

Town of Briny Breezes



Tentative Budget 2023-2024

9/14/23

NOTES: GENERAL FUND

- 1 This year's Millage Rate: 3.7500
- 2 The Proposed 2024 millage rate is 3.7500 , which is 56.92 % below the rolled-back rate of 8.7048
- 3 Calculated Rolled-back millage rate is 8.7048
- 4 Last Year's millage rate was 10.0000.
- 5 Estimated 23/24 Taxable Value For Operating Purposes: \$85,593,422
- 6 Law Enforcement Contract terminates 9/30/2025 @ \$208,670.
- 7 Fire/EMS Contract terminates 9/30/2028 @ \$556,243 (2024 is a 4% increase)
- 8 Fire/EMS Revenue From Corporation: \$330,207 (70%)
- 9 Police Service Revenue From Corporation: \$142,800 (70%)
- 10 Capital Expenditure \$12,000

NOTES: ENTERPRISE FUND

- 1 Water/Sewer Fees From Corporation: \$340,000 (Increased 6.25 %)
- 2 2022 Audited Depreciation: \$87,923

TOWN OF BRINY BREEZES

General Fund

	UNAUDITED ACTUAL 9/30/2022	FINAL BUDGET 9/30/2023	ACTUAL AS OF 6/30/2023	PROJECTED 9/30/2023	TENTATIVE BUDGET 9/30/2024	2023 BUD/ 2024 BUD %CHANGE
REVENUE						
Millage Rate: 3.7500						
Ad Valorem Tax - Real & Personal	\$637,719	\$747,428	\$732,406	\$747,428	\$320,975	(57.06)
Discount on Taxes		(28,000)	(28,000)	(28,000)	(12,800)	(54.29)
Local Op Gas Tx -6% RESTRICTED	3,943	4,035	2,690	4,035	4,035	0.00
LoalL Op Gas Tx- 5% RESTRICTED	1,801	1,844	1,208	1,844	1,844	0.00
Building/Zoning Permits & Fees	15,908	16,500	12,729	15,600	16,500	0.00
Clerk's Charges	43	200	17	40	200	0.00
Fire/Emergency Medical Services	133,500	133,500	100,125	133,500	330,207	147.35
Interest Earned	76	500	86	2,000	6,000	1,100.00
Interest Earned - Tax Collector	40	90	90	90	90	0.00
Court Fines	91	100		100	100	0.00
Fines Ord/Code Violation 354.000	2,198	2,300	2,060	2,300	2,300	0.00
Local Gov't 1/2 ct Sales Tax	60,278	43,294	35,713	51,000	48,410	11.82
Mobile Home License Rebate		200	4	4	200	0.00
Business Tax Receipts (Co Shared)	4,764	3,000	1,327	3,000	3,000	0.00
Parking Permits		300		100	0	(100.00)
Surtax 1ct Sales Tax- RESTRICTED	58,097	37,471	32,568	37,471	37,471	0.00
Police Services	59,200	59,200	44,400	59,200	142,800	141.22
Recycling Revenue Sharing		100			100	0.00
FL Rev Share: 20.4% RESTRICTED	24,637	18,952	13,367	18,952	19,908	5.04
Communications Service Tax	36,436	13,500	10,224	13,500	13,500	0.00
Utility Tax - FPL	18,465	16,500	13,417	16,500	18,000	9.09
Utility Tax - Propane	853	750	647	750	884	17.87
Donations		0			500	
FedGrant Reimbursement (Expected)	144,746	330,000	3,295	55,000	0	(100.00)
Local Grants	0	0			0	
Total Income	<u>1,202,795</u>	<u>1,401,764</u>	<u>978,373</u>	<u>1,134,414</u>	<u>954,224</u>	<u>(31.93)</u>
Use of Fund Balance/Transfers	0	0	0	0	0	
Total Rev + Use of F/B + Transfers	<u>0</u>	<u>1,401,764</u>	<u>978,373</u>	<u>1,134,414</u>	<u>954,224</u>	<u>(31.93)</u>

