

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
Millage Rate and Budget Discussion

Background: At the preliminary budget hearing, the Commission adopted the recommended budget with three changes, which are shown in the attached budget highlighted in **yellow**:

1. Police vehicle replacement was reduced from \$108,000 to \$72,000 (2 SUVs)
2. Road and bridge improvements were reduced from \$120,000 to \$90,000
3. As a result, the potential transfer from reserves was reduced from the proposed \$96,300 to \$30,300.

The attached recommended budget is identical to that tentatively adopted budget adopted with the following exceptions, highlighted in **blue**:

1. Operating costs are reduced \$10,000 by reducing the cost of liability and workers compensation insurance from \$71,000 to \$61,000.
2. Human Resources costs are reduced \$1,000 by making the following changes:
 - Decreasing the cost of the vision benefit from \$3,750 to \$3,300 by purchasing a vision insurance policy with greater benefits at a lower cost than the town's previous policy of reimbursing up to \$150 per year for insured employees and family members
 - Decreasing the cost of health insurance \$8,000 after open enrollment (while including an estimated sum for new and replacement hires)
 - Increasing the Town Assistant salary to the midpoint for her position (\$40,000) (net cost of (\$2,300))
 - Increasing the Town Clerk salary to the midpoint for her position (\$55,000) and adding a car/phone allowance of \$2,250 (half the Town Manager's allowance amount) (net cost of \$4,700)
3. Total expenses are reduced \$11,000 from \$2,624,200 to \$2,635,200, thereby reducing the transfer from reserves from \$30,300 to \$19,300.

Recommendation: Staff recommends adoption of the millage rate and budget for FY 2017 as attached.

619,605,075	Tax Rate 2.87	FINAL	First Reading	Diff between First and Final
REVENUE				
332.000 · Grant Mgmt. Fees FEMA		25,300		
312.400 · Gas Tax		67,000		
315.000 · Communications Services Taxes		57,000		
335.120 · State Revenue Sharing		63,000		
335.150 · Alcoholic Beverage Tax		2,000		
335.180 · Sales Tax		215,000		
Total Intergovernmental		429,300		
311.100 · Ad Valorem Taxes		1,690,000		
316.000 · Local Business Tax		4,000		
322.000 · Building Permit Fees		220,000		
325.200 · Road Impact Assessments		36,000		
323.100 · Electric Francise		175,000		
351.300 · Civil Fines		8,000		
351.500 · Traffic Fines		18,000		
351.501 · Police Education		2,000		
361.100 · Interest		10,600		
366.900 · Miscellaneous Revenue		7,000		
367.000 · Town Licenses & Fees		5,000		
Total Local Taxes, Fees, Fines		2,175,600		
Current REVENUE		2,604,900		
381.000 · Transfer from Reserves for CIP		19,300	30,300	(11,000)
TOTAL REVENUE		2,624,200	2,635,200	(11,000)
EXPENSE				
RECURRING EXPENSES				
Human Resources				
521.12 · PD Salaries & Wages		636,000		
521.14a · PD Overtime - Non-Court		4,000		
521.14b · PD Overtime - Court		6,000		
521.14 · PD Overtime		10,000		
521.15a · PD Vision		0	2,850	(2,850)
521.15b · PD Sick Leave Incentive		5,000		
521.15c · PD Mileage Reimbursement		11,000		
521.15d · PD Statutory Incentive Pay		8,000		
521.15 · PD Special Pay - FTO		3,400		
521.15 · PD Special Pay		27,400	30,250	(2,850)
521.21 · PD FICA		51,000		
521.22 · PD Retirement		95,400		
Total Police Department HR		819,800	822,650	(2,850)
512.12 · Town Manager Salary		99,000		
512.15 · Town Manager Special Pay		4,500	4,650	(150)
512.21 · Town Manager FICA		7,574		
512.22 · Town Manager Retirement		14,850		
512 · Town Manager		125,924	126,074	(150)
512.12a · Town Assistant Wages		40,000	38,110	1,890
512.15s · Town Assistant Special Pay		0	150	(150)
512.21a · Town Assistant FICA		3,060	2,915	145
512.22a · Town Assistant Retirement		6,000	5,717	284
512t · Town Assistant		49,060	46,892	2,168

