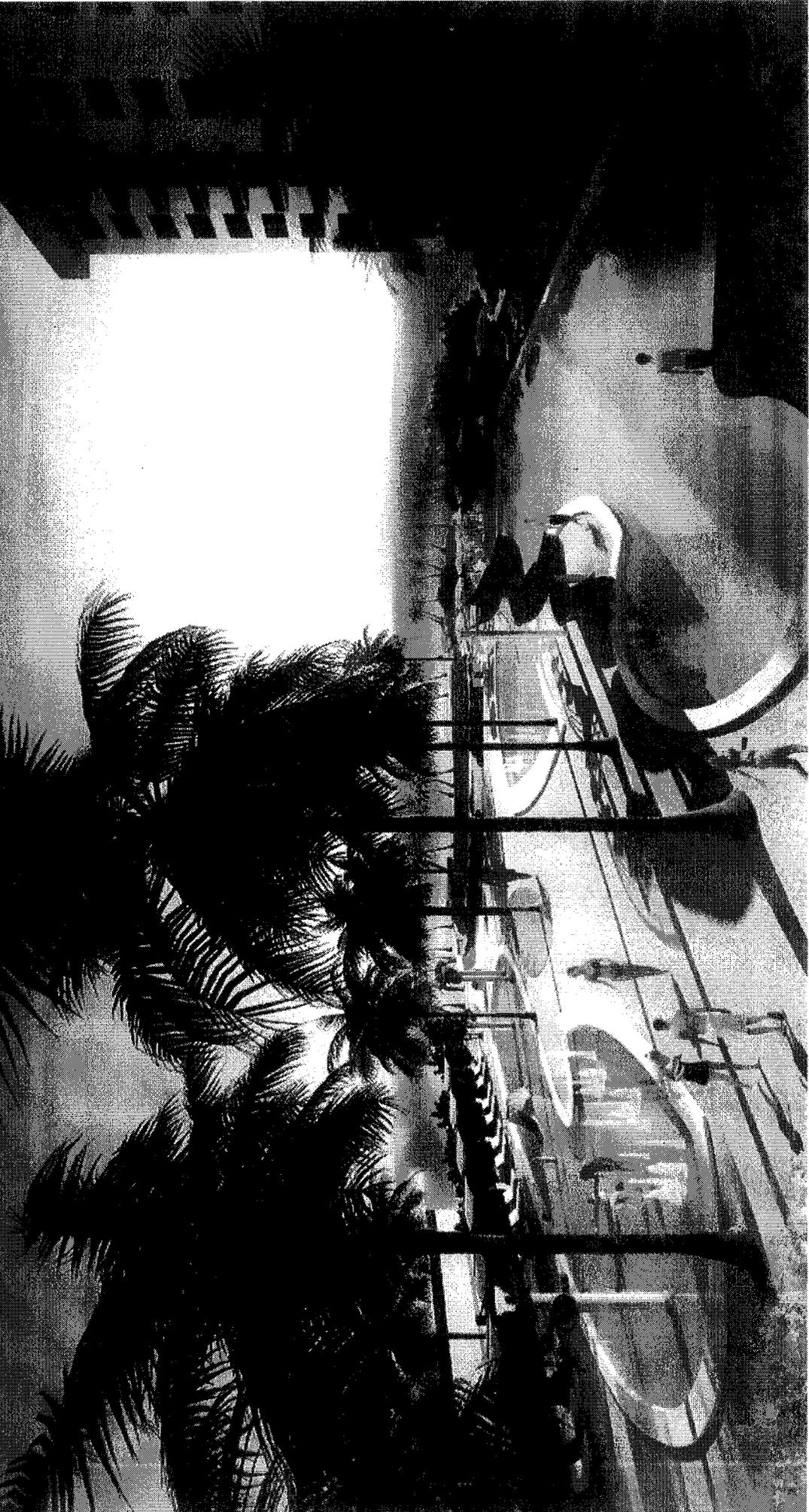
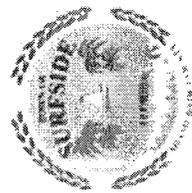


# TOWN OF SURFSIDE



# ADOPTED BUDGET FISCAL YEAR 2008/2009





**Mayor**

*Charles W. Burkett*

**Vice Mayor**

*Marc Imberman*

**Commissioners**

*Elizabeth Calderon*

*Steven Levine*

*Howard S. Weinberg*

**Town Manager**

*Gary L. Word, CM-ICMA*

**Town Attorney**

*Lynn Dannheisser, Esq.*

**Town Clerk**

*Beatris Arguelles, CMC*

**Finance Support Services Director**

*Martin D. Sherwood, CPA CQFO*

**Town Auditors**

*Rachlin LLP*

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## *Readers' Guide to this Budget Document*

This guide is provided to assist the reader in understanding the construction and layout of this year's budget document. It is suggested that the reader quickly scan the Table of Contents (located near the front of the document), the Appendix (located very near the back of the document), and to take note of the sections set off with tabs.

The budget document includes all anticipated funds to be received by the Town and all anticipated funds to be expended (or encumbered) by the Town during the fiscal year. The document also includes transfers, where appropriate, from one fund to another. Since the allocation to be transferred is accounted for as received funding in each of the funds, the reader is cautioned that the addition of all revenues/incomes across funds overstates the total resources available for allocation.

This budget document is generally organized by fund. Each fund includes revenues, expenditures and a description of each department and/or program budgeted for that fund. The General Fund has the largest number of departments, as it is the operating fund for many of the Town's services and activities, whereas the Capital Projects Fund has the largest number of projects as it includes the Capital Projects Fund annual allocations as well as the 5 year Capital Improvement Plan detailing multi-year capital improvement projects.

Expenditures and revenues for the Town are budgeted within a variety of fund types and funds within types. The funds are listed in bold in the Table of Contents and are tabbed throughout the document. The specific funds belonging to those types are in italics. For clarification of the differences, please consult the appendix.

This document serves at least four purposes: 1) policy establishment, 2) operational guidance, 3) financial planning, and 4) communication.

### **The Budget as a Policy Document**

As a policy document, the Budget indicates: 1) what services the Town will provide during the twelve-month period beginning October 1, 2008, 2) how those services will be delivered, and 3) what modifications are recommended or required to meet the requirements of the proposed services. The Town Manager's Transmittal Letter (in the Introductory Section) summarizes the challenges and plans for the coming year.

### **The Budget as an Operations Guide**

As an operations guide, the Budget indicates how revenues are generated and services are delivered to the community. The departmental budget sections: provide a multi-year history of expenditures, explain the variances in expenditures from prior years, and identifies the funded personnel positions,

## **The Budget as a Financial Plan**

As a financial plan, the budget outlines how much Town services will cost and how they will be funded. Revenues are projected based on historical, trend, and known alteration information. Intergovernmental revenues will be confirmed with local, state and federal agencies once those projections are available. Expenditures are projected based on historical, trend, and known alteration information. Operating expenses and debt service payments related to anticipated completion of capital improvement projects or borrowings are incorporated within the appropriate fund and department.

## **The Budget as a Communications Device**

As a communications device, the budget seeks to provide useful information to a number of audiences. These include: 1) residents and prospective new residents, 2) the Town Commission, 3) the Town Manager and operating departments, 4) granting agencies, 5) lenders, and 6) oversight agencies. The documents organization is designed to allow for easily accessible and quick access to relevant information for each of these audiences.

The document is generally organized in compliance with current best practices for budgetary reporting. It is lacking in performance accountability standards which are recommended for best practices recognition. These standards come from the efforts of the National Government Finance Officers' Association and the Florida Government Finance Officers' Association. The coding and accounting system reflected herein conforms to the State of Florida's Financial Services Department requirements as well as Generally Accepted Accounting Principles.

Once the formatting is understood, this document should prove to be a user friendly document which approaches standards of excellence in budget reporting.

*The Town of Surfside, Florida*  
*1935 – 2009*

The Town of Surfside, Florida was incorporated by the State of Florida in May 1935 upon the petition of members of the "Surf Club." These members were dedicated to providing and preserving the excellent social environment, safety and high quality services offered by the Surf Club. Seventy-four years later, the Mayor and Town Commission have remained dedicated to these quality of life issues and have consistently achieved them.

The Town built a new community center in 1962 to advance resident's community and recreational services. This building was vacated last year in preparation for its destruction. Unwilling to sacrifice these opportunities, these valuable services, the Town is dedicated to replacing this structure to preserve beach access, offer concessions, provide meeting spaces for the many active social associations in the Town and to provide for office space for the Town's Tourist Bureau. The brand new facility will re-open in the next few years.

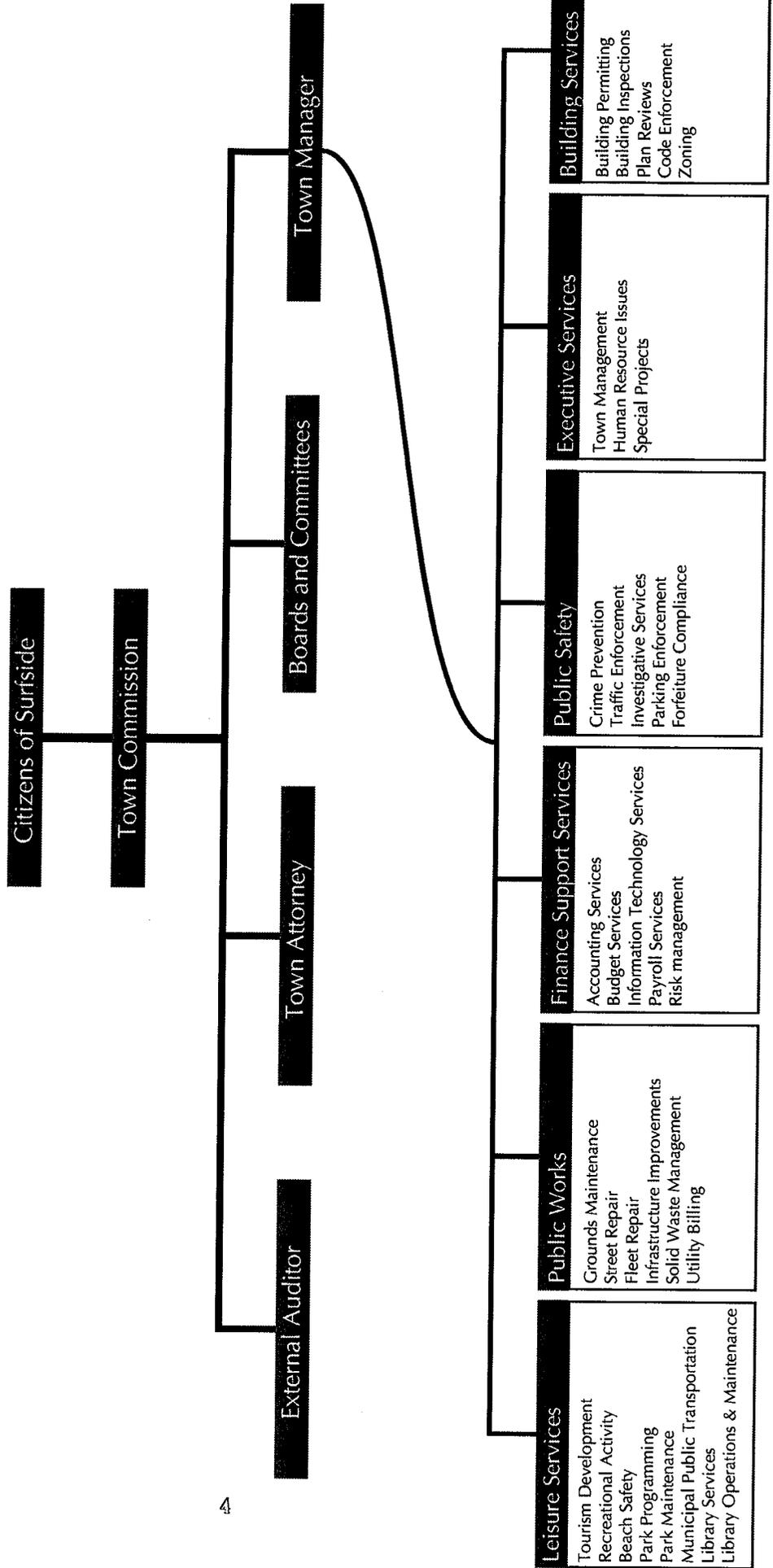
Among the many other services provided to our residents and business communities, Surfside boasts a police response time of just over one minute. This excellent response time is one of many reasons that our commercial corridor has a one hundred percent (100%) occupancy rate. The advantages afforded property owners in the small neighborhood community have not been missed.

Surfside has witnessed significant revitalization of its single family residential units as well as the rehabilitation of many of our smaller and commercial housing properties (condominiums and hotels). These rehabilitations have occurred while maintaining the small-town feel disappearing in other parts of Florida and the United States. The preservation of the skyline by development restrictions has been a consistent and deliberate part of Surfside's development strategy.

The vigilance of elected officials and administrators since 1935 has created and preserved the Town of Surfside, Florida, with excellent governmental services, a wonderful climate, a small town feel, a fully occupied commercial district, and numerous opportunities for meaningful social interaction, while preserving a healthy financial condition.

In this, the 74<sup>th</sup> year of continued structural and service improvements, the Town looks forward to improving its beach walk, acquiring lands for public purposes, planning the construction of a new community center, maintaining its excellent protective services, and becoming more productive administratively. The dedicated efforts of the Town's policy makers, administrators, and financial resources would make the Surf Club founders as proud of the Town as the current residents and commercial owners are already.

# Town of Surfside, Florida - Organizational Chart by Function



## **The Town of Surfside, Florida Budget Process**

### **THE BUDGET PROCESS BEGINS**

The fiscal year for the Town of Surfside begins on October 1 of each year and ends September 30 of the following year pursuant to Florida Statute. Budget planning and management is a year-round process.

Budget Preparation begins in February and is designed to assist the Town's management in the development of short-term and long-term plans to meet the legal and policy directives. The policy directives of the Town of Surfside's Town Commission are the principal focus of each budget process as they serve as surrogates for the town population and other concerned interests.

### **BUDGET CALENDAR**

Budget preparation begins with the development of preparation instructions and general policy directives. The documents and policies resulting from these discussions are then presented to each department as a means of soliciting their identified needs and resources. Their involvement is required by Town documents and reinforces the importance of building the budget with the participation of those familiar with their individual operations.

Additionally, to minimize departmental time required to prepare budget requests, the Finance Support Services Department in close collaboration with the Human Resources function of the Executive Department, prepares all personnel costs and benefit expenditure information. A number of other expenditures are addressed centrally and allocated to appropriate budgets (depreciation, shared lease costs, etc). Departments are responsible for identifying, researching, developing, and submitting requests for any new programs, capital improvements, or personnel changes.

The Budget requests are submitted on forms developed by Finance Support Services in an attempt to maintain consistency and to reduce the amount of time spent on formatting issues and increase the amount of time spent on budget development. To assist departments in budgeting and planning, the department heads are given detailed actual expenditure reports for their department (where those are available).

The Town of Surfside develops operating costs based on a zero-based budget model. Departments are encouraged to review prior spending as a way of reminding themselves of on-going obligations. Each request for funding must, however, be accompanied by a detailed justification. The practice of incremental budgeting (identifying operational budgets by increasing/decreasing the prior years' expenditures by a percentage) is an option which the Town has rejected.

Each year the departments also submit requests for necessary capital outlay and capital improvement projects. Items that qualify as capital outlay are those that cost \$ 1,000 and up and result in a fixed

asset for the Town. Items that qualify as capital improvement projects are capital assets whose cost is at least \$25,000 and which have a useful life of not less than five years.

Capital Improvement Program (CIP) Projects are forecast in the 5-Year CIP Plan to allow for advanced planning. The CIP planning process involves the efforts of all departments, policy direction by the Town Commission, coordination with several outside agencies, and coordination with external service providers. Multi-year CIP projects are reviewed during budget workshops and are included as a part of the budget plan.

Funding for the projects is appropriated on an annual basis by the Town Commission. Many of the projects included in the 5-Year CIP Plan are related to Enterprise funds. Only general government capital improvement projects are funded in the Capital Projects Fund.

Future operating cost (e.g., additional personnel, maintenance or utility costs) associated with capital projects are projected for each individual CIP. Anticipated operating cost information is not included in the current year's budget unless the projects are expected to be completed prior to year end.

By the end of May all funding requests should be completed to comply with the current Charter requirement establishing a July 1 deadline for submission of the proposed budget to the Town Commission. During June the funding recommendations are assembled, reviewed, balanced, presented to the Town Manager, amended, re-balanced, and finalized. After these steps, the budget document is assembled and is prepared for distribution.

After this date, several periods of revision are required as the Miami-Dade Property Appraiser does not release certified rates until July 1 and the Florida Department of Revenue does not anticipate finalizing its projections until mid June – July. To avoid the numerous revisions to the released document, the Town Charter will need to be amended.

### **Town Commission Approval**

The Town Manager presents the document to the Town Commission by July 1 of each year. In the first regular meeting in July, the budget is presented to and reviewed by the Town Commission. Changes are made to the budget per the Commission's instructions. The proposed budget is then revised incorporating these changes.

A preliminary millage rate resolution is required before July 31. This is the rate which is reflected on the Truth in Millage statements sent to each property owner in the Town. This rate becomes the not-to-exceed rate to fund the Town's budget, but may be lowered without a requirement to re-notice all property owners. Any other rate changes for the coming year should be adopted in July or early August as well.

Two public hearings are conducted to obtain taxpayer comments prior to September 30th. The final budget and millage rate are adopted by ordinance at the second public hearing. At these meetings the budget document implicitly becomes the agreed resource allocation plan for the coming fiscal year. A summary budget document is adopted by Town Commission to provide appropriations to fund the budget allocation plan.

## **The Adopted Budget: The Process Continues**

After the final adoption, the budget document is modified as needed by decisions resulting from the meetings. At a minimum, the headings are changed to reflect the adopted status. The adopted budget is then printed for distribution no later than early October.

### **Basis Of Budgeting**

Annual appropriated budgets are adopted for all funds on a basis consistent with generally accepted accounting principles. The budget is balanced for every fund. Total anticipated revenues shall equal total budgeted expenditures plus required transfers, contingencies, and fund balance reserves.

The “basis of accounting” and “basis of budgeting” are the same for governmental funds, except for encumbrances, which are considered expenditures in the budget but not in the financial statements. The budget document is presented using the modified accrual basis as described below.

### **Basis Of Accounting**

The GAAP basis of accounting for governmental funds is modified accrual. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they are measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The Town considers all revenues available if they are collected within 30 days after year-end. Expenditures are recorded when the related fund liability is incurred.

The accrual basis of accounting is utilized by proprietary funds. Under the accrual basis, revenues are recognized in the accounting period in which they are earned, if objectively measurable, whether collected sooner or later. Expenses, not expenditures, are recognized when benefits of costs incurred are deemed to have been consumed or expired. Depreciation of fixed assets is recorded in the accounts of these funds.

### **Budgetary Control**

Management of the Town is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the Town are protected from loss, theft or misuse and to ensure that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles.

The Town is required to undergo an annual audit of its general-purpose financial statements in accordance with generally accepted auditing standards and the standards issued by the Comptroller General of the United States. Upon completion of the annual audit the Town files the Comprehensive Annual Financial Report with the Department of Banking and Finance pursuant to Florida Statutes, section 218.32.

The Town maintains an encumbrance accounting system as one technique of accomplished budgetary control. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the Town's governing body.

### **Budget Amendment Process**

After the budget has been adopted in October, there are two ways that it can be modified during the fiscal year.

The first method allows for Administrative budget transfers upon the approval of the Town Manager. The Town Manager is authorized to transfer part or all of an unencumbered balance within a department with the same fund; however, the Town Commission must approve any revisions that alter the total appropriations of any allocation center (department) within a fund or the total appropriations of a fund. The classification detail at which expenditures may not legally exceed appropriations is at the fund level.

The second method provides for the Town Commission to transfer between different departments, funds, or fund contingencies, any balance of an appropriation for which an appropriation for the current year is insufficient.

In order to formally effectuate budget amendments, the Town Commission: 1) by Resolution: indicates their policy directive to include the amendment in a subsequent ordinance, 2) by Ordinance: makes supplemental appropriations and then adopts an amendatory budget ordinance prior to fiscal year end authorizing the identified transfers, appropriations, or other amendments to the budget.

As discussed earlier, the Town follows these procedures in establishing the budgetary data.

1. The Town Manager submits to the Commission an operating and capital budget for the ensuing fiscal year. The budget includes expenditures and the means of financing them.
2. Public Hearings are conducted to obtain taxpayer comments.
3. Prior to October 1, the budget is legally enacted through passage of an ordinance.
4. The Town Commission, by motion, may make supplemental appropriations during the year.
5. Formal budgetary integration is employed as a management control device during the year for the general fund.
6. The Town Manager is authorized to transfer part or all of an unencumbered appropriation balance within a department and within the same fund; however, the Town Commission must approve any revisions that alter the total appropriations between departments of any fund and The Town Commission must approve any revisions that alter the total appropriations for any fund. The

classification detail at which expenditures may not legally exceed appropriations is at the fund level.

7. Unencumbered appropriations lapse at fiscal year end. Encumbered amounts are re-appropriated in the following year's budget.

