-19.52%	92,573
2017	2016	27,446,576	18.04%	5.2177	31.05%	143,208
2018	2017	27,177,478	-0.98%	5.4750	4.93%	148,797
2019	2018	30,024,441	10.48%	6.3826	16.58%	191,634
2020	2019	36,782,181	22.51%	4.8008	-24.78%	176,584
2021	2020	43,628,710	18.61%	3.6800	-23.35%	160,554



**Resolution No. 305-2020**

**A RESOLUTION OF THE TOWN OF OCEAN BREEZE,  
FLORIDA, DETERMINING A TENTATIVE MILLAGE RATE  
FOR FISCAL YEAR 2020/2021 AND PROVIDING  
NOTICE THEREOF TO THE APPROPRIATE AUTHORITIES**

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

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

SECTION 1: The tentative millage rate for the 2020/2021 fiscal year of the Town of Ocean Breeze, Florida shall be \_\_\_\_\_.

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

SECTION 3: This Resolution shall take effect upon adoption.

Adopted this 22<sup>nd</sup> day of July 2020.

ATTEST:

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

\_\_\_\_\_  
Pam Orr, Town Clerk

\_\_\_\_\_  
Kenneth De Angeles, President