

Town of Briny Breezes



Tentative Budget 2020-2021

7/23/20

NOTES: GENERAL FUND

- 1 **NEW ITEM: \$8,500 for Charter Amendment and Election Fees**
- 2 **NEW ITEM: \$30,000 for Tallahassee Lobbyist**
- 3 The Proposed 2021 millage rate is 10.000, which is 10.84 % above the Rolled-back. rate of 9.0224
- 4 Calculated Rolled-back millage rate is 9.0224
- 5 Last Year's millage rate was 10.0000.
- 6 Estimated 20/21 Taxable Value For Operating Purposes: \$59.7 M
- 7 CPI April 2020 is -0.5 %.
- 8 Law Enforcement Contract terminates 9/30/2022 at \$197K.
- 9 Fire/EMS Contract terminates 9/30/2028 at \$556K
- 10 Fire/EMS Revenue From Corporation: \$133,500
- 11 Police Service Revenue From Corporation: \$59,200

NOTES: ENTERPRISE FUND

- 1 CPI April 2020 is -0.5 %.
- 2 Water/Sewer Revenue From Corporation: \$290,073

TOWN OF BRINY BREEZES

General Fund

	FINAL ACTUAL 9/30/2019	FINAL BUDGET 9/30/2020	ACTUAL AS OF 5/31/2020	PROJECTED 9/30/2020	TENTATIVE BUDGET 9/30/2021	2019 ACT/ 21 BUDGET %CHANGE
REVENUE						
Ad Valorem Tax - Real & Personal	\$487,287	\$538,060	\$514,761	\$538,060	\$597,107	22.54
Discount on Taxes	0	(21,522)	(15,000)	(21,522)	(23,907)	
Local Option Gas Tax - 6%	3,202	3,100	2,542	3,000	3,000	(6.31)
Local Option Gas Tax - 5%	1,486	1,500	1,178	1,400	1,400	(5.79)
Building/Zoning Permits & Fees	15,020	13,700	9,280	11,000	13,700	(8.79)
Clerk's Charges	166	265	76	200	200	20.48
Fire/Emergency Medical Services	129,427	136,158	90,776	136,158	133,500	3.15
Interest Earned	5,285	3,000	10,036	3,000	3,000	(43.24)
Interest Earned - Tax Collector	107	90	103	90	90	(15.89)
Court Fines	2	100	39	100	100	
Fines Ord/Code Violation 354.000	85	750	2,465	2,400	1,200	1,311.76
Local Gov't 1/2 ct Sales Tax	35,320	30,000	29,184	27,000	25,000	(29.22)
Mobile Home License Rebate	103	100	18	100	100	(2.91)
Business Tax Receipts (Co Shared)	4,222	4,000	605	2,000	2,100	(50.26)
Parking Permits	240	240	0	100	100	(58.33)
PBC Discretionary 1ct Sales Tax	31,889	21,000	27,479	27,479	21,000	(34.15)
Police Services	75,124	43,581	29,058	43,581	59,200	(21.20)
Recycling Revenue Sharing	118	100	27	100	100	(15.25)
State Revenue Sharing	14,756	12,500	10,915	11,000	11,500	(22.07)
Communications Service Tax	8,021	10,000	4,956	10,000	7,500	(6.50)
Utility Tax - FPL	17,447	15,000	9,763	15,000	14,000	(19.76)
Utility Tax - Propane	670	700	600	700	700	4.48
Donations	21	20	0	0	20	(4.76)
Federal Grant Reimbursement	13,616	100	6,302	6,302	100	(99.27)
Local Grants	1,000	100	0	0	100	(90.00)
Total Income	844,614	812,642	735,163	817,248	870,910	3.11
Use of Fund Balance/Transfers	0	0	0	0	0	0.00
Total Rev + Use of F/B + Transfers	844,614	812,642	735,163	817,248	870,910	3.11

