

# TOWN OF SEWALL'S POINT



**PAMELA MAC'KIE WALKER**  
Town Manager

**TO:** Town of Sewall's Point Commission  
**FROM:** Pamela Mac'Kie Walker, Town Manager  
**SUBJECT:** Agenda Item 1  
Adoption of Tentative Millage for Truth-in-Millage (TRIM) Notices  
Town Commission Special Meeting, July 21, 2015

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**Background:** In preparation for the Truth-in-Millage (TRIM) notices, the Town Commission must set the *maximum* millage rate for FY 2016 by August 4, 2015. I have prepared the attached budget drafts for your review and direction toward that goal.

**On the expense side**, our budget is organized into four categories: (1) Human Resources, (2) Outside Services, (3) Operating Costs, and (4) Non-Recurring (Capital) Expenditures. The proposed budget includes an **overall decrease in expenses of approximately two percent (2%)** as a result of the following changes from the current budget in those categories:

- (1) Human Resources costs increased by 18% (\$227,000) as a result of:
  - Two additional police officers as directed at your May meeting;
  - Career Path raises (5%) for most officers and merit increases (3%) for most staff;
  - Restructuring Public Works, Building & Assistant positions, saving \$50,000;
  - Estimated 15% increase in health insurance costs of \$25,000.
- (2) Outside Services costs decreased by almost 10% (\$65,000) as a result of:
  - 56% reduction in legal fees (\$76,000);
  - 27% reduction in engineering fees (\$22,000);
  - 46% increase in auditor fees (\$12,000) due to additional single audits for FEMA grants.
- (3) Operating Costs decreased by 8% (\$20,000) as a result of:
  - Fuel costs savings (\$6,500); and
  - Liability Insurance corrections (\$11,000).
- (4) Non-Recurring (Capital) Costs decreased by 43% (\$172,000) as a result of:
  - Decreased stormwater projects (\$103,000); and
  - Decreased street and lighting projects (\$105,000).

**On the revenue side**, our budget has three categories: (1) Intergovernmental Revenue, (2) Local Non-Ad Valorem Revenue, and (3) Property Taxes. The proposed budget includes the following changes from the current budget in those categories:

- (1) Intergovernmental Revenues increased by 14% (\$57,000) as a result of:
  - 58% increase in Gas Tax (based on State revenue projections);
  - 40% increase in State Revenue Sharing (based on State revenue projections); and
  - 51% increase in Sales Tax (based on State revenue projections), to offset the
  - Elimination of grant revenues for stormwater projects (\$62,000).
- (2) Local Non-Ad Valorem Revenue decreased by 9% (\$41,000) as a result of:
  - 17% reduction in building fees (\$40,000), projected at 90% of current annualized receipts;
  - 73% reduction in Grant Management fees (\$55,000) due to the expiration of the grants;
  - 350% increase in Road Assessments (\$24,000) due to the increased fees.
- (3) Ad Valorem (Property) Taxes increased by 2% (\$31,000) as a result of the increase in property values should the tax rate remain at 2.6 mils.

**Recommendation:** When directing the addition of two police officers to the force, the Commission was advised that the cost of those officers would be equal to two tenths of one mil of property taxes (0.20), bringing the Town's millage rate to 2.8. This rate would generate approximately \$1,587,000 in revenue at the Town's increased property value of 596,323,372. Coupled with non-ad valorem sources, the resulting deficit would approximate \$215,000.

Since the current year's proposed Capital Improvement (non-recurring expense) budget is slightly more than that amount (\$226,000), the Commission could continue its current practice of funding the non-recurring expense with non-recurring revenues (transfer from liquid assets) with a millage rate of 2.8 and no additional increase in taxes. Presuming annual increases in property values and recurring expenses of 2% per year, this scenario, however, would leave the Town unable to fund its minimal capital improvement plan in FY 2018.

In the alternative, staff has prepared a fully balanced budget by proposing an increase in the millage rate to 2.95 and the addition of a Public Services Tax on electricity. Under the same assumptions described above, this scenario would leave approximately \$500,000 in undesignated liquid assets at the end of FY 2019. This scenario fully funds the adopted Capital Improvement Plan and provides some funding for potential grant matches for the larger, unbudgeted projects such as paving South Sewall's Point Road and resolving flooding issues by 2020.

For your review, I have attached a third scenario, which is the "rolled back" tax rate of 2.55. This is the millage rate necessary to generate the same amount of ad valorem taxes this year as in the previous year. The rate is slightly lower due to the increase in the Town's property values. Unfortunately, under the rolled back rate scenario, the Town's uncommitted liquid asset balance would not support even next year's budget projections.

I look forward to working through the numbers with you as we seek to do our very best to provide the services our residents require in the most efficient and frugal way possible.

Town of Sewall's Point		PROPOSED 2015-16 Budget	
OVERVIEW			Totals
Taxable Value	596,323,372		596,323,372
Tax Rate	2.80		2.80
<b>TOTAL EXPENSES</b>			<b>2,640,032</b>
Ad Valorem Tax Revenue		1,587,000	
Total NON-Ad Valorem Revenue		839,000	
Shortfall / (Excess) Revenues over Current Expenses		214,032	
<b>Total Revenue</b>			<b>2,640,032</b>

FY16 v FY15					
2015 Budget	Increase/ (Decrease)	Object Increase/ (Decrease)	Dept Increase/ (Decrease)	Category Increase/ Decrease	Total Increase/ Decrease
583,848,975				12,474,397	
2.60	8%			0.077	
<b>2,674,955</b>	<b>(34,923)</b>				<b>(34,923)</b>
1,442,107	144,893			144,893	
823,000	16,000			16,000	
409,848	(195,816)			(195,816)	
<b>2,674,955</b>	<b>(34,923)</b>				<b>(34,923)</b>

