

**TOWN OF OCEAN BREEZE
REGULAR TOWN COUNCIL MEETING AGENDA**

September 21, 2022 – 5:01PM
Ocean Breeze Resort Clubhouse, Pineapple Bay Room
700 NE Seabreeze Way, Ocean Breeze, FL

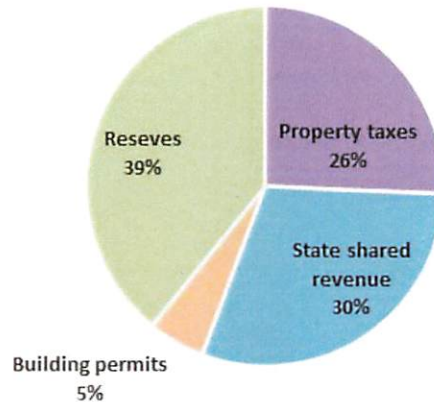
***PLEASE TURN OFF CELL PHONES –
SPEAK DIRECTLY INTO MICROPHONE***

- 1. Town Council Call to Order, President De Angeles**
 - Pledge of Allegiance
 - Roll Call
- 2. Proposed Millage for Fiscal Year 2022/2023 – 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 327-2022 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 2022/2023; PROVIDING FOR AN EFFECTIVE DATE.
- 3. Proposed budget for Fiscal Year 2022/2023 – Financial Officer – Holly Vath**
 - A. Comments from the public
 - B. Comments from the council
 - C. Motion to adopt the final budget by resolution No. 328-2022 – A RESOLUTION OF THE TOWN OF OCEAN BREEZE OF MARTIN COUNTY, FLORIDA. ADOPTING THE FINAL BUDGET FOR FISCAL YEAR 2022/2023; PROVIDING FOR AN EFFECTIVE DATE.
- 4. Announcements-** Meetings to be held at Ocean Breeze Resort Clubhouse, Pineapple Bay Room, 700 NE Seabreeze Way, Ocean Breeze
 - Regular Town Council Meeting Monday, October 10th, 2022 at 10:30AM
 - Canvassing Board Meeting, Wednesday, November 9 2022 at 10:00AM
 - Regular Town Council Meeting, Monday, November 14, 2022 at 10:30AM
- 5. Adjourn**

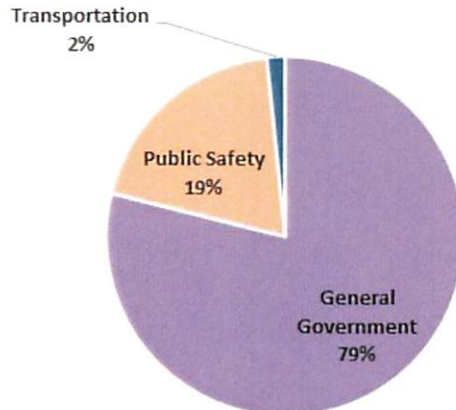
Town of Ocean Breeze 2023 1st Public Hearing Summary

- Total budget reduction of \$26,025
- Recommend reserve level of \$200,000
- Recommend 1.20 millage rate
- Removed special project Code of Ordinances
- Reduced Building Inspection Services

2023 Source of Funds



2023 Use of Funds



Town of Ocean Breeze 2023 Budget Workshop Summary

- Total budget reduction of \$4,545
- Recommend reserve level of 65-70% of budget
- Rent increase for five year renewal option
- Budget reflects changes to staffing discussed at the June Council meeting
- Added meeting security to be provided by the Martin County Sheriff's Office
- Recommend 1.40 millage rate
- 2021 Seawalk sales of \$26.0 million contributed to \$16.8 million new taxable value
- Increased taxable value by \$2.5 million of existing values

**BUDGET SUMMARY
TOWN OF OCEAN BREEZE
FISCAL YEAR 2023**

	GENERAL FUND	TOTAL BUDGET
<u>BALANCE BROUGHT FORWARD</u>	<u>117,042</u>	<u>117,042</u>
<u>ESTIMATED REVENUES:</u>		
Taxes:		
Ad valorem taxes (Millage per \$1,000 equals 1.200)	\$ 76,558	\$ 76,558
Sales, use and fuel taxes	60,530	60,530
Intergovernmental revenue	27,500	27,500
Licenses and permits	15,400	15,400
Interest and other earnings	1,700	1,700
TOTAL REVENUES AND OTHER FINANCING SOURCES	<u>181,688</u>	<u>181,688</u>
TOTAL ESTIMATED REVENUES AND BALANCES	<u>298,730</u>	<u>298,730</u>
<u>EXPENDITURES:</u>		
General government	235,530	235,530
Public safety	58,200	58,200
Transportation	5,000	5,000
Capital outlay	-	-
TOTAL EXPENDITURES	<u>298,730</u>	<u>298,730</u>
RESERVES	<u>-</u>	<u>-</u>
TOTAL APPROPRIATED EXPENDITURES AND RESERVES	<u>\$ 298,730</u>	<u>\$ 298,730</u>