## Fiscal Year 2008 - 2009 Budget Schedule

Monday, April 21, 2008	Receive Budget Policy Direction from Town Manager
Wednesday, April 23, 2008	Budget Kick-Off with Department Heads
Wednesday, April 23, 2008	Develop Salary and Benefit Estimates
Friday, April 25, 2008	Department Description, Accomplishments, and Objectives Due
Friday, May 02, 2008	Departmental Capital Improvement and Program Modification Requests Due
Thursday, May 08, 2008	Departmental operating and capital outlay requests and justification due
Monday, May 12, 2008	Departmental Meetings (8 - 9:30 am; 9:45 - 11:15AM; 11:30 AM - 1PM)
Tuesday, May 13, 2008	Departmental Revenue Estimates Due
Tuesday, May 13, 2008	Finalize Revenue estimates (pending State and County information)
Tuesday, May 13, 2008	Finalized Organizational Charts
Wednesday, May 14, 2008	Departmental Meetings (8 - 9:30 am; 9:45 - 11:15AM; 11:30 AM - 1PM)
Thursday, May 15, 2008	Departmental Meetings (8 - 9:30 am; 9:45 - 11:15AM; 11:30 AM - 1PM)
Monday, May 19, 2008	Meet with Town Manager (preliminary assessment/recommendations)
	Reconcile/Balance/Format/Enter into H.T.E. and complete initial draft of document
Monday, June 02, 2008	Preliminary Tax roll information available from appraiser
Monday, June 02, 2008	Selection of Budget Cover Photo/Graphic Finalized
Friday, June 06, 2008	Draft Proposed FY 2009 Budget Book to Town Manager
Friday, June 13, 2008	All Materials Finalized - Begin Budget Books Assembly
Tuesday, July 01, 2008	Proposed Budget Available to Commission
Tuesday, July 01, 2008	Anticipated Certified Taxable Value Date from Miami-Dade.
Thursday, July 03, 2008	Last Day Proposed Budget can be available to Town Commission per Town Charter Article IV. Section 42.
Tuesday, July 08, 2008	Budget presentation to Mayor and Town Commission
July / August	Notice for First Public Hearing through preliminary tax bill
Wednesday, July 30, 2008	Miami-Dade School Board Hearing
Thursday, September 04, 2008	Miami-Dade County Hearing
Tuesday, September 09, 2008	First public hearings on Millage and budget (5:01 PM)
Wednesday, September 10, 2008	Budget Hearing for Miami-Dade School Board
Friday, September 12, 2008	First Date which notices can run for second public hearing; Anticipated 2nd Miami-Dade County Hearing
Sunday, September 14, 2008	Last Date for advertisements to run for second hearing
Tuesday, September 16, 2008	Second public hearings on millage and the budget (5:01 PM)



June 30, 2008

Honorable Mayor and Members of the Town Commission  
Town of Surfside, Florida  
9293 Harding Avenue  
Surfside, Florida 33154

**Re: Fiscal Year 2009 Proposed Budget<sup>1</sup>**

Honorable Mayor, Vice Mayor, and Town Commissioners:

In accordance with certain provisions of the Town Charter, the proposed budget for Fiscal Year 2008 – 2009 (FY 2009) is hereby transmitted. This budget covers the fiscal year beginning October 1, 2008 and ending September 30, 2009. The Town Charter requires transmittal of a preliminary budget ninety days prior to October 1 of each year. At this point in the year, significant information affecting the budget (taxable values and State of Florida Department of Revenues estimates) have not been released. As a result, subsequent revisions to the information contained herein will be necessary over the next several months.

**Reflection on FY 2008**

During the current fiscal year, the Town has seen a number of changes and, under your guidance, has renewed its commitment to fiscal responsibility and professional management while maintaining a commitment to quality service provision and structural improvements. To assist with those commitments, all funds have been reviewed and are correcting and / or improved with this budget.

Concerns which have been expressed over the Town's resources are appropriate. Funding review reveals that there are a number of enterprise and special revenues funds that have been historically underfunded and that there are significant restrictions on our ability to remedy these ills resulting from the electoral adoption of Amendment #1 and other new State

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<sup>1</sup> Note: This transmittal letter accompanied the delivery of the proposed budget to the Mayor and Town Commission and has not been substantially revised. As a result, certain amendments made throughout the budget process are not represented herein.

of Florida Statutory requirements. To fund this budget, considerable rate increases are required for several enterprise funds.

As a result of declining valuation and State enforced constraints, the Town is limited to a majority vote maximum increase of \$84,238 in ad valorem revenues. Solely for comparative purposes: the total impact of the bargaining-unit contract alone is an additional personnel and benefits cost of \$229,449.

Before you is a balanced budget which: 1) works with the challenging constraints, 2) retains all currently funded employee positions, 3) provides for the full-funding of enterprise funds through significant service rate increases, 4) keeps the property tax rate low, 5) presents a five-year Capital Improvement Program, and 6) proposes financing and borrowing strategies to accomplish priority goals.

### **Millage Information<sup>2</sup>**

Information in this section is based on preliminary FY 2009 taxable information. Preliminary numbers set the net value of a mil (95.5% of a mil for budget purposes) at \$1,333,180. The current year's ad valorem rate is 4.25 mills. As a result of a loss in property values over the past year, the rate needed to provide the same revenue (the roll-back rate) is: 4.7324, The maximum rate which may lawfully be levied by a simple majority vote of the Town Commission is: 4.8149. This is the rate which generates the \$84,238 above identified and the rate utilized to fund this proposed budget.

The Town Commission may elect to fund additional projects in a few ways. An increase in ad valorem rates above the 4.8149 can occur with a super majority (two-thirds) vote. The maximum increase by two-thirds vote for FY 2009 is 5.2417 mills. This would result in up to an additional \$772,188 in revenues. Any rate below this number could be passed by the super majority vote as well. Through unanimous vote of the Town Commission, the rate can be raised to the Statutory cap of 10 mills, representing a nearly \$7 million increase in property taxation. The impacts of these millage rates are identified in the next few pages following this transmittal letter.

### **Budget Policy Direction**

In addition to the items above identified, staff was directed to prepare a proposed budget with the following assumptions : 1) provide a more meaningful budget document, 2) meet the requirements of: generally accepted accounting practices, best practices for municipal government financial reporting, the Town Charter, and Florida Statute, 3) propose financing to meet our capital improvement commitments and 4) do all of this in an integrated and balanced budget while assuming a simple majority vote.

The proposed FY 2009 budget provides for a number of changes which are necessary and beneficial to improving administrative process, addressing policy decisions, and funding infrastructure improvements. The structural changes include changes in: 1) the structure of

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<sup>2</sup> Note: The Florida Department of Revenue subsequently promulgated rules clarifying millage calculation. These rules resulted in significant changes to lawfully adoptable rates.

the budget document, 2) fund structure, 3) financing structure, 4) organizational structure, and 5) our capital infrastructure structures.

## **I. Modifying Budget Document Structure in FY 2009**

The most immediately evident of the changes is the budget document itself. The Town Charter is unusually detailed in its direction of how the budget shall be developed, how it shall be presented, how it will be tabbed, and how it will be reviewed. Some of these requirements conflict with one or more of the following: 1) Florida Statute, 2) standards of governmental reporting excellence, and/or 3) generally accepted accounting principles. The intent of Town Charter requirements are met with this document.

The modified structure of presentation provides for: 1) easier access to, and understanding of, budgeted items for the residents and Town Commission, 2) an easier summary review of the Town's plans, and 3) closer conformity to the standards of professional excellence in budget reporting promulgated by the Government Finance Officer's Association. Some effects of the proposed modifications are: 1) drawing less focus to individual salary line items, 2) providing easier access to "big picture" issues appropriate for policy action, 3) highlighting program and service delivery modifications, 4) highlighting proposed changes to capital improvement and infrastructure systems, and 5) evidencing financing structure (millage rates, fee for services, debt issuance) proposed changes.

## **II. Modifying Fund Structures in FY 2009**

During the process of budget development and as a result of the Town having a new Finance Director, the Town's accounting practices have undergone review. A review of object codes Town-wide has resulted in the standardization of accounts across departments and corrections to codes to conform to the latest State of Florida account codes. Changes to the fund structure have taken place as well. These include the elimination of un-necessary funds, the re-naming of some funds, and the consideration of fund additions which may be beneficial in the coming year.

### **Eliminated Funds**

This budget includes information on two funds which will be eliminated at the end of Fiscal Year 2008 (the current fiscal year). They are: 1) the Library Fund and 2) the Special Projects Fund. Both of these funds were established to serve a purpose that is no longer required. At the end of FY 2008, the associated revenues, expenditures, and transaction histories will be moved to an appropriate existing fund. These items will be moved to the General Fund and Capital Projects Fund respectively. The fund balances for these funds will be zeroed out as well.

Library Fund: The Library Fund was established as a way to easily identify the costs of operation for the Town of Surfside Municipal Library. It also accounted for contributions provided from surrounding municipalities through inter-local agreement. The other municipalities have since separated from the agreement and the expenditures are readily identifiable as a department of the general governmental fund.

For several years the general fund has been subsidizing library operations. So, this closure does not impact the way the library has been funded nor library expenditures. It does require a significant inter-fund transfer (estimated at \$228,503) at year end FY 2008 to eliminate the deficit fund balance of the Library fund.

Special Projects Fund: The Special Projects fund was established to distinguish revenues and expenditure related to non-recurring capital improvement projects from other operations. Even with this fund, additional funds were created for specific capital improvement projects. The existence of multiple funds to track capital improvement project revenues and expenditures is not necessary and creates additional administrative tracking and reporting work.

During the external audit for FY 2006 (October 1, 2005 – September 30, 2006), the audit team recommended the elimination of the Town's "Special Project Fund" and the creation of a "Capital Projects Fund." The proposed document assumes that the "Special Project Fund" will be eliminated at year-end for Fiscal 2008 (September 30, 2008).

Expenditures and revenues for this fund are budgeted in the Capital Projects Fund for FY 2009. Elimination of this fund requires an inter-fund transfer at year end FY 2008 to remove the positive fund balance of the Special Projects capital fund to the Capital Projects Fund.

### **Re-named Funds**

Stormwater Trust Fund: Town Code creates the Stormwater Utility Trust Fund to provide for Stormwater operations as well as to reserve funds for Stormwater related capital improvements. The short-hand identifier for the fund has been the "Stormwater Trust Fund." Since this fund more closely represents an utility enterprise fund for stormwater issues, rather than a trust, the short-hand identifier for the fund has become the "Stormwater Utility Fund."

Town Hall Improvements Fund: The Town Hall Improvements Fund is one of the capital improvement funds above referenced as a capital fund created for a specific project. The Town Hall Improvements Fund (fund number 301) has been re-named to the Capital Projects Fund. This fund, the "Capital Projects Fund" will become the master fund for all general government capital improvement projects. Enterprise efforts (stormwater, solid waste, municipal parking, and water / sewer) and Special Revenue efforts (municipal transportation, forfeitures, and tourism) are not general government items. Capital improvement projects benefiting those efforts are funded within their respective enterprise funds.

### **Potential New Funds**

Debt Service Fund: As this budget relies upon the issuance of long term debt for certain projects, we may find that it beneficial to the terms of financing to create a debt service fund during Fiscal Year 2009. This fund would receive funding from the Capital Projects fund reserve and/or other funds as appropriate. The funding would be in reserve (similar to an escrow account except that the Town controls the funds) to provide for payment of debt service obligations.

Maintaining such a fund may be requested by a lender. If not requested, the demonstration that we have reserved funds and planned our repayment, has the potential to improve our credit position. It is likely to make debt management easier.

Grants Fund: At this point, the Town does not enjoy the benefit of numerous grants of aid from outside agencies. As we actively consider alternative funding sources, grant assistance will hopefully prove to be a larger component of our financing program. At some point, the reporting of grants becomes an easier administrative process by the creation of a fund specifically for the recording and reporting of funding and expenditures associated with granting agencies.

Reserve Fund: Generally accepted accounted principles do not require, nor recommend, the budgeting of funds to replace capital assets as a part of general governmental funds (General Fund and Capital Improvement Projects fund). Nevertheless, the policy decision to fund items in advance of their purchase has its advantages. Specifically, reserving funds for replacement provides for the opportunity to: 1) gain interest – reducing the cost to tax payers, 2) take advantage of cash discounts from vendors, and 3) eliminate interest, financing and some transaction charges.

While there are advantages to creating a reserve fund, there is an equity concern: Is it fair to ask current tax payers to pay in advance for replacement items which they may, or may not, be around to enjoy? Similarly, it is appropriate to ask current tax payers to pay debt service of an improvement and pay in advance for the items replacement? Should the Town consider creation of a reserve fund during Fiscal Year 2009, these are some of the concerns which are likely to be raised. At this point, the budget does not contain a Reserve fund for governmental fund expenses.

Fire-Rescue Fund: Currently, Fire and Rescue services are provided to the Town of Surfside by Miami-Dade County. The Town has begun to consider changes in its service provider and the way that the costs for the service are generated. Should a shift in policy result in the Town collecting service costs, a special assessment may be established. The assessment may best be tracked with its own fund.

The costs of rescue services are not collectable by assessment. A method for generating and accounting for rescue services expenditures and revenues would be needed as well. The separate accounting for rescue services does not require the establishment of its own fund.

### **III. Modifying Financing and Fee Structures in FY 2009**

Financing Structure Changes: The FY 2009 proposed budget includes the issuance of long term debt for the Town. The Town currently has no long term debt and relatively few long term liabilities. The general requirements of fiscal conservatism found in Town Charter requirements and Commission policies has served the Town well as it relates to borrowing. With a healthy available fund balance, favorable borrowing rates for our large projects are improved.

Consistent with sound business practice, loan proceeds are proposed for non-recurring expenditures only. Borrowing to fund recurring operational costs is not recommended.

Two borrowings are proposed in this budget. The first borrowing funds water and sewer rehabilitation capital improvement projects: 1) "Wastewater System Rehabilitation Program", and 2) "Water System Maintenance Program". This borrowing relies upon a pledge of Stormwater utility service fees for debt service payments. Details on the financing assumptions are contained later in this document.

The second borrowing funds Parks and Recreation projects: 1) "Community Center Construction," 2) "Surfside Beachwalk Project" and 3) "Town Center Park Acquisition and Development." This borrowing relies upon the adoption of a general obligation bond which pledges the "full faith and credit" of the Town for debt service payments. Once established, the borrowing will be repaid through a property tax rate separately shown on the property tax bill.

Florida Statutes prohibit the establishment of encumbrances for which there has been no appropriation. So, the adoption of the general obligation bond (or alternative financing) will need to occur prior to entering a construction contract for either of these projects. To adopt a general obligation bond, a successful referendum of qualified voters is required. A successful referendum in November 2008 is beyond the cut-off date for inclusion on the upcoming property tax bill. The proposed budget includes capitalizing the first year's debt service interest payments and deferring repayment until FY 2010 so that these projects may move forward.

### Fee Structure Changes:

#### **Solid Waste Fund**

To balance this fund an increase to solid waste rates of 59.24% is required. The rates for solid waste collection have not been changed since October 1, 1992. According to the US Bureau of Labor Statistics, inflation for that same period is over 65% (65.3%). Historically, tax payers have subsidized this customer service through ad valorem taxation.

Since tax payers and solid waste customers are generally synonymous it may appear that there is little difference in how the bills are paid. In fact, there is some tax advantage to tax payers in subsidizing the service.

There are a number of reasons why continuation of this practice is not recommended for the coming fiscal year. The most immediate reason is that voters have essentially eliminated this possibility with the adoption of Amendment #1. Subsequent legislation has been adopted in the recent session to further restrict the Town's ability to generate sufficient property tax revenues to subsidize this service. Other reasons include: 1) the belief that during fund establishment the fund was intended to pay its own way, and 2) the understanding that it is generally better business practice to show a direct relationship between those paying for a service and those who benefit from the service. This may be better accomplished by billing service fees to those utilizing the services rather than

subsidizing the service with general property tax revenues. Ultimately, of course, this is a Commission policy decision.

As noted earlier, even with the increase, the fund is not keeping pace with inflation (although the impact of such a large percentage increase is sure to be felt). The fund will not be made whole with this increase (there is still a projected negative retained earnings from prior years). \$54,106 is included in the budget as a reserve to begin to offset the retained earnings deficit. The increase does not include any capital improvement investments which may be required in future budgets.

In the current fiscal year, we continue to look for ways to reduce the costs for this service provision while balanced the need for continuing excellence in service. Results of our independent consultant review should be available within the early months of Fiscal Year 2009 or earlier. It is likely that this review will result in an acceptable model to reduce expenditures by Fiscal Year 2010. In the interim, however, it is prudent to budget for our maximum exposure and to fund that exposure through a rate increase.

The proposed rate increase would bring the total bill (collection and recycling) to \$23.09 per month for a single family home. This figure should be well below the average collection and recycling rates for comparable municipalities who offer significantly fewer pickups and lower quality services.

### **Stormwater Utility Fund**

To balance this fund an increase of Stormwater utility rates of 114% is required. The rates for stormwater collection have not been changed since October 1, 1999. According to the US Bureau of Labor Statistics, inflation for that same period is over 65% (65.3%). This rate adjustment makes the fund self supporting.

For the past several years, projected service fees have not been sufficient to address budgetary expenditures. The same is true of the current year (FY 2008). Non-recurring retained earnings have historically been used to offset operating shortfalls.

In FY 2008, the Town entered into an agreement with the Florida Department of Environmental Protection to address significant stormwater pollution control outfall improvements. The total project costs are over one million dollars (\$1,000,000) of which the Town is responsible for \$483,000. To fund this one-time capital expenditure, retained earnings are budgeted to meet part of the obligation on a pay-as-you-go basis. The amount of retained earnings is not, however, sufficient to fully fund the project.

The need to fund this project, the inflationary costs of business since the last rate increase, and the absence of sufficient retained earnings, justify the recommended rate increase. Over eighty-four percent (84.5%), \$110,661, of the required adjustment is attributable to increasing recurring operating service efforts, less than one percent (1%) is attributable to personnel. The difference is attributable to increases for operating costs.

The proposed rate increase would bring the total annual bill per Equivalent Residential Unit (ERU) from \$30.00 (\$2.50 monthly) to \$64.20 (\$5.35 monthly). This difference is \$34.20 per annum or \$2.85 per month. While rates need to be reviewed for sufficiency on an annual

basis, no additional rate adjustments are foreseen in the near future once the FY 2009 rate is adopted.

### **Water and Sewer Fund**

To balance this fund an increase to water and sewer rates of 41% and 37% respectively is required. The rates for water and sewer services have not been changed since October 1, 2003.

The reasons for the proposed change are multiple. Most immediately, the water provider (Miami-Dade County) has advised that the cost of water to the Town will increase by 35%. The provider of wastewater services (Miami Beach) has advised that the cost of wastewater service to the Town will increase by 13%. While these contractual costs to the Town to provide water and sewer services account for much of the requested increase, there are other considerations.

Specifically, the balance of the requested increase is to account for: 1) the other increased costs of operations since 2003, 2) the transaction costs of financing, 3) increased maintenance efforts, and 4) debt service payments to advance the Town's water and sewer capital improvement projects.

The two water and sewer projects "Water System Maintenance Program" and "Wastewater Rehabilitation Program" are described elsewhere in this document. The costs for the projects over the next five years are \$1,428,000 and \$3,055,000 respectively. Financing for these items, also described elsewhere, results in debt service payments of \$395,244 annually.

To keep the rate increases as low as possible, it is proposed that the borrowed amount be reduced by one and one-half million dollars (\$1,500,000) which may be drawn from the water and sewer fund's retained earnings. By so doing, the annualized debt service is reduced to \$263,988 annually. The difference is a 67% increase for water services versus the proposed 41%, and a 67% increase on sewer service versus the proposed 40%.

### **Municipal Parking Fund**

No increase to parking meter rates will be required in FY 2009. Sufficient revenues coupled with retained earnings should prove sufficient to address the planned improvements to the Town's parking facilities and provides for current service levels. The continuing fee structure and retained earnings are also sufficient to fund the "Multi-Space Parking Meter System" and "Municipal Parking Lot Restoration" projects scheduled to advance in FY 2009.

## **IV. Modifying Organizational Structure in FY 2009**

The proposed budget includes the restructuring of some departments to: 1) increase understanding by making the reporting structure more apparent and intuitive for our residents, 2) make costs of particular functions (for example, Town Clerk operations) more apparent, and 3) to improve the flow of operations and reporting within the administrative organization.

Legislative Department: As a result of certain re-organizations of allocation centers identified below, many of the expenditures once associated with the Legislative Department of the Town are reflected in the Town Clerk's or Building Services Department's budgets.

Executive Department Structure: This proposed budget reflects the separation of the Executive Department into multiple allocation centers: (Town Clerk Department, Building Services Department, Executive Department, and Finance Support Services Department). Services retained within the Executive Department include: 1) public relations/special projects, 2) Town-wide administrative management, and 3) human resource functions. The historical expenditure information for these and other functions have been recreated, as well as possible, and are reflected within the Departmental sections of the general fund.

Town Clerk Department Structure: The Town Clerk Department has been separated from the Executive Department for FY 2009. For FY 2009 this is a department with only one funded position. Many of the expenditures formerly associated with the Legislative Budget are included under the responsibility of the Town Clerk.

Building Services Department: The Building Services Department has been separated from the Executive Department. For FY 2009 this allocation center contains: planning and zoning expenditures, building permitting and inspection services, and code compliance expenditures.

Finance Support Services Structure: The Finance Support Services Department has been separated from the Executive Department for FY 2009. It includes those services typically associated with finance functions: Treasury, Accounting, Budgeting, Banking, Risk Management (insurance), etc. I have added responsibility for Information Technology oversight to this department as well.

Library Services: The Library Services Department has been combined with the Tourism Bureau and Parks and Recreation Department to create a "Leisure Services Department."

Tourism Bureau: The Tourism Bureau has been combined with the Parks and Recreation Department and Library Services Department. Tourism is one of three divisions within the new Leisure Services Department and remains funded in the Town's Tourism Fund.