513.12 · Town Clerk Salary	55,000	53,045	1,955
513.15 · Town Clerk Special Pay	2,100	300	1,800
513.21 · Town Clerk FICA	4,219	4,058	161
513.22 · Town Clerk Retirement	8,250	7,957	293
513 · Town Clerk	69,569	65,360	4,209
524.12 · Building Official Salary	85,000		
524.15 · Building Official Special Pay	0	150	(150)
524.21 · Building Official FICA	6,503		
524.22 · Building Official Retirement	9,563		
524 · Building Official	101,065		
539.12 · Public Works Wages	33,990		
539.14 · Public Works Overtime			
539.15 · Public Works Special Pay	0	150	(150)
539.21 · Public Works FICA	2,600		
539.22 · Public Works Retirement	5,099		
539 · Public Works	41,689	41,839	(150)
Total Town Hall HR	387,456	381,379	6,077
519.23h · Health Insurance	151,000	159,000	(8,000)
Vision Benefit	3,300	3,750*	(450)
519.23d · Dental	9,000	9,000	0
519.23l · Life & Disability	9,000	9,000	0
519.23i · Vision, Dental, Life & Disability Ins	21,000	18,000	3,000
519.23 Health Benefits	172,000	177,000	(5,000)
Total Human Resources	1,380,000	1,381,000	(1,000)
Operating Expenses			
519.41 · Communication Network	36,000		
519.43a · Electricity	27,000		
519.43b · Water	27,000		
519.43 · Utilities	54,000		
519.24 · Worker's Comp			
519.45 · General Liability Insurance			
Ins: Liability, Workers Comp, Flood, Surety	61,000	71,000	(10,000)
519.48 · Town Events	10,000		
519.40 · Travel	3,000		
519.54 · Dues, Ed., Tuition Reimb	8,000		
511.49 · Contingency	1,000		
519.49D · Disaster Aid	1,000		
519.49F · Bank Fees	2,000		
519.49 · Other General Government	4,000		
519.51a · Office Supplies	7,000		
519.51b · Archives & Storage	3,000		
519.51c · Printing, Advert., Newsletter	10,000		
519.51d · Payroll Administration	3,000		
519.51e · Ordinance Codification	2,000		
519.51f · Postage	2,000		
519.51 · Office Supplies & Services	27,000		
521.52F · PD Fuel/Oil	20,000		
524.52F · Building Official Fuel/Oil	1,000		
539.52F · PW Fuel/Oil	1,000		
519.52 · Fuel, Oil, Operating Supplies	22,000		
521.52 · PD Enforcement Supplies	18,000		
Total Operating Expenses	243,000	253,000	(10,000)

*\$3,750
is the
total of
reduced
"special
pay" in
HR
budgets
above

519.46a · Landscaping Maintenance	50,000		
519.46M · Buildings & Facilities Maint.	11,000		
519.46O · Office Cleaning	8,000		
519.46P · Parks Maintenance	5,000		
519.46S · Streets & StormSewers	16,000		
519.46 · Landscape & Facilities Mainten.	90,000		
521.162 · PD Equip. Maintenance	7,500		
521.46V · PD Vehicles Maintenance	12,000		
524.46V · BD Vehicle	2,000		
539.46V · PW Vehicle	2,000		
519.46E · Equipment & Vehicle Maintenance	23,500		
539.34 · Temporary Staffing	2,000		
Total Maintenance Services	115,500		
519.31 · Grant Management Support	13,200		
525.32 · Audit Service	18,500		
513.32 · Financial Services	19,000		
513.32 · Financial Services	50,700		
514.31 · Legal Services	56,000		
521.31 · PD Professional Services	9,000		
522.34 · Contracted Fire Rescue Services	363,000		
541.31 · Engineering Services	23,000		
Total Professional Services	501,700		
Total Outside Services	617,200		
TOTAL RECURRING EXPENSES	2,240,200	2,251,200	(11,000)
CAPITAL EXPENSES			
519.64T · TH Equipment	2,500		
541. Police Radios	55,000		
521.64P · PD Equipment	7,000		
541.64 · Furniture Fixtures & Equipment	64,500		
South Sewall's Point Road	105,000		
541.63R · Road & Bridge Improvements	90,000		
541.675 · Stormwater Improvements	37,500		
541. Vehicle Replacement	72,000		
541.632 · Parks & Landscaping	10,000		
541.635 · Town Hall	5,000		
541.630 · CIP Projects	319,500		
Total CIP & FFE	384,000		
TOTAL EXPENSES	2,624,200	2,635,200	(11,000)