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

**BUDGET SUMMARY
TOWN OF OCEAN BREEZE
FISCAL YEAR 2023**

	2021 Actual	2022 Budget	2022 Estimated	2023 Budget
Revenue				
General revenue				
312100 Ad Valorem	128,845	\$ 72,684	\$ 72,684	\$ 76,558
314200 Local communications services tax	2,711	3,340	3,340	2,500
322004 Charges for service	7,030	-	-	-
335120 State revenue sharing	14,844	20,300	20,300	23,000
335140 Mobile home tags	2,711	2,100	2,100	2,500
335150 Alcoholic beverage licenses	2,154	1,500	1,500	2,000
335180 1/2 Cent Sales Tax	40,082	51,600	51,600	51,600
312300 Gas tax	10,116	9,000	9,000	6,430
338200 Occupational licenses	627	150	150	150
361000 Interest income	604	800	700	700
369000 Miscellaneous income	14,271	5,000	1,000	1,000
Total General Revenue	223,995	166,474	162,374	166,438
Building revenue				
322000 Building permits	217,723	45,000	18,000	15,000
322001 Fire inspections	180	750	250	250
Total Building revenue	217,903	45,750	18,250	15,250
Total Revenue	441,898	212,224	180,624	181,688

**BUDGET SUMMARY
TOWN OF OCEAN BREEZE
FISCAL YEAR 2023**

		2021	2022	2022	2023
		Actual	Budget	Estimated	Budget
Expense					
General Government					
513150	Gross Payroll	78,238	93,960	81,200	65,650
513301	Management Consultant	21,472	28,000	15,000	28,000
513302	Rent	11,836	12,390	12,390	13,925
513304	Communications / Website	12,061	14,565	14,600	14,565
513305	Engineering	280	2,500	250	5,000
513306	Accountant	4,800	8,000	7,000	8,000
513308	Insurance W/C	3,643	2,200	5,000	3,200
513309	Insurance Package	10,109	12,600	10,750	17,600
513311	Public Advertising Notices	3,895	4,000	2,400	4,000
513312	Office Equipment, Supplies and Maintenance	9,483	6,900	8,200	6,900
513313	Postage	843	700	750	700
513315	Audit	15,500	16,000	16,000	17,000
513316	Utilities	684	720	720	720
513317	Dues	1,170	1,425	1,425	1,450
513318	Mileage Reimb. - Clerks	364	1,300	250	1,300
513319	Council expenses, conferenccees & travel	2,860	4,300	3,200	5,800
513321	Election Expenses		-		500
513820	Contributions	1,000	900	900	1,000
513322	Special Projects (digitize records, update codes)	690	18,000	11,000	5,000
513325	Meeting security			600	2,250
514100	Legal Counsel	22,285	24,000	8,000	24,000
514200	Computer Services	3,234	3,900	3,600	3,900
531110	Payroll Taxes - Fica	4,798	5,825	4,500	4,070
531111	Payroll Taxes - Medicare	1,122	1,370	1,100	1,000
531112	Other Payroll Taxes & Benefits	17,392	-	-	-
Total General Government		227,759	263,555	208,835	235,530

**BUDGET SUMMARY
TOWN OF OCEAN BREEZE
FISCAL YEAR 2023**

	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Budget</u>	<u>2022</u> <u>Estimated</u>	<u>2023</u> <u>Budget</u>
Public Safety				
522300 M.C. Fire Rescue		-		-
524200 Building Official	37,350	30,000	45,000	24,000
524210 Building Code Compliance services	3,120	15,000	4,000	8,000
524220 Code Compliance legal services	275	10,000	1,000	5,000
524300 Fire Safety Inspector	-	1,200	100	1,200
524300 Permit processing services				20,000
Total Building	<u>40,745</u>	<u>56,200</u>	<u>50,100</u>	<u>58,200</u>
Transportation				
Street lights and street maintenance	<u>6,525</u>	<u>5,000</u>	<u>3,100</u>	<u>5,000</u>
Capital Outlay				
555000 Furniture & Equipment		-	-	-
Total Expense	<u>275,029</u>	<u>324,755</u>	<u>262,035</u>	<u>298,730</u>
			81,411	117,042
				26,025