**Program Modification:** The Tourism Bureau currently operates under contract with an outside consultant for the provision of managerial and marketing responsibilities. This contract is funded at \$40,000 and expires at the end of FY 2008. This FY 2009 budget funds these responsibilities through a full-time permanent position at a rate of \$45,000.

Parks and Recreation: The Parks and Recreation Department has been combined with the Tourism Bureau and Library Services Department to create a "Leisure Services Department." The Director of Parks and Recreation is reclassified to be reclassified to a Director of Leisure Services position.

**Program Modification:** During the budget process, the Director of the Parks and Recreation Department suggested increasing the hours of operation of the

ocean lifeguards to provide for greater coverage in the evenings. By fully funding all life guard positions budgeted in FY 2008, this service improvement can be achieved. The FY 2009 budget should prove sufficient to fund this seasonal increase in hours.

*Leisure Services Department:* The Leisure Services Department Director has become responsible for the management and reporting for three divisions: 1) Parks and Recreation, 2) Tourism, and 3) Library Services.

**Program Modification:** The proposed budget provides for an administrative vehicle to be utilized by administrative staff at the discretion of the Leisure Services Director. This modification changes the way in which the program provides for transportation.

## **V. Modifying Capital Structures in FY 2009**

The FY 2009 budget funds Town commitments to modifying capital infrastructure and building structures. With the adoption of funding, the Town anticipates moving forward to substantively reshape the area around Town Hall. Improvements to Town Hall are moving forward in FY 2008. The start of construction of the new Community Center across the street from the Town Hall is anticipated. The acquisition of passive park lands for future development is possible, although contingent upon success of the Florida Communities Trust Program. The addition of new police vehicles, a new replacement lifeguard stand, and redevelopment of ocean access points are funded. A study of the downtown area is planned to determine how to make it even more appealing and to identify the funding requirements.

Less visible improvements to the Town's aging infrastructure are planned in FY 2009 as well. Capital infrastructure improvements include: wastewater system improvements, water system improvements, and storm water system improvements. Each of these projects will improve the quality of service delivery and effect our recurring maintenance costs. The Town will also benefit from improvements to our capital structures being undertaken by various State of Florida agencies. The result of which will be a better roadway surface on Harding Avenue and greater control of storm generated water.

Each of these projects is included in the five year capital improvement plan as are the proposed sources of funding. A summary page of the plan incorporates each of the projects for which funding has been provided. To provide for a better understanding of what is being proposed, each funded project has its own detail page identifying the funding needs, the nature of the project, the anticipated funding source, as well as the likely recurring operating funds resulting from construction.

As previously indicated, capital projects contained within the five year capital improvement plan are associated with a variety of funds. Enterprise related improvements are funded within the respective enterprise. General governmental capital improvements are reflected in the Capital Improvements Fund. A summary of all capital projects is provided on the next several pages.

A number of additional items were proposed for funding throughout this process. A summary of funded and unfunded items follows the capital improvements summary. Details

regarding the funded items may be found in the appropriate fund and department throughout the budget document. Details regarding recommended, but unfunded, items follow the summary.

## **Conclusion**

This budget focuses our resources on the modification of structures to improve the operations and infrastructure of the Town consistent with the financial concerns and policy direction of the Mayor and Town Commission. It represents balanced efforts and personal sacrifices for all concerned parties to accomplish that aim.

I would like to express my appreciation to the Department Directors and other staff for their dedicated efforts to prepare this difficult budget document and for undertaking the difficulties ahead in executing its plan. Specifically, I would like to thank Martin Sherwood for his valuable contributions.

In conclusion, I would like to express my appreciation to the Mayor and Town Commission. By appointing me to serve as your Town Manager, you have provided a set of challenges and opportunities for which I am thankful. I look forward to working with you and staff in the coming months to refine this fiscal funding plan to optimally balance our resource and community needs.

Respectfully submitted,

A handwritten signature in black ink that reads "Gary L. Word". The signature is written in a cursive style with a long, sweeping tail on the letter "d".

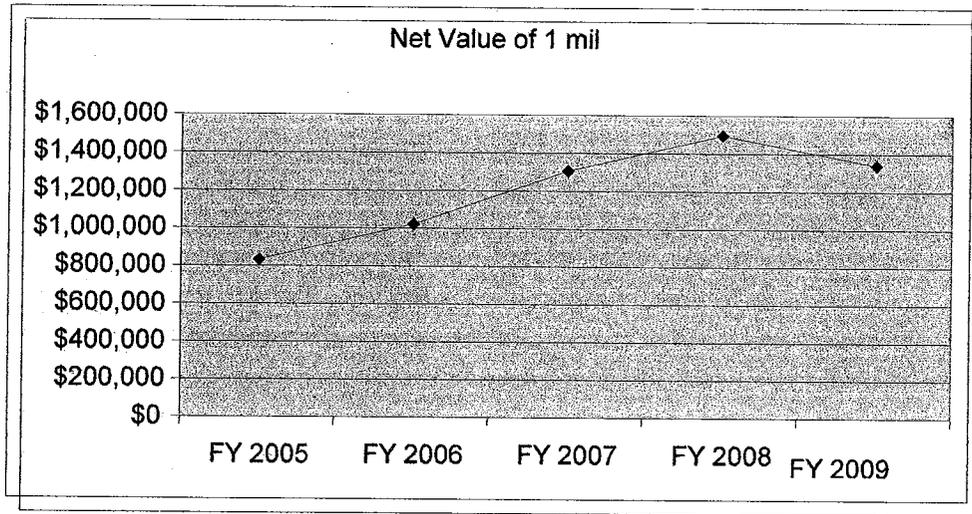
Gary L. Word  
Town Manager

**Fiscal Year 2009 Millage Maximums and Related Information**

<b>Votes Required</b>	<b>Maximum Millage</b>	<b>Total Resulting Net Revenues</b>	<b>Net Revenue Change (from proposed funding level)</b>	<b>FY 2009 increase on \$200,000 taxable</b>
<b>Roll-back Rate (3)</b>	4.6768	\$6,256,686	(\$40,426)	(\$11)
<b>Majority (3)</b>	4.7332	\$6,297,112	\$0	\$0
<b>Two-Thirds (4)</b>	5.3580	\$7,168,005	\$870,893	\$125
<b>Unanimous (5)</b>	10	\$13,378,135	\$6,210,130	\$1,053

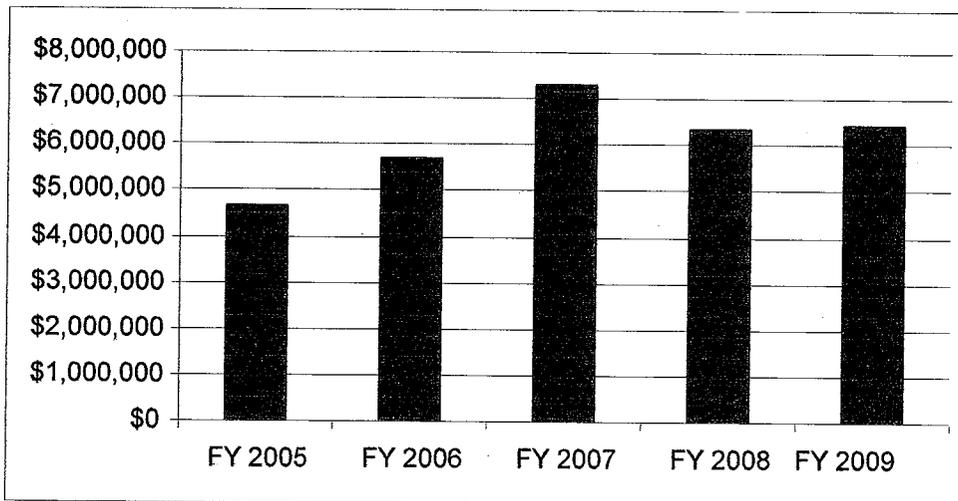
# Fiscal Year 2009 Comparative Information

## Town of Surfside 5 Year Millage Value History



This chart represents the decline in valuation for Fiscal Year 2009 after an extended period of increased valuations.

## Town of Surfside 5 Year Ad Valorem Revenue History



This chart represents a decrease in ad valorem revenues from Fiscal Year 2007 to Fiscal Year 2008 and the continuity of that decreased revenue for Fiscal Year 2009.

## Five Year Capital Improvement Plan All Funds Project Expenditure Summary

Department Name	Project Name	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	Total
Executive	Downtown Improvements Master Plan	50,000 CIP-FB	35,000 GF				
Finance Support	Sungard (H.T.E.) Replacement	7,257,500 GOB	7,257,500 GOB	295,000 GF			85,000
Leisure Services	Community Center Construction	214,882 GOB	2,501,180 GOB	850,000 GOB			295,000
	Surfside Beachwalk Project		2,419,436 GOB				15,365,000
	Town Center Park Acquisition & Development		575,765 GOB	315,000 GOB	525,000 GOB		5,135,498
	Dog Park Development	30,000 CIP-FB					1,415,765
	Beach Lifeguard Stand Replacement	33,250 CIP-FB					30,000
	Leisure Services Administrative Vehicle	25,100 CIP-FB					33,250
Public Safety	Police Vehicle Replacement Program	116,000 CIP-FB	116,000 GF	58,000 GF	58,000 GF	62,565 GF	25,100
	Multi-space Parking Meter System	574,311 MPF					410,565
	Municipal Park Lot Restoration	45,000 MPF	142,000 MPF	129,500 MPF	125,000 MPF	125,000 MPF	574,311
Public Works	Town Hall Storm Shutter Installation	140,000 CIP-FB					566,500
	Stormwater Pollution Control Project	472,000 SW:DEP	151,000 FDEP	172,000 FDEP	172,000 FDEP	172,000 FDEP	140,000
	Stormwater Pump Stations: (FDOT)	3,500,000 FDOT					1,139,000
	Wastewater System Rehabilitation Program	1,145,000 WUB/WMS	1,145,000 WUB/WMS	725,000 WUB/WMS	20,000 WUB/WMS	20,000 WUB/WMS	3,500,000
	Water System Maintenance Program	285,600 WUB/WMS	285,600 WUB/WMS	285,600 WUB/WMS	285,600 WUB/WMS	285,600 WUB/WMS	3,055,000
	Traffic Management Program	75,000 CITT	25,000 GAS	55,000 T	45,000 T	40,000 T	1,428,000
	Harding Avenue Street Resurfacing	1,275,191 FDOT	1,275,191 FDOT	1,240,819 FDOT			240,000
	<b>PROJECT TOTALS</b>	<b>\$15,238,834</b>	<b>\$13,509,236</b>	<b>\$6,545,355</b>	<b>\$1,230,600</b>	<b>\$705,165</b>	<b>\$37,229,190</b>

Source Code	Source Name
CIP-FB	Capital Projects Fund Fund Balance
CITT	Citizens Transportation Tax Funding
FDEP	Florida's Dept. of Environmental Protection
FDOT	Florida's Department of Transportation
G	Grant Funding
GAS	Second Local Option Gas Tax
GF	General Fund Revenue or Fund Balance
GOB	General Obligation Bond
MPF	Parking Fund Revenues or Fund Balance
SW	Stormwater fund balance
WS	Water and Sewer Fund - Fund Balance
WUB	Water (and Sewer) Utility Revenue Bond

## Five Year Capital Improvement Plan - All Funds Funding Source Summary

Source Code	Source Name	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	Total
CIP-FB	Capital Projects Fund Fund Balance	394,350	0	0			394,350
CITT	Citizens Transportation Tax Funding	44,210	0	20,000	8,000	1,000	73,210
FDEP	Florida's Dept. of Environmental Protection	134,500	151,000	172,000	172,000	172,000	801,500
FDOT	Florida's Department of Transportation	4,775,191	1,275,191	1,240,819			7,291,201
G	Grant Funding						
GAS	Second Local Option Gas Tax	30,790	25,000	35,000	37,000	39,000	166,790
GF	General Fund Revenue or Fund Balance		151,000	353,000	58,000	62,565	624,565
GOB	General Obligation Bond	7,472,382	10,334,445	3,584,436	525,000	0	21,916,263
MPF	Parking Fund Revenues or Fund Balance	619,311	142,000	129,500	125,000	125,000	1,140,811
SW	Stormwater fund balance	337,500					337,500
WS	Water and Sewer Fund - Fund Balance	472,098	472,098	333,498	100,848	100,848	1,479,390
WUB	Water (and Sewer) Utility Revenue Bond	958,502	958,502	677,102	204,752	204,752	3,003,610
<b>Totals</b>		<b>15,238,834</b>	<b>13,509,236</b>	<b>6,545,355</b>	<b>1,230,600</b>	<b>705,165</b>	<b>37,229,190</b>

**Five Year Capital Improvement Plan  
All Funds Project Expenditure Household Equivalents**

Department Name	Project Name	Recurring Operating Impact Excluding Replacement	Total Annual Debt Service excluding Replacement	Total Recurring Impact (Operating plus Debt)	Millage Equivalent/Service Fee Effect	Average Monthly Household Impact
Executive	Downtown Improvements Master Plan	0	0	0	0.0000	\$0
Finance	Sungard (H.T.E.) Replacement	(39,300)		(39,300)	-0.0295	-\$0.49
Leisure Services	Community Center Construction	59,000	1,661,261	1,720,261	1.2897	\$21.50
	Surfside Beachwalk Project	34,200	370,200	404,400	0.3032	\$5.05
	Town Center Park Acquisition & Development	61,500	116,476	177,976	0.1334	\$2.22
	Dog Park Development	28,219		28,219	0.0212	\$0.35
	Beach Lifeguard Stand Replacement	0	0	0	0.0000	\$0.00
	Leisure Services Administrative Vehicle	0	0	0	0.0000	\$0.00
Public Safety	Police Vehicle Replacement Program	13,636	0	13,636	0.0102	\$0.17
	Multi-space Parking Meter System	29,400	0	29,400	0.05	\$1.00
	Municipal Park Lot Restoration	0	0	0	0.0000	\$0.00
Public Works	Town Hall Storm Shutter Installation	0	0	0	0.0000	\$0.00
	Stormwater Pollution Control Project	35,000	29,123	64,123	0.0481	\$0.80
	Stormwater Pump Stations: (FDOT)	26,335	0	26,335	0.0197	\$0.33
	Wastewater System Rehabilitation Program	90,000	178,832	268,832	0.2016	\$3.36
	Water System Maintenance Program	0	84,156	84,156	0.0631	\$1.05
	Traffic Management Program	0	0	0	0.0000	\$0.00
	Harding Avenue Street Resurfacing	0	0	0	0.0000	\$0.00
	<b>PROJECT TOTALS</b>	<b>\$337,990</b>	<b>\$2,440,048</b>	<b>\$2,778,038</b>		<b>\$35.35</b>

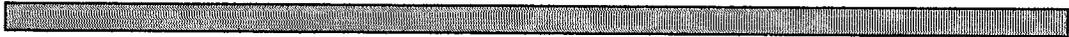
Total annual CJP related increase per household \$424.15

Portion of CJP increase attributable to Debt Service		
Annual	Mill Equivalent	Household Month
GO Bond Financing Debt Service	2,147,937	1.6104
Stormwater/Water/Sewer Bond Debt Service	292,111	0.2190
<b>Total</b>	<b>2,440,048</b>	<b>1.8294</b>

Household Annual \$365.88

Notes: 1) equivalents are based on Preliminary FY 2009 millage values 2) average home assumes a \$250,000 taxable value with \$50,000 in combined exemptions 3) costs on this page reflect only likely Town portion of project obligations.

# SCHEDULE OF FINANCING

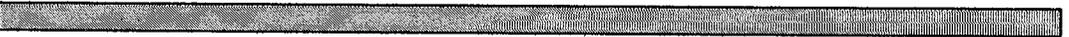


**CAPITAL PROJECTS FUND**

<u>Department</u>	<u>Projects/Equipment</u>	<u>Amount</u>
Leisure Services	Community Center Construction (not-to-exceed)	\$20,000,000
<b>Total</b>		<b><u>\$20,000,000</u></b>
		<u>Annual Debt Service (20 years @ 5.5%)</u> \$1,661,261
		<u>FY 2009 Projected Net Millage equivalent:</u> 1.2455

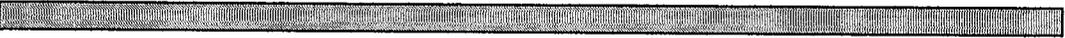
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Leisure Services	Surfside Beachwalk Project	\$5,135,498
	Town Center Park Acquisition and Development	\$1,615,765
<b>Total</b>		<b><u>\$6,751,263</u></b>
		<u>Annual Debt Service (20 years @ 3.9%)</u> \$486,679
		<u>FY 2009 Projected Net Millage equivalent:</u> 0.3649



**Water / Sewer Fund**

<u>Department</u>	<u>Projects/Equipment</u>	<u>Amount</u>
Public Works	Wastewater System Rehabilitation Program	\$3,055,000
Public Works	Water System Maintenance Program	\$1,428,000
Sub-total		<b><u>\$4,483,000</u></b>
		<u>Less Water / Sewer Retained Earnings Contribution</u> <b><u>\$1,500,000</u></b>
<b>Total</b>		<b><u>\$2,983,000</u></b>
		<u>Annual Debt Service (15 years @ 3.9%)</u> \$262,988



## Town-Wide Personnel Complement

<b>General Fund</b>	<b>Legislative</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>5</b>	<b>0</b>	<b>0</b>
	<b>Town Attorney</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>
	<b>Executive</b>	<b>6</b>	<b>0</b>	<b>0</b>	<b>5</b>	<b>0</b>	<b>0</b>
	<b>Financial Support Services</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>0</b>	<b>0</b>
	<b>Town Clerk</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>
	<b>Building Services</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>3</b>	<b>1</b>	<b>0</b>
	<b>Public Safety</b>	<b>44</b>	<b>1</b>	<b>0</b>	<b>43</b>	<b>1</b>	<b>0</b>
	<b>Public Works</b>	<b>8</b>	<b>0</b>	<b>0</b>	<b>7.25</b>	<b>0</b>	<b>0</b>
	<b>Leisure Services</b>	<b>17</b>	<b>12</b>	<b>19</b>	<b>17</b>	<b>12</b>	<b>19</b>
<b>Mun. Parking</b>	<b>Public Safety</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>0</b>
<b>Solid Waste</b>	<b>Public Works</b>	<b>12</b>	<b>0</b>	<b>0</b>	<b>12.25</b>	<b>0</b>	<b>0</b>
<b>Stormwater</b>	<b>Public Works</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>1.25</b>	<b>0</b>	<b>0</b>
<b>Water/Sewer</b>	<b>Public Works</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>5.25</b>	<b>0</b>	<b>0</b>
<b>Forfeitures</b>	<b>Public Safety</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Tourist Bureau</b>	<b>Tourism</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>0</b>
<b>Mun. Transport.</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total</b>		<b>108</b>	<b>14</b>	<b>19</b>	<b>108</b>	<b>14</b>	<b>19</b>

Note: Contractual Employees are not reflected in the position count.

Total position count reflects bringing Town Attorney operations in-house rather than by contract.

Other specific position changes are reflected on individual departmental pages.

### Funded Fiscal Year 2009 Program Modifications & Capital Outlay

Fund	Department	Description	Adopted FY 2009 Expenditure	Millage Equivalent	FY 2009 Cost on \$200,000 taxable
General	Executive Building	Employee Appreciation Program	\$5,000	0.0038	\$0.75
		EAR Implementation	\$62,345	0.0468	\$9.35
		<b>Total</b>	<b>\$67,345</b>	<b>0.0505</b>	<b>\$10.10</b>
Forfeiture	Public Safety	Proactive Undercover Operations*	\$5,000	0.0038	\$0
		Compact incident review recording equipment	\$7,000	0.0053	\$0
		Electronic Surveillance Equipment	\$20,000	0.0150	\$0
		Unmarked Surveillance and Undercover Ops. Vehicle	\$19,745	0.0148	\$0
		<b>Total</b>	<b>\$51,745</b>	<b>0.0388</b>	<b>\$7.76</b>

Details related to funded items are found within the appropriate fund and department making the request.

\* These items do not have an impact on the property value rates as they are funded from a dedicated non ad-valorem source.

### Removed Items (Not Funded) Fiscal Year 2009 Program Modifications & Capital Outlay

Fund	Department	Description	Proposed FY 2009 Expenditure	Millage Equivalent	FY 2009 Cost on \$200,000 taxable
Multiple	Executive	Partial Salary Adjustment and Merit Pay (Salary and Ben)	\$97,946	0.0735	\$14.69
General	Executive	General Employee / Bargaining Unit - Benefits Parity	\$17,350	0.0130	\$2.60
General	Executive	Restore Front Office Clerk Position	\$34,320	0.0257	\$5.15
General	Executive	Executive Analyst (Gross expenditures)	\$97,088	0.0728	\$14.56
General	Executive	Executive Analyst (Anticipated Maximum Net)	\$3,488	0.0026	\$0.52
General	Finance	Reclass Restored Front Desk Clerk to Accountant	\$23,401	0.0176	\$3.51
General	Finance	Dell Computer Lease Program: Phase 2	\$37,372	0.0280	\$5.61
General	Public Safety	Patrol Car Leasing Program	\$91,542	0.0687	\$13.73
General	Public Safety	Emergency Management	\$12,400	0.0093	\$1.86
General	Leisure Services	Reclass of Vacant Park Janitor to FT Park Attendant	\$38,280	0.0287	\$5.74
General	Leisure Services	Purchase of Maintenance Vehicle	\$16,174	0.0121	\$2.43
General	Leisure Services	Conversion of Tennis Court to Multipurpose Court	\$8,830	0.0066	\$1.32
		<b>Total</b>	<b>\$380,245</b>	<b>0.2852</b>	<b>\$57.04</b>

Details related to recommended, but unfunded items may be found immediately after this summary.