<b>KEY</b>	Increase over FY 15 Budget	Decrease below FY 15 Budget
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Proposed Budget			Object	Department	Category	TOTAL
<b>Revenue</b>						
<b>NON-AD VALOREM</b>		<b>% actual 2015</b>				
Gas Tax	105%	63,000				
Communications Services Tax	100%	60,000				
Matching Grants		-				
State Revenue Sharing	105%	63,000				
Alcoholic Beverage Tax	150%	2,000				
Sales Tax	110%	212,000				
<b>Total Intergovernmental</b>			<b>400,000</b>			
Civil Fines	60%	6,000				
Traffic Fines	90%	17,000				
Police Education	90%	2,000				
Local Business Tax	150%	4,000				
Building Permit Fees	90%	210,000				
Road Impact Assessments	350%	34,000				
Town Licenses	100%	5,000				
Electric Francise	100%	129,000				
Interest	100%	5,000				
Grant Mgmt		20,000				
Miscellaneous Revenue	50%	7,000				
<b>Total Local Fees, Fines &amp; Forfeitures</b>			<b>439,000</b>			
<b>Total NON-Ad Valorem Revenue</b>			<b>839,000</b>			
<b>Ad Valorem Taxes</b>			<b>1,587,000</b>			
<b>TRANSFER TO / FROM LIQUID ASSETS</b>			<b>214,032</b>			
<b>Total Revenue</b>			<b>2,640,032</b>			

FY 2015		Increase/ Decrease v. FY 2015	
40,000	23,000		
55,000	5,000		
62,000	(62,000)		
45,000	18,000		
1,000	1,000		
140,000	72,000		
<b>343,000</b>	<b>57,000</b>		
3,000	3,000		
15,000	2,000		
1,000	1,000		
2,000	2,000		
250,000	(40,000)		
10,000	24,000		
1,000	4,000		
115,000	14,000		
3,000	2,000		
75,000	(55,000)		
5,000	2,000		
0	-		
<b>480,000</b>	<b>(41,000)</b>		
<b>823,000</b>		<b>16,000</b>	
1,442,107		<b>144,893</b>	
409,848		<b>(195,816)</b>	
<b>2,674,955</b>		<b>(34,923)</b>	

Expenditures				FY 2015	Increase/ Decrease v. FY 2015	
Recurring Expenses						
Human Resources						
Town Hall HR						
Town Manager Salary	4%	95,000		91,000	4,000	
Town Mgr Special Pay		4,650		4,650	0	
Town Mgr Retirement		14,250		13,650	600	
Town Mgr FICA		7,300		7,000	300	
<b>Total Town Manager</b>			121,200			4,900
Town Clerk Salary	3%	51,500		50,000	1,500	
Town Clerk Special Pay		150		150	0	
Town Clerk Retirement		7,725		7,500	225	
Town Clerk FICA		4,000		3,900	100	
<b>Total Town Clerk</b>			63,375			1,825
Building Official Salary/Contract		66,000		95,604	(29,604)	
Building Official Special Pay		150		1,000	(850)	
Building Official Retirement		4,800		14,400	(9,600)	
Building Official FICA		5,100		7,400	(2,300)	
<b>Total Building Official</b>			76,050			(42,354)
Public Works Wages		40,000		43,297	(3,297)	
Public Works Special Pay		150		3,800	(3,650)	
Public Works Retirement		6,000		6,500	(500)	
Public Works FICA		3,100		3,400	(300)	
<b>Total Public Works</b>			49,250			(7,747)
Town Assistant Wages		37,000		29,120	7,880	
Town Assistant Special Pay		150		150	0	
Town Assistant Retirement		5,550		4,368	1,182	
Town Assistant FICA		2,900		2,300	600	
<b>Total Town Assistant</b>			45,600			9,662
<b>TOTAL TOWN HALL HR</b>			355,475	389,189		(33,714)
Police Department HR						
Police Chief Salary	3%	92,500		89,760	2,740	
Officers Salaries/Wages	2 new	526,000		408,400	117,600	
Assistant Wages	3%	42,000		39,856	2,144	
<b>PD Wages/Salaries</b>	10 officers, 1 clerk		660,500	538,016		122,484
Court Overtime		29,432				
Non-Court Overtime		6,000				
<b>PD Overtime</b>			35,432	9,200		26,232
Vision Reimbursement		5,250				
Sick Leave Buy Back		12,000				
Mileage		9,000				
<b>PD Special Pay</b>			26,250	19,000		7,250
<b>PD Statutory Incentive Pay</b>			54,000	7,000		47,000
<b>PD Retirement</b>			99,075	80,800		18,275
<b>PD FICA</b>			51,000	41,200		9,800
<b>TOTAL POLICE DEPT HR</b>			926,257	695,216		231,041