TOWN OF BRINY BREEZES

General Fund

	FINAL ACTUAL 9/30/2019	FINAL BUDGET 9/30/2020	ACTUAL AS OF 5/31/2020	PROJECTED 9/30/2020	TENTATIVE BUDGET 9/30/2021	2019 ACT/ 21 BUDGET %CHANGE
EXPENDITURES						
<u>Legislative (511)</u>						
Travel/Per Diem & Training	2,314	3,000	224	3,000	5,000	116.08
Total Legislative	2,314	3,000	224	3,000	5,000	116.08
<u>Financial & Administration (513)</u>						
Salaries	\$53,064	\$53,900	\$34,183	\$55,000	\$49,000	(7.66)
FICA & FICAMED	\$0	\$0	\$0	\$0	\$3,749	
Auditing	4,290	4,500	4,288	4,500	5,000	16.55
Bookeeping	1,149	2,100	669	2,000	2,100	82.77
Total Financial & Administration	58,503	60,500	39,140	61,500	59,849	2.30
Legal Counsel (514) & Lobbyist	8,547	12,500	17,227	23,000	60,000	602.00
<u>General Government (519)</u>						
Communication	1,102	2,100	947	1,000	2,000	81.49
Electric	736	600	373	510	960	30.43
Other Current Chrg-Elect/Charter	7	750	625	300	8,500	
Insurance	3,867	4,000	4,182	4,199	5,000	29.30
Legal Advertising	3,662	7,500	1,005	1,250	7,500	104.81
Office Supplies	1,076	2,000	1,372	2,000	2,000	85.87
Disaster Recovery	5,000	5,000	703	0	5,000	0.00
Rental & Leases	12,008	12,500	8,075	12,500	12,900	7.43
Postage/Messengers	161		35		100	(37.89)
Printing & Binding	2,912		0		3,000	
Garbage Pickup	143		145	350	350	144.76
Repair & Maintenance	900	2,000	587	990	1,500	66.67
Subscription & Memberships	3,784	4,000	3,182	4,000	4,000	5.71
Donations - PBC League of Cities	0	0	0	0	500	
Professional IT Services	0	0	0	0	6,000	
Capital	3,249	10,000	10,206	20,000	12,000	269.34
Total General Government	38,607	50,450	31,437	47,099	71,310	84.71
Law Enforcement (521)	219,028	189,000	120,000	189,000	192,300	(12.20)
Fire Control & EMS (522)	385,834	401,268	267,512	401,268	417,351	8.17
Inspections (524)	13,935	13,700	7,305	12,000	14,000	0.47
<u>Road & Street (541)</u>						
Signage	750	100	0	0	100	(86.67)
Street Lights	11,491	12,500	6,661	7,000	11,500	0.08
Other Contractual Services	0	24,700	7,700	20,000	12,500	
Total Roads & Streets	12,241	37,300	14,361	27,000	24,100	96.88
Library (571)	1,258	1,500	704	1,500	1,500	19.24
Total General Fund Expenses	740,267	769,218	497,910	765,367	845,410	14.20
<u>Transfer Out Reserves/Contingency</u>						
Portion of 1c Sales Tax - Restricted + General Funds Reserves	21,000	21,000	0	21,000	25,500	21.43
Contingency	\$12,500	\$12,500	\$0	\$0	\$0	(100.00)
Reserves/Restricted/Contingency	\$33,500	\$44,424	\$0	\$31,924	\$25,500	(23.88)
Total GF Expenses & Transfers	\$773,767	\$813,642	\$497,910	\$797,291	\$870,910	12.55
Net Revenue(Charge)	70,847	(1,000)	237,253	19,957	0	

Town of Briny Breezes - Labor
2020-2021 Budget Year

Employee		FY 2020	Annual Increase +/ or Sal Adj	FY2021	Total	6.20%	1.45%	Total Fringe	Total Labor Cost
		Actual Annual Salary		Salary Cap	Earnings W/O Fringe	FICA OASDI	FICA MED		
Administration:									
TM	W. Thrasher	37,500	0	37,500	37,500	2,325	544	2,869	40,369
Clerk	S. DuBose	29,750	2,750	32,500	32,500	2,015	471	2,486	34,937
Total Administration		67,250	2,750	70,000	70,000	4,340	1,015	5,355	75,306
70% Split	General Func	47,075	1,925	49,000	49,000	3,038	711	3,749	52,749
30% Split	Enterprise	20,175	825	21,000	21,000	1,302	305	1,607	22,607

