TOWN OF OCEAN BREEZE
FINAL BUDGET AND MILLAGE RATE HEARING
AGENDA

September 20, 2023 – 6:00 PM
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 2023/2024 – 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 340-2023 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 2023/2024; PROVIDING FOR AN EFFECTIVE DATE.
   (Motion, second, public comment, comments from the Council, Roll-Call Vote)

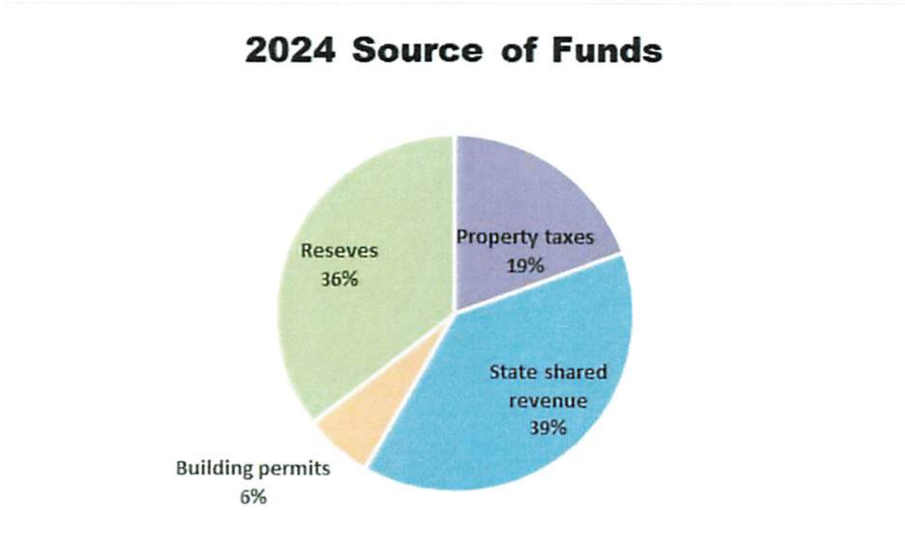
3. **Proposed budget for Fiscal Year 2023/2024 – Financial Officer – Holly Vath**
   A. Comments from the public
   B. Comments from the Council
   C. Motion to Adopt the Final Budget by Resolution No. 341-2023 – A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF OCEAN BREEZE OF MARTIN COUNTY, FLORIDA ADOPTING THE FINAL BUDGET FOR FISCAL YEAR 2023/2024; PROVIDING FOR AN EFFECTIVE DATE.
   (Motion, second, public comment, comments from the Council, Roll-Call Vote)

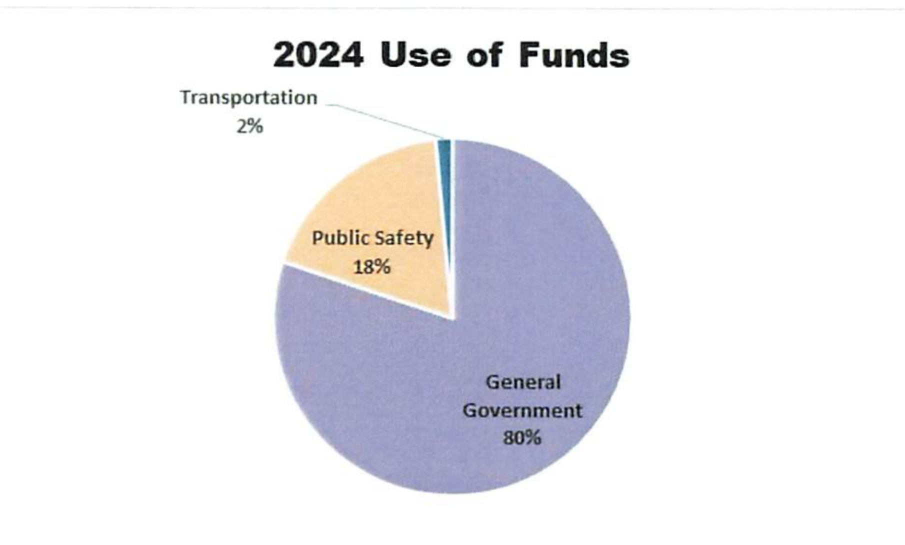
4. **Announcements-** Meetings to be held at Ocean Breeze Resort Clubhouse, Pineapple Bay Room, 700 NE Seabreeze Way, Ocean Breeze
   - Regular Town Council Meeting, Monday, October 9, 2023 at 6:00 PM
   - Canvassing Board Meeting, Wednesday, November 8, 2023 at 10:00 AM
   - Regular Town Council Meeting, Monday, November 13, 2023 at 10:30 AM
   - Regular Town Council Meeting, Monday, December 11, 2023 at 10:30 AM