<b>All HR Insurance Benefits</b>			185,000	160,200		24,800	
<b>All Workers' Compensation</b>			38,000	33,000		5,000	
<b>TOTAL HUMAN RESOURCES</b>			<b>1,504,732</b>	<b>1,277,605</b>			<b>227,127</b>
<b>Outside Services</b>							
<b>Professional Services % actual 2015</b>							
Auditor	135%	38,000		26,000	12,000		
Accounting	100%	5,000		5,000	0		
<b>Audit &amp; Accounting Services</b>			<b>43,000</b>	<b>31,000</b>	<b>12,000</b>		
General Representation	100%	52,000		80,000	(28,000)		
Boards	100%	3,000		5,000	(2,000)		
Litigation	150%	4,000		50,000	(46,000)		
Legal Assistance			59,000	135,000	(76,000)		
Grant Management Support		10,000	10,000	10,000	0		
Crime Lab		4,300		4,300	0		
Background Checks		4,700		3,900	800		
PD Professional Services			9,000	8,200	800		
Fire Rescue Services		380,000	380,000	360,000	20,000		
Engineering Services	85%	38,000	38,000	60,000	(22,000)		
<b>TOTAL PROFESSIONAL SERVICES</b>			<b>539,000</b>	<b>604,200</b>		<b>(65,200)</b>	
<b>Maintenance Services % actual 2015</b>							
Temporary Staffing	60%	6,000	6,000	9,000	(3,000)		
Landscaping	90%	60,000		56,000	4,000		
Office Cleaning Service		8,000		-	8,000		
Street /StormSewers	100%	23,000		25,000	(2,000)		
Buildings	100%	11,000		6,500	4,500		
Parks Landscape	130%	13,000		20,000	(7,000)		
<b>Landscaping/Facilities</b>			<b>115,000</b>	<b>107,500</b>	<b>7,500</b>		
PD Equipment	75%	3,000		7,300	(4,300)		
PD Vehicles	150%	15,000		17,500	(2,500)		
BO Vehicle	100%	1,500		1,000	500		
PW Vehicle	100%	1,500		1,000	500		
<b>Maintenance</b>			<b>21,000</b>	<b>26,800</b>		<b>(5,800)</b>	
<b>TOTAL MAINTENANCE SERVICES</b>			<b>142,000</b>	<b>143,300</b>		<b>(1,300)</b>	
<b>TOTAL OUTSIDE SERVICES</b>			<b>681,000</b>	<b>747,500</b>		<b>(66,500)</b>	
<b>Operational Expenses % actual 2015</b>							
PW Fuel/Oil	100%	1,000		2,000	(1,000)		
PD Fuel/Oil	150%	27,000		32,000	(5,000)		
Bldg Fuel Oil	85%	1,000		1,500	(500)		
<b>Fuel/Oil</b>			<b>29,000</b>	<b>35,500</b>		<b>(6,500)</b>	
Office Supplies	100%	9,000		8,500	500		
Payroll Services	100%	4,000		3,000	1,000		
Archives	100%	2,000		5,400	(3,400)		
MuniCode	50%	2,000		2,000	0		
Newsletter, Printing, Advertising	100%	10,000		10,000	0		
Postage	100%	4,000		2,250	1,750		
<b>Office Supplies &amp; Services</b>			<b>31,000</b>	<b>31,150</b>		<b>(150)</b>	
Uniforms		6,300		9,500	(3,200)		
Enforcement Supplies		8,000		9,300	(1,300)		
<b>PD Enforcement Supplies</b>			<b>14,300</b>	<b>18,800</b>		<b>(4,500)</b>	

Telephone -- Office & Cellular	100%	13,000		9,600	3,400
Broadband/Network Support	100%	16,600		9,200	7,400
Software licenses	100%	1,400		6,600	(5,200)
<b>Communications Network &amp; Licenses</b>			<b>31,000</b>	<b>25,400</b>	<b>5,600</b>
General Liability		28,800		50,000	(21,200)
Auto Liability		4,000		1,000	3,000
Auto Physical Damage		1,200		1,000	200
Property		10,000		3,500	6,500
<b>FMIT Liability Insurance</b>			<b>44,000</b>	<b>55,500</b>	<b>(11,500)</b>
Utilities - electric	100%	29,000		30,000	(1,000)
Utilities - Water	100%	24,000		30,000	(6,000)
<b>Utilities</b>			<b>53,000</b>	<b>60,000</b>	<b>(7,000)</b>
Dues/Books/Subscriptions/Ed	120%	5,000		3,400	1,600
Tuition Reimbursement		3,000		3,000	0
<b>Dues, Subscriptions &amp; Education</b>			<b>8,000</b>	<b>6,400</b>	<b>1,600</b>
Travel	120%	3,000	3,000	3,000	0
<b>Town Events</b>			<b>10,000</b>	<b>10,000</b>	<b>0</b>
Contingency		1,000		1,000	0
Town Election		0		-	0
Disaster Aid		1,000		1,000	0
Bank Fees	100%	3,000		500	2,500
<b>Misc. Gov. Services</b>			<b>5,000</b>	<b>2,500</b>	<b>2,500</b>
<b>TOTAL OPERATIONAL EXPENSES</b>			<b>228,300</b>	<b>248,250</b>	<b>(19,950)</b>
<b>TOTAL RECURRING EXPENSES</b>			<b>2,414,032</b>	<b>2,273,355</b>	<b>140,677</b>
<b>Non-Recurring Expenses</b>				<b>FY 2015</b>	<b>Increase/ Decrease v. FY 2015</b>
PD New Equipment		4,000		3,600	400
Computer Equipment		1,000		1,000	0
Office Equipment		1,500		1,500	0
<b>Furniture &amp; Equipment</b>			<b>6,500</b>	<b>6,100</b>	<b>400</b>
Storm Water System		72,500		175,500	(103,000)
Street Paving		60,000		100,000	(40,000)
Street Lights & Signs		10,000		75,000	(65,000)
Bridges & Seawalls		25,000		0	25,000
Park Improvements		5,000		0	5,000
Landscaping		10,000		0	10,000
Town Hall/Accounting Software	22,000	37,000		45,000	(8,000)
<b>Capital Projects</b>			<b>219,500</b>	<b>395,500</b>	<b>(176,000)</b>
<b>TOTAL NON-RECURRING EXPENSES</b>			<b>226,000</b>	<b>401,600</b>	<b>(175,600)</b>
<b>TOTAL EXPENSES</b>			<b>2,640,032</b>	<b>2,674,955</b>	<b>(34,923)</b>

**IMPACT ON LIQUID ASSET (RESERVE) BALANCE**

ASSUMPTIONS: 2% increase in recurring expenses & property values; all other flat

	<b>FY 2016 2.8</b>	FY 2017	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>
	<b>Budget Proposal</b>	Forecast	Forecast	Forecast	Forecast
<b>Total Expenses</b>	2,640,032	2,805,500	2,820,500	2,769,000	2,986,000
<b>Current Revenues</b>	2,640,032	2,806,000	2,821,000	2,769,000	2,986,000
<b>Transfer</b>	214,032	349,000	331,000	246,000	430,000
<b>Undesignated Liquid Assets</b>	597,368	248,368	(82,632)	(328,632)	(758,632)