TOWN OF BRINY BREEZES

Proprietary Fund

	FINAL ACTUAL 9/30/2019	FINAL BUDGET 9/30/2020	ACTUAL AS OF 5/31/2020	PROJECTED 9/30/2020	TENTATIVE BUDGET 9/30/2021	2019 ACT/ 21 BUDGET %CHANGE
REVENUE						
Charges for Utilities	\$275,712	\$268,073	\$178,720	\$268,073	\$268,073	(2.77)
Interest Earned	9,092	7,223	11,349	12,000	3,500	(61.50)
Increase in Rates					22,000	
Total Income	<u><u>284,804</u></u>	<u><u>275,296</u></u>	<u><u>190,069</u></u>	<u><u>280,073</u></u>	<u><u>293,573</u></u>	<u><u>3.08</u></u>
Expenses						
Auditing	4,250	4,500	4,250	4,500	4,500	5.88
Bookkeeping	493	3,118	287	2,500	3,000	508.52
Electric Utility Service	315	214	160	250	500	58.73
Emergency/Disater Recovery	5,000	5,000	0	5,000	5,000	0.00
Insurance	3,857	4,000	4,199	4,199	4,200	8.89
Legal Advertising	894	2,500	284	1,500	2,000	123.71
Operating Supplies	227	5,000	642	3,000	3,500	1,441.85
Town Hall Staffing	20,943	25,714	12,892	21,000	23,000	9.82
Other Contractual Services	7,215	7,500	4,515	7,500	7,500	3.95
Professional Services - Legal	3,663	11,400	7,383	11,400	15,173	314.22
Rent	5,146	5,400	3,461	5,400	5,400	4.94
Repairs & Maintenance (Capital)	11,625	25,000	21,536	36,000	47,800	311.18
Telephone/Internet	\$429	\$600	\$288	\$500	\$500	16.55
Water/Sewer Utility Service	\$155,195	\$175,350	\$95,806	\$160,000	\$171,500	10.51
Total Expenses	<u><u>\$219,252</u></u>	<u><u>\$275,296</u></u>	<u><u>\$155,703</u></u>	<u><u>\$262,749</u></u>	<u><u>\$293,573</u></u>	<u><u>33.90</u></u>
 Net Revenue (under)	 65,552	 0	 34,366	 17,324	 0	

Town of Briny Breezes

Millage Rate Comparison

Note: 4% Early Payment Discount

	<u>Budget Year 15 - 16</u>	<u>Budget Year 16 - 17</u>	<u>Budget Year 17 - 18</u>	<u>Budget Year 18 - 19</u>	<u>Budget Year 19 - 20</u>
Gross Taxable Value	\$38,633,088	\$41,703,832	\$44,890,135	\$49,458,817	\$53,806,117
Operating Millage Rate	10.0000	10.0000	10.0000	10.0000	10.0000
Gross Operating Tax Revenue	\$386,331	\$417,038	\$448,901	\$494,588	\$538,061
Debt Service Millage Rate	0.0000	0.0000	0.0000	0.0000	0.0000
Debt Service Tax Revenue	\$0	\$0	\$0	\$0	\$0
Total Millage Rate	10.0000	10.0000	10.0000	10.0000	10.0000
Rolled Back Millage Rate.	9.2133	9.4399	9.2285	9.0826	9.2135
Revenues (Audited)	765,489	756,250	738,856	844,455	
Expenditures (Audited)	657,936	681,080	689,504	734,841	
			<u>Budget Year 20 - 21</u>		
Gross Taxable Value (Line 4 DR420)			\$59,710,664		
Operating Millage Rate			10.0000		
Gross Operating Tax Revenue			\$597,107		
Debt Service Millage Rate			0.0000		
Debt Service Tax Revenue			\$0		
Total Millage Rate			10.0000		
Calculated Rolled Back Millage Rate (Line 16 DR420)			9.0224		

Town of Briny Breezes
Estimated Gen'l Fund Balance (Available)
2019-2024

	Audited 2018/2019	PROJECTED 2019/2020	BUDGET 2020/2021	PROJECTED 2021/2022	PROJECTED 2022/2023	PROJECTED 2023/2024
(1) Beginning Fund Balance +	316,508	292,190	323,071	323,071	303,533	271,821
(2) Total Revenues +	844,455	817,248	870,910	888,684	906,820	925,327
(3) Operating -	724,661	766,367	858,910	888,221	918,533	949,879
(4) Capital -	0	20,000	12,000	10,000	10,000	10,000
(5) Unappropriated -	0	0	0	0		0
(6) Budgeted Contingency	0	0	0	10,000	10,000	10,000
(7) Contribution/(Use) to F/E =	0	30,881	0	0	0	0
(8) Ending Fund Balance =	292,190	323,071	323,071	303,533	271,821	227,268

- (1) Audited 9/30/18.
- (2) 2020/21 is prior year plus 2%.
- (3) 2020/21 is prior year plus 3.3%.
- (4) Capital expenditures per 5 year projection.
- (5) Unappropriated Used.
- (6) Budgeted operating contingency.
- (7) Balance of ad valorem tax revenues after operating, capital and contingency needs are satisfied.
- (8) 2019/2020 figure is ending fund balance assuming contingency is not available from prior year.