**Removed (Not Funded)**

Town of Surfside, Florida

**FY 09 Program Modification**

**Partial Salary Adjustment / Merit Increases**

Department Name	Division Name	Proposed Funding Source	Dept. Priority	Fiscal Impact
<b>Executive</b>	<b>Administration</b>	<b>Multiple</b>	<b>1</b>	<b>\$97,946</b>

**Justification and Description**

This item proposes funding for an across the board salary adjustments of 3% (from approximately 1.4%) for all regular full-time non-bargaining unit employees throughout the Town organization effective October 1, 2008. Additionally, the proposal funds a modest sum of funds to be used at the discretion of the Town Manager for meritorious service.

At the same time that the Town is experiencing budgetary pressures resulting from the adoption of Amendment 1 and supplemental restrictive legislation, our employees are experiencing the same inflationary pressures as the rest of us. The per capita increase in personal income in the past year has been established by the State of Florida at just over 4%. The United States Bureau of Statistics places the annual cost of living percentage increase at just over 5%. This request is not currently funded due to budgetary constraints.

In an attempt to encourage employees which have made significant improvements in their work efforts, this modification requests funding to reward meritorious service. Since the Town Manager serves as the ultimately responsible party for administrative performance, this modification requests that distribution be left to the discretion of the Town manager.

**Alternative/Adverse Impacts if not funded:**

Not funding this modification will predictably impact the morale of Town employees and may result in marketable employees leaving the organization.

**Required Resources**

Line item	Title or Description of request	Cost
Multiple Funds / Object codes		\$97,946

**Removed (Not Funded)**

Town of Surfside, Florida

**FY 09 Program Modification**

**General Employee / Bargaining Unit – Benefits Parity**

Department Name	Division Name	Proposed Funding Source	Dept. Priority	Fiscal Impact
Human Resources Dept.	Human Resources	General	2	\$17,946

**Justification and Description**

This item is not funded as a result of the current budgetary constraints. The proposal involves raising the Town's percentage of dependent care premium coverage for non-union employees to match the Town's contribution for bargaining unit employees.

With the recently adopted bargaining unit contract, the Town has committed to paying 100% of the premium for bargaining unit employees and 60% of the additional premium costs for bargaining unit members electing dependent care coverage. The Town currently provides 100% of premiums non-bargaining unit employees and 47% of the additional premium costs for non-bargaining unit employees electing dependent care coverage. The cost to bring the Town percentage commitment for non-bargaining employees to the same percentage as bargaining unit employees is \$17,946.

**Alternative/Adverse Impacts if not funded:**

**Required Resources**

Line Item	Title or Description of request	Cost - (New positions-add 32% for benefits )
Multiple funds and object codes	Employer Health Insurance	\$17,946

**Removed (Not Funded)**

Town of Surfside, Florida

**FY 09 Program Modification**

**Restore Front Office Clerk Position**

Department Name	Division Name	Proposed Funding Source	Dept. Priority	Fiscal Impact
<b>Executive</b>	<b>Administration</b>	<b>General Fund</b>	<b>4</b>	<b>\$34,320</b>

**Justification and Description**

This program modification addresses the restoration of funding for a currently vacant "Front Office Clerk" position. To balance the FY 2009 proposed budget, it was necessary to eliminate the funding for this vacant position. There are two Front Office Clerk positions in the Executive Department. One is filled and is funded. This position was funded in FY 2008, but has been vacant for much of the current year.

This position provides for coverage of the front office area as other employees of that area are on break, or unable to be at their work stations for other reasons.

**Alternative/Adverse Impacts if not funded:**

If not funded, scheduling of front office coverage with cross-trained personnel will be more challenging and the tasks which this position would generally address would be distributed and/or not accomplished.

**Required Resources**

Line item	Title or Description of request	Cost
001-2000-512-1210	Regular Salary	\$25,995
001-2000-512-multiple	Benefits	\$8,325

**Removed (Not Funded)**

Town of Surfside, Florida

**FY 09 Program Modification**

**One Year Executive Analyst Appointment**

Department Name	Division Name	Proposed Funding Source	Dept. Priority	Fiscal Impact
<b>Executive</b>	<b>Administration</b>	<b>General Fund</b>	<b>5</b>	<b>\$3,488</b>

**Justification and Description**

This program modification involves the creation of a one-year appointment to assist with assessing the Town's current and future operational needs and processes. It is difficult to consider creation of any new positions (even if temporary) when positions have been reduced to balance the proposed budget. It is precisely the aim of this position, however, to identify ways to increase revenues and productivity, reduce expenditures and liabilities, and provide those assessments which should assist in improving the Town's ability to address future budgetary constraints.

The analysis proposed will assist the Town in identifying its likely resource needs and availability for the next five years and recommend ways to address them. This may involve: 1) creating a 5 year forecast, 2) conducting a Town-wide revenue review, 3) identifying alternative revenues, 4) evaluating current and future operational studies, 5) evaluating personnel costs through a wage and compensation study and resource demand evaluation, 6) assisting with grant and foundation funding opportunities, 7) completing comparative research (staffing, fee structures, etc), and 8) other related items to assist the Town with increasing productivity.

The recommendation to create and fund this one-year appointment is based on a number of factors: 1) the value that the analysis would provide to the Town for future planning, 2) the time and cost savings resulting from an in-house analyst rather than issuing multiple requests for proposals, 3) the improved effectiveness and ability to shift priorities resulting from an in-house arrangement (rather than through multiple defined contractual relationships), and most particularly, 4) the expectation that the savings and new revenues identified would exceed the cost of funding the position.

Anticipated time savings result from not having to develop, let, review, recommend, implement and monitor multiple service contracts. A range for these studies, disregarding the transaction and opportunity costs, is \$45 to \$100 hourly (\$93,600 - \$208,000 annually).

Having this position in-house allows for the re-direction of work efforts as new issues arise and priorities shift. It also eliminates much of the learning curve and assistance required to make individual evaluators familiar with the Town and its processes. Limiting this engagement to a one-year appointment has the advantage of not committing the Town to additional recurring operating costs (which would be contrary to the reason for the position).

**Alternative/Adverse Impacts if not funded:**

Elements of the responsibilities may proceed by contract. Others may be delayed or added to existing workloads.

**Required Resources**

Line item	Title or Description of request	Cost
001-2100-511-1210	Executive Analyst Salary	\$77,100
001-2100-511-Multiple	Taxes, Insurances, Pension Contribution	\$19,988
Multiple	Consultant Savings	(93,600)
	<b>Projected Net Total</b>	<b>\$3,488</b>

**Removed (Not Funded)**

Town of Surfside, Florida

**FY 09 Program Modification**

**Accounting Position – Re-class of Vacant Office Clerk**

Department Name	Division Name	Proposed Funding Source	Dept. Priority	Fiscal Impact
Finance Support Services	Accounting	General Fund	1	\$23,401

**Justification and Description**

The Town's financial reporting and monitoring environment has become more complex as a result of internal and external organizational reporting requirements. This position is needed to effectively meet these reporting and monitoring requirements. The identified costs assume that the position has first been funded in FY 2009 in its current classification within the Executive Department.

The creation and funding of this position from the currently vacant office clerk position (front desk) would result in the creation of no new positions. The vacancy of that position results in modest amounts of overtime and coverage issues. The incumbent in the new position would provide coverage as needed for those functions and provide accounting assistance. The net effect would be: 1) an increase in coverage in the front office, 2) significant contributions to financial compliance requirements and, 3) no increase in the position count. The costs reflected are the costs associated with the incremental increase between the front office position and the accountant position.

Areas of assistance anticipated from this position include: internal auditing and review of expenditure policies, delinquency collections review, fixed asset compliance, preparation of schedules for the comprehensive annual financial report, pension board accounting, assisting with front desk coverage during breaks and scheduled vacations, contract management, monthly financial reporting, grant accounting, development and maintenance of a Commission reporting system, GASB reporting requirements, revenue auditing, CAFR production rather than just and other requirements as needed.

**Alternative/Adverse Impacts if not funded:**

Should this position not be funded, departmental resources will become more strained as reporting and monitoring workloads are increased. Failure to meet financial compliance reporting and monitoring needs jeopardizes revenues, increases the likelihood of over expenditure, affects the Town's reputation with external agencies, and may affect the Town's position in the lending market.

**Required Resources**

Line item	Title or Description of request	Cost
001-2100-513-Multiple	Salary Exposure FY 2009	\$57,721
	Less Restored Front Desk Clerk Budget	(\$34,320)

**Removed (Not Funded)**

Town of Surfside, Florida

**FY 09 Program Modification**

**Dell Computer Lease Program: Phase 2**

Department Name	Division Name	Proposed Funding Source	Dept. Priority	Fiscal Impact
Finance Support Services	Information Technology	General Fund	2	\$37,372

**Justification and Description**

This request is for the funding of Phase II of the Town of Surfside's lease agreement with Dell Computers. In May of 2008, a memorandum of communication was drafted and forwarded to the Mayor and Town Commission. That memorandum identified significant deficiencies in the computer network and personal computer's computing capacity. The server issues have been remedied as a result of your appropriation for the two (2) new servers and server rack.

The challenges associated with loss of computing power and speed on personal computers (PCs) have been improved. The challenges associated with having multiple applications, however, remains. The issues identified with the initial purchase continue to be legitimate now. Specifically, consistency of applications on PCs allows for: 1) improved network-wide rollouts of modifications, 2) reduces maintenance and trouble shooting knowledge requirements and time, 3) allows for an assurance that information can be shared within the organization, 4) allows for easy adjustment to a different PC should an application, or an entire system, fail or become otherwise unavailable.

At the adoption of the first purchase, a phase roll-out was proposed to address the difficulties. This request is for funding of the Phase II associated items. Those items include: twenty-four (24) personal computers and two (2) laptop computers. This second and final phase will provide the benefits above identified and may proceed under the terms of the original lease agreement at a lease rate of \$37,372 per annum (\$3,114 per month), including anticipated finance costs.

**Alternative/Adverse Impacts if not funded:**

Should these systems not be acquired, the Town will either not be able to resolve the issues above identified or will need to re-exam whether there is an alternative solution to the associated issues.

**Required Resources**

Line Item	Title or Description of request	Cost
Town-wide 4403 accounts	Equipment Lease	\$37,372

## Removed (Not Funded)

Town of Surfside, Florida

# FY 09 Program Modification

## Patrol Car Leasing Program

Department Name	Division Name	Proposed Funding Source	Dept. Priority	Fiscal Impact
<b>Public Safety</b>	<b>Police</b>	<b>General</b>	<b>1</b>	<b>\$91,542</b>

### Justification and Description

The Department is requesting to implement a Patrol Car Lease Program. This program will enable the Department to replace its aging fleet. We currently have seven vehicles 1999-2002 with 70,000-100,000 miles. The cars are shopped for repairs on a regular basis and are not cost effective.

The Department is requesting to lease seven police cars under a municipal leasing program in conjunction with the Florida Sheriff's Association and Florida Association of Counties. The vehicles are 6 cylinder flex fuel Chevrolet Impalas. The lease would be for 48 months at \$448.03 per car per month for a total of \$37,634.52 per year for four years. At the end of the 48 month lease, the Town will own the vehicles for \$1.00 apiece.

The required resources below will be an additional cost of \$7701 per car for a total of \$53,907 for seven cars:

- Striping \$500.00
- Emergency equipment (light bars, prisoner cage, window partition, control console) \$2841.00
- Fire Extinguisher \$100.00
- Oxygen Bottle \$160.00
- Radio, speaker, antenna, installation \$4100.00

### Alternative/Adverse Impacts if not funded:

The repair costs for the current fleet will continue to rise. The older vehicles are not as fuel efficient. The older vehicles display a negative, unprofessional appearance to the community.

### Required Resources

Line item	Title or Description of request	Cost - (New positions- add 32% for benefits )
4610	Police Vehicle	\$37,635
5200	Additional Accessories	\$53,907

**Removed (Not Funded)**

Town of Surfside, Florida

**FY 09 Program Modification**

**Emergency Management**

Department Name	Division Name	Proposed Funding Source	Dept. Priority	Fiscal Impact
<b>Police</b>	<b>Emergency Management</b>	<b>General</b>	<b>2</b>	<b>\$12,400</b>

**Justification and Description**

The Town is currently developing a comprehensive emergency management plan and has identified the following items as necessary to ensure public safety and the continued operations of Town services before, during, and after a storm, disaster, or other emergency.

- Satellite telephone service - \$1,000 (**funded**)
- Portable radios rental service - \$1,700 (\$1000 deposit included) (**funded**)
- Emergency telephone notification system service - \$5,000 (**not funded**)
- Modular trailer contingency lease - \$4,200 (**not funded**)
- Generator lease for modular trailer - \$3,200 (**not funded**)

**Alternative/Adverse Impacts if not funded:**

The back up communication systems (satellite, radio, and telephone system services) are necessary to ensure public safety and alert residents of potential hazardous conditions. The modular trailer and generator to power the trailer are necessary in the event that Town Hall is rendered inoperative from a storm or disaster. These items would be delivered within 48 hours thereby allowing Town Hall to continue to provide essential operations and service to the community.

**Required Resources**

Line item	Title or Description of request	Cost - (New positions- add 32% for benefits )
001-3000-521-4110	Emergency telephone notification service	\$5,000
001-3000-521-4402	Modular trailer and generator lease	\$7,400

**Removed (Not Funded)**

Town of Surfside, Florida

**FY 09 Program Modification**

**Re-class of Vacant Parks Janitor to Full time Park Attendant**

Department Name	Division Name	Proposed Funding Source	Dept. Priority	Fiscal Impact
Parks and Recreation			1	\$38,280

**Justification and Description**

This will be a reclassification of a Parks and Recreation Janitor position to a Park Attendant Full Time Position.

Park Attendant will be responsible for overseeing the day to day operations of the Town's Park. This will include maintenance of Park Equipment and Park Facilities.

**Alternative/Adverse Impacts if not funded:**

Position is a current full time Recreation spot and will be reclassified. If not funded the park will continue to be supervised by part time staff and the hours of operation will not be fully covered.

**Required Resources**

Line item	Title or Description of request	Cost - (New positions- add 32% for benefits )
001-6000-572-1210	Salary	29,000
001-6000-572-multiple	Benefits	\$9,280

Removed (Not Funded)

Town of Surfside, Florida

**FY 09 Program Modification**

**Purchase of Maintenance Vehicle**

Department Name	Division Name	Proposed Funding Source	Dept. Priority	Fiscal Impact
Leisure Services	Parks and Recreation		2	\$16,174

**Justification and Description**

The Parks and Recreation staff at this time has been using a vehicle from Public Works that is over 14 years old. The vehicle is beyond repair and is a safety hazard to staff using it. The Vehicle is no longer reliable and has become a liability during special events and day to day usage.

This Vehicle would be a full size pick up truck.

**Alternative/Adverse Impacts if not funded:**

Staff will continue to use an unreliable Vehicle and unsafe Vehicle. The Parks and Recreation Department will continue to rely on a Vehicle that had proven to be unreliable.

**Required Resources**

Line Item	Title or Description of request	Cost - (New positions-add 32% for benefits )
001-6000-572-6410	Machinery and Equipment	\$16,174

## Removed (Not Funded)

Town of Surfside, Florida

### FY 09 Program Modification

#### Conversion of Tennis Court to Multipurpose Court

Department Name	Division Name	Proposed Funding Source	Dept. Priority	Fiscal Impact
<b>Leisure Services</b>	<b>Parks and Recreation</b>		<b>3</b>	<b>\$8,830</b>

**Justification and Description**

Funds will provide the conversion of one tennis court into a multipurpose court. This court would be used for multipurpose activities that would include Basketball, Street Hockey, Volleyball, and Skate Boarding.

**Alternative/Adverse Impacts if not funded:**

At this time the Recreation Department does not have adequate space to provide Basketball, Street Hockey, Volleyball, and Skate Boarding. The Residents of Surfside will continue to lack the facilities necessary to provide a well rounded recreation program.

#### Required Resources

Line item	Title or Description of request	Cost - (New positions- add 32% for benefits )
001-6000-572-6310	Improvements other than building	\$8,830

**GOVERNMENTAL FUNDS**

**FISCAL YEAR 2008/2009**

**DEPARTMENTAL BUDGETS**

## General Fund Summary Fiscal Year 2009

### FY 2008 Projections

Estimated Total Revenues	9,533,568
Estimated Expenditures & Encumbrances	<u>(9,152,233)</u>
Estimated FY 2008 Year End Difference	<u><u>381,335</u></u>

### FY 2009 Projected Fund Balance

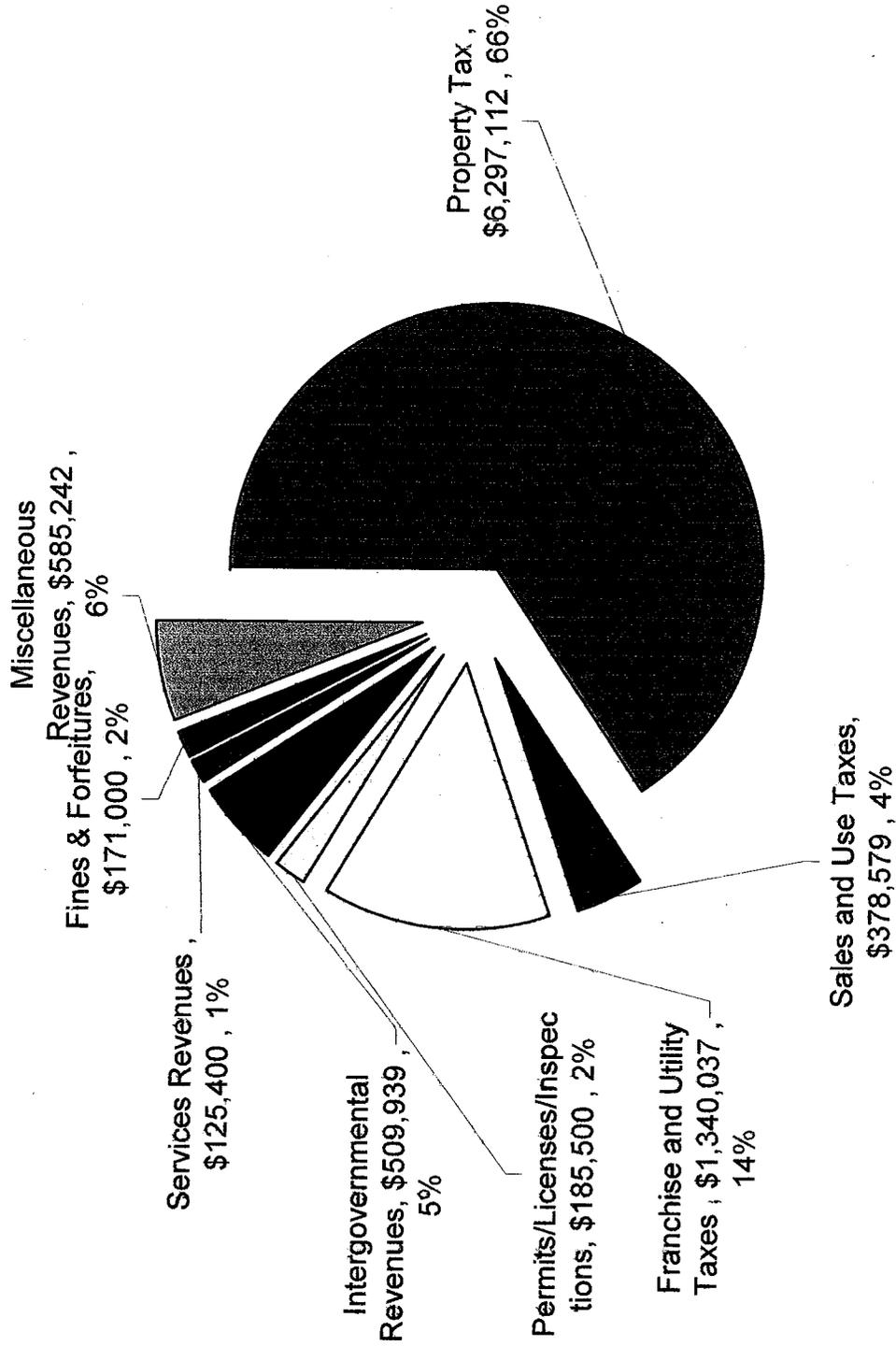
Unaudited Fund Balance 9/30/07	7,279,034
Estimated FY 2008 Year End Difference	381,335
Fund Balance Projected 9/30/2008	7,660,369
Appropriated Fund Balance FY 2009	<u>0</u>
Fund Balance Projected FY 2009 Year End	<u><u>7,660,369</u></u>

### FY 2009 Budget Summary

<b>Projected Revenue</b>	
Property Tax	6,297,112
Sales and Use Taxes	378,579
Franchise and Utility Taxes	1,340,037
Permits/Licenses/Inspections	185,500
Intergovernmental Revenues	509,939
Services Revenues	125,400
Fines and Forfeitures	171,000
Miscellaneous Revenues	585,242
Appropriated Fund Balance	<u>0</u>
<b>Total Revenue</b>	<u><u>9,592,808</u></u>

<b>Proposed Expenditures</b>	
Personnel Costs	6,300,299
Operating Items	3,219,219
Capital Outlay	33,500
Non-Operating Expenses	<u>39,790</u>
<b>Total Expenditures</b>	<u><u>9,592,808</u></u>

# Where Do the Funds Come From?



**Total General Fund Revenues: \$9,592,808**

## REVENUE SOURCES

### **Ad Valorem Tax**

The Miami-Dade County Property Appraiser's Office sets the Town's assessed and taxable values of property. Ad valorem translates from Latin, "according to value." This is the property tax paid based upon the appraised value of one's property and it is calculated by a millage rate. Each mill generates \$1 of tax revenue for every \$1,000 of taxable property value. Taxable value may differ from assessed value because of exemptions, the most common of which is the \$25,000 homestead exemption, and another \$50,000 in exemption for homeowners aged 65 or greater, subject to income requirements. The maximum millage a Town may levy is 10 mills, but this can only be accomplished through a unanimous vote of all Commissioners (not just those present).