Town of Sewall's Point		PROPOSED 2015-16 Budget	
OVERVIEW			Totals
Taxable Value	596,323,372		596,323,372
Tax Rate	2.95		2.95
<b>TOTAL EXPENSES</b>			<b>2,640,032</b>
Ad Valorem Tax Revenue		1,672,000	
Total NON-Ad Valorem Revenue		968,000	
Shortfall / (Excess) Revenues over Current Expenses		32	
<b>Total Revenue</b>			<b>2,640,032</b>

FY16 v FY15					
2015 Budget	Increase/ (Decrease)	Object Increase/ (Decrease)	Dept Increase/ (Decrease)	Category Increase/ Decrease	Total Increase/ Decrease
583,848,975				12,474,397	
2.60	13%			0.135	
<b>2,674,955</b>	<b>(34,923)</b>				<b>(34,923)</b>
1,442,107	229,893			229,893	
823,000	145,000			145,000	
409,848	(409,816)			(409,816)	
<b>2,674,955</b>	<b>(34,923)</b>				<b>(34,923)</b>

<b>KEY</b>	Increase over FY 15 Budget	Decrease below FY 15 Budget
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Proposed Budget	Object	Department	Category	TOTAL
<b>Revenue</b>				
<b>NON-AD VALOREM % actual 2015</b>				
Gas Tax	105%			63,000
Communications Services Tax	100%			60,000
Matching Grants				-
State Revenue Sharing	105%			63,000
Alcoholic Beverage Tax	150%			2,000
Sales Tax	110%			212,000
<b>Total Intergovernmental</b>			400,000	
Civil Fines	60%			6,000
Traffic Fines	90%			17,000
Police Education	90%			2,000
Local Business Tax	150%			4,000
Building Permit Fees	90%			210,000
Road Impact Assessments	350%			34,000
Town Licenses	100%			5,000
Electric Francise	100%			129,000
Interest	100%			5,000
Grant Mgmt				20,000
Miscellaneous Revenue	50%			7,000
<b>Public Service Tax</b>				<b>129,000</b>
<b>Total Local Fees, Fines &amp; Forfeitures</b>			568,000	
<b>Total NON-Ad Valorem Revenue</b>			<b>968,000</b>	
<b>Ad Valorem Taxes</b>			<b>1,672,000</b>	
<b>TRANSFER TO / FROM LIQUID ASSETS</b>			<b>32</b>	
<b>Total Revenue</b>				<b>2,640,032</b>

FY 2015	Increase/ Decrease v. FY 2015
40,000	23,000
55,000	5,000
62,000	(62,000)
45,000	18,000
1,000	1,000
140,000	72,000
<b>343,000</b>	<b>57,000</b>
3,000	3,000
15,000	2,000
1,000	1,000
2,000	2,000
250,000	(40,000)
10,000	24,000
1,000	4,000
115,000	14,000
3,000	2,000
75,000	(55,000)
5,000	2,000
0	129,000
<b>480,000</b>	<b>88,000</b>
<b>823,000</b>	<b>145,000</b>
1,442,107	229,893
409,848	(409,816)
<b>2,674,955</b>	<b>(34,923)</b>

Expenditures				FY 2015			Increase/ Decrease v. FY 2015		
Recurring Expenses									
Human Resources									
Town Hall HR									
Town Manager Salary	4%	95,000		91,000	4,000				
Town Mgr Special Pay		4,650		4,650	0				
Town Mgr Retirement		14,250		13,650	600				
Town Mgr FICA		7,300		7,000	300				
<b>Total Town Manager</b>			121,200			4,900			
Town Clerk Salary	3%	51,500		50,000	1,500				
Town Clerk Special Pay		150		150	0				
Town Clerk Retirement		7,725		7,500	225				
Town Clerk FICA		4,000		3,900	100				
<b>Total Town Clerk</b>			63,375			1,825			
Building Official Salary/Contract		66,000		95,604	(29,604)				
Building Official Special Pay		150		1,000	(850)				
Building Official Retirement		4,800		14,400	(9,600)				
Building Official FICA		5,100		7,400	(2,300)				
<b>Total Building Official</b>			76,050			(42,354)			
Public Works Wages		40,000		43,297	(3,297)				
Public Works Special Pay		150		3,800	(3,650)				
Public Works Retirement		6,000		6,500	(500)				
Public Works FICA		3,100		3,400	(300)				
<b>Total Public Works</b>			49,250			(7,747)			
Town Assistant Wages		37,000		29,120	7,880				
Town Assistant Special Pay		150		150	0				
Town Assistant Retirement		5,550		4,368	1,182				
Town Assistant FICA		2,900		2,300	600				
<b>Total Town Assistant</b>			45,600			9,662			
<b>TOTAL TOWN HALL HR</b>			355,475	389,189		(33,714)			
Police Department HR									
Police Chief Salary	3%	92,500		89,760	2,740				
Officers Salaries/Wages	2 new	526,000		408,400	117,600				
Assistant Wages	3%	42,000		39,856	2,144				
<b>PD Wages/Salaries</b>	10 officers, 1 clerk	660,500		538,016	122,484				
Court Overtime		29,432							
Non-Court Overtime		6,000							
<b>PD Overtime</b>		35,432		9,200	26,232				
Vision Reimbursement		5,250							
Sick Leave Buy Back		12,000							
Mileage		9,000							
<b>PD Special Pay</b>		26,250		19,000	7,250				
<b>PD Statutory Incentive Pay</b>		54,000		7,000	47,000				
<b>PD Retirement</b>		99,075		80,800	18,275				
<b>PD FICA</b>		51,000		41,200	9,800				
<b>TOTAL POLICE DEPT HR</b>		926,257		695,216	231,041				

