

**TOWN OF OCEAN BREEZE
AGENDA**

Budget Workshop and Setting of Tentative Millage Rate
Tuesday, July 20, 2021 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 2021/2022 – Holly Vath, Town Financial Advisor**
- 3. Resolution #313-2021 – A RESOLUTION OF THE TOWN OF OCEAN BREEZE, FLORIDA, DETERMINING A TENTATIVE MILLAGE RATE FOR FISCAL YEAR 2021/2022 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 9, 2021 at 10:30 am
 - Regular Town Council Meeting – Monday, September 13, 2021 at 10:30 am
 - Proposed Budget and Tentative Millage Hearing, Wednesday, September 15, 2021 at 5:01 pm
 - Final Budget and Millage Rate Hearing, Wednesday, September 22, 2021 at 5:01 pm
- 9. Adjourn**



Resolution No. 313-2021

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 2021/2022 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 20nd day of July 2021.

ATTEST:

Karen M. Ostrand, Mayor

Pam Orr, Town Clerk

Kenneth De Angeles, President

Town of Ocean Breeze
Line Item Detail

Account	Detail	Amount
513150 · Gross Payroll	Bookkeeper - 1560 hours - \$26.00	40,560
513150 · Gross Payroll	City Clerk - 1560 hours - \$34.23	53,400
513301 · Management Consultant	Town Manager/Development Director	28,000
513302 · Rent	Storage Unit	710
513302 · Rent	Office	11,680
513304 · Communications / Website	Comcast	2,985
513304 · Communications / Website	Cell phone stipends	2,040
513304 · Communications / Website	Council cell phone/internet stipends 7@1,02	7,140
513304 · Communications / Website	Web hosting	2,400
513305 · Engineer	Engineer	2,500
513306 · Accountant	Accountant	8,000
513308 · Insurance W/C	Florida League of Cities	2,200
513309 · Insurance Package	Florida League of Cities	12,300
513309 · Insurance Package	Notary renewals	300
513311 · Public Advertising Notices	Treasure Coast Newspapers	4,000
513312 · Office Equipment & Supplies	Copier lease	2,900
513312 · Office Equipment & Supplies	Copier use	1,000
513312 · Office Equipment & Supplies	Office supplies	1,800
513312 · Office Equipment & Supplies	Meeting supplies	1,200
513313 · Postage	Post office box	300
513313 · Postage	Postage	400
513315 · Audit	Annual audit	16,000
513316 · Utilities	FPL - Office	720
513317 · Dues	Florida League of Cities	500
513317 · Dues	Florida League of Mayors	350
513317 · Dues	Chamber of Commerce	225
513317 · Dues	Treasure Coast Council of Local Governmer	200
513317 · Dues	Florida City Clerks Association	150
513318 · Mileage Reimb. - Clerks	Staff mileage	1,300
513319 · Conferences & Travel - Council		4,300
513321 · Election Expenses		1,000
513323 · Special Project - Code of Ordinance	Code of Ordinances	13,000
513324 · Special Project - Scanning	Scanning	5,000
513820 · Contributions	Environmental Studies Center Contribution	300
513820 · Contributions	Adopt a class Jensen Beach Elementary	250
513820 · Contributions	Adopt a class Jensen Beach High	250
513820 · Contributions	History Museum	100
514100 · Legal Counsel		24,000
514200 · Computer Services	Computer assistance	1,500
514200 · Computer Services	Computer security assistance	2,400
524200 · Building Official Services	Building Official	30,000
524210 · Building Code Compliance services		15,000
524220 · Code Compliance Legal services		10,000
524300 · Fire Safety Inspector	Martin County Fire Inspections	1,200
531110 · Payroll taxes - FICA	Payroll Taxes - Fica	5,825
531111 · Payroll taxes - Medicare	Payroll Taxes - Medicare	1,370
531112 · Other Payroll Taxes & Benefits	Health Insurance	-
513325 · Special Project - City Hall	Feasibility Study for Stand Alone City Hall	5,000
541301 · Street Lights and Maintenance	Transportation	5,000

**TOWN OF OCEAN BREEZE
COUNCIL EXPENSES, CONFERENCES AND TRAVEL
FISCAL YEAR 2022**

Mayor		
	Conferences and Travel	2,500
President		
	Conferences and Travel	500
Vice President		
	Conferences and Travel	500
Commissioner		
	Conferences and Travel	200
Commissioner		
	Conferences and Travel	200
Commissioner		
	Conferences and Travel	200
Commissioner		
	Conferences and Travel	200
Total		4,300