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
Public Announcement

As directed in F.S. 200.065(2)(d) & (e), the following announcement must be made:

“The Town of Sewall's Point, Florida's rolled back rate is 2.54. The percentage increase in property taxes for Fiscal Year 2015-2016 is 0.33% and the Town's millage rate to be adopted is 2.87 mills.”

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
Resolution No. 837- Millage Rate Resolution

Staff recommends the approval of Resolution No. 837.

RESOLUTION NO. 837

A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF SEWALL'S POINT, FLORIDA, ADOPTING THE FINAL MILLAGE RATE FOR THE TOWN OF SEWALL'S POINT FOR THE FISCAL YEAR COMMENCING ON OCTOBER 1, 2016 AND ENDING ON SEPTEMBER 30, 2017; AND PROVIDING FOR AN EFFECTIVE DATE AND OTHER PURPOSES.

WHEREAS, the Town of Sewall's Point, Florida (hereinafter, "Town") is a duly constituted municipality having such power and authority conferred upon it by the Florida Constitution and Chapter 166, Florida Statutes; and

WHEREAS, the Town has held the required Truth-In-Millage (TRIM) hearing in accordance with sec. 200.065, Florida Statutes; and

WHEREAS, it is the will and desire of the Town Commission that the final millage rate be approved and adopted as set forth below.

NOW THEREFORE, BE IT RESOLVED BY THE TOWN COMMISSION OF THE TOWN OF SEWALL'S POINT, FLORIDA:

Section 1. The whereas clauses are incorporated herein as true and correct and as the legislative findings of the Town Commission.

Section 2. The Town Commission of the Town of Sewall's Point does hereby adopt its final operating millage rate of **2.8700** mills to be levied for the General Fund upon all real and tangible personal property located with the boundaries of the above named taxing authority.

Section 3. The FY 2016-2017 operating millage rate of **2.8700** mills is greater than the rolled-back rate of **2.7868** mills by **2.99%**.

Section 4. The Town Clerk is directed to include a copy of this resolution with the Certification of TRIM Compliance with thirty (30) days of the final budget hearing.

Section 5. The Town Clerk is directed to forward a copy of this resolution to the Martin County Property Appraiser, the Martin County Tax Collector and the State of Florida Department of Revenue within (3) days after its adoption.

Section 6. This resolution will take effect immediately upon its adoption.

_____ offered the Resolution and moved its adoption. The motion was seconded by _____ and upon being put to vote, the vote was:

AYE

NAY

DAN MORRIS, MAYOR

JAMES W. CAMPO, VICE-MAYO

VINCENT BARILE, COMMISSIONER

PAUL LUGER, COMMISSIONER

JACQUI THURLOW-LIPPISCH, COMMISSIONER

The Town Commission thereupon declared this Resolution No. 837 approved and adopted by the Town of Sewall's Point on this ___ day of _____, 2016.

Time Adopted: _____ P.M.

TOWN OF SEWALL'S POINT, FLORIDA

E. Dan Morris, Mayor

ATTEST:

Lakisha Q. Burch, Town Clerk

(TOWN SEAL)

Approved as to form and legal sufficiency

Glen J. Torcivia, Town Attorney
Florida Bar No. 343374

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 4
Resolution No. 838- Operating Budget

Staff recommends the approval of Resolution No. 838.

RESOLUTION NO. 838

A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF SEWALL'S POINT, FLORIDA, ADOPTING THE FINAL BUDGET FOR THE FISCAL YEAR COMMENCING ON OCTOBER 1, 2016 AND ENDING ON SEPTEMBER 30, 2017; AND PROVIDING FOR AN EFFECTIVE DATE AND OTHER PURPOSES.