<b>All HR Insurance Benefits</b>			185,000	160,200		24,800	
<b>All Workers' Compensation</b>			38,000	33,000		5,000	
<b>TOTAL HUMAN RESOURCES</b>			<b>1,504,732</b>	<b>1,277,605</b>		<b>227,127</b>	
<b>Outside Services</b>							
<b>Professional Services % actual 2015</b>							
Auditor	135%	38,000		26,000	12,000		
Accounting	100%	5,000		5,000	0		
<b>Audit &amp; Accounting Services</b>			<b>43,000</b>	<b>31,000</b>	<b>12,000</b>		
General Representation	100%	52,000		80,000	(28,000)		
Boards	100%	3,000		5,000	(2,000)		
Litigation	150%	4,000		50,000	(46,000)		
Legal Assistance			59,000	135,000	(76,000)		
Grant Management Support		10,000	10,000	10,000	0		
Crime Lab		4,300		4,300	0		
Background Checks		4,700		3,900	800		
PD Professional Services			9,000	8,200	800		
Fire Rescue Services		380,000	380,000	360,000	20,000		
Engineering Services	85%	38,000	38,000	60,000	(22,000)		
<b>TOTAL PROFESSIONAL SERVICES</b>			<b>539,000</b>	<b>604,200</b>	<b>(65,200)</b>		
<b>Maintenance Services % actual 2015</b>							
Temporary Staffing	60%	6,000	6,000	9,000	(3,000)		
Landscaping	90%	60,000		56,000	4,000		
Office Cleaning Service		8,000		-	8,000		
Street /StormSewers	100%	23,000		25,000	(2,000)		
Buildings	100%	11,000		6,500	4,500		
Parks Landscape	130%	13,000		20,000	(7,000)		
<b>Landscaping/Facilities</b>			<b>115,000</b>	<b>107,500</b>	<b>7,500</b>		
PD Equipment	75%	3,000		7,300	(4,300)		
PD Vehicles	150%	15,000		17,500	(2,500)		
BO Vehicle	100%	1,500		1,000	500		
PW Vehicle	100%	1,500		1,000	500		
Maintenance			21,000	26,800	(5,800)		
<b>TOTAL MAINTENANCE SERVICES</b>			<b>142,000</b>	<b>143,300</b>	<b>(1,300)</b>		
<b>TOTAL OUTSIDE SERVICES 681,000</b>							
<b>Operational Expenses % actual 2015</b>							
PW Fuel/Oil	100%	1,000		2,000	(1,000)		
PD Fuel/Oil	150%	27,000		32,000	(5,000)		
Bldg Fuel Oil	85%	1,000		1,500	(500)		
<b>Fuel/Oil</b>			<b>29,000</b>	<b>35,500</b>	<b>(6,500)</b>		
Office Supplies	100%	9,000		8,500	500		
Payroll Services	100%	4,000		3,000	1,000		
Archives	100%	2,000		5,400	(3,400)		
MuniCode	50%	2,000		2,000	0		
Newsletter, Printing, Advertising	100%	10,000		10,000	0		
Postage	100%	4,000		2,250	1,750		
<b>Office Supplies &amp; Services</b>			<b>31,000</b>	<b>31,150</b>	<b>(150)</b>		
Uniforms		6,300		9,500	(3,200)		
Enforcement Supplies		8,000		9,300	(1,300)		
PD Enforcement Supplies			14,300	18,800	(4,500)		

Telephone -- Office & Cellular	100%	13,000		9,600	3,400
Broadband/Network Support	100%	16,600		9,200	7,400
Software licenses	100%	1,400		6,600	(5,200)
<b>Communications Network &amp; Licenses</b>			<b>31,000</b>	<b>25,400</b>	<b>5,600</b>
General Liability		28,800		50,000	(21,200)
Auto Liability		4,000		1,000	3,000
Auto Physical Damage		1,200		1,000	200
Property		10,000		3,500	6,500
<b>FMIT Liability Insurance</b>			<b>44,000</b>	<b>55,500</b>	<b>(11,500)</b>
Utilities - electric	100%	29,000		30,000	(1,000)
Utilities - Water	100%	24,000		30,000	(6,000)
<b>Utilities</b>			<b>53,000</b>	<b>60,000</b>	<b>(7,000)</b>
Dues/Books/Subscriptions/Ed	120%	5,000		3,400	1,600
Tuition Reimbursement		3,000		3,000	0
<b>Dues, Subscriptions &amp; Education</b>			<b>8,000</b>	<b>6,400</b>	<b>1,600</b>
Travel	120%	3,000	3,000	3,000	0
<b>Town Events</b>		<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>0</b>
Contingency		1,000		1,000	0
Town Election		0		-	0
Disaster Aid		1,000		1,000	0
Bank Fees	100%	3,000		500	2,500
<b>Misc. Gov. Services</b>			<b>5,000</b>	<b>2,500</b>	<b>2,500</b>
<b>TOTAL OPERATIONAL EXPENSES</b>			<b>228,300</b>	<b>248,250</b>	<b>(19,950)</b>
<b>TOTAL RECURRING EXPENSES</b>			<b>2,414,032</b>	<b>2,273,355</b>	<b>140,677</b>
<b>Non-Recurring Expenses</b>				<b>FY 2015</b>	<b>Increase/ Decrease v. FY 2015</b>
PD New Equipment		4,000		3,600	400
Computer Equipment		1,000		1,000	0
Office Equipment		1,500		1,500	0
<b>Furniture &amp; Equipment</b>			<b>6,500</b>	<b>6,100</b>	<b>400</b>
Storm Water System		72,500		175,500	(103,000)
Street Paving		60,000		100,000	(40,000)
Street Lights & Signs		10,000		75,000	(65,000)
Bridges & Seawalls		25,000		0	25,000
Park Improvements		5,000		0	5,000
Landscaping		10,000		0	10,000
Town Hall/Accounting Software	22,000	37,000		45,000	(8,000)
<b>Capital Projects</b>			<b>219,500</b>	<b>395,500</b>	<b>(176,000)</b>
<b>TOTAL NON-RECURRING EXPENSES</b>			<b>226,000</b>	<b>401,600</b>	<b>(175,600)</b>
<b>TOTAL EXPENSES</b>			<b>2,640,032</b>	<b>2,674,955</b>	<b>(34,923)</b>

