

**TOWN OF OCEAN BREEZE TOWN COUNCIL  
FINAL BUDGET AND  
PROPOSED MILLAGE RATE HEARING  
AGENDA**

**September 22, 2020 - 5:01 p.m.**

Ocean Breeze Jensen Beach Clubhouse Pineapple Bay Room  
700 NE Seabreeze Way, Ocean Breeze, FL 34957

***PLEASE TURN OFF CELL PHONES  
SPEAK DIRECTLY INTO MICROPHONE***

**1. Call to Order**

- Pledge of Allegiance
- Roll Call

**2. Proposed Millage for Fiscal Year 2021/2022 – Financial Officer–Holly Vath**

- A. Percentage increase in millage over the rolled-back rate needed to fund the budget, if any
- B. Comments from the Public
- C. Comments from the Council
- D. Motion to adopt the final millage by Resolution No. 317-2021 –  
A RESOLUTION OF THE TOWN OF OCEAN BREEZE OF MARTIN COUNTY, FLORIDA ADOPTING THE FINAL LEVYING OF AD VALOREM TAXES FOR THE TOWN OF OCEAN BREEZE, MARTIN COUNTY FOR FISCAL YEAR 2021/2022; PROVIDING FOR AN EFFECTIVE DATE.

**3. Proposed budget for Fiscal Year 2021/2022 – Financial Officer – Holly Vath**

- A. Comments from the Public
- B. Comments from the Council
- C. Motion to adopt the final budget by Resolution No. 318-2021 –  
A RESOLUTION OF THE TOWN OF OCEAN BREEZE OF MARTIN COUNTY, FLORIDA, ADOPTING THE FINAL BUDGET FOR FISCAL YEAR 2021/2022; PROVIDING FOR AN EFFECTIVE DATE.

**4. Announcements – Regular Town Council Meeting Monday, October 11, 2021 at 10:30 am to be held at Ocean Breeze Resort Clubhouse, Pineapple Bay Room, 700 NE Seabreeze Way.**

**5. Adjourn**



## RESOLUTION NO. 317-2021

### **A RESOLUTION OF THE TOWN OF OCEAN BREEZE OF MARTIN COUNTY, FLORIDA ADOPTING THE FINAL LEVYING OF AD VALOREM TAXES FOR THE TOWN OF OCEAN BREEZE, MARTIN COUNTY FOR FISCAL YEAR 2021/2022; PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, the Town of Ocean Breeze of Martin County, Florida, on September 22, 2021 adopted Fiscal Year 2021/2022 Final Millage Rate following a public hearing as required by Florida Statute 200.065; and

**WHEREAS**, the Town of Ocean Breeze of Martin County, Florida, held a public hearing as required by Florida Statute 200.065; and

**WHEREAS**, the gross taxable value for operating purposes not exempt from taxation within Martin County has been certified by the County Property Appraiser to the Town of Ocean Breeze as \$ 47,818,243.00.

**NOW, THEREFORE, BE IT RESOLVED** by the Town of Ocean Breeze of Martin County, Florida that:

1. The final FY 2021/2022 operating millage rate is \_\_\_\_\_ mills, which is less than the rolled-back rate of 3.1065 mills which is an \_\_\_\_\_ decrease.
2. The voted debt service millage is 0%.
3. This Resolution will take effect immediately upon its adoption.

**DULY ADOPTED** at a public hearing this the 22nd day of September, 2021 at \_\_\_\_\_ p.m.

### **TOWN OF OCEAN BREEZE TOWN COUNCIL**

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

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

Attest:

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



## **RESOLUTION NO. 318-2021**

### **A RESOLUTION OF THE TOWN OF OCEAN BREEZE OF MARTIN COUNTY, FLORIDA, ADOPTING THE FINAL BUDGET FOR FISCAL YEAR 2021/2022; PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, the Town of Ocean Breeze of Martin County, Florida, on September 22, 2021 held a public hearing as required by Florida Statute 200.065; and

**WHEREAS**, the Town of Ocean Breeze of Martin County, Florida set forth the appropriations and revenue estimate for Budget for Fiscal Year 2021/2022 in the amount of \$ 329,755.00.

**NOW, THEREFORE, BE IT RESOLVED** by the Town of Ocean Breeze of Martin County, that:

1. The Fiscal Year 2021/2022 Final Budget be adopted.
2. Feasibility study of \$5,000.00 will require additional approval by Council before expenditure.
3. This Resolution shall take effect immediately upon its adoption.