Under the Save our Homes provisions (Amendment 10), all homestead properties can only have an annual increase of assessed value of either 3% or the CPI, whichever is less. For FY 2009, Amendment 1 limits Towns to a millage rate of the roll-back rate, plus the adjustment for growth in per capita Florida income. For this year, that amount is 4.15%. In the later part of the Legislative Session, an additional house bill (SB-118) was passed to require calculation of the roll-back rate based on what property values would have been without the additional exemptions granted by Amendment 1.

Based on the June 1, 2008 preliminary information from the Miami-Dade Property Appraiser's Office, the Town needs to increase the millage rate to 4.6768 mills (from 4.25 for the current fiscal year) simply to generate the same amount of revenue as was billed in the current year. This millage rate represents no increase in revenue. The maximum millage rate which the Town can levy with a simple majority vote, based on preliminary numbers, is 4.7332 mills.

### **Sales and Use Taxes**

This category of taxes includes the local option sales tax and resort taxes. These are taxes generated by local jurisdictions under authorization by the State of Florida.

### **Franchise & Utility Taxes**

The Town collects three types of franchise and utility taxes: electric utility taxes, gas utility taxes, and Surfside Occupational License Taxes. The former taxes, utility taxes, may be levied at a maximum rate of 10% for each utility. This later item has traditionally not been considered a franchise tax. However, the State of Florida's Department of Financial Services now requires that it be represented as a tax.

Since Fiscal Year 2002, the Town has been prohibited from collecting taxes on telephone franchises, telephone utility taxes, and cable television franchise taxes. These taxes are now collected by the State of Florida's Department of Revenue and re-distributed to municipalities according to use records at a rate of 5.22%.

### **Permits/Licenses/and Inspections**

Licenses, permits and inspection fees are collected for services performed at specific properties for the benefit of particularly property owners. Building permit categories include: structural, electrical, plumbing, roofing and mechanical permits. As the Town is substantially at build out, little revenue is generated above a base level unless there is commercial development underway. The Town projects \$185,500 in revenues for FY 2009 for these combined sources.

### **Intergovernmental Revenue**

The Town receives recurring revenues from revenue sharing programs with the State of Florida. The Town receives periodic intergovernmental revenues from the United States of America in the form of assistance grants for specific projects. All disbursements of State revenues are based on receipts by the State and the Town's population. The Department of Revenue updated their revenue estimates many times in preparation of the current budget cycle and continues to do so. The Town is required to use these numbers as a base for budgeting, so revisions are required.

### **Services Revenues**

This category includes all fees generated from services provided by the Town. This includes recreation fees; solid waste collection fees, stormwater collection fees, lien search services, stormwater utility fees, and similar items. Total collections in the general fund are projected at \$125,400 for FY 2009.

### **Fines and Forfeitures**

Funds to promote public safety and other projects are received by the City from fines, forfeitures, and/or seizures connected with illegal behavior in the community. Those funds are restricted to, and accounted for, in the Town's fines and forfeiture fund. Fines for the general fund derive from code enforcement and parking violations. Total FY 2009 general fund fines and forfeitures are projected at \$171,000.

### **Miscellaneous Revenues**

Any revenues that the Town receives which do not reasonably conform to any of the above identified categories is included in this category. This category includes interest earnings, receipts from the disposition of assets by sale, and similar items. Interfund Transfers between other funds may also be captured here.

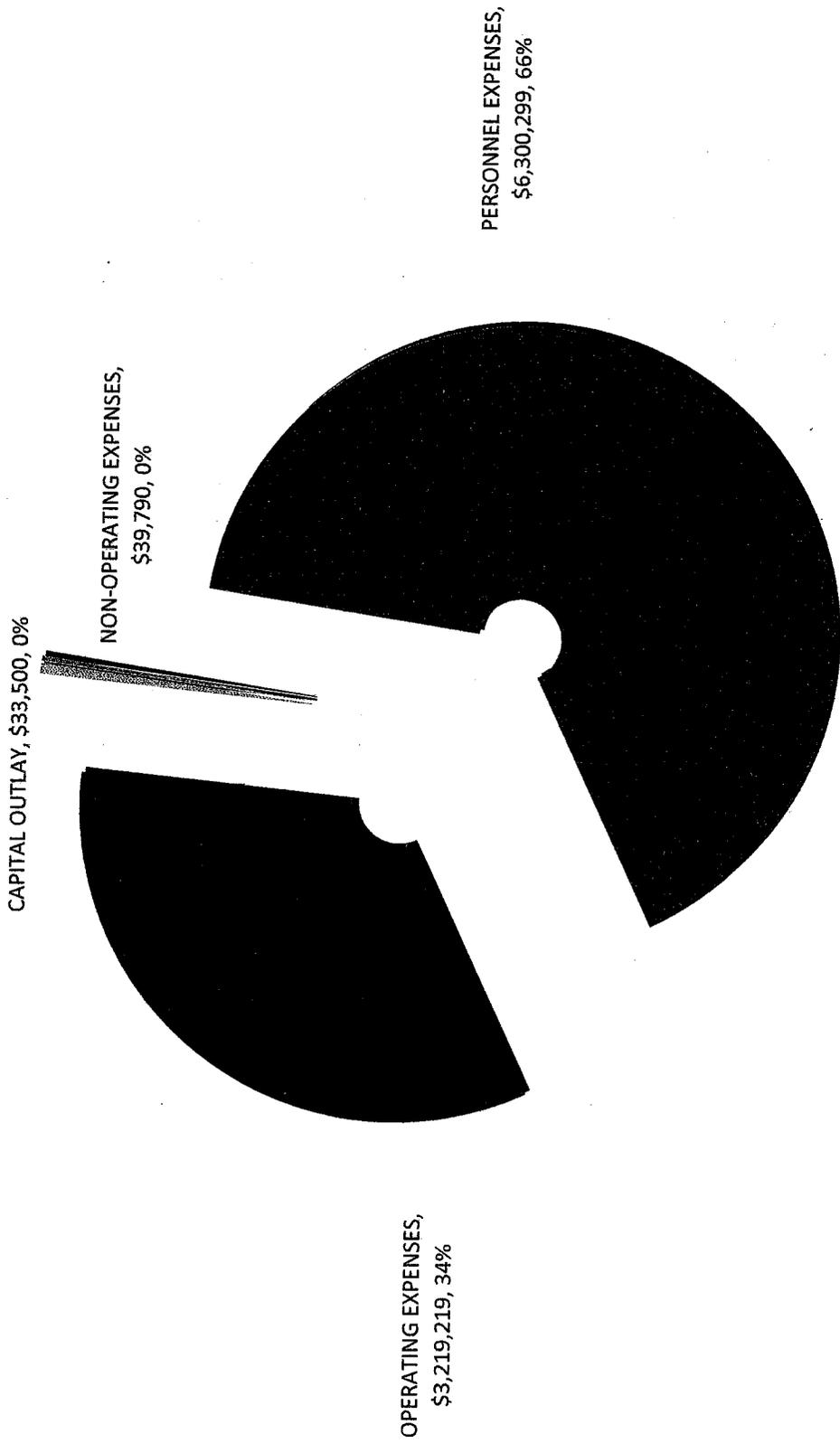
## GENERAL FUND OPERATING REVENUE

Line Item		FY 2006 Actual	FY 2007 Actual	FY 2008 Projected	FY 2009
311100	Current Real & Personal Property Tax	5,846,079	7,377,056	6,371,676	6,297,112
<b>TOTAL</b>	<b>Current Real Property Tax</b>	<b>5,846,079</b>	<b>7,377,056</b>	<b>6,371,676</b>	<b>6,297,112</b>
312100	Two Percent Resort Tax	115,078	109,004	116,000	115,500
312200	Four Percent Resort Tax	261,199	216,515	165,000	158,363
312410	First Local Option Gas Tax	82,437	73,023	78,000	75,888
312420	Second Local Option Gas Tax	30,627	27,073	30,450	28,828
<b>TOTAL</b>	<b>Sales and Use Taxes</b>	<b>489,340</b>	<b>425,615</b>	<b>389,450</b>	<b>378,579</b>
323100	Electric Franchise	434,977	442,273	455,978	466,000
323400	Gas Franchise	35,563	35,772	30,878	21,600
<b>TOTAL</b>	<b>Franchise Tax</b>	<b>470,541</b>	<b>478,045</b>	<b>486,856</b>	<b>487,600</b>
314100	Electric Utility	422,479	422,132	415,882	420,000
314250	Telecommunication Simplification Tax	281,143	272,870	305,404	328,937
314400	Gas Utility	24,455	35,772	30,878	30,500
316000	Surfside Local Business Licensing Tax	67,131	58,805	72,000	73,000
<b>TOTAL</b>	<b>Utility Tax</b>	<b>795,208</b>	<b>789,580</b>	<b>824,164</b>	<b>852,437</b>
321020	Miami-Dade Occ Licenses Tax Share	9,047	9,240	9,457	9,550
321040	Business License Processing	0	0	4,100	4,250
322100	Building Permits	104,980	176,329	48,415	65,000
322200	Electrical Permits	25,544	37,557	14,702	43,000
322300	Plumbing Permits	8,208	8,777	7,706	30,700
322400	Mechanical Permit	14,871	11,134	9,108	11,500
322600	Structural Review	20,243	27,085	16,116	21,000
322900	Civil Engineering Review	115	0	0	0
329100	Variance Fees	824	1,315	18,533	500
<b>TOTAL</b>	<b>Permits/Licenses/Inspection</b>	<b>183,830</b>	<b>271,435</b>	<b>128,137</b>	<b>185,500</b>
331210	U.S. Public Safety Grant	0	3,000	3,174	
331300	U.S. Emergency Management Grant	151,999	5,965	24,288	
335120	State Revenue Sharing	161,649	160,098	151,272	132,789
335150	Beverage License	4,727	5,123	5,000	4,950
335180	1/2 Cent Sales Tax	373,129	408,784	362,098	365,000
335490	Motor Fuel Tax Rebate	5,463	4,248	6,588	7,200
<b>TOTAL</b>	<b>Intergovernmental - Federal/State</b>	<b>696,967</b>	<b>587,220</b>	<b>552,420</b>	<b>509,939</b>
341800	Permit Penalties	6,754	10,347	9,420	10,000
341900	Election Qualifying Fees	280		225	
347201	Library Revenues	21,382	24,346	147	150
347202	Pool Admission Fees	9,942	47	155	0
347204	Recreation - Room Rentals	3,315	2,400	380	500
347206	Recreation - Winter Camp	6,279	2,393	3,512	3,500
347207	Recreation - Summer Camp	33,385	51,692	29,000	29,000
347208	Recreation - Locker Rentals	12	1,265	0	0
3472011	Recreation - Beach Equipment Rentals	1,265	1,809	3,132	3,250
3472014	Recreation - Tennis Court Rentals	855	125	0	0
3472016	Recreation - Sports Programs	35,217	74,666	76,968	75,000

## GENERAL FUND OPERATING REVENUE

Line Item		FY 2006 Actual	FY 2007 Actual	FY 2008 Projected	FY 2009
3472018	Recreation - Senior Programs	620	1,315	4,008	4,000
<b>TOTAL</b>	<b>Services Revenues</b>	<b>119,305</b>	<b>170,404</b>	<b>126,947</b>	<b>125,400</b>
359100	Parking Violations	150,781	199,517	177,720	170,000
359400	Code Enforcement Fees and Penalties	1,760		3,900	1,000
<b>TOTAL</b>	<b>Fines &amp; Forfeitures</b>	<b>152,541</b>	<b>199,517</b>	<b>181,620</b>	<b>171,000</b>
361100	Interest Earnings	412,754	455,580	428,803	428,501
364100	Disposition of Assets			3,845	999
369110	Snack Bar - Concessions	258			0
369120	Insurance Proceeds	508,772			0
369900	Other Miscellaneous Revenues	31,971	24,944	39,650	25,000
381310	Interfund Transfer: Mun. Transportation				8,848
381410	Interfund Transfer: Water / Sewer				33,484
381420	Interfund Transfer: Mun. Parking				10,363
381430	Interfund Transfer: Solid Waste				67,197
381440	Interfund Transfer: Stormwater				10,850
392000	Appropriated Fund Balance				
<b>TOTAL</b>	<b>Miscellaneous Revenues</b>	<b>953,755</b>	<b>480,524</b>	<b>472,298</b>	<b>585,242</b>
<b>GRAND TOTAL</b>		<b>9,707,564</b>	<b>10,779,395</b>	<b>9,533,568</b>	<b>9,592,808</b>

# Where Do the Funds Go?



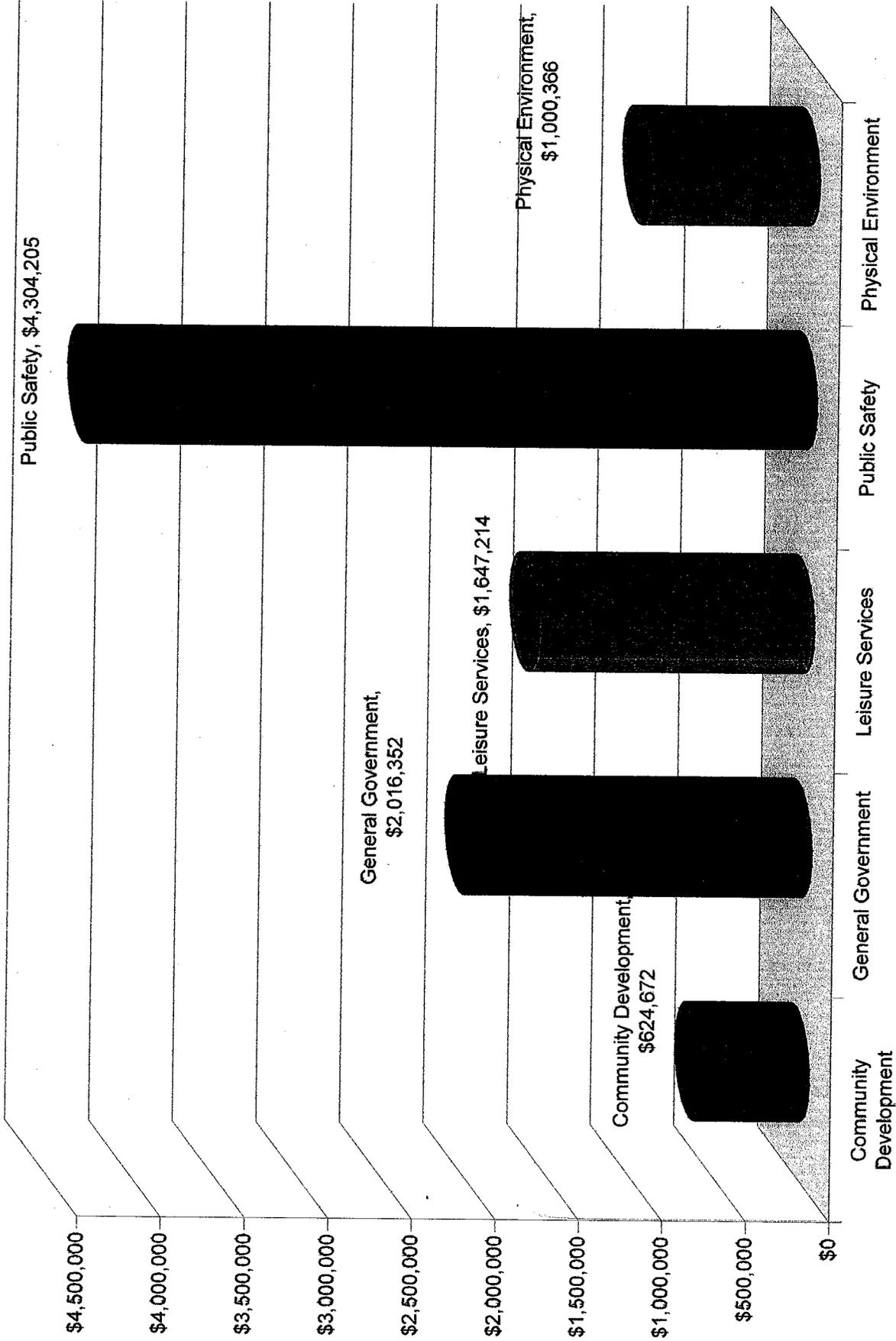
## GENERAL FUND EXPENDITURE SUMMARY BY TYPE

Line Item		FY 2006 Actual	FY 2007 Actual	FY 2008 Projected	FY 2009
1210	Regular Salaries	\$3,693,652	\$3,478,367	\$3,737,617	\$4,260,865
1310	Other Salaries	\$11,289	\$97,635	\$121,327	\$99,361
1410	Overtime	\$361,856	\$288,079	\$237,245	\$246,800
1510	Special pay	\$84,133	\$96,602	\$106,300	\$122,500
2110	Fica Taxes	\$309,214	\$302,827	\$304,949	\$338,094
2210	Retirement Contribution	\$257,112	\$286,415	\$400,603	\$434,951
2310	Life & Health Insurance	\$387,587	\$418,177	\$446,837	\$567,834
2410	Workers Compensation	\$121,747	\$266,429	\$164,050	\$217,493
2510	Unemployment Compensation	\$10,645	\$13,478	\$8,000	\$12,400
<b>TOTAL</b>	<b>PERSONNEL EXPENSES</b>	<b>\$5,237,235</b>	<b>\$5,248,008</b>	<b>\$5,526,928</b>	<b>\$6,300,299</b>
3103	Lobbyist	\$45,991	\$63,309	\$42,000	\$42,000
3110	Professional Services	\$1,028,993	\$1,517,270	\$1,172,667	\$852,300
3111	Lawsuits and Prosecutions	\$1,704,801	\$38,848	\$3,675	\$5,000
3112	Physical Examinations	\$8,472	\$13,600	\$5,049	\$17,032
3210	Accounting and Auditing	\$40,000	\$35,000	\$50,000	\$75,000
3410	Other Contractual Services	\$253,771	\$250,484	\$262,712	\$531,040
3411	Nuisance Abatement	\$0	\$0	\$0	\$0
4009	Car Allowance	\$20,207	\$17,150	\$7,650	\$8,100
4010	Travel & Per Diem	\$13,625	\$28,137	\$21,000	\$30,000
4011	Board Expenses	\$50	\$0	\$0	\$0
4110	Telecommunications	\$28,868	\$23,474	\$26,608	\$23,100
4111	Postage	\$13,648	\$10,806	\$14,500	\$16,333
4310	Electricity	\$143,284	\$132,385	\$124,651	\$148,609
4311	Water and Sewer	\$43,077	\$27,412	\$0	\$17,000
4312	Natural Gas Service	\$28,030	\$209	\$0	\$0
4402	Building Rental/Leasing	\$13,527	\$64,646	\$100,446	\$112,176
4403	Equipment/Vehicle Leasing	\$68,017	\$42,981	\$41,092	\$39,258
4510	Property and Liability Insurance	\$115,221	\$187,588	\$149,972	\$148,871
4601	Maintenance Service/Repair Contracts	\$57,662	\$68,924	\$53,535	\$38,638
4602	Building Maintenance	\$85,288	\$61,154	\$99,076	\$50,800
4603	Equipment Maintenance	\$85,928	\$44,980	\$69,478	\$19,450
4604	Grounds Maintenance	\$54,997	\$65,067	\$53,300	\$90,000
4611	Miscellaneous Maintenance	\$45,749	\$6,591	\$3,337	\$500
4612	Vehicle Maintenance	\$48,813	\$63,988	\$69,515	\$71,350
4710	Printing & Binding	\$5,584	\$9,546	\$6,045	\$4,800
4810	Promotional Activities	\$180,182	\$270,007	\$262,590	\$307,743
4910	Legal Advertisement	\$11,543	\$3,953	\$18,700	\$24,500
4911	Other Current Charges	\$83,969	\$99,822	\$78,803	\$125,109

## GENERAL FUND EXPENDITURE SUMMARY BY TYPE

Line Item		FY 2006 Actual	FY 2007 Actual	FY 2008 Projected	FY 2009
5110	Office Supplies	\$89,627	\$82,995	\$61,589	\$29,600
5210	Property and Maintenance	\$0	\$40,590	\$48,910	\$41,000
5213	Landscape Improvements	\$0	\$0	\$0	\$0
5214	Uniforms	\$41,665	\$31,873	\$30,058	\$37,250
5215	Tires	\$0	\$0	\$0	\$0
5216	Gasoline	\$82,808	\$86,575	\$126,270	\$174,760
5290	Miscellaneous Operating Supplies	\$23,264	\$24,985	\$39,691	\$66,800
5310	Road Materials	\$9,799	\$10,250	\$0	\$11,500
5410	Subscriptions and Memberships	\$13,193	\$8,208	\$7,750	\$9,800
5420	Conferences and Seminars	\$25,994	\$32,573	\$38,038	\$49,800
<b>TOTAL</b>	<b>OPERATING EXPENSES</b>	<b>\$4,515,645</b>	<b>\$3,465,379</b>	<b>\$3,088,705</b>	<b>\$3,219,219</b>
6210	Buildings	\$36,674	\$0	\$0	\$0
6310	Improvements other than Building	\$1,618,176	\$22,293	\$20,820	\$0
6410	Machinery and Equipment	\$153,264	\$90,668	\$229,207	\$0
6600	Books, Publications, Library Materials	\$39,539	\$32,869	\$32,000	\$33,500
<b>TOTAL</b>	<b>CAPITAL OUTLAY</b>	<b>\$1,847,653</b>	<b>\$145,831</b>	<b>\$282,027</b>	<b>\$33,500</b>
7110	Principal	\$0	\$0	\$0	\$0
7210	Interest	\$0	\$0	\$0	\$0
<b>TOTAL</b>	<b>DEBT SERVICE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
8143	Transfer to Enterprise Funds	\$284,134	\$0	\$0	\$0
8210	Aid to Private Organizations	\$0	\$0	\$0	\$0
9110	Transfers to Minor Funds	\$84,795	\$161,738	\$253,920	\$0
9120	Transfers to Capital Projects Fund	\$0	\$1,000	\$1,000	\$31,790
9310	Contingency/Reserve	\$0	\$0	\$0	\$8,000
<b>TOTAL</b>	<b>NON-OPERATING EXPENSES</b>	<b>\$368,929</b>	<b>\$162,738</b>	<b>\$254,920</b>	<b>\$39,790</b>
<b>TOTAL</b>	<b>GENERAL FUND</b>	<b>\$11,969,462</b>	<b>\$9,021,956</b>	<b>\$9,152,580</b>	<b>\$9,592,808</b>

# General Fund Expenditures by Function



## General Fund Expenditures Summary by Department

Department	FY 2006 Actual	FY 2007 Actual	FY 2008 Projected	FY 2009
Legislative	1,767,679	109,238	167,052	89,905
Town Attorney	757,423	795,072	817,625	500,000
Executive	614,041	703,322	604,268	802,908
Finance Support Services	869,786	218,693	340,379	416,781
Town Clerk	117,977	109,930	132,438	153,411
Building Services	399,913	849,905	529,107	624,672
Public Safety	2,932,994	3,577,628	3,591,950	4,304,205
Public Works	2,470,317	818,385	707,562	1,000,366
Leisure Services	1,428,140	1,380,452	1,612,246	1,647,214
Non-Departmental	611,193	458,809	649,606	53,346
Total	11,969,462	9,021,434	9,152,233	9,592,808

# Legislative Department

## Services, Functions, and Activities:

The Town of Surfside, Florida is a Commission-Manager form of government. Article II of the Town of Surfside Charter provides a detailed explanation of the associated rights, responsibilities and prohibitions governing the Commission.