WHEREAS, the Town of Sewall's Point, Florida (hereinafter, "Town") is a duly constituted municipality having such power and authority conferred upon it by the Florida Constitution and Chapter 166, Florida Statutes; and

WHEREAS, section 166.241 (2), Florida Statutes, requires each municipality to adopt a budget by ordinance or resolution unless otherwise specified in the respective municipality's charter; and

WHEREAS, the Town of Sewall's Point Charter, at Article V, section 1.5, provides that the adoption of the budget and all budget related matters shall be by resolution; and

WHEREAS, the Town has held the required budget hearing in accordance with sec. 200.065, Florida Statutes; and

WHEREAS, after having considered the estimates of revenues and expenses, it is the will and desire of the Town Commission that the final budget be approved and adopted as set forth below.

NOW THEREFORE, BE IT RESOLVED BY THE TOWN COMMISSION OF THE TOWN OF SEWALL'S POINT, FLORIDA:

Section 1. The whereas clauses are incorporated herein as true and correct and as the legislative findings of the Town Commission.

Section 2. The Town Commission of the Town of Sewall's Point does hereby adopt its budget for Fiscal Year 2016-2017, which budget is attached hereto and incorporated herein as Exhibit "A" (the Budget).

Section 3. Amounts allocated in the Budget for expenditures effective October 1, 2016 are authorized in accordance with the purposes and amounts set forth in the Budget.

Section 4. Pursuant to sec. 166.24(3), Florida Statutes, the Town Clerk is directed to post the final budget on the Town's Official website with thirty (30) days of its adoption.

_____ offered the Resolution and moved its adoption. The motion was seconded by _____ and upon being put to a vote, the vote was:

	<u>AYE</u>	<u>NAY</u>
DAN MORRIS, MAYOR	_____	_____
JAMES W. CAMPO, VICE-MAYOR	_____	_____
VINCENT BARILE, COMMISSIONER	_____	_____
PAUL LUGER, COMMISSIONER	_____	_____
JACQUI THURLOW-LIPPISCH, COMMISSIONER	_____	_____

The Town Commission thereupon declared this Resolution No. **838** approved and adopted by the Town Commission of the Town of Sewall's Point on this _____ day of September, 2016.

Time Adopted: _____ P.M.

TOWN OF SEWALL'S POINT, FLORIDA

E. Dan Morris, Mayor

ATTEST:

Lakisha Q. Burch, Town Clerk

(TOWN SEAL)

Approved as to form and legal sufficiency

Glen J. Torcivia, Town Attorney
Florida Bar No. 343374

TOWN OF SEWALL'S POINT BUDGET

October 1, 2016 - September 30, 2017

Adopted 9/22/2017

REVENUE	
Ad Valorem Taxes	1,690,000
Building Permit Fees	220,000
Sales Tax	215,000
Electric Francise	175,000
Gas Tax	67,000
State Revenue Sharing	63,000
Communications Services Taxes	57,000
Road Impact Assessments	36,000
Grant Mgmt. Fees	25,300
Traffic Fines	18,000
Interest	10,600
Civil Fines	8,000
Miscellaneous Revenue	7,000
Town Licenses & Fees	5,000
Local Business Tax	4,000
Alcoholic Beverage Tax	2,000
Police Education	2,000
Transfer from Reserves for CIP	19,300
TOTAL REVENUE	2,624,200
EXPENSE	
Human Resources	1,380,000
Contracted Fire Rescue Services	363,000
Professional Services	138,700
Landscape & Facilities Maintenance	90,000
Insurance: Liability, Workers Comp, Flood	61,000
Utilities	54,000
Communication Network	36,000
Office Supplies & Services	27,000
Equipment & Vehicle Maintenance Fuel, Oil,	23,500
Operating Supplies	22,000
PD Enforcement Supplies	18,000
Travel, Dues, Education, Other General Government.	15,000
Town Events	10,000
Temporary Staffing	2,000
Capital Expenses	
Furniture, Fixtures & Equipment (inc. Police Radios)	64,500
South Sewall's Point Road Capital Planning	105,000
Road & Bridge Improvements	90,000
Stormwater Improvements	37,500
Vehicle Replacement	72,000
Parks & Landscaping	10,000
Town Hall	5,000
TOTAL EXPENSES	2,624,200