**TOWN OF OCEAN BREEZE
GENERAL FUND DETAIL
FISCAL YEAR 2022**

	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
Revenue				
<u>General revenue</u>				
312100 Ad Valorem	169,353	\$ 127,658	\$ 127,658	\$ 90,855
314200 Local communications services tax	5,275	5,600	5,600	5,600
322004 Charges for service	16,663	-	-	-
335120 State revenue sharing	14,196	18,600	18,600	22,500
335140 Mobile home tags	2,151	2,100	2,100	2,100
335150 Alcoholic beverage licenses	2,154	1,500	1,500	1,500
335180 1/2 Cent Sales Tax	19,148	31,400	31,400	38,400
312300 Gas tax	10,141	6,000	8,500	9,000
338200 Occupational licenses	275	150	150	150
361000 Interest income	856	1,000	1,000	800
361100 Government grants	10,965			
362000 Private contributions				
369000 Miscellaneous income	4,510	5,000	5,000	5,000
Total General Revenue	<u>255,687</u>	<u>199,008</u>	<u>201,508</u>	<u>175,905</u>
<u>Building revenue</u>				
322000 Building permits	108,522	85,000	85,000	85,000
322001 Fire inspections	400	750	750	750
Total Building revenue	<u>108,922</u>	<u>85,750</u>	<u>85,750</u>	<u>85,750</u>
Total Revenue	<u><u>364,609</u></u>	<u><u>284,758</u></u>	<u><u>287,258</u></u>	<u><u>261,655</u></u>

**TOWN OF OCEAN BREEZE
GENERAL FUND DETAIL
FISCAL YEAR 2022**

		2020	2021	2021	2022
		Actual	Budget	Estimated	Budget
Expense					
General Government					
513150	Gross Payroll	75,256	86,265	98,000	93,960
513155	PTO Accrual		-	-	-
513297	Grant Management Consultant		-	-	-
513301	Management Consultant	20,189	28,000	20,000	28,000
513302	Rent	11,834	12,390	12,390	12,390
513304	Communications / Website	6,397	14,565	14,565	14,565
513305	Engineering	413	2,500	-	2,500
513306	Accountant	4,410	8,000	6,000	8,000
513308	Insurance W/C	1,733	2,200	3,700	2,200
513309	Insurance Package	9,615	10,300	10,100	12,600
513311	Public Advertising Notices	887	4,000	2,800	4,000
513312	Office Equipment, Supplies and Maintenance	8,380	9,000	8,000	6,900
513313	Postage	505	670	800	700
513315	Audit	18,500	20,000	20,000	16,000
513316	Utilities	574	720	720	720
513317	Dues	1,603	1,350	1,350	1,425
513318	Mileage Reimb. - Clerks	435	1,300	500	1,300
513319	Council expenses, conferenccees & travel	2,814	4,300	1,800	4,300
513321	Election Expenses	525	-	-	1,000
513820	Contributions		750	1,000	900
513322	Special Projects (digitize records, update codes)	2,214	15,500	1,000	23,000
514100	Legal Counsel	43,598	24,000	24,000	24,000
514200	Computer Services	2,201	3,600	300	3,900
531110	Payroll Taxes - Fica	4,678	5,350	6,070	5,825
531111	Payroll Taxes - Medicare	1,094	1,250	1,420	1,370
531112	Other Payroll Taxes & Benefits	19,077	20,800	15,000	-
Total General Government		236,932	276,810	249,515	269,555

**TOWN OF OCEAN BREEZE
GENERAL FUND DETAIL
FISCAL YEAR 2022**

	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Budget</u>	<u>2021</u> <u>Estimated</u>	<u>2022</u> <u>Budget</u>
Public Safety				
522300 M.C. Fire Rescue		-	-	-
524200 Building Official	26,925	30,000	30,000	30,000
524210 Building Code Compliance services	8,373	15,000	3,000	15,000
524220 Code Compliance legal services	2,075	20,000	2,000	10,000
524300 Fire Safety Inspector	476	1,200	600	1,200
Total Building	<u>37,849</u>	<u>66,200</u>	<u>35,600</u>	<u>56,200</u>
Physical Environment				
531000 Grants - Contract Labor		-	-	-
Transportation				
Street lights and street maintenance	<u>6,989</u>	<u>5,000</u>	<u>6,000</u>	<u>5,000</u>
Capital Outlay				
555000 Furniture & Equipment	<u>2,199</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expense	<u><u>283,969</u></u>	<u><u>348,010</u></u>	<u><u>291,115</u></u>	<u><u>330,755</u></u>
Beginning fund balance	431,186	511,826	511,826	507,969
Restricted fund balance	(135,728)	(135,728)	(135,728)	(135,728)
Unrestricted fund balance	295,458	376,098	376,098	372,241
Fund Balance net increase (decrease)	80,640	(63,252)	(3,857)	(69,100)
Ending Fund Balance	511,826	312,846	372,241	303,141