5. **Adjourn**

Town of Ocean Breeze 2024 2nd Public Hearing Summary

- Recommend reserve level of 45-60% of budget
- Experienced a 30% increase in insurance
- Implementation of Office 365 for email
- Update web site to mandated ADA compliance
- Update web site for mandated information on building permit status
- Tentative millage rate of 0.8 mills





Revised

BUDGET SUMMARY
TOWN OF OCEAN BREEZE
FISCAL YEAR 2024

		2022 Actual	2023 Budget	2023 Estimated	2024 Budget
Revenue					
General revenue					
312100	Ad Valorem	64,211	$ 63,798	$ 63,941	$ 63,938
314200	Local communications services tax	3,372	2,500	3,100	3,800
322004	Charges for service	7,508	-	-	-
335120	State revenue sharing	16,941	23,000	18,500	23,000
335140	Mobile home tags	2,881	2,500	2,900	2,900
335150	Alcoholic beverage licenses	2,056	2,000	2,056	2,000
335180	1/2 Cent Sales Tax	59,433	51,600	58,000	61,000
312300	Gas tax	10,692	6,430	19,000	19,000
338200	Occupational licenses	506	150	100	400
361000	Interest income	4,137	700	18,500	16,000
369000	Miscellaneous income	495	1,000	100	300
Total General Revenue		172,232	153,678	186,197	192,338
Building revenue					
322000	Building permits	27,044	15,000	28,000	20,000
322001	Fire inspections	180	250	-	500
Total Building revenue		27,224	15,250	28,000	20,500
Leases					
383100		26,035	-	-	-
Total Revenue		225,491	168,928	214,197	212,838

BUDGET SUMMARY
TOWN OF OCEAN BREEZE
FISCAL YEAR 2024

		2022 Actual	2023 Budget	2023 Estimated	2024 Budget
Expense					
General Government					
513150	Gross Payroll	79,926	65,650	77,300	67,600
513301	Management Consultant	21,662	28,000	23,000	28,000
513302	Rent	792	13,925	13,800	14,175
513304	Communications / Website	12,373	14,565	14,500	16,155
513305	Engineering	2,638	5,000	5,000	5,000
513306	Accountant	6,180	8,000	5,000	8,000
513308	Insurance W/C	4,987	3,200	6,500	5,000
513309	Insurance Package	10,788	17,600	18,870	24,300
513311	Public Advertising Notices	1,678	4,000	1,200	4,000
513312	Office Equipment, Supplies and Maintenance	7,333	6,900	9,800	10,230
513313	Postage	521	700	350	800
513315	Audit	15,750	17,000	16,000	16,500
513316	Utilities	710	720	700	720
513317	Dues	1,221	1,450	1,450	1,525
513318	Mileage Reimb. - Clerks	157	1,300	600	700
513319	Council expenses, conferenccces & travel	4,097	5,800	5,000	5,800
513321	Election Expenses	-	500	-	2,000
513820	Contributions	1,459	1,000	1,005	1,000
513322	Special Projects (digitize records, update codes)	14,126	5,000	3,500	5,000
513325	Meeting security	-	2,250	-	-
514100	Legal Counsel	16,163	24,000	18,000	24,000
514200	Computer Services	2,546	3,900	3,600	6,900
531110	Payroll Taxes - Fica	5,082	4,070	4,800	4,200
531111	Payroll Taxes - Medicare	1,188	1,000	1,120	1,000
584620	Building - Leases	14,365	-	-	-
584640	Equipment - Leases	9,471	-	-	-
584710	Principal - Leases	14,854	-	-	-
584720	Inteest - Leases	684	-	-	-
Total General Government		250,751	235,530	231,095	252,605

BUDGET SUMMARY
TOWN OF OCEAN BREEZE
FISCAL YEAR 2024

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
Public Safety				
524200 Building Official	41,282	24,000	27,000	27,000
524210 Building Code Compliance services	4,428	8,000	10,500	8,000
524220 Code Compliance legal services	-	5,000	15,000	5,000
524300 Fire Safety Inspector	153	1,200	-	500
524300 Permit processing services	-	20,000	30,000	20,000
Total Building	45,863	58,200	82,500	60,500
Transportation				
541300 Street lights and street maintenance	4,687	5,000	2,400	5,000
541400 Sheriff Road Patrol	-	-	7,000	-
Total Transportation	4,687	5,000	9,400	5,000
Capital Outlay				
555000 Furniture & Equipment	-	-	-	-
Total Expense	301,301	298,730	322,995	318,105
		(129,802)	(108,798)	(105,267)