TOWN OF BRINY BREEZES

General Fund

	UNAUDITED ACTUAL 9/30/2022	FINAL BUDGET 9/30/2023	ACTUAL AS OF 6/30/2023	PROJECTED 9/30/2023	TENTATIVE BUDGET 9/30/2024	2023 BUD/ 2024 BUD %CHANGE
EXPENDITURES						
<u>Legislative (511)</u>						
Travel/Per Diem & Training	79	1,000	56	0	1,000	0.00
Total Legislative	79	1,000	56	0	1,000	0.00
<u>Financial & Administration (513)</u>						
Salaries	\$54,950	\$54,950	\$40,634	\$54,950	\$55,300	0.64
FICA & FICAMED	\$4,204	\$4,204	\$3,551	\$4,204	\$4,230	0.63
Auditing	4,066	4,600	4,400	4,400	4,800	4.35
Bookkeeping/Other Current Chrgs	1,990	2,300	2,114	2,600	3,500	52.17
Total Financial & Administration	65,210	66,054	50,699	66,154	67,830	2.69
Legal(Bond Counsel)	25,040	30,000	19,440	25,000	30,000	0.00
<u>General Government (519)</u>						
Communication	1,598	2,000	1,634	2,000	1,800	(10.00)
Electric	1,075	1,000	850	1,075	1,500	50.00
Other Current Chrg - G/O Referendum	2,498	4,000	582	2,500	19,000	375.00
Insurance	3,706	4,600	5,032	5,032	5,500	19.57
Legal Advertising	3,964	4,600	2,765	4,000	4,400	(4.35)
Office Supplies	1,819	2,000	1,375	1,800	2,000	0.00
Disaster Recovery	0	0	0	0	0	0.00
Rental & Leases	14,328	13,400	10,290	13,400	14,000	4.48
Postage/Messengers	0	200	198	200	200	0.00
Printing & Binding	1,371	1,500	2,771	3,000	1,900	26.67
Garbage Pickup	72	350	74	74	100	(71.43)
Repair & Maintenance	900	1,500	675	1,000	1,000	(33.33)
Subscription & Memberships	4,091	4,000	4,773	4,900	4,900	22.50
Donations	0	500	0	0	500	0.00
Prof Ser - IT	11,002	337,500	51,508	75,000	8,500	(97.48)
Capital	0	11,054	23,257	23,257	12,000	8.56
Total General Government	46,424	388,204	105,784	137,238	77,300	(80.09)
Law Enforcement (521)	190,962	203,322	147,518	203,322	204,000	0.33
Fire Control & EMS (522)	434,021	452,855	338,529	452,855	471,724	4.17
Inspections (524)	12,522	12,000	9,368	12,500	12,000	0.00
Emergency & Disaster Relief (525)	0	5,000	0	0	5,000	0.00
<u>Road & Street (541)</u>						
Signage	0	100	100	100	0	(100.00)
Street Lights	12,527	13,500	8,895	13,000	14,250	5.56
Other Contractual Services	12,522	1,000	2,750	2,750	3,500	250.00
Total Roads & Streets	25,049	14,600	11,745	15,850	17,750	21.58
Library (571)	1,499	1,500	1,499	1,499	1,500	0.00
Total General Fund Expenses	800,806	1,174,535	684,638	914,418	888,104	(24.39)
<u>Transfer Out - State Restricted</u>						
Amt of Rev Must Be RESTRICTED	68,341	47,590	39,116	47,590	47,790	0.42
General Funds Restricted Reserves	0	179,639	0	179,639	0	0.00
Contingency	\$0	\$0	\$0	\$0	\$18,329	0.00
Reserves/Restricted/Contingency	\$68,341	\$227,229	\$39,116	\$227,229	\$66,119	(70.90)
Total GF Expenses & Transfers	\$869,147	\$1,401,764	\$723,754	\$1,141,647	\$954,223	(31.93)
Net Revenue(Charge)	333,648	0	254,619	(7,233)	0	