	<u>Proposed Millage</u>	<u>Budget Workshop</u>	<u>A</u>	<u>B</u>	<u>C</u>	<u>Rollback Rate</u>	<u>Prior Year Rate</u>
Estimated taxable value	\$ 67,156,131	\$ 67,156,131	\$ 67,156,131	\$ 67,156,131	\$ 67,156,131	\$ 50,351,588	\$ 47,795,960
Taxable Value Increase							
Divide by 1,000	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>		<u>1,000</u>
	\$ 67,156.13	\$ 67,156.13	\$ 67,156.13	\$ 67,156.13	\$ 67,156.13		\$ 47,795.96
Millage rate	1.2000	1.4000	1.2000	1.1000	1.0000	1.3289	1.4000
Rollback rate							
Ad valorem taxes	\$ 80,587.36	\$ 94,018.58	\$ 80,587.36	\$ 73,871.74	\$ 67,156.13		\$ 66,914.34
Collection allowance	5%	5%	5%	5%	5%		5%
Budgeted ad valorem taxes	\$ 76,558.00	\$ 89,318.00	\$ 76,558.00	\$ 70,178.00	\$ 63,798.00		\$ 63,568.63
Other Revenue	105,130.00	105,130.00	105,130.00	105,130.00	105,130.00		
Expenditures	298,730.00	298,730.00	298,730.00	298,730.00	298,730.00		
Current year proposed rate as a percent change of rolled-back rate	-9.70%	5.35%	-9.70%	-17.23%	-24.75%		
Approximate impact on General Fund reserve balance (original)	(117,042)	(104,282)	(117,042)	(123,422)	(129,802)		
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Town of Ocean Breeze Taxes	<u>Taxable Value</u>						
Seawalk with \$50,000 homestead exemption	\$ 400,000	\$ 560	\$ 480	\$ 440	\$ 400		
Shopping Plaza	\$ 12,871,436	\$ 18,020	\$ 15,446	\$ 14,159	\$ 12,871		
Resort	\$ 16,078,680	\$ 22,510	\$ 19,294	\$ 17,687	\$ 16,079		

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

		Annual Operating Budget	% of Budget
Fund balance @ 9/30/17	<u>258,399</u>	287,214	89.97%
FY 2018 decrease in fund balance	<u>(39,862)</u>		
Fund balance @ 9/30/18	<u>218,537</u>	371,292	58.86%
FY19 increase in fund balance	<u>132,441</u>		
Fund balance @ 09/30/2019	<u>350,978</u>	382,885	91.67%
FY20 increase in fund balance	<u>25,120</u>		
Fund balance @ 09/30/2020	<u>376,098</u>	283,967	132.44%
FY21 increase in fund balance	<u>49,547</u>		
Fund balance @ 09/30/2021	<u>425,645</u>	348,010	122.31%
FY22 Projected decrease in fund balance	<u>(81,000)</u>		
Projected fund balance @ 09/30/2022	<u>344,645</u>	324,755	106.12%
FY23 Projected decrease in fund balance	<u>(117,042)</u>		
Projected fund balance @ 09/30/2023	<u>227,603</u>	298,730	76.19%

TOWN OF OCEAN BREEZE
Historical Data

Fiscal Year	Tax Year	Taxable Value	% Change	Millage Rate	% Change	Taxes Levied
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%	1.4000	-54.55%	66,946
2023	2022	67,156,131	40.44%	1.2000	-14.29%	80,587



RESOLUTION NO. 327-2022

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 2022/2023; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Town of Ocean Breeze of Martin County, Florida, on September 21, 2022 adopted Fiscal Year 2022/2023 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 \$ 67,156,131.00

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

1. The final FY 2022/2023 operating millage rate is _____ mills, which is less than the rolled-back rate of 1.3289 mills which is a _____ 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 21st day of September, 2022 at _____ p.m.

TOWN OF OCEAN BREEZE TOWN COUNCIL

Karen M. Ostrand, Mayor

Kenneth De Angeles, President

Attest:

Kim Stanton, Town Clerk



Item # 3

RESOLUTION NO. 328-2022

A RESOLUTION OF THE TOWN OF OCEAN BREEZE OF MARTIN COUNTY, FLORIDA, ADOPTING THE FINAL BUDGET FOR FISCAL YEAR 2022/2023; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Town of Ocean Breeze of Martin County, Florida, on September 21, 2022 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 2022/2023 in the amount of \$ 298,730.00.

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

1. The Fiscal Year 2022/2023 Final Budget be adopted.
2. This Resolution shall take effect immediately upon its adoption.

DULY ADOPTED at a public hearing the 21st day of September 2022.

TOWN OF OCEAN BREEZE TOWN COUNCIL

Karen M. Ostrand
Mayor

Kenneth De Angeles
President

Attest:

Kim Stanton
Town Clerk