**Town of Briny Breezes
Corporation Cost Coverage Percentage**

REVENUE FROM CORP.	Act 2019	Budget 2020	Needed to Balance Proposed Budget 2021
Fire	129,427	136,158	133,500
P/D	75,124	43,581	59,200
TOTAL	<u>204,551</u>	<u>179,739</u>	<u>192,700</u>
EXPENSES			
Fire	385,834	401,268	417,319
P/D	219,028	189,000	192,300
TOTAL	<u>604,862</u>	<u>590,268</u>	<u>609,619</u>
% of Expenses Covered by the Corp.			
Fire	33.5%	33.9%	32.0%
P/D	34.3%	23.1%	30.8%
TOTAL	33.8%	30.1%	31.6%
Water/Sewer	284,804	275,296	290,073

Town of Briny Breezes
Contracts/Agreements For Municipal Functions And Services
As of May 2020

Type of Agreement	General Description	Name	Dated	Terminates With/On	Annual or Hourly Rate
Professional	EMS & Fire	Boynton Beach - Fire/EMS	9/8/2016	9/30/2028	* 401,268 FYE 9/30/20 with 4% Increase/Yr or CPI whichever is higher. (~\$556K in 2028)
Safety	First Responder - Debris	Able Tree	9/5/2008	Automatic Renewal	
Safety	2nd Responder - Mutual Aid	Phillips & Jordan (SWA)	5/8/2017	5/7/2022	
Safety	Law Enforcement-Co-op	Ocean Ridge	10/1/2019	Six (6) Month Notice	\$180,000/Yr increasing 3% each Yr until 9/30/22
Professional	Auditing	Caballero Fierman, Llerena, Garcia LLP	9/30/2020	9/30/2023	\$8,500 FYE 9/30/20
Professional	Bookkeeping	Darlene Ford	6/29/2018	Automatic Renewal	\$20/HR
Professional	General Counsel	Davis & Ashton, P.A.		Notice	\$165/hr
Professional	Bldg. Inspector/Permits	CAP	1/23/2017	9/30/2021 No E 120 days nor L 60	73% of Permit Fees
Service	Potable Water	Boynton Beach			
Interlocal	SWA	Solid Waste Authority Delivery to Rev Sh	8/26/2009	Automatic Renewal 5 year terms	N/A
Insurance	Liability, Property, W/C	Florida League of Cities (FMIT)		9/30/2020	\$8,400 FYE 9/30/20
Interlocal	CDBG	Palm Beach County	6/21/2005	Perpetual	N/A
Interlocal	LMS	Palm Beach County		30 Days Notice	N/A
Software Support	Computer Software	QuickBooks			\$660/yr
Mutual Aid	911	Palm Beach County		Perpetual	N/A
Mutual Aid	Law Enforcement-Co-op	Palm Beach County		Perpetual	N/A
Gas	Utility Service Tax - Propane	AmeriGas		Until Noticed	6 % Ord. 3/97 and 4/97
Electric	Utility Service Tax - Electric	FPL	1/1/1998	Until Noticed	6 % Ord. 3/97 and 4/97
Professional	FPL Lighting Agreement	FPL	7/16/2009	Perpetual	
Communication	Telecommunication	Fl Dept. of Revenue		Perpetual	5.22%
State	CST	Communication Service Tax	6/25/2016	6/25/2021	
Interlocal	CCC	Countywide Coastal Council	5/27/2004	Perpetual	N/A
Professional	Harvel Utility Construction Inc	Utility Maintenance & Repair Services	8/26/2010	Resolution 2010 - 9	Allowing Purchases up to \$25K
Rental/Lease	Lease	Briny Breezes Incorporated	10/1/2019	Notice	\$1,442/Month
Professional	Maintenance/Meter Reading	Jim Phillippi	7/1/1905	30 Days Notice	\$500/Mth

* Adjusted with CPI