Town of Ocean Breeze
Line Item Detail

Account	Detail	2024 Budget	2023 Budget	Change
513150 · Gross Payroll	Town Clerk - 1,300 hours - $34.00	44,200	42,250	1,950
513150 · Gross Payroll	Administrative Assistant - 1,300 hours - $18.00	23,400	23,400	-
513301 · Management Consultant	Town Manager/Development Director	28,000	28,000	-
513302 · Rent	Storage Unit	960	710	250
513302 · Rent	Office	13,215	13,215	-
513304 · Communications / Website	Comcast	2,985	2,985	-
513304 · Communications / Website	Cell phone stipends	2,040	2,040	-
513304 · Communications / Website	Council cell phone/internet stipends 7@ $1,020	7,140	7,140	-
513304 · Communications / Website	Web hosting	2,400	2,400	-
513304 · Communications / Website	ADA Accessible	490	-	490
513304 · Communications / Website	State required Building Permit Status database	1,100	-	1,100
513305 · Engineer	Engineer	5,000	5,000	-
513306 · Accountant	Accountant	8,000	8,000	-
513308 · Insurance W/C	Florida League of Cities	5,000	3,200	1,800
513309 · Insurance Package	Florida League of Cities	24,000	17,300	6,700
513309 · Insurance Package	Notary renewals	300	300	-
513311 · Public Advertising Notices	Treasure Coast Newspapers	4,000	4,000	-
513312 · Office Equipment & Supplies	Copier lease	2,900	2,900	-
513312 · Office Equipment & Supplies	Copier use above contracted amount	600	1,000	(400)
513312 · Office Equipment & Supplies	Council directed budget/election mailing	1,350	-	1,350
513312 · Office Equipment & Supplies	Office supplies	1,800	1,800	-
513312 · Office Equipment & Supplies	Meeting supplies	1,200	1,200	-
513312 · Office Equipment & Supplies	Office 365	1,300	-	1,300
513312 · Office Equipment & Supplies	Zoom	240	-	240
513312 · Office Equipment & Supplies	Adobe	540	-	540
513312 · Office Equipment & Supplies	Remote desktop software	300		300
513313 · Postage	Post office box	400	300	100
513313 · Postage	Postage	400	400	-
513315 · Audit	Annual audit	16,500	17,000	(500)
513316 · Utilities	FPL - Office	720	720	-
513317 · Dues	Florida League of Cities	575	500	75
513317 · Dues	Florida League of Mayors	350	350	-
513317 · Dues	Chamber of Commerce	250	250	-
513317 · Dues	Treasure Coast Council of Local Government	200	200	-
513317 · Dues	Florida City Clerks Association	150	150	-
513318 · Mileage Reimb. - Clerks	Staff mileage	700	1,300	(600)
513319 · Conferences & Travel - Council	Council travel and conferences	5,800	5,800	-
513321 · Election Expenses	Elections Expenses	2,000	500	1,500
513324 · Special Projects	Special Projects	5,000	5,000	-

Town of Ocean Breeze
Line Item Detail

Account	Detail	2024 Budget	2023 Budget	Change
513325 · Meeting Security	Martin County Sheriff	-	2,250	(2,250)
513820 · Contributions	Upon request and Council approval	1,000	1,000	-
514100 · Legal Counsel	Legal Counsel	24,000	24,000	-
514200 · Computer Services	Computer assistance	1,500	1,500	-
514200 · Computer Services	Computer security assistance	2,400	2,400	-
514200 · Computer Services	Software support	3,000	-	3,000
524200 · Building Official Services	Building Official	15,000	12,000	3,000
524200 · Building Official Services	Inspections	12,000	12,000	-
524210 · Building Code Compliance services	Code Compliance Services	8,000	8,000	-
524220 · Code Compliance Legal services	Code Compliance Legal	5,000	5,000	-
524300 · Fire Safety Inspector	Martin County Fire Inspections	500	1,200	(700)
524301 · Permit Processing Services	Permit Processing Services	20,000	20,000	-
531110 · Payroll taxes - FICA	Payroll Taxes - Fica	4,200	4,070	130
531111 · Payroll taxes - Medicare	Payroll Taxes - Medicare	1,000	1,000	-
541301 · Street Lights and Maintenance	Transportation	5,000	5,000	-
541400 - Transportation	Sheriff Road Patrol	-	7,000	(7,000)