**IMPACT ON LIQUID ASSET (RESERVE) BALANCE**

ASSUMPTIONS: 2% increase in recurring expenses &amp; property values; all other flat

	<b>FY 2016</b>	FY 2017	FY 2018	FY 2019	FY 2020
	<b>Budget Proposal</b>	Forecast	Forecast	Forecast	Forecast
<b>Total Expenses</b>	<b>2,640,032</b>	<b>2,805,500</b>	<b>2,820,500</b>	<b>2,769,000</b>	<b>2,986,000</b>
<b>Current Revenues</b>	<b>2,640,000</b>	<b>2,673,000</b>	<b>2,707,000</b>	<b>2,742,000</b>	<b>2,777,000</b>
<b>Transfer Needed to Balance</b>	<b>32</b>	<b>133,000</b>	<b>114,000</b>	<b>27,000</b>	<b>209,000</b>
<b>Available Liquid Assets</b>	<b>811,368</b>	<b>678,368</b>	<b>564,368</b>	<b>537,368</b>	<b>328,368</b>

Town of Sewall's Point		PROPOSED 2015-16 Budget	
OVERVIEW			Totals
Taxable Value	596,323,372		596,323,372
Tax Rate	2.55		2.55
<b>TOTAL EXPENSES</b>			<b>2,640,032</b>
Ad Valorem Tax Revenue		1,445,000	
Total NON-Ad Valorem Revenue		839,000	
Shortfall / (Excess) Revenues over Current Expenses		356,032	
<b>Total Revenue</b>			<b>2,640,032</b>

FY16 v FY15					
2015 Budget	Increase/ (Decrease)	Object Increase/ (Decrease)	Dept Increase/ (Decrease)	Category Increase/ Decrease	Total Increase/ Decrease
583,848,975				12,474,397	
2.60	-2%			(0.019)	
<b>2,674,955</b>	<b>(34,923)</b>				<b>(34,923)</b>
1,442,107	2,893			2,893	
823,000	16,000			16,000	
409,848	(53,816)			(53,816)	
<b>2,674,955</b>	<b>(34,923)</b>				<b>(34,923)</b>

<b>KEY</b>	Increase over FY 15 Budget	Decrease below FY 15 Budget
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Proposed Budget	Object	Department	Category	TOTAL
<b>Revenue</b>				
<b>NON-AD VALOREM % actual 2015</b>				
Gas Tax	105%			63,000
Communications Services Tax	100%			60,000
Matching Grants				-
State Revenue Sharing	105%			63,000
Alcoholic Beverage Tax	150%			2,000
Sales Tax	110%			212,000
<b>Total Intergovernmental</b>			400,000	
Civil Fines	60%			6,000
Traffic Fines	90%			17,000
Police Education	90%			2,000
Local Business Tax	150%			4,000
Building Permit Fees	90%			210,000
Road Impact Assessments	350%			34,000
Town Licenses	100%			5,000
Electric Francise	100%			129,000
Interest	100%			5,000
Grant Mgmt				20,000
Miscellaneous Revenue	50%			7,000
<b>Total Local Fees, Fines &amp; Forfeitures</b>			439,000	
<b>Total NON-Ad Valorem Revenue</b>			839,000	
<b>Ad Valorem Taxes</b>			1,445,000	
<b>TRANSFER TO / FROM LIQUID ASSETS</b>			356,032	
<b>Total Revenue</b>				<b>2,640,032</b>

FY 2015	Increase/ Decrease v. FY 2015
40,000	23,000
55,000	5,000
62,000	(62,000)
45,000	18,000
1,000	1,000
140,000	72,000
<b>343,000</b>	<b>57,000</b>
3,000	3,000
15,000	2,000
1,000	1,000
2,000	2,000
250,000	(40,000)
10,000	24,000
1,000	4,000
115,000	14,000
3,000	2,000
75,000	(55,000)
5,000	2,000
0	-
<b>480,000</b>	<b>(41,000)</b>
<b>823,000</b>	<b>16,000</b>
1,442,107	2,893
409,848	(53,816)
<b>2,674,955</b>	<b>(34,923)</b>