The Legislative Department consists of the Mayor, Vice Mayor and three additional Town Commissioners. They are identified by name and title on the title page of this document. Collectively, the legislative body is responsible principally for setting the general policy direction of the town. The Town Commission makes four critically important appointments on behalf of the Town and provides oversight to those appointments. The appointments are: 1) the Town Attorney, 2) Town Board members, 3) the Town Manager, and 4) the Town's external auditor.

The powers and responsibilities of the Town Commission designated in the Town Charter include, among others: 1) previously referenced appointments, 2) establishing administrative departments through the adopted budget, 3) Levying taxes and assessments, 5) authorizing bond issuance, 6) adopting plats, 7) adopting and modifying the official Town map, 8) regulating and restricting development consistent with governing laws, 9) adopting, modifying, and carrying out rehabilitation or blighted areas, 10) addressing neighborhood development, 11) granting public utility franchises, 12) providing for an employee pension plan, 13) dealing with administrative services solely through the town manager, 14) appointing interim Commissioners in the event of a vacancy of office, and 15) providing Town ceremonial functions.

## Fiscal Year 2008 Accomplishments:

- Filled the vacant Town Manager position
- Selected a new external auditing firm
- Engaged in discussion with other elected officials regarding service provision options.
- Entered into several service contracts to meet service gaps.

## Fiscal Year 2009 Primary Objectives:

- To establish a financing plan for Community Center Construction
- To advance capital improvement projects and other programs consistent with a final adopted budget

## Personnel Complement

Position Title	Funded FY 2008			Funded FY 2009		
	Full Time	Part Time	Temp	Full Time	Part Time	Temp
Mayor	1			1		
Vice Mayor	1			1		
Town Commissioners	3			3		
<b>Total</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>5</b>	<b>0</b>	<b>0</b>

## Legislative Department Adopted Expenditures

Line Item Prefix: 001-1000-511:		FY 2006 Actual	FY 2007 Actual	FY 2008 Projected	FY 2009
Suffix	Object Description				
1210	Regular Salaries				5
<b>TOTAL</b>	<b>PERSONAL EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5</b>
3103	Lobbyist	45,991	63,309	42,000	42,000
3111	Lawsuits and Prosecutions	1,698,918			
4010	Travel & Per Diem	13,625	28,137	21,000	30,000
4110	Telecommunications	1,509	1,598	1,200	1,600
4810	Promotional Activities			1,300	
5110	Office Supplies	4,663	11,190	3,250	2,000
5410	Subscriptions and Memberships	2,925	4,005	2,500	3,300
5420	Conferences and Seminars				10,000
<b>TOTAL</b>	<b>OPERATING EXPENSES</b>	<b>1,767,679</b>	<b>108,238</b>	<b>71,250</b>	<b>88,900</b>
6410	Machinery and Equipment			94,802	
<b>TOTAL</b>	<b>CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>94,802</b>	<b>0</b>
519-8300	Other Grants/Aid		1,000	1,000	1,000
<b>TOTAL</b>	<b>NON-OPERATING EXPENSES</b>	<b>0</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
<b>TOTAL</b>	<b>Department Total</b>	<b>1,767,679</b>	<b>109,238</b>	<b>167,052</b>	<b>89,905</b>

Major Variance or Highlights of the Departmental Budget						
Code	Amount			Explanation		
6410	(\$94,802)	No capital purchases anticipated for FY 2009				

# Town Attorney Department

## Services, Functions, and Activities:

The Town Attorney Department works closely with the Town manager and administrative staff to accomplish the goals of the Mayor and Town Commission. The Town Attorney is one of a few key positions hired and appointed directly by the Town Commission.

The Town Attorney's responsibilities are diverse but are generally concerned with ensuring that the actions and policies of the Town are compliant with the standards of all applicable legal jurisdictions. Responsibilities include the routine review of Town Commission Resolutions and Ordinances and monitoring changes in administrative policy for legal compliance.

Periodically, the Town Attorney is called upon to provide counsel in defense of the Town's interest or to pursue suits for the resolution of harms to the Town. The Town Attorney has general supervision over other specialized counsel which the Town may, from time to time, desire to retain.

Town Attorney Departmental Services are currently provided to the Town of Surfside through a contractual agreement. In Fiscal Year 2009, the Town will change the way that these services are performed. Rather than providing the services through a contractual agreement, the Town will receive legal services through and appropriately qualified employee. Supplemental budgetary action will be required at that point to reallocate funding from contractual costs to appropriate personnel categories.

## Personnel Complement:

Position Title	Funded FY 2008			Funded FY 2009		
	Full Time	Part Time	Temp	Full Time	Part Time	Temp
	0	0	0	1	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>

## Town Attorney Department Adopted Expenditures

Line Item Prefix: 001-1500-514:		FY 2006 Actual	FY 2007 Actual	FY 2008 Projected	FY 2009
Suffix	Account Description				
3110	Professional Services	757,423	795,072	813,950	495,000
3111	Lawsuits and Prosecutions			3,675	5,000
<b>TOTAL</b>	<b>OPERATING EXPENSES</b>	<b>757,423</b>	<b>795,072</b>	<b>817,625</b>	<b>500,000</b>
<b>TOTAL</b>	<b>Department Total</b>	<b>757,423</b>	<b>795,072</b>	<b>817,625</b>	<b>500,000</b>

Major Variance or Highlights of the Departmental Budget					
Code	Amount			Explanation	
3110	(\$318,950)	Decrease based on Attorney projections.			

# Executive Department

## Services, Functions, and Activities:

The Executive Department provides for the centralized management of all Town functions. The department head is the Town Manager who is the administrative head of the Town government and is responsible for ensuring that all operations effectively address the policy direction provided by the Town Commission in the most efficient and responsible manner of the reasonable alternatives. The Town Commission appoints the Town Manager and provides for general oversight. Article III of the Town of Surfside Charter provides a detailed explanation of the associated rights, responsibilities, and prohibitions governing the Town Manager.

The powers and responsibilities of the Town Manager designated in the Town Charter include, among others: 1) appointment and removal of personnel not reserved to the Town Commission (boards, auditors, attorney), 2) prepares the annual budget, annual financial report, and interim financial reports to keep the Commission advised of the Town's financial condition, 3) provides oversight of all elements of financial and budgetary processing, control, and management, and 4) performs such other duties as may be required by the Town Commission not inconsistent with the Town Charter.

To assist the Town Manager in the personnel function, the Town operates its Human Resources function out of the Executive Department. All Human Resource issues are addressed in this department including personnel actions (hiring, evaluating, promoting, disciplining), benefits management (pension, health, dental, life insurance, and similar), and employee morale programs, and similar concerns.

To assist the Town Manager in communications, the Town publishes the highly visible "Gazette" from the Executive Department. The "Gazette" is a resident publication which provides information on services, recent legislative action, and legislator considerations.

## Fiscal Year 2008 Accomplishments:

- Met with Town Commissioners individually and as a policy body regularly to identify concerns and interests
- Reviewed organizational structure for improvements
- Met regularly with Calvin, Giordano & Associates to progress on capital improvement projects and infrastructure improvements
- Began Town Hall Improvement Project addressing aesthetics, roofing work, air conditioner repair and related items
- Filled numerous previously vacant critical positions with qualified candidates
- Completed a thorough review of projects, funding status, and identified challenges

**Issues:**

- There is a learning curve for recent appointments to new positions. The related issues are being identified and addressed.
- The State of Florida and the electors who have passed Amendment 1 to the State Constitution have created significant restrictions on the ability of the Town to raise funds needed for service improvements.
- The Town is undertaking a number of capital improvement projects and has limited in-house resources to assist with their management, over sight, and delivery.

**Fiscal Year 2009 Primary Objectives:**

- To maintain open and productive professional relationships with the Town Commission collectively and Town Commissioners separately
- To identify ways to show appreciation for Town employees
- To secure sufficient resources to advance each of the planned capital improvements
- To seek out efficiencies in operational processes

**Personnel Complement:**

Position Title	Funded FY 2008			Funded FY 2009		
	Full Time	Part Time	Temp	Full Time	Part Time	Temp
<b>Town Manager</b>	1			1		
<b>Administrative Assistant</b>	1			1		
<b>Human Resources Coordinator</b>	1			1		
<b>Special Projects Coordinator</b>	1			1		
<b>Front Office Clerk</b>	2			1		
<b>Total</b>	<b>6</b>	<b>0</b>	<b>0</b>	<b>5</b>	<b>0</b>	<b>0</b>

## Executive Department Adopted Expenditures

Line Item Prefix: 001-2000-512:		FY 2006 Actual*	FY 2007 Actual*	FY 2008 Projected	FY 2009	% Change
Code Suffix	Object Description					
1210	Regular Salaries	\$246,264	\$279,114	\$283,987	\$299,168	5%
1310	Other Salaries					
1410	Overtime	\$2,500	\$775	\$4,300	\$1,000	-77%
1510	Special pay			\$1,000	\$0	-100%
2110	Payroll Taxes	\$18,839	\$26,747	\$21,724	\$21,908	1%
2210	Retirement Contribution	\$7,305	\$4,960	\$5,353	\$19,814	270%
2310	Life & Health Insurance	\$4,994	\$16,164	\$25,520	\$39,356	54%
2410	Workers Compensation	\$1,494	\$3,227	\$3,200	\$1,705	-47%
2510	Unemployment Compensation	\$417	\$733	\$5,980	\$3,000	-50%
<b>TOTAL</b>	<b>PERSONAL EXPENSES</b>	<b>281,813</b>	<b>331,720</b>	<b>351,065</b>	<b>385,950</b>	
3110	Professional Services	141,932	123,531	51,400	92,000	79%
3410	Other Contractual Services	3,156	10,029		27,360	
4009	Car Allowance	12,405	11,400	7,200	6,600	-8%
4110	Telecommunications	4,508	4,673	9,125	1,450	-84%
4111	Postage	10,378	8,853	14,000	15,350	10%
4403	Equipment/Vehicle Leasing	0	0	0	3,364	
4510	Property and Liability Insurance	3,174	12,140	14,100	17,000	21%
4601	Maintenance Service/Repair Contracts	14,820	22,080	17,400	5,124	-71%
4710	Printing & Binding	4,084	7,646	3,300	750	-77%
4810	Promotional Activities	55,399	117,673	85,500	175,410	105%
4910	Legal Advertisement			8,700	9,500	9%
4911	Other Current Charges	147	47	1,300	45,350	3368%
5110	Office Supplies	37,949	39,409	36,800	7,500	-80%
5290	Miscellaneous Operating Supplies			1,200	5,350	346%
5410	Subscriptions and Memberships		570	2,027	1,850	-9%
5420	Conferences and Seminars	3,650	9,492	1,500	3,000	100%
<b>TOTAL</b>	<b>OPERATING EXPENSES</b>	<b>291,603</b>	<b>367,544</b>	<b>253,552</b>	<b>416,958</b>	
6410	Machinery and Equipment	40,625	4,580	0		
<b>TOTAL</b>	<b>CAPITAL OUTLAY</b>	<b>40,625</b>	<b>4,580</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL</b>	<b>Department Total</b>	<b>614,041</b>	<b>703,845</b>	<b>604,616</b>	<b>802,908</b>	<b>\$198,292</b>

\* Note: The actuals here represent the separation of known expenditures from prior years. This allocation center previously included the Finance Support Services, Code, Town Clerk and other Departments shown as separate cost centers in FY 2009.

Major Variance or Highlights of the Departmental Budget		
Code	Amount	Explanation
3110	\$40,600	CGA Grant Writing, Web Hosting, and Community Development
4601	(\$12,276)	FY 2008 Sungard Allocation proportionally allocated in FY 2009
5110	(\$29,300)	FY 2009 reductions and allocations to appropriate departments

# FY 09 Program Modification

## Employee Appreciation Program

Department Name	Division Name	Funding Source	Dept. Priority	Fiscal Impact
Executive Department	Human Resources	General Fund	1	\$5,000

### Justification and Description

The three highest influences on employee retention consistently are, in order: 1) salary, 2) benefits, and 3) feeling appreciated by the organization. There are a number of ways to address the later of these three. One example is providing for recognition of appreciation through a merit pay program. This method, encourages meritorious service above and beyond what is marginally required.

Another example, is through an employee appreciation program. Appreciation programs generally focus on creative performance and loyalty incentives. As proposed, this employee appreciation program would encourage performance by the establishment of an on-going "Employee of the Quarter" recognition. It would encourage loyalty and devoted years of service by publically recognizing and thanking the employee for their service.

While the Town has limited resources, providing a physical token of appreciation is recommended. Specifically, the program would provide for items valued at approximately \$250 each quarter as an employee of the quarter merit incentive. The loyalty incentive focuses on providing service pins and similar unique items to be awarded during a public, but relatively inexpensive, appreciation ceremony.

### Alternative/Adverse Impacts if not funded:

### Required Resources

Line item	Title or Description of request	Cost - (New positions-add 32% for benefits )
001-2000-512-5290	Miscellaneous Operating Supplies	\$5,000

Funded

# Finance Support Services Department

## Services, Functions, and Activities:

The Finance Support Services Department provides for the effective, lawful, and efficient management of the Town's financial matters. Chief areas of responsibility include: accounting, administration, budgeting, debt management, fixed asset management, purchasing, treasury and pension management. With this budget, the Finance Support Services Department assumes responsibility over Information Technology.

Accounting functions include: accounts payable, accounts receivable, pension, banking relations and reconciliation, calculating interest, compliance with generally accepted accounting principles, compliance with Federal, State, and Town laws and ordinances, cash management, deposits, and payroll functions.

Administration entails addressing the functions typical of managing a department: personnel issues, schedule development, policy development, co-ordination with internal and external agencies, and ensuring appropriate compliance with contract and legal requirements.

Budgeting responsibilities include: development, revision, publication, managing the adoption process, implementation, monitoring the budget throughout the year, and Capital Improvement Plan coordination.

Debt Management involves: the identification of debt needs, researching available options for debt placement, issuing debt, avoiding positive arbitrage, and managing repayment.

Fixed Asset Management involves: identifying and tracking all capital assets owned by the Town, calculating depreciation and budgeting it where appropriate, and complying with external audit requirements established by the Governmental Accounting Standards Board (GASB).

Purchasing responsibilities include: reviewing departmental proposals for purchases, assisting with reviews of letters of interest and similar documents, and seeking Town-wide efficiencies in the purchasing function.

Treasury Management responsibilities include: identifying available balances for investment, reviewing placement options to ensure each conforms with Town fiscal policy, managing the transfer and regularly reviewing yields and other investment options.

Information Technology responsibilities include: managing the contract for services with Calvin, Giordano & Associates, evaluating information technology needs, and evaluating options for resolution of the needs.

## Fiscal Year 2008 Accomplishments:

- Filled all funded positions
- Established numerous modifications to review processes
- Developed and initiated a new budget process
- Reformed Fund Structure
- Standardized line items to improve effectiveness of operations

- Changed object codes to comply with State of Florida: Department of Financial Services' requirements
- Reviewed all treasury holdings
- Secured new check stock with proper routing code, saving non-sufficient funds (NSF) charges
- Implemented financial software security through unique passwords, password protection, and selective permissions
- Instituted a purchase order control log and consolidated the processing
- Implemented a streamlined and uniform check request process with budgetary account control and review
- Reviewed and assisted with distribution and issuance of a RFP for a Financial Advisor
- Instituted vendor controls to comply with federal requirements
- Systematized all historical accounts payable and payroll processing batches
- Filed FY 1997 – 1999 Department of Justice grant work which prevented recapture by the US Treasury Department
- Provided for electronic filing of 2007 wage and miscellaneous revenue reports for federal tax purposes
- Upgraded Commission Chamber Broadcast System
- Set up e-mail archiving system and stabilized the Town's intranet

**Issues:**

- Given the continually increasing GASB reporting requirements and demand for high level finance functioning by our new external auditor, staffing structure requires revision. Resolution of this issue and the associated challenges is provided in the program modification requesting an existing position upgrade to an accountant.
- During the period of vacancies within the department, and the change in external auditors, a number of routine financial processes became delayed. The result has been that the department is in catch-up mode which in turn has delayed the release of the release of the fiscal year-end 2007 financial statements. This delay in turn runs the risk of creating compliance delays. Staff needs to get ahead of the curve and into a position where it can do some pro-active planning and scheduling.
- The sorting and clean up of the physical records within the department continues as a result of the transition of staff and the change of auditors. In the interim period, identifying needed information can be a challenge.

**Fiscal Year 2009 Primary Objectives:**

- To identify a way to mitigate reportable conditions which, hopefully, will be facilitated by the requested position modification
- To actively participate in the Charter review process
- To implement a finance reporting process that provides for the regular updating to the Town Commission, Town Manager, and interested parties on the Town's financial condition
- To identify training opportunities to advance the understanding and skills of incumbent employees, including the Director
- To expand and increase existing financial software functionalities to increase performance and efficiencies

**Personnel Complement:**

Position Title	Funded FY 2008			Funded FY 2009		
	Full Time	Part Time	Temp	Full Time	Part Time	Temp
Finance Services Director	1			1		
Information Technology Administrator	0			0		
Controller	1			1		
Accounting Clerk	1			1		
<b>Total</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>0</b>	<b>0</b>

## Finance Support Services Adopted Expenditures

Line Item Prefix: 001-2100-513:		FY 2006 Actual	FY 2007 Actual	FY 2008 Projected	FY 2009	% Change
Code Suffix	Object Description					
1210	Regular Salaries	\$752,886	\$149,960	\$163,292	\$199,118	22%
1410	Overtime	\$248			\$300	
2110	Payroll Taxes	\$57,596	\$11,472	\$12,492	\$15,233	22%
2210	Retirement Contribution				\$8,562	
2310	Life & Health Insurance	\$13,050	\$14,176	\$20,340	\$19,286	-5%
2410	Workers Compensation	\$747	\$1,613	\$2,400	\$1,117	-53%
2510	Unemployment Compensation	\$210	\$367	\$510	\$2,500	
<b>TOTAL</b>	<b>PERSONAL EXPENSES</b>	<b>824,736</b>	<b>177,588</b>	<b>199,034</b>	<b>246,115</b>	
3110	Professional Services			77,500	20,500	-74%
3210	Accounting and Auditing	40,000	35,000	50,000	75,000	50%
3410	Other Contractual Services				60,000	
4110	Telecommunications	800	850	1,100	1,200	9%
4403	Equipment/Vehicle Leasing				3,366	
4601	Maintenance Service/Repair Contracts				2,000	
4603	Equipment Maintenance				450	
4710	Printing & Binding	1,500	1,900	1,200	1,200	0%
4910	Legal Advertisement				1,500	
5110	Office Supplies	1,500	2,000	2,700	2,100	-22%
5290	Miscellaneous Operating Supplies				350	
5410	Subscriptions and Memberships		55	345	1,000	190%
5420	Conferences and Seminars	1,250	1,300	8,500	2,000	
<b>TOTAL</b>	<b>OPERATING EXPENSES</b>	<b>45,050</b>	<b>41,105</b>	<b>141,345</b>	<b>170,666</b>	
<b>TOTAL</b>	<b>Department Total</b>	<b>869,786</b>	<b>218,693</b>	<b>340,379</b>	<b>416,781</b>	<b>\$76,403</b>

### Major Variance or Highlights of the Departmental Budget

Code	Amount	Explanation
1210	\$35,826	FY 2008 had partial year vacancies
3110	(\$57,000)	Accounting assistance in FY 2008 due to vacancies
3210	\$25,000	Anticipated increase to annual audit payments
3410	\$60,000	Calvin, Giordano & Associates contract fully funded FY 2009

# Town Clerk Department

## Services, Functions, and Activities:

The Town Clerk Department provides a variety of information services to the public, the Town Commission, and to staff. Services provided to the public generally center around public information requests, such as: archiving, retrieving, and duplicating municipal records. The Town Clerk is also responsible for coordinating town, general, and special elections, and assists the Miami-Dade Supervisor of Elections with County-wide elections.