TOWN OF BRINY BREEZES

Proprietary Fund

	UNAUDITED ACTUAL 9/30/2022	FINAL BUDGET 9/30/2023	ACTUAL AS OF 6/30/2023	PROJECTED 9/30/2023	TENTATIVE BUDGET 9/30/2024	23 BUD/ 24 BUD %CHANGE
REVENUE						
Charges for Utilities	\$320,004	\$320,000	\$240,003	\$320,000	\$320,000	0.00
Interest Earned	80	100	50	100	100	0.00
Increase in Rates		0			20,000	
Federal Assistance - COVID					0	
Total Income	<u>320,084</u>	<u>320,100</u>	<u>240,053</u>	<u>320,100</u>	<u>340,100</u>	<u>6.25</u>
Expenses						
Auditing	4,350	4,600	4,400	4,600	4,600	0.00
Bookkeeping	544	1,000	859	1,000	1,000	0.00
Electric Utility Service	444	500	353	500	500	0.00
Emergency/Disater Recovery		5,000	0	0	5,000	0.00
Insurance	3,706	4,600	4,959	4,959	5,500	19.57
Legal Advertising		2,000	1,136	2,000	2,000	0.00
Operating Supplies	3,796	6,800		4,500	6,800	0.00
Town Hall Staffing	21,469	25,350	17,071	25,350	25,600	0.99
Other Contractual Services - Engr	8,541	15,000	5,244	10,000	15,000	0.00
Professional Services - Legal	7,326	12,300	7,153	7,500	8,500	(30.89)
Rent	5,253	6,000	4,433	6,000	6,500	8.33
R & M (Capital)	25,912	65,700	20,899	65,000	76,900	17.05
Telephone/Internet	\$685	\$1,000	\$490	\$750	\$1,000	0.00
IT Repair Services	\$3,164	\$2,250		\$2,250	\$3,000	33.33
Water/Sewer Utility Service	\$147,292	\$168,000	\$107,900	\$167,736	\$178,200	6.07
Total Expenses	<u>\$232,482</u>	<u>\$320,100</u>	<u>\$174,897</u>	<u>\$302,145</u>	<u>\$340,100</u>	<u>6.25</u>
 Net Revenue (under)	 87,602	 0	 65,156	 17,955	 0	

TOWN OF BRINY BREEZES

Town Wide Summary

	General Fund Budget	Fund Budget	Total Town Budget
Income			
311.100 · Ad Val Tax-Real & Pers 311.100	308,175		308,175
312.400 · Local Option Fuel Tax 312.400			
312.410 · Loc Opt Fuel 6¢ 312.410	4,035		4,035
312.420 · Loc Opt Fuel Tax 5¢ 312.420	1,844		1,844
Total 312.400 · Local Option Fuel Tax 312.400	5,879		5,879
312.600 · PBC Discr 1% Sales Tax 312.600	37,471		37,471
314.000 · Utility Services Taxes 314.000			
314.100 · Utility Svc Tax - FPL 314.100	16,500		16,500
314.800 · Utility Tax - Propane 314.800	884		884
Total 314.000 · Utility Services Taxes 314.000	17,384		17,384
315.000 · Communications Svc Tax 315.000	13,500		13,500
321.000 · Business Tax (Co Shared) 321.000	3,000		3,000
322.100 · Bldg Permit Fees 322.100	16,500		16,500
332.000 - Federal/State Grant	0		
335.000 · State Shared Revenues 335.000			
335.120 · State Revenue Sharing 335.120	19,908		19,908
335.130 · Recyc Rev Sharing 335.130	100		100
335.140 · Mobile Home License Rebate 335.140	200		200
335.180 · Local Gov't 1/2c Sales Tax 335.180	48,410		48,410
Total 335.000 · State Shared Revenues 335.000	68,618		68,618
341.910 · Clerk Charges 341.910	200		200
341.911 · Parking Permit 341.910	0		0
342.100 · Police Service 342.100	142,800		142,800
342.200 · Fire/Emer Med Svcs 342.200	330,207		330,207
343.600 · Water Sewer Revenue 343.600		320,000	320,000
351.000 · Court Fines 351.000	100		100
354.000 · Fines - Ord/Code viol 354.000			0
354.001 · Violation of Local Ord 354.000	2,300		2,300
361.000 · Interest /Other Earnings 361.000			0
361.100 · Interest Earned 361.100	6,000	100	6,100
361.110 · Interest Erngs Tx Collector 361.110	90		90
Total 361.000 · Interest /Other Earnings 361.000	6,090		6,090
Total Income	952,224	320,100	1,272,324
Expense			
511.000 · Town Council/Legislative 511.000			
511.490 · Travel & Per Diem 511.49	1,000		1,000
Total 511.000 · Town Council/Legislative 511.000	1,000		1,000
513.000 · Financial & Administrative 513.000			
513.310 · Town Hall Staffing 513.31	59,154	25,600	84,754
513.320 · Accounting & Auditing 513.32	4,800	4,600	9,400
513.330 · Bookkeeping 513.33	3,500	1,000	4,500
513.490 · Other Current Charges 513.49			0
Total 513.000 · Financial & Administrative 513.000	67,454	31,200	98,654
514.000 · Legal Counsel 514.000	30,000	8,500	38,500
519.000 · General Gov't 519.000			
519.310 · Professional Svcs 519.310	8,500	3,000	11,500
519.340 · Trash Pickup 519.340	100		100