**TOWN OF OCEAN BREEZE
PROPOSED MILLAGE RATE
September 30, 2022**

	<u>Proposed Millage</u>	<u>OPTION 1</u>	<u>OPTION 2</u>	<u>OPTION 3</u>	<u>Current Rate</u>
Estimated taxable value	\$ 47,818,243	\$ 47,818,243	\$ 47,818,243	\$ 47,818,243	\$ 47,818,243
Taxable Value Increase					9.60%
Divide by 1,000	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
	\$ 47,818.24	\$ 47,818.24	\$ 47,818.24	\$ 47,818.24	\$ 47,818.24
Millage rate	2.0000	1.8000	2.0000	2.2000	3.0800
Ad valorem taxes	\$ 95,636.49	\$ 86,072.84	\$ 95,636.49	\$ 105,200.13	\$ 147,280.19
Collection allowance	5%	5%	5%	5%	5%
Budgeted ad valorem taxes	\$ 90,855.00	\$ 81,769.00	\$ 90,855.00	\$ 99,940.00	\$ 139,916.18
Other Revenue	170,200.00	170,200.00	170,200.00	170,200.00	170,200.00
Expenditures	330,755.00	330,755.00	330,755.00	330,755.00	330,755.00
Current year proposed rate as a percent change of rolled-back rate	-35.06%	-41.56%	-35.06%	-28.57%	0.00%
Approximate impact on General Fund reserve balance (original)	(69,700)	(78,786)	(69,700)	(60,615)	(20,639)

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

		Annual Operating Budget	% of Budget
Fund balance @ 9/30/16	<u>285,702</u>		
FY 2017 decrease in fund balance	(27,303)		
Fund balance @ 9/30/17	<u>258,399</u>	287,214	89.97%
FY 2018 decrease in fund balance	(39,862)		
Fund balance @ 9/30/18	<u>218,537</u>	371,292	58.86%
FY19 increase in fund balance	132,441		
Fund balance @ 09/30/2019	<u>350,978</u>	382,885	91.67%
FY20 increase in fund balance	(38,132)		
Fund balance @ 09/30/2020	<u>312,846</u>	283,967	110.17%
FY21 Projected decrease in fund balance	(3,857)		
Projected fund balance @ 09/30/2021	<u>308,989</u>	348,010	88.79%
FY22 Projected decrease in fund balance	(69,700)		
Projected fund balance @ 09/30/2022	<u>239,289</u>	330,755	72.35%

TOWN OF OCEAN BREEZE
Historical Data

Fiscal Year	Tax Year	Taxable Value	% Change	Millage Rate	% Change	Taxes Levied
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%	3.0800	-35.84%	134,376
2022	2021	47,818,243	9.60%	2.0000	-35.06%	95,636
2023	2022	74,709,155	56.24%	1.5000	-25.00%	112,064
2024	2023	97,524,613	30.54%	1.5000	0.00%	146,287
2025	2024	102,400,844	5.00%	1.5000	0.00%	153,601
2026	2025	107,520,886	5.00%	1.5000	0.00%	161,281