Expenditures				FY 2015		Increase/ Decrease v. FY 2015	
Recurring Expenses							
Human Resources							
Town Hall HR							
Town Manager Salary	4%	95,000		91,000	4,000		
Town Mgr Special Pay		4,650		4,650	0		
Town Mgr Retirement		14,250		13,650	600		
Town Mgr FICA		7,300		7,000	300		
<b>Total Town Manager</b>		<b>121,200</b>			<b>4,900</b>		
Town Clerk Salary	3%	51,500		50,000	1,500		
Town Clerk Special Pay		150		150	0		
Town Clerk Retirement		7,725		7,500	225		
Town Clerk FICA		4,000		3,900	100		
<b>Total Town Clerk</b>		<b>63,375</b>			<b>1,825</b>		
Building Official Salary/Contract		66,000		95,604	(29,604)		
Building Official Special Pay		150		1,000	(850)		
Building Official Retirement		4,800		14,400	(9,600)		
Building Official FICA		5,100		7,400	(2,300)		
<b>Total Building Official</b>		<b>76,050</b>			<b>(42,354)</b>		
Public Works Wages		40,000		43,297	(3,297)		
Public Works Special Pay		150		3,800	(3,650)		
Public Works Retirement		6,000		6,500	(500)		
Public Works FICA		3,100		3,400	(300)		
<b>Total Public Works</b>		<b>49,250</b>			<b>(7,747)</b>		
Town Assistant Wages		37,000		29,120	7,880		
Town Assistant Special Pay		150		150	0		
Town Assistant Retirement		5,550		4,368	1,182		
Town Assistant FICA		2,900		2,300	600		
<b>Total Town Assistant</b>		<b>45,600</b>			<b>9,662</b>		
<b>TOTAL TOWN HALL HR</b>			<b>355,475</b>	<b>389,189</b>		<b>(33,714)</b>	
Police Department HR							
Police Chief Salary	3%	92,500		89,760	2,740		
Officers Salaries/Wages	2 new	526,000		408,400	117,600		
Assistant Wages	3%	42,000		39,856	2,144		
<b>PD Wages/Salaries</b>	<b>10 officers, 1 clerk</b>	<b>660,500</b>		<b>538,016</b>	<b>122,484</b>		
Court Overtime		29,432					
Non-Court Overtime		6,000					
<b>PD Overtime</b>		<b>35,432</b>		<b>9,200</b>	<b>26,232</b>		
Vision Reimbursement		5,250					
Sick Leave Buy Back		12,000					
Mileage		9,000					
<b>PD Special Pay</b>		<b>26,250</b>		<b>19,000</b>	<b>7,250</b>		
<b>PD Statutory Incentive Pay</b>		<b>54,000</b>		<b>7,000</b>	<b>47,000</b>		
<b>PD Retirement</b>		<b>99,075</b>		<b>80,800</b>	<b>18,275</b>		
<b>PD FICA</b>		<b>51,000</b>		<b>41,200</b>	<b>9,800</b>		
<b>TOTAL POLICE DEPT HR</b>			<b>926,257</b>	<b>695,216</b>	<b>231,041</b>		

<b>All HR Insurance Benefits</b>			185,000	160,200		24,800	
<b>All Workers' Compensation</b>			38,000	33,000		5,000	
<b>TOTAL HUMAN RESOURCES</b>			<b>1,504,732</b>	<b>1,277,605</b>		<b>227,127</b>	
<b>Outside Services</b>							
<b>Professional Services % actual 2015</b>							
Auditor	135%	38,000		26,000	12,000		
Accounting	100%	5,000		5,000	0		
<b>Audit &amp; Accounting Services</b>			<b>43,000</b>	<b>31,000</b>	<b>12,000</b>		
General Representation	100%	52,000		80,000	(28,000)		
Boards	100%	3,000		5,000	(2,000)		
Litigation	150%	4,000		50,000	(46,000)		
Legal Assistance			59,000	135,000	(76,000)		
Grant Management Support		10,000	10,000	10,000	0		
Crime Lab		4,300		4,300	0		
Background Checks		4,700		3,900	800		
PD Professional Services			9,000	8,200	800		
Fire Rescue Services		380,000	380,000	360,000	20,000		
Engineering Services	85%	38,000	38,000	60,000	(22,000)		
<b>TOTAL PROFESSIONAL SERVICES</b>			<b>539,000</b>	<b>604,200</b>	<b>(65,200)</b>		
<b>Maintenance Services % actual 2015</b>							
Temporary Staffing	60%	6,000	6,000	9,000	(3,000)		
Landscaping	90%	60,000		56,000	4,000		
Office Cleaning Service		8,000		-	8,000		
Street /StormSewers	100%	23,000		25,000	(2,000)		
Buildings	100%	11,000		6,500	4,500		
Parks Landscape	130%	13,000		20,000	(7,000)		
<b>Landscaping/Facilities</b>			<b>115,000</b>	<b>107,500</b>	<b>7,500</b>		
PD Equipment	75%	3,000		7,300	(4,300)		
PD Vehicles	150%	15,000		17,500	(2,500)		
BO Vehicle	100%	1,500		1,000	500		
PW Vehicle	100%	1,500		1,000	500		
Maintenance			21,000	26,800	(5,800)		
<b>TOTAL MAINTENANCE SERVICES</b>			<b>142,000</b>	<b>143,300</b>	<b>(1,300)</b>		
<b>TOTAL OUTSIDE SERVICES 681,000</b>							
<b>Operational Expenses % actual 2015</b>							
PW Fuel/Oil	100%	1,000		2,000	(1,000)		
PD Fuel/Oil	150%	27,000		32,000	(5,000)		
Bldg Fuel Oil	85%	1,000		1,500	(500)		
<b>Fuel/Oil</b>			<b>29,000</b>	<b>35,500</b>	<b>(6,500)</b>		
Office Supplies	100%	9,000		8,500	500		
Payroll Services	100%	4,000		3,000	1,000		
Archives	100%	2,000		5,400	(3,400)		
MuniCode	50%	2,000		2,000	0		
Newsletter, Printing, Advertising	100%	10,000		10,000	0		
Postage	100%	4,000		2,250	1,750		
<b>Office Supplies &amp; Services</b>			<b>31,000</b>	<b>31,150</b>	<b>(150)</b>		
Uniforms		6,300		9,500	(3,200)		
Enforcement Supplies		8,000		9,300	(1,300)		
PD Enforcement Supplies			14,300	18,800	(4,500)		