TOWN OF OCEAN BREEZE
PROPOSED MILLAGE RATE
Millage Proposal
September 30, 2024

	Proposed Millage	1st Public Hearing	Budget Workshop	**Current Year**
Estimated taxable value	$ 84,128,347	$ 84,128,347	$ 84,128,347	$ 84,128,347
Taxable Value Increase				
Divide by 1,000	1,000	1,000	1,000	1,000
	$ 84,128.35	$ 84,128.35	$ 84,128.35	$ 84,128.35
Millage rate	0.8000	0.8000	0.9000	1.0000
Rollback rate	0.9419	0.9419	0.9419	
% below rollback	-15.07%	-15.07%	-4.45%	
Ad valorem taxes	$ 67,302.68	$ 67,302.68	$ 75,715.51	$ 84,128.35
Collection allowance	5%	5%	5%	5%
Budgeted ad valorem taxes	$ 63,938.00	$ 63,938.00	$ 71,930.00	$ 79,922.00
Other Revenue	148,900.00	148,900.00	148,900.00	
Expenditures	318,105.00	318,105.00	318,105.00	
Current year proposed rate as a percent change of rolled-back rate	-15.07%	-15.07%	-4.45%	
Approximate impact on General Fund reserve balance (original)	(105,267)	(105,267)	(97,275)	
Population	396			
Town of Ocean Breeze Taxes	**Taxable Value**			
Seawalk	$ 330,000	$ 264	$ 297	$ 330
Homesteaded Seawalk	$ 288,000	$ 230	$ 259	$ 288
Shopping Plaza	$ 13,965,510	$ 11,172	$ 12,569	$ 13,966
Resort	$ 17,839,250	$ 14,271	$ 16,055	$ 17,839

TOWN OF OCEAN BREEZE
FUND BALANCE ANALYSIS FOR GENERAL FUND

	Balance	Annual Operating Budget	% of Budget
Fund balance @ 9/30/2017	258,399	287,214	89.97%
FY 2018 decrease in fund balance	(39,862)		
Fund balance @ 9/30/2018	218,537	371,292	58.86%
FY2019 increase in fund balance	132,441		
Fund balance @ 09/30/2019	350,978	382,885	91.67%
FY2020 increase in fund balance	25,120		
Fund balance @ 09/30/2020	376,098	283,967	132.44%
FY2021 increase in fund balance	49,547		
Fund balance @ 09/30/2021	425,645	348,010	122.31%
FY2022 increase in fund balance	24,851		
Fund balance @ 09/30/2022	450,496	301,301	149.52%
FY2023 Projected decrease in fund balance	(110,000)		
Projected fund balance @ 09/30/2023	340,496	308,430	110.40%
FY2024 Projected decrease in fund balance	(105,267)		
Projected fund balance @ 09/30/2024	235,229	390,985	60.16%

TOWN OF OCEAN BREEZE

Historical Data

Fiscal Year	Tax Year	Taxable Value	% Change	Millage Rate	% Change	Taxes Levied
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%	1.0000	-28.57%	67,156
2024	2023	84,128,347	25.27%	0.8000	-20.00%	67,303

RESOLUTION NO. 340-2023

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF OCEAN BREEZE, MARTIN COUNTY, FLORIDA ADOPTING THE FINAL LEVYING OF AD VALOREM TAXES FOR THE TOWN OF OCEAN BREEZE, MARTIN COUNTY FOR FISCAL YEAR 2023/2024; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Town Council of the Town of Ocean Breeze, Martin County, Florida, on September 20, 2023 adopted Fiscal Year 2023/2024 Final Millage Rate following a public hearing as required by Florida Statute 200.065; and

WHEREAS, the Town Council of the Town of Ocean Breeze, 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 $ 84,128,347.

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

1. The final FY 2023/2024 operating millage rate is ________ mills, which is less than the rolled-back rate of ________ mills which is a ________ increase / 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 20th day of September, 2023 at ________ p.m.

TOWN OF OCEAN BREEZE TOWN COUNCIL

____

Karen M. Ostrand, Mayor

____

Kenneth De Angeles, President

Attest:

____

Kim Stanton, Town Clerk

RESOLUTION NO. 341-2023

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF OCEAN BREEZE, MARTIN COUNTY, FLORIDA, ADOPTING THE FINAL BUDGET FOR FISCAL YEAR 2023/2024; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Town Council of the Town of Ocean Breeze, Martin County, Florida, on September 20, 2023 held a public hearing as required by Florida Statute 200.065; and

WHEREAS, the Town Council of the Town of Ocean Breeze, Martin County, Florida set forth the appropriations and revenue estimate for Budget for Fiscal Year 2023/2024 in the amount of $________________.

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

1. The Fiscal Year 2023/2024 Final Budget be adopted.

2. This Resolution shall take effect immediately upon its adoption.

DULY ADOPTED at a public hearing the 20th day of September 2023 at ________ p.m.

TOWN OF OCEAN BREEZE TOWN COUNCIL

____
Karen M. Ostrand
Mayor

____
Kenneth De Angeles
President

Attest:

____
Kim Stanton
Town Clerk