Services provided to the Town Commission include: preparation of the Commission Meeting Agenda and minutes and serving on the dais to call role and record votes. The department maintains records of all official legislative action, ordinances and resolutions. Key services provided to staff include: the timely provision of legislative records, processing general liability insurance claims, maintaining Town property files, and other services as assigned.

## Fiscal Year 2008 Accomplishments:

- Processed (indexed and codified) 24 Town Commission ordinances to date (May 1, 2008)
- Processed (indexed) 55 Town Commission resolutions to date
- Conducted one Special and one General election to date
- Prepared and disseminated 13 Agendas/Minutes to date
- Implemented a document scanning system for executed contracts
- Implemented an improved property records process

## Issues:

- An Assistant Town Clerk position is necessary to adequately staff the Department. The Assistant Town Clerk will assist in document archiving and retrieval and will assist Town Staff in other areas.
- Property Files/Blueprints and other records need to be purged pursuant to the State of Florida Division of Library Services
- Agenda preparation /dissemination is currently not streamlined.

**Fiscal Year 2009 Primary Objectives:**

- To progress toward the streamlining of the agenda preparation process
- To progress toward the implementation of a complete property file records filing system
- To progress toward the full implementation of the required purging of public records

**Personnel Complement:**

Position Title	Funded FY 2008			Funded FY 2009		
	Full Time	Part Time	Temp	Full Time	Part Time	Temp
Town Clerk	1			1		
Assistant Town Clerk	0			0		
<b>Total</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>

**Town Clerk Department Adopted  
Expenditures**

Line Item prefix: 001-2400-519:		FY 2006 Actual	FY 2007 Actual	FY 2008 Projected	FY 2009	% Change
Suffix	Object Description					
1210	Regular Salaries	\$57,729	\$64,912	\$71,395	\$73,407	2.8%
1410	Overtime				\$15,000	
2110	Payroll Taxes	\$4,416	\$4,966	\$5,462	\$5,616	2.8%
2210	Retirement Contribution	\$1,650	\$2,921	\$3,213	\$3,156	
2310	Life & Health Insurance	\$6,525	\$7,088	\$7,330	\$7,855	7.2%
2410	Workers Compensation	\$373	\$807	\$800	\$412	-48.5%
2510	Unemployment Compensation	\$105	\$183	\$170		
<b>TOTAL</b>	<b>PERSONAL EXPENSES</b>	<b>70,798</b>	<b>80,877</b>	<b>88,369</b>	<b>105,446</b>	
3410	Other Contractual Services	4,313	4,216	7,885	9,800	
4110	Telecommunications	325	275	325	315	-3.1%
4910	Legal Advertisement	11,543	3,953	10,000	13,500	
4911	Other Current Charges	30,248	20,284	22,230	15,500	
5110	Office Supplies	750	325	500	1,500	200.0%
5290	Miscellaneous Operating Supplies			3,000	4,500	50.0%
5410	Subscriptions and Memberships	0	0	128	350	
5420	Conferences and Seminars				2,500	
<b>TOTAL</b>	<b>OPERATING EXPENSES</b>	<b>47,179</b>	<b>29,052</b>	<b>44,068</b>	<b>47,965</b>	<b>8.8%</b>
<b>TOTAL</b>	<b>Department Total</b>	<b>117,977</b>	<b>109,930</b>	<b>132,438</b>	<b>153,411</b>	<b>\$20,973</b>

Major Variance or Highlights of the Departmental Budget		
Code	Amount	Explanation
1410	\$15,000	FY 2009: Added to provide assistance for records retention and purging projects

The expenditure history for this new department is approximated. Individual departmental expenditure histories for newly created departments are the result of approximation not a payables re-calculation.

# Building Services Department

## Services, Functions, and Activities:

The Building Services Department provides a number of services to the residents and commercial property developers of our Town with the aim of ensuring that all buildings and other regulated structures do not pose injury and/or death hazards in any reasonably predictable environment (sunshine to hurricane). In addition to reducing risks to life, the department seeks to minimize risk to property. Minimizing hazards through compliance with State of Florida Building Code and appropriate Federal agencies, has its complement. The department is also responsible for ensuring that the minimum housing standards of the Code of the Town of Surfside are met by property owners.

To accomplish these goals, the department is divided into two divisions: building services and code compliance. The first addresses State of Florida Building Code by reviewing plans, issuing permits, performing field inspections, and issuing Certificate of Occupancies. To accomplish the code compliance goals, the department enforces regulations concerning zoning requirements, landscaping, signs, land clearance, property maintenance, junk vehicles, abandoned property cases, and derelict vessel removal. This division works to enhance the quality of life in the Town of Surfside through diligent patrol and enforcement.

## Fiscal Year 2008 Accomplishments:

- Began improvements to Town Hall
- Implemented new plan review procedures to reduce plan review times and improve consistency
- Organized a new filing method to reduce lost files and improve staff effectiveness
- Revised permit applications to comply with Florida Statutes
- Revised permit cards to comply with Florida Statutes
- Reviewed and implemented changes to the Flood Plain Management Ordinance and permitting requirements to comply with FEMA/NFIP and CRS requirements including record maintenance
- Evaluated Building Department Staff (including inspectors) to improve the level of service provided to the community
- Developed and implemented a plan unifying code compliance and building efforts
- Purchased a new vehicle which has the appearance of the Code Compliance Department and perception of the community
- Improved the violations compliance rate 98% without the need for Special Master Meeting.
- Rewrote the Town's Zoning Code
- Improved procedures for processing Planning and Zoning Board materials
- Completed and adopted a Evaluation and Appraisal Report (EAR)
- Created a water supply plan as required by the Florida Department of Community Affairs

## **Issues:**

- Identifying sufficient resources for readily accessible records storage, presents current challenges and has contributed to the inaccuracy of records management practices in the past resulting in a lack of reliable historical information.
- Since the types of services provided by the department generally result from either a request for specialized services or result from specialized attention as a result of failing to properly maintain property, many municipalities find it appropriate to charges the specific users of the services and amount sufficient to cover the costs of the requested services. The Town's permit fee structure does not cover the costs of these services benefitting specific property owners.
- Computer software systems are available to expedite and track the services performed by building services departments. The current software does not accommodate federal mandates nor is it particularly useful for the permitting process. The Town does not fully comply with this and other requirements of FEMA/NFIP requiring an extensive, customized reprogramming.
- Meeting externally established inspection time lines and improving processing speed is challenging as the Town does not have reviewers and inspectors available on a daily basis.
- As is often the case, few segments of the community appear to have an accurate understanding of the role and value of code enforcement efforts.
- The Town's codes regarding signage do not appear to have undergone periodic review and this item should be addressed.
- A parking use analysis for commercial and residential districts would be useful to allay or address concerns over improper parking conditions.

## **Fiscal Year 2009 Primary Objectives:**

- To develop a permit fee structure which is sufficient to fund existing departmental needs
- To acquire a computer solution for effective tracking of all permit activities, improving on demand services and assisting with compliance issues
- To develop and implement processes and procedures which allow for enforcement of mandatory State and Federal flood compliance regulations
- To improve the Special Master referral, case establishment, and resulting collection processes
- To develop and disseminate permit checklists to improve customer service and administrative efficiency
- To develop and disseminate educational materials related to code compliance purposes, procedures, and requirements

**Personnel Complement:**

Position Title	Funded FY 2008			Funded FY 2009		
	Full Time	Part Time	Temp	Full Time	Part Time	Temp
<b>Building Official</b>	0			0		
<b>Building Billing Clerk</b>	2			2		
<b>Electrical Inspector</b>		0			0	
<b>Plumbing Inspector</b>		0			0	
<b>Structural Plans Examiner</b>		0			0	
<b>Code Enforcer</b>	1			1		
<b>Mechanical Inspector</b>		1			1	
<b>Total</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>3</b>	<b>1</b>	<b>0</b>

**Building Services Department Adopted  
Expenditures**

Line Item Prefix: 001-2500-524:		FY 2006 Actual	FY 2007 Actual	FY 2008 Projected	FY 2009	% Change
Suffix	Object Description					
1210	Regular Salaries	130,956	154,816	139,608	143,848	3.0%
1510	Special pay				1,500	
2110	Payroll Taxes	10,018	11,843	10,680	18,523	73.4%
2210	Retirement Contribution	5,893	6,967	6,282	5,050	
2310	Life & Health Insurance	34,156	26,276	20,110	18,523	-7.9%
2410	Workers Compensation	746	1,613	1,600	5,384	236.5%
2510	Unemployment Compensation	210	367	340	400	
<b>TOTAL</b>	<b>PERSONAL EXPENSES</b>	<b>181,979</b>	<b>201,882</b>	<b>178,620</b>	<b>193,228</b>	
3110	Professional Services	1,075	463,244	185,737	61,800	
3410	Other Contractual Services	206,959	176,229	164,300	357,345	
4009	Car Allowance	5,400	4,950	450	0	
4110	Telecommunications	800	850		980	
4111	Postage				258	
4403	Equipment/Vehicle Leasing				3,366	
4510	Property and Liability Insurance				710	
4601	Maintenance Service/Repair Contracts				750	
4612	Vehicle Maintenance				350	
4710	Printing & Binding				850	
5110	Office Supplies	3,700	2,000		1,200	
5216	Gasoline				1,760	
5410	Subscriptions and Memberships		750		75	
5420	Conferences and Seminars				2,000	
<b>TOTAL</b>	<b>OPERATING EXPENSES</b>	<b>217,934</b>	<b>648,023</b>	<b>350,487</b>	<b>431,444</b>	
<b>TOTAL</b>	<b>Department Total</b>	<b>399,913</b>	<b>849,905</b>	<b>529,107</b>	<b>624,672</b>	<b>\$95,565</b>

Major Variance or Highlights of the Departmental Budget		
Code	Amount	Explanation
1210	\$4,240	Assumes full occupancy and no increases FY 2009
3110	(\$123,937)	With Charrette completed - reduced costs for P&Z FY 2009
3410	\$193,045	Building Official contract FY 2009; Assumes use of Special Master FY 2009

# Public Safety Department

## Services, Functions, and Activities:

The Public Safety Department provides for the personnel, training, and investigative services required to maintain peace and order within the community and to provide for the protection of life and property. The department is responsible for receiving and dispatching public safety calls, crime prevention, crime deterrence, criminal investigations, and criminal apprehensions in a courteous, responsive and professionally responsible manner. Additional responsibilities include oversight of the Town's parking enforcement efforts (as identified in the Municipal Parking Fund narrative), and providing for internal affairs investigations and officer training.

## Fiscal Year 2008 Accomplishments:

- Attained full departmental staffing
- Progressed towards accreditation by the Florida Commission on Accreditation for Law Enforcement Agencies.
- Developed technology throughout the organization to increase efficiency and effectiveness.
- Expanded training for the department and the community.

## Issues:

- The Town is operating with an aging fleet of vehicles which results in increased maintenance costs and scheduling challenges as the vehicles are taken out of service.
- The Town's Police vehicles are not stored in a secure parking facility.
- A significant compression of salaries between the ranks of Sergeant (highest unionized position) and Lieutenant (first grade of non bargaining union position) is developing.
- The process of paying confidential informants is too lengthy to be optimally effective.
- The Town is responsible for an annual audit of the evidence room. In prior years, other municipalities have assisted in these efforts. A method should be identified for the Town to provide its own evidence audit.

**Fiscal Year 2009 Primary Objectives:**

- To achieve full accreditation for Police services.
- To identify supplemental training and opportunities for leadership development
- To continue refinements to the accountability and reporting systems
- To reduce property crimes
- To develop ongoing traffic enforcement programs
- To develop additional community partnerships with the aim of addressing life quality improvements.

**Personnel Complement:**

<b>Police Chief</b>	<b>1</b>			<b>1</b>		
<b>Assistant Police Chief</b>	<b>1</b>			<b>1</b>		
<b>Crime Prevention Coordinator</b>		<b>1</b>			<b>1</b>	
<b>Police Lieutenants</b>	<b>3</b>			<b>3</b>		
<b>Police Quartermaster</b>	<b>1</b>			<b>1</b>		
<b>Crime Prevention Specialist</b>	<b>1</b>			<b>1</b>		
<b>Public Service Aides</b>	<b>2</b>			<b>2</b>		
<b>Secretary to the Chief</b>	<b>1</b>			<b>1</b>		
<b>Communications Supervisor</b>	<b>1</b>			<b>1</b>		
<b>Dispatchers</b>	<b>5</b>			<b>4</b>		
<b>Criminal Investigative Unit Ops. Asst.</b>	<b>1</b>			<b>1</b>		
<b>Detective Sergeant</b>	<b>1</b>			<b>1</b>		
<b>Patrol Officers</b>	<b>17</b>			<b>18</b>		
<b>Detectives</b>	<b>3</b>			<b>3</b>		
<b>Patrol Officer - Trainee</b>	<b>2</b>			<b>1</b>		
<b>Police Sergeants</b>	<b>4</b>			<b>4</b>		
<b>Total</b>	<b>44</b>	<b>1</b>	<b>0</b>	<b>43</b>	<b>1</b>	<b>0</b>

## Public Safety Department Adopted Expenditures Expenditures

Line Item Prefix: 001-3000-521:		FY 2006 Actual	FY 2007 Actual	FY 2008 Projected	FY 2009	% Change
Suffix	Object Description					
1210	Regular Salaries	1,677,578	2,042,816	2,227,083	2,585,481	16.1%
1410	Overtime	309,384	250,802	179,617	200,000	11.3%
1510	Special pay	64,921	82,652	95,965	101,500	
2110	Payroll Taxes	149,881	176,520	187,237	195,671	4.5%
2210	Retirement Contribution				360,029	
2310	Life & Health Insurance	206,321	246,925	270,904	328,638	21.3%
2410	Workers Compensation	70,548	148,065	95,000	150,359	58.3%
2510	Unemployment Compensation	9,056	7,348	1,000	6,500	550.0%
<b>TOTAL</b>	<b>PERSONNEL EXPENSES</b>	<b>2,487,689</b>	<b>2,955,127</b>	<b>3,056,806</b>	<b>3,928,179</b>	<b>28.5%</b>
3110	Professional Services	2,735	97,627	16,095	14,000	-13.0%
3111	Lawsuits and Prosecutions	5,884	38,848			
3112	Physical Examinations	8,472	13,600	4,195	15,982	281.0%
4110	Telecommunications	14,747	9,207	9,759	11,880	21.7%
4111	Postage	1,447	1,580	150	250	66.7%
4310	Electricity	590	2,263	56		
4402	Building Rental/Leasing	13,527	40,766			
4403	Equipment/Vehicle Leasing	23,910	15,865	32,567	16,966	-47.9%
4510	Property and Liability Insurance	60,855	83,609	72,665	59,000	-18.8%
4601	Maintenance Service/Repair Contracts	21,624	23,703	25,125	15,740	-37.4%
4603	Equipment Maintenance				3,500	
4611	Miscellaneous Maintenance	1,967	3,922	3,300	500	-84.8%
4612	Vehicle Maintenance	42,816	56,810	58,940	60,000	1.8%
4810	Promotional Activities		1,588	2,805	333	-88.1%
4911	Other Current Charges	5,382	8,279	8,623	8,750	1.5%
5110	Office Supplies	29,459	18,364	10,089	7,500	-25.7%
5214	Uniforms	30,636	25,304	22,272	24,000	7.8%
5216	Gasoline	50,938	49,563	65,255	75,500	15.7%
5290	Miscellaneous Operating Supplies	23,069	17,815	28,496	33,600	17.9%
5410	Subscriptions and Memberships	10,169	2,828	2,750	2,525	-8.2%
5420	Conferences and Seminars	16,561	16,159	25,097	26,000	3.6%
<b>TOTAL</b>	<b>OPERATING EXPENSES</b>	<b>364,785</b>	<b>527,701</b>	<b>388,239</b>	<b>376,026</b>	<b>-3.1%</b>
6310	Improvements other than Building		13,303	12,500		
6410	Machinery and Equipment	80,520	81,498	134,405		
<b>TOTAL</b>	<b>CAPITAL OUTLAY</b>	<b>80,520</b>	<b>94,801</b>	<b>146,905</b>	<b>0</b>	<b>0</b>
<b>TOTAL</b>	<b>Department Total</b>	<b>2,932,994</b>	<b>3,577,628</b>	<b>3,591,950</b>	<b>4,304,205</b>	<b>\$712,254</b>

Major Variance or Highlights of the Departmental Budget		
Code	Amount	Explanation
1210	\$358,398	Bargaining Unit Contract
1410	\$20,383	Overtime Effect of Annual Increases
2210	\$360,029	Pension Contribution Budgets Associated with Personnel FY 2009
2310	\$57,734	Increased rates and 60% of premium for dependents
4403	(\$15,601)	Start up costs in FY 2008 not budgeted in FY 2009
4810	(\$2,472)	Community Events and Partnerships discontinued for FY 2009
6410	(\$134,405)	FY 2009 Vehicle Purchases budgeted in Capital Projects Fund

# Public Works Department

## Services, Functions, and Activities:

The Public Works Department provides for the effective management and maintenance of our streets, infrastructure systems, and facilities as well as the planning and supervision of operations of the stormwater, water and sewer, and solid waste collection utilities. The department has direct responsibility for several allocation centers and has several divisions. The divisions include: administration, water and wastewater, stormwater, solid waste, and maintenance operations. The goal of the department is to provide a high level of service for each of these operations while balancing service delivery with cost concerns.

## Fiscal Year 2008 Accomplishments:

- Began improvements to Town Hall
- Implemented Rodent Control Program
- Developed landscape design guidelines
- Initiated Traffic Management, Signage Inventory, and Traffic Intrusion studies

## Issues:

- The Town has operated without a Public Works Director (PWD) in the recent past. The Town is undertaking development, replacement, and maintenance planning for many infrastructure systems. As a result, the new PWD will need to devote significant amounts of time to becoming familiar with the Town and its processes.
- The Town has major improvements planned in many of the areas for which Public Works has responsibility. Since each of these projects ultimately impact the PWD they need to be assimilated and prioritized into a coherent approach.
- Addressing the numerous areas of responsibility results in a significant number of inquiries for a variety of sources and considerable reporting requirements. Fulfilling these functions and the associated editing, phone call interruptions, and significant filing and organizational responsibilities, places an undue burden on a single person. Dedicated administrative support would greatly reduce this burden.

## Fiscal Year 2009 Primary Objectives:

- To employ a qualified, full-time, permanent, in-house, Public Works Director in exchange for reasonable compensation.
- To develop a long-term maintenance calendar for all Public Works responsibilities to promote the extension of the life of all infrastructure elements.
- To complete traffic related studies and begin their implementation.
- To address easement issues for public projects.

**Personnel Complement:**

<b>Director of Public Works</b>	<b>1</b>			<b>0.25</b>		
<b>Assistant Director of Public Works</b>	<b>0</b>			<b>0</b>		
<b>Electrician</b>	<b>0</b>			<b>0</b>		
<b>Laborer</b>	<b>2</b>			<b>2</b>		
<b>Mechanic</b>	<b>1</b>			<b>1</b>		
<b>Maintenance Worker</b>	<b>2</b>			<b>2</b>		
<b>Janitor</b>	<b>2</b>			<b>2</b>		
<b>Total</b>	<b>8</b>	<b>0</b>	<b>0</b>	<b>7.25</b>	<b>0</b>	<b>0</b>

**Public Works Department Adopted Expenditures**

Line Item Prefix: 001-5000-539:		FY 2006 Actual	FY 2007 Actual	FY 2008 Projected	FY 2009	% Change
Suffix	Object Description					
1210	Regular Salaries	270,509	271,105	191,500	243,903	27.4%
1410	Overtime	26,393	15,907	14,858	11,500	-22.6%
1510	Special pay	12,638	7,765	4,508	5,500	
2110	Payroll Taxes	23,013	22,365	15,472	18,773	21.3%
2210	Retirement Contribution		0		10,488	
2310	Life & Health Insurance	55,879	38,415	30,233	50,045	65.5%
2410	Workers Compensation	20,963	48,999	26,500	19,096	-27.9%
2510	Unemployment Compensation	647	4,480			
<b>TOTAL</b>	<b>PERSONAL EXPENSES</b>	<b>410,042</b>	<b>409,036</b>	<b>283,071</b>	<b>359,305</b>	<b>26.9%</b>
3110	Professional Services	89,193	22,711	27,985	169,000	503.9%
3112	Physical Examinations			54	250	367.3%
3410	Other Contractual Services				12,360	
4009	Car Allowance	2,402	800		1,500	
4110	Telecommunications	1,078	1,002	850	1,275	50.0%
4310	Electricity	100,481	94,338	93,595	108,209	15.6%
4311	Water and Sewer	18,252	16,403		17,000	
4403	Equipment/Vehicle Leasing			2,945	3,348	13.7%
4510	Property and Liability Insurance	34,747	59,883	43,500	41,369	-4.9%
4601	Maintenance Service/Repair Contracts	4,788	8,955	1,500	8,400	460.0%
4602	Building Maintenance	71,358	31,938	56,835	37,000	-34.9%
4603	Equipment Maintenance	23,661	7,943	10,652	10,000	-6.1%
4604	Grounds Maintenance	42,940	61,942	48,719	62,000	27.3%
4612	Vehicle Maintenance	5,997	7,178	10,575	11,000	4.0%
4911	Other Current Charges	1,600	586	900	2,100	133.3%
5110	Office Supplies	456		350	1,500	328.6%
5210	Property and Maintenance		40,590	48,910	41,000	-16.2%
5214	Uniforms	6,359	6,568	7,786	7,500	-3.7%
5216	Gasoline	31,870	37,012	61,015	91,000	49.1%
5290	Miscellaneous Operating Supplies		1,250		1,900	
5310	Road Materials	9,799	10,250		11,500	
5410	Subscriptions and Memberships				350	
5420	Conferences and Seminars				1,500	
<b>TOTAL</b>	<b>OPERATING EXPENSES</b>	<b>444,981</b>	<b>409,349</b>	<b>416,171</b>	<b>641,061</b>	<b>54.0%</b>
6310	Improvements other than Building	1,615,294		8,320		
<b>TOTAL</b>	<b>CAPITAL OUTLAY</b>	<b>1,615,294</b>	<b>0</b>	<b>8,320</b>	<b>0</b>	<b>0</b>
<b>TOTAL</b>	<b>Department Total</b>	<b>2,470,317</b>	<b>818,385</b>	<b>707,562</b>	<b>1,000,366</b>	<b>\$292,804</b>

Major Variance or Highlights of the Departmental Budget		
Code	Amount	Explanation
1210	\$52,403	Director position not filled in much of FY 2008; fully funded FY 2009
2210	\$10,488	Retirement budgeted with personnel position FY 2009
4310	\$14,614	Notice of anticipated 15% increase
4602	(\$19,835)	Unusual \$18,350 Roofing cost in FY 2008
5216	\$29,985	FY 2009 raised for gasoline cost incline

# Leisure Services Department

## Services, Functions, and Activities:

The Leisure Services Department is comprised of three central areas of responsibility which comprise individual divisions within the Department. The divisions include: 1) Parks and Recreation, 2) Library Services, and 3) Tourism. The first two are budgeted here in the general fund; the later is budgeted in its own fund as a special revenue fund.