Telephone -- Office & Cellular	100%	13,000		9,600	3,400
Broadband/Network Support	100%	16,600		9,200	7,400
Software licenses	100%	1,400		6,600	(5,200)
<b>Communications Network &amp; Licenses</b>			<b>31,000</b>	<b>25,400</b>	<b>5,600</b>
General Liability		28,800		50,000	(21,200)
Auto Liability		4,000		1,000	3,000
Auto Physical Damage		1,200		1,000	200
Property		10,000		3,500	6,500
<b>FMIT Liability Insurance</b>			<b>44,000</b>	<b>55,500</b>	<b>(11,500)</b>
Utilities - electric	100%	29,000		30,000	(1,000)
Utilities - Water	100%	24,000		30,000	(6,000)
<b>Utilities</b>			<b>53,000</b>	<b>60,000</b>	<b>(7,000)</b>
Dues/Books/Subscriptions/Ed	120%	5,000		3,400	1,600
Tuition Reimbursement		3,000		3,000	0
<b>Dues, Subscriptions &amp; Education</b>			<b>8,000</b>	<b>6,400</b>	<b>1,600</b>
Travel	120%	3,000	3,000	3,000	0
<b>Town Events</b>		<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>0</b>
Contingency		1,000		1,000	0
Town Election		0		-	0
Disaster Aid		1,000		1,000	0
Bank Fees	100%	3,000		500	2,500
<b>Misc. Gov. Services</b>			<b>5,000</b>	<b>2,500</b>	<b>2,500</b>
<b>TOTAL OPERATIONAL EXPENSES</b>			<b>228,300</b>	<b>248,250</b>	<b>(19,950)</b>
<b>TOTAL RECURRING EXPENSES</b>			<b>2,414,032</b>	<b>2,273,355</b>	<b>140,677</b>

Non-Recurring Expenses			FY 2015		Increase/ Decrease v. FY 2015	
PD New Equipment		4,000	3,600	400		
Computer Equipment		1,000	1,000	0		
Office Equipment		1,500	1,500	0		
<b>Furniture &amp; Equipment</b>		<b>6,500</b>	<b>6,100</b>		<b>400</b>	
Storm Water System		72,500	175,500	(103,000)		
Street Paving		60,000	100,000	(40,000)		
Street Lights & Signs		10,000	75,000	(65,000)		
Bridges & Seawalls		25,000	0	25,000		
Park Improvements		5,000	0	5,000		
Landscaping		10,000	0	10,000		
Town Hall/Accounting Software	22,000	37,000	45,000	(8,000)		
<b>Capital Projects</b>		<b>219,500</b>	<b>395,500</b>		<b>(176,000)</b>	
<b>TOTAL NON-RECURRING EXPENSES</b>		<b>226,000</b>	<b>401,600</b>		<b>(175,600)</b>	
<b>TOTAL EXPENSES</b>		<b>2,640,032</b>	<b>2,674,955</b>		<b>(34,923)</b>	

**IMPACT ON LIQUID ASSET (RESERVE) BALANCE**  
 ASSUMPTIONS: 2% increase in recurring expenses & property values; all other flat

	<b>FY 2016NC</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>
	<b>Budget Proposal</b>	<b>Forecast</b>	<b>Forecast</b>	<b>Forecast</b>	<b>Forecast</b>
<b>Total Expenses</b>	<b>2,640,032</b>	<b>2,805,500</b>	<b>2,820,500</b>	<b>2,769,000</b>	<b>2,986,000</b>
<b>Current Revenues</b>	<b>2,640,032</b>	<b>2,806,000</b>	<b>2,821,000</b>	<b>2,769,000</b>	<b>2,986,000</b>
<b>Transfer</b>	<b>356,032</b>	<b>493,000</b>			
<b>Undesignated Liquid Assets</b>	<b>455,368</b>	<b>(37,632)</b>	<b>(516,632)</b>	<b>(912,632)</b>	<b>(1,495,632)</b>

# TOWN OF SEWALL'S POINT



**PAMELA MAC'KIE WALKER**  
Town Manager

**TO:** Town of Sewall's Point Commission  
**FROM:** Pamela Mac'Kie Walker, Town Manager  
**SUBJECT:** Agenda Item 2  
Summer Meeting Schedule  
Town Commission Special Meeting, July 21, 2015

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**Background:** Town ordinances provide as follows:

Sec. 2-341. - Time of regular meetings.

The regular meeting of the town commission shall be at 7:00 p.m. of the fourth Tuesday of each month unless otherwise prescribed by motion and vote of the town commission

As a part of the Budget adoption process, certain meeting dates must be changed to comply with Florida law. Special meetings of the Commission are required to be held on two dates in September, which will be set pursuant to agenda item 3 in compliance with those requirements.

**Recommendation:** Staff recommends as follows:

- a. The Town Commission Meeting on August 25, 2015 be cancelled; and
- b. The Town Commission Meeting on September 22, 2015 be cancelled.

Staff further recommends that the Commission note that workshops in August and September be cancelled, although this requires no formal vote of the Commission.

# TOWN OF SEWALL'S POINT



**PAMELA MAC'KIE WALKER**  
Town Manager

**TO:** Town of Sewall's Point Commission  
**FROM:** Pamela Mac'Kie Walker, Town Manager  
**SUBJECT:** Agenda Item 3  
Announcement of Date, Time and Meeting Place for Budget Hearings  
Town Commission Special Meeting, July 21, 2015

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**Background:** Florida Statutes 200.065, provides as follows:

Within 35 days of certification of value . . . each taxing authority shall advise the property appraiser of its proposed millage rate, of its rolled-back rate computed pursuant to subsection (1), and of the date, time, and place at which a public hearing will be held to consider the proposed millage rate and the tentative budget. The property appraiser shall utilize this information in preparing the notice of proposed property taxes pursuant to s. 200.069 (*emphasis added*).

**Recommendation:** Staff recommends that the following dates be announced for the Preliminary and Final Budget Hearing dates for FY2016:

Preliminary Budget Hearing: Thursday, September 10, 2015

Final Budget Hearing: Thursday, September 24, 2015

Both meetings to take place at 5:30 p.m. in Town Hall