**DULY ADOPTED** at a public hearing the 22nd day of September 2021.

### **TOWN OF OCEAN BREEZE TOWN COUNCIL**

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Karen M. Ostrand  
Mayor

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Kenneth De Angeles  
President

Attest:

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Pam Orr  
Town Clerk

TOWN OF OCEAN BREEZE  
PROPOSED MILLAGE RATE  
September 30, 2022

	1st Public Hearing	A	B	C	D	Current Rate
Estimated taxable value	\$ 47,818,243	\$ 47,818,243	\$ 47,818,243	\$ 47,818,243	\$ 47,818,243	\$ 47,818,243
Taxable Value Increase						9.60%
Divide by 1,000	1,000	1,000	1,000	1,000	1,000	1,000
	\$ 47,818.24	\$ 47,818.24	\$ 47,818.24	\$ 47,818.24	\$ 47,818.24	\$ 47,818.24
Millage rate	1.4000	1.3000	1.2000	1.1000	1.0000	3.0800
Rollback rate						3.1065
Ad valorem taxes	\$ 66,945.54	\$ 62,163.72	\$ 57,381.89	\$ 52,600.07	\$ 47,818.24	\$ 147,280.19
Collection allowance	5%	5%	5%	5%	5%	5%
Budgeted ad valorem taxes	\$ 63,598.00	\$ 59,056.00	\$ 54,513.00	\$ 49,970.00	\$ 45,427.00	\$ 139,916.18
Other Revenue	139,540.00	139,540.00	139,540.00	139,540.00	139,540.00	139,540.00
Expenditures	329,755.00	329,755.00	329,755.00	329,755.00	329,755.00	329,755.00
Current year proposed rate as a percent change of rolled-back rate	-54.93%	-58.15%	-61.37%	-64.59%	-67.81%	-0.85%
Approximate impact on General Fund reserve balance (original)	(126,617)	(131,159)	(135,702)	(140,245)	(144,788)	(50,299)
Annual Cost - \$350,000 home with homestead	420.0000	390.0000	360.0000	330.0000	300.0000	924.0000

**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>
<b>Revenue</b>				
<u>General revenue</u>				
312100 Ad Valorem	169,353	\$ 127,658	\$ 127,658	\$ 72,684
314200 Local communications services tax	5,275	5,600	5,600	3,340
322004 Charges for service	16,663	-	-	-
335120 State revenue sharing	14,196	18,600	18,600	20,300
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	51,600
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>166,474</u>
<u>Building revenue</u>				
322000 Building permits	108,522	85,000	200,000	45,000
322001 Fire inspections	400	750	750	750
Total Building revenue	<u>108,922</u>	<u>85,750</u>	<u>200,750</u>	<u>45,750</u>
Total Revenue	<u><u>364,609</u></u>	<u><u>284,758</u></u>	<u><u>402,258</u></u>	<u><u>212,224</u></u>



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

	<u>2020</u>	<u>2021</u>	<u>2021</u>	<u>2022</u>
	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>Budget</u>
<b>Expense</b>				
<b>General Government</b>				
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, conferencces & travel	2,814	4,300	1,800	4,300
513321 Election Expenses	525	-	-	-
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	-
<b>Total General Government</b>	<u>236,932</u>	<u>276,810</u>	<u>249,515</u>	<u>268,555</u>

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

	<u>2020</u>	<u>2021</u>	<u>2021</u>	<u>2022</u>
	<u>Actual</u>	<u>Budget</u>	<u>Estimated</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>329,755</u></u>

**Town of Ocean Breeze**

**Line Item Detail**

Account	Detail	Amount
513150 · Gross Payroll	Bookkeeper - 1560 hours - \$26.00	40,560
513150 · Gross Payroll	Town 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  
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	25,120		
Fund balance @ 09/30/2020	<u>376,098</u>	283,967	132.44%
FY21 Projected increase in fund balance	36,143		
Projected fund balance @ 09/30/2021	<u>412,241</u>	348,010	118.46%
FY22 Projected decrease in fund balance	(144,788)		
Projected fund balance @ 09/30/2022	<u>267,453</u>	329,755	81.11%
FY23 Projected decrease in fund balance	(144,000)		
Projected fund balance @ 09/30/2023	<u>123,453</u>	329,755	37.44%

**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%	1.6000	-48.05%	76,509
2023	2022	88,709,155	85.51%	1.1000	-31.25%	97,580
2024	2023	97,824,613	10.28%	1.1000	0.00%	107,607
2025	2024	102,715,844	5.00%	1.1000	0.00%	112,987
2026	2025	107,851,636	5.00%	1.1000	0.00%	118,637