	Actual 2018	Actual 2019	Actual 2020	Projected 2021	Projected 2022	Projected 2023	Projected 2024	Projected 2025	Projected 2025
Revenue									
Ad Valorem	142,948	183,987	320,000	127,658	90,855	150,000	157,500	165,375	173,644
Shared Revenue	33,910	38,991		59,200	79,100	94,920	99,670	104,650	109,880
Permit Revenue	86,277	110,001		115,000	85,900	40,000	40,000	40,000	40,000
Other Revenue	1,298,383	200,702		12,500	5,800	12,500	3,000	3,000	3,000
Total Revenue	1,561,518	533,681	320,000	314,358	261,655	297,420	300,170	313,025	326,524
Expenditure									
General Government	254,167	268,746	280,000	275,000	269,555	272,251	274,973	277,723	280,500
Public Safety	80,987	99,128		40,000	56,200	40,000	40,000	40,000	40,000
Other	1,266,226	33,370		5,000	5,000	5,000	5,000	5,000	5,000
Total Expenses	1,601,380	401,244	280,000	320,000	330,755	317,251	319,973	322,723	325,500
Beginning fund balance				511,826	506,184	506,184	437,084	486,353	417,281
Restricted fund balance				(135,728)	(135,728)	(135,728)	(90,000)	(90,000)	(90,000)
Unrestricted fund balance				376,098	370,456	370,456	347,084	396,353	327,281
Fund Balance net increase (decrease)				(5,642)	(69,100)	(19,831)	(19,803)	(9,698)	1,024
Ending Fund Balance				370,456	301,356	350,625	327,281	386,656	328,305
Annual Cost - \$350,000 home with homestead				\$ 924.00	\$ 720.00	\$ 450.00	\$ 450.00	\$ 450.00	\$ 450.00

TOWN OF OCEAN BREEZE

Historical Data

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Row Labels	Sum of Amount
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513301 · Management Consultant Total	28,000
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Engineer	2,500
513305 · Engineer Total	2,500
513306 · Accountant	
Accountant	8,000
513306 · Accountant Total	8,000
513308 · Insurance W/C	
Florida League of Cities	2,200
513308 · Insurance W/C Total	2,200
513309 · Insurance Package	
Florida League of Cities	12,300
Notary renewals	300
513309 · Insurance Package Total	12,600
513311 · Public Advertising Notices	
Treasure Coast Newspapers	4,000
513311 · Public Advertising Notices Total	4,000
513312 · Office Equipment & Supplies	
Copier use	1,000

Meeting supplies	1,200
Office supplies	1,800
Copier lease	2,900
513312 · Office Equipment & Supplies Total	6,900
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Post office box	300
Postage	400
513313 · Postage Total	700
513315 · Audit	
Annual audit	16,000
513315 · Audit Total	16,000
513316 · Utilities	
FPL - Office	720
513316 · Utilities Total	720
513317 · Dues	
Chamber of Commerce	225
Florida League of Cities	500
Florida League of Mayors	350
Treasure Coast Council of Local Government	200
Florida City Clerks Association	150
513317 · Dues Total	1,425
513318 · Mileage Reimb. - Clerks	
Staff mileage	1,300
513318 · Mileage Reimb. - Clerks Total	1,300
513319 · Conferences & Travel - Council	
(blank)	4,300
513319 · Conferences & Travel - Council Total	4,300
513321 · Election Expenses	
(blank)	1,000
513321 · Election Expenses Total	1,000
513323 · Special Project - Code of Ordinances	
Code of Ordinances	13,000
513323 · Special Project - Code of Ordinances Total	13,000
513324 · Special Project - Scanning	
Scanning	5,000
513324 · Special Project - Scanning Total	5,000
513325 · Special Project - City Hall	
Feasibility Study for Stand Alone City Hall	5,000
513325 · Special Project - City Hall Total	5,000

513820 · Contributions	
Environmental Studies Center Contribution	300
Adopt a class Jensen Beach Elementary	250
Adopt a class Jensen Beach High	250
History Museum	100
513820 · Contributions Total	900
514100 · Legal Counsel	
(blank)	24,000
514100 · Legal Counsel Total	24,000
514200 · Computer Services	
Computer assistance	1,500
Computer security assistance	2,400
514200 · Computer Services Total	3,900
524200 · Building Official Services	
Building Official	30,000
524200 · Building Official Services Total	30,000
524210 · Building Code Compliance services	
(blank)	15,000
524210 · Building Code Compliance services Total	15,000
524220 · Code Compliance Legal services	
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524220 · Code Compliance Legal services Total	10,000
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Martin County Fire Inspections	1,200
524300 · Fire Safety Inspector Total	1,200
531110 · Payroll taxes - FICA	
Payroll Taxes - Fica	5,825
531110 · Payroll taxes - FICA Total	5,825
531111 · Payroll taxes - Medicare	
Payroll Taxes - Medicare	1,370
531111 · Payroll taxes - Medicare Total	1,370
531112 · Other Payroll Taxes & Benefits	
Health Insurance	-
531112 · Other Payroll Taxes & Benefits Total	-
541301 · Street Lights and Maintenance	
Transportation	5,000
541301 · Street Lights and Maintenance Total	5,000

(blank)	
(blank)	
(blank) Total	
Grand Total	330,755