TOWN OF BRINY BREEZES

Town Wide Summary

	General Fund Budget	Fund Budget	Total Town Budget
519.410 · Communication Svcs 519.41	1,800	1,000	2,800
519.420 · Postage/Messengers 519.42	200		200
519.430 · Electric Svcs 519.43	1,500	500	2,000
519.440 · Rentals & Leases 519.44	14,000	6,500	20,500
519.450 · Insurance 519.45	5,500	5,500	11,000
519.460 · Repair & Maint Svc 519.46	1,000		1,000
519.470 · Printing & Binding 519.47	1,900		1,900
519.480 · PBC League 519.480 Donations -	500		500
519.490 - Other Current Charges	19,000		
519.510 · Office Supplies 519.51	2,000		2,000
519.540 · Subscrip & Membershps 519.54	4,900		4,900
519.563 · 519.000 519.563 Infrastructure	12,000		12,000
519.580 · Legal Ads 519.58	4,400	2,000	6,400
	77,300	18,500	95,800
Total 519.000 · General Gov't 519.000			
521.000 · Law Enforcement 521.00	204,000		204,000
522.000 · Fire Control 522.00	471,724		471,724
524.000 · Inspections 524.00	12,000		12,000
525.000 · Emer & DisasterReliefSvcs525.00	5,000	5,000	10,000
532.000 · Water-Sewer Comb Svcs 536.000			
436.46 · Repairs&Maintenance 536.46		76,900	76,900
536.34 · Other Contractual Svcs 536.34		15,000	15,000
536.43 · Water/Sewer Services 536.43		178,200	178,200
536.52 · Operating Supplies 536.52		6,800	6,800
		276,900	276,900
Total 532.000 · Water-Sewer Comb Svcs 536.000			
541.000 · Road&StreetFacilities541.00			
541.500 · Street Lights 541.50	14,250		14,250
541.520 · Signage 541.52	0		0
541.530 · Other Contractual Services	3,500		3,500
	17,750		17,750
Total 541.000 · Road&StreetFacilities541.00			
571.000 · Library 571.00	1,500		1,500
	887,728	340,100	1,227,828
Total Expense			
Net Ordinary Income	64,496	-20,000	44,496
Less Required Transfer to Restricted	-47,790		-47,790
Less Transfer to Reserves	0		0
Net	16,706		16,706

Town of Briny Breezes

Millage Rate Comparison

	Budget Year 15 - 16	Budget Year 16 - 17	Budget Year 17 - 18	Budget Year 18 - 19	Budget Year 19 - 20	Budget Year 20 - 21	Budget Year 21 - 22	Budget Year 22 - 23	Budget Year 23 - 24
Gross Taxable Value	\$38,633,088	\$41,703,832	\$44,890,135	\$49,458,817	\$53,806,117	\$59,710,664	65,966,860	\$74,742,797	\$85,593,422
Operating Millage Rate	10.0000	10.0000	10.0000	10.0000	10.0000	10.0000	10.0000	10.0000	3.7500
Gross Operating Tax Revenue	\$386,331	\$417,038	\$448,901	\$494,588	\$538,061	\$597,107	659,669	\$747,428	\$320,975
Debt Service Millage Rate	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Debt Service Tax Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Millage Rate	10.0000	10.0000	10.0000	10.0000	10.0000	10.0000	10.0000	10.0000	3.7500
Rolled Back Millage Rate.	9.2133	9.4399	9.2285	9.0826	9.2135	9.0224	9.0546	8.8026	8.7048
Revenues (Audited)	765,489	756,250	738,856	844,455	847,048	965,946			
Expenditures (Audited)+Trans	657,936	681,080	689,504	734,841	731,717	875,528			