The *Parks and Recreation Division* provides for the planning, supervision, maintenance and development of parks, park facilities, recreational programming, and numerous special events while balancing those needs with available resources. The goal of the Department is to courteously assist patrons in meeting their needs for recreation, community, and relaxation through the development of diverse offerings in an attractive and well maintained environment.

To accomplish the park related goals, the Department seeks to offer a variety of well maintained park types (active recreation, passive recreation, and a dog friendly park). To accomplish the community related goals, the Department seeks to continue its involvement in the coordination of numerous special events throughout the year. To accomplish the recreation related goals, the Department seeks to continue offering diverse programming for all ages and abilities.

The *Library Services Division* provides for the planning, regular operation, and maintenance of the library facility and facility holdings. The goal of the division is to courteously assist patrons in locating and utilizing reference and lending materials in multiple genre and formats. These goals are accomplished through the continuing timely addition of new materials in newspaper, audio cassette, compact disc, digital video disc and tape video in addition to the more traditional hard and soft cover print books. These goals are further met through the availability of wireless internet access which reduces the need for reliance on the printed word.

Information on the *Tourism Division* is provided in the Tourism fund section of this document.

## Fiscal Year 2008 Accomplishments:

- Maintained and programmed the recreation infrastructure
- Arranged Transportation for aquatics while the Town's aquatic center is under construction
- Packed up, moved, and re-shelved all holdings in the Town's Library collection, while maintaining and updating the collection
- Installed field lighting at the 96<sup>th</sup> Street Park
- Began an umbrella and lounge chair rental concession (Beach Club)
- Held the first Green Event featuring eco-friendly vendors
- Coordinated over one special event per month including, but not limited to: July 4<sup>th</sup> event, Movie Night in the Park, Beach and fitness Day, Spring Egg Hunt, Memorial Day

Ceremony, Haunted House and Halloween Spooktacular, and the Snow on the Beach holiday extravaganza

- Developed multiple new community building programs including: the all Teen Summer Camp, the Pre-School Summer Fun Camp, a Story Book festival, a chess tournament, a Meet and Greet Tennis Event, Senior bingo, and the youth trip to Busch Gardens
- Developed multiple new recreational programs: youth and adult soccer programs, youth and adult surfing programs, zumba dance, youth and pre-school ballet programs, and a junior tennis hitting clinic
- Tourism accomplishments are provided in the Tourism Fund

### **Issues:**

- Demolition of the Community Center has temporarily taken away a major resource. Continuing to identify programmable space for program operations remains a challenge.
- Continuing to persuade staff to utilize their personal vehicles for Department related business and transportation is becoming a challenge.
- The Library Services division faces challenges with identifying space for a growing collection, finding resources to update the physical library card catalogue, and will need to address personnel vacancies resulting from retirements.
- Tourism related issues are located in the Tourism Fund

### **Fiscal Year 2009 Primary Objectives:**

- To assist in the planning of the new Community Center, aquatics facility, and library spaces
- To make progress on the implementation of a dog park consistent with the Charrette process
- To complete turf replacement at the 96<sup>th</sup> Street Park
- To identify funding for capital improvements such as: the conversion of a tennis court to a multipurpose court, the resurfacing of courts at the Tennis Center, and the re-roofing of the Tennis Center
- To find a resolution to continuing vehicle issues: use of personal vehicles and the increasing repairs required for the utility vehicle on loan from the Public Works Department
- To increase programmed library services activities designed for children
- To periodically feature library publications supporting "going green."

**Personnel Complement:**

Position Title	Funded FY 2008			Funded FY 2009		
	Full Time	Part Time	Temp	Full Time	Part Time	Temp
Recreation Director	1			1		
Head Librarian	1			1		
Recreation Supervisor	1			1		
Aquatics Supervisor	1			1		
Head Lifeguard	1			1		
Library Assistant 1	1			1		
Library Assistant 2	1			1		
Library Clerk		1			1	
Lifeguards	4			4		
Beach Club Staff	1	2		1	2	
Maintenance Worker	1			1		
Recreation Janitor	2			2		
Recreation Clerk/ Cashier	1	1		1	1	
Park Attendants		2			2	
Recreation Leaders	1	6		1	6	
Camp Counselors			19			19
<b>Total</b>	<b>17</b>	<b>12</b>	<b>19</b>	<b>17</b>	<b>12</b>	<b>19</b>

Camp Counselor positions consist of 14 positions for 10 weeks for Summer Camp and 5 positions for 2 weeks for Winter Camp

## Parks and Recreation Division Adopted Expenditures

Line Item Prefix: 001-6000-572:		FY 2006 Actual	FY 2007 Actual	FY 2008 Projected	FY 2009	% Change
Suffix	Object Description					
1210	Regular Salaries	454,155	410,906	542,558	588,926	8.5%
1310	Other Salaries - Includes Seasonal		84,254	111,766	99,361	-11.1%
1410	Overtime	23,331	20,595	36,300	18,500	-49.0%
1510	Special pay	6,574	6,185	4,827	8,250	
2110	Payroll Taxes	36,820	39,959	41,202	52,654	27.8%
2210	Retirement Contribution				22,979	
2310	Life & Health Insurance	50,668	55,139	56,150	87,694	56.2%
2410	Workers Compensation	20,157	48,665	25,900	38,696	49.4%
2510	Unemployment Compensation					
<b>TOTAL</b>	<b>PERSONNEL EXPENSES</b>	<b>591,705</b>	<b>665,702</b>	<b>818,703</b>	<b>917,059</b>	<b>12.0%</b>
3110	Professional Services	36,634				
3112	Physical Examinations			800	800	
3410	Other Contractual Services	39,344	60,009	90,527	64,175	
4110	Telecommunications	4,303	4,231	3,660	3,500	-4.4%
4111	Postage	1,644	349	350	350	
4310	Electricity	41,523	35,784	31,000	35,000	
4311	Water and Sewer	24,825	11,008			
4312	Natural Gas Service	28,030	209			
4402	Building Rental/Leasing		23,880	55,974	66,096	18.1%
4403	Equipment/Vehicle Leasing			2,880	3,348	16.3%
4510	Property and Liability Insurance	10,999	23,601	14,405	13,092	-9.1%
4601	Maintenance Service/Repair Contracts	13,320	11,190	7,455	6,624	-11.1%
4602	Building Maintenance	13,930	29,216	42,241	13,800	-67.3%
4603	Equipment Maintenance	62,267	37,037	58,826	5,500	-90.7%
4604	Grounds Maintenance	12,057	3,126	4,581	28,000	511.2%
4611	Miscellaneous Maintenance	43,782	2,669	37		-100.0%
4710	Printing & Binding			1,545		-100.0%
4810	Promotional Activities	124,783	150,746	163,054	132,000	-19.0%
4911	Other Current Charges	46,598	70,627	45,750	49,848	9.0%
5110	Office Supplies	3,660	5,483	4,800	4,800	0.0%
5214	Uniforms	4,670			5,750	
5216	Gasoline				6,500	
5290	Miscellaneous Operating Supplies		5,919		19,800	
5420	Conferences and Seminars	4,533	5,522	2,891	2,550	-11.8%
<b>TOTAL</b>	<b>OPERATING EXPENSES</b>	<b>516,897</b>	<b>480,606</b>	<b>530,775</b>	<b>461,533</b>	<b>-13.0%</b>
6410	Machinery and Equipment	32,119	4,590			
<b>TOTAL</b>	<b>CAPITAL OUTLAY</b>	<b>32,119</b>	<b>4,590</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL</b>	<b>Department Total</b>	<b>1,140,721</b>	<b>1,150,899</b>	<b>1,349,479</b>	<b>1,378,592</b>	<b>\$29,113</b>

Major Variance or Highlights of the Departmental Budget		
Code	Amount	Explanation
1210	\$46,367	FY 2008 Vacancies budgeted at full exposure in FY 2009
4402	\$10,122	Modular leases required in only a portion of FY 2008
4602	(\$28,441)	Building Maintenance higher in FY 2008 during transition of facilities
4603	(\$53,326)	Equipment Maintenance anticipated high in FY 2008

## Leisure Services: Library Services Division Adopted Expenditures

Line Item prefix: 001-6500-571:		FY 2006 Actual*	FY 2007 Actual	FY 2008 Projected	FY 2009	% Change
Suffix	Object Description					
1210	Regular Salaries	103,576	104,738	118,193	127,009	7.5%
1310	Other Salaries	11,289	13,381	9,561		-100.0%
1410	Overtime			2,170	500	-77.0%
1510	Special pay				5,750	
2110	Payroll Taxes	8,631	8,955	10,680	9,716	-9.0%
2210	Retirement Contribution				4,874	
2310	Life & Health Insurance	15,994	13,994	16,250	16,438	1.2%
2410	Workers Compensation	6,719	13,440	8,650	724	-91.6%
<b>TOTAL</b>	<b>PERSONAL EXPENSES</b>	<b>146,209</b>	<b>154,508</b>	<b>165,504</b>	<b>165,011</b>	<b>-0.3%</b>
4110	Telecommunications	798	789	589	900	52.8%
4111	Postage	179	23	0	125	
4310	Electricity	690			5,400	
4402	Building Rental/Leasing			44,472	46,080	3.6%
4403	Equipment/Vehicle Leasing	44,107	27,116	2,700	5,500	103.7%
4510	Property and Liability Insurance	5,446	8,355	5,302	6,055	14.2%
4601	Maintenance Service/Repair Contracts	3,110	2,996	2,055		-100.0%
4710	Printing & Binding				2,000	
4911	Other Current Charges				650	
5110	Office Supplies	7,490	2,797	3,100	1,500	-51.6%
5290	Miscellaneous Operating Supplies	195		6,995	1300	-81.4%
5410	Subscriptions and Memberships	100			350	
5420	Conferences and Seminars		100	50	250	400.0%
<b>TOTAL</b>	<b>OPERATING EXPENSES</b>	<b>62,115</b>	<b>42,176</b>	<b>65,263</b>	<b>70,110</b>	<b>7.4%</b>
6210	Buildings	36,674				
6310	Improvements other than Building	2,882				
6600	Books, Publications, Library Materials	39,539	32,869	32,000	33,500	4.7%
<b>TOTAL</b>	<b>CAPITAL OUTLAY</b>	<b>79,095</b>	<b>32,869</b>	<b>32,000</b>	<b>33,500</b>	<b>4.7%</b>
<b>TOTAL</b>	<b>Department Total</b>	<b>287,419</b>	<b>229,553</b>	<b>262,767</b>	<b>268,622</b>	<b>\$5,855</b>

\* Actuals for FY 2006 and FY 2007, and Projected FY 2008 are from the Library Fund. These amounts did not actually expend from the General Fund, but are provided here for reference.

Major Variance or Highlights of the Departmental Budget		
Code	Amount	Explanation
		No Significant increases are planned for Library Services in FY 2009

## Non-Departmental Allocation Center

### Services, Functions, and Activities:

The Non-Departmental allocation center is an allocation center for those few general fund expenditures which are not otherwise classified. It includes any interfund transfers as expenditures from the general fund. In the current year this includes a transfer to the Capital Projects fund to fund a transportation project. General contingency and reserve dollars are allocated here as well.

This allocation center may include other centralized costs which are not easily distributed. In the current year, for example, the portion of the Town's property and liability insurance to cover the Town Hall building is included in this allocation center rather than distributed across the departments within Town Hall.

### Personnel Complement

Position Title	Funded FY 2008			Funded FY 2009		
	Full Time	Part Time	Temp	Full Time	Part Time	Temp
	0	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

This allocation center has no associated personnel.

## Non Departmental Adopted Expenditures

Line Item Prefix: 001-7900-xxx:		FY 2006 Actual	FY 2007 Actual	FY 2008 Projected	FY 2009 Proposed	% Change
Suffix	Object description					
590-2210	Retirement Contribution	242,264	271,567	385,756		-100.0%
<b>TOTAL</b>	<b>PERSONNEL EXPENSES</b>	<b>242,264</b>	<b>271,567</b>	<b>385,756</b>	<b>0</b>	<b>-100.0%</b>
590-3110	Professional Services		15,086			
590-4510	Property and Liability Insurance				11,645	
590-4810	Promotional Activities			9,931		-100.0%
590-4911	Other Current Charges				2,911	
590-5110	Office Supplies		1,428			
<b>TOTAL</b>	<b>OPERATING EXPENSES</b>	<b>0</b>	<b>16,514</b>	<b>9,931</b>	<b>14,556</b>	<b>46.6%</b>
590-6310	Improvements other than Building		8,990			
<b>TOTAL</b>	<b>CAPITAL OUTLAY</b>	<b>0</b>	<b>8,990</b>	<b>0</b>	<b>0</b>	
590-7110	Principal					
590-7210	Interest					
<b>TOTAL</b>	<b>DEBT SERVICE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
590-81430	Transfer to Enterprise Funds	284,134				
590-9110	Transfers to Minor Funds	84,795	161,738	253,920		-100.0%
590-9120	Transfers to Capital Projects Fund				30,790	
590-9310	Contingency/Reserve				8,000	
<b>TOTAL</b>	<b>NON-OPERATING EXPENSES</b>	<b>368,929</b>	<b>161,738</b>	<b>253,920</b>	<b>38,790</b>	<b>-84.7%</b>
<b>TOTAL</b>	<b>Department Total</b>	<b>611,193</b>	<b>458,809</b>	<b>649,606</b>	<b>53,346</b>	<b>(\$596,260)</b>

Major Variance or Highlights of the Departmental Budget		
Code	Amount	Explanation
590-2210	(\$385,756)	Retirement Payments allocated with corresponding personnel in FY 2009
590-4510	\$11,645	Undistributed portion of Town Hall insurance
590-4810	(\$9,931)	No non-departmental promotional activities budgeted in FY 2009
590-9110	(\$253,920)	No Transfer out to fund Library Fund in FY 2009
590-9120	\$30,790	Transfer to fund capital project - Traffic Management
590-9310	\$8,000	Reserve

## Capital Projects Fund Summary Fiscal Year 2009

### FY 2008 Summary

Estimated FY 2008 Transfers and Interest Income	2,383,200
Estimated Expenditures & Encumbrances	1,705,000
Estimated FY 2008 Year End Difference	<b>4,088,200</b>

### Projected Fund Balance

Unaudited Fund Balance 9/30/07	30,658
Estimated FY 2008 Year End Difference	4,088,200
Fund Balance Projected 9/30/2008	4,118,858
Appropriated Fund Balance FY 2009	(394,350)
Fund Balance Projected FY 2009 Year End	<b>3,724,508</b>

### Projected FY 2009 Summary

#### Projected Revenue

Voted Debt - General Obligation Bond	0
Interfund Transfers	75,000
Loan Proceeds	9,620,319
Appropriated Fund Balance	394,350
<b>Total Revenue</b>	<b>10,089,669</b>

#### Projected Expenditures

Personnel Costs	0
Operating Items	539,882
Capital Outlay	7,401,850
Debt Service	2,147,937
<b>Total Expenditures</b>	<b>10,089,669</b>

Note: The difference between the Capital Projects fund for FY 2009 and the costs for Capital Projects projects in the fund for FY 2009 results from not including the FDOT (Harding Ave) project and inclusion of FY 2009 debt service payments as an addition to the loan proceeds.

**Capital Projects Fund Adopted Revenues  
Fiscal Year 2009**

Line Item		FY 2006 Actual	FY 2007 Actual	FY 2008 Projected	FY 2009 Adopted
311200	General Obligation Bond - Voted Debt				0
<b>TOTAL</b>	<b>Current Real Property Tax</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
381010	Transfer from General Fund				30,790
381070	Transfer from Muni. Transp.				44,210
384000	Loan Proceeds				9,620,319
392000	Appropriated Fund Balance				394,350
<b>TOTAL</b>	<b>Miscellaneous Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,089,669</b>
<b>TOTAL</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>10,089,669</b>

**Capital Projects Fund Adopted Expenditures  
Fiscal Year 2009**

Line Item Prefix: 301-4400-539		FY 2006 Actual	FY 2007 Actual	FY 2008 Projected	FY 2009 Adopted
3110	Professional Services				244,882
3410	Other Contractual Services			1,705,000	220,000
541- 3110	Professional Services (muni. transportation)				25,000
541- 5310	Road Materials (muni. transportation)				50,000
<b>TOTAL</b>	<b>OPERATING EXPENSES</b>	<b>0</b>	<b>0</b>	<b>1,705,000</b>	<b>539,882</b>
6210	Buildings				7,227,500
6310	Improvements other than Building				33,250
6410	Machinery and Equipment				141,100
<b>TOTAL</b>	<b>CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,401,850</b>
7110	Principal				966,571
7210	Interest				1,181,366
<b>TOTAL</b>	<b>DEBT SERVICE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,147,937</b>
<b>TOTAL</b>	<b>CAPITAL PROJECTS FUND</b>	<b>0</b>	<b>0</b>	<b>1,705,000</b>	<b>10,089,669</b>

Note: The Capital Projects Fund did not exist until FY 2008.

## Adopted Capital Improvement Projects for Fiscal Year 2009

Department	Project Name	Amount
Executive	Downtown Improvements Master Plan	\$50,000
Florida Dept. of Transportation	Harding Avenue Street Resurfacing	\$1,275,191
Leisure Services	Beach Lifeguard Stand Replacement	\$33,250
	Community Center Construction	\$7,257,500
	Surfside Beachwalk Project	\$214,882
	Dog Park Development	\$30,000
	Leisure Services Administrative Vehicle	\$25,100
Public Safety	Police Vehicle Replacement Program	\$116,000
Public Works	Town Hall Storm Shutter Installation	\$140,000
	Traffic Management Program (CITT)	\$75,000
<b>Capital Projects Fund Total</b>	<b>Total</b>	<b>\$9,216,923</b>
Public Safety	Multi-Space Parking Meter System	\$574,311
	Municipal Parking Lot Restoration	\$45,000
<b>Municipal Parking Fund Total</b>	<b>Total</b>	<b>\$619,311</b>
Public Works	Stormwater Pollution Control Project	\$472,000
Florida Dept of Transportation	Stormwater Pump Stations: (FDOT)	\$3,500,000
<b>Stormwater Fund Total</b>	<b>Total</b>	<b>\$3,972,000</b>
Public Works	Wastewater System Rehabilitation Program	\$1,145,000
	Water System Maintenance Program	\$285,600
<b>Water / Sewer Fund Total</b>	<b>Total</b>	<b>\$1,430,600</b>
<b>All Funds</b>	<b>Total</b>	<b>\$15,238,834</b>

Funding	Description	Amount
CIP-FB	Capital Improvements Fund - Fund Balance	\$394,350
CITT	Citizens Independent Transportation Trust Funds	\$44,210
FDEP	Florida's Department of Environmental Protection	\$134,500
FDOT	Florida's Department of Transportation	\$4,775,191
GAS	Second Local Option Gas Tax	\$30,790
GOB	General Obligation Bond Proceeds	\$7,472,382
MPF	Municipal Parking Fund Revenues or Fund Balance	\$619,311
SW	Stormwater Fund Revenues or Fund Balance	\$337,500
WS	Water / Sewer Fund or Fund Balance	\$472,098
WUB	Water / Sewer Utility Revenue Bond	\$958,502
	<b>Total</b>	<b>\$15,238,834</b>

**Five Year Capital Improvement Plan  
All Funds Project Expenditure Summary**

Department Name	Project Name	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	Total
Executive	Downtown Improvements Master Plan	50,000 CIP-FB	35,000 GF				85,000
	Sungard (H.I.E.) Replacement			295,000 GF			295,000
Finance Support	Community Center Construction	7,257,500 GOB	7,257,500 GOB	850,000 GOB			15,365,000
	Surfside Beachwalk Project	214,882 GOB	2,501,180 GOB	2,419,436 GOB			5,135,498
Leisure Services	Town Center Park Acquisition & Development		575,765 GOB	315,000 GOB	525,000 GOB		1,415,765
	Dog Park Development						30,000
Public Safety	Beach Lifeguard Stand Replacement	30,000 CIP-FB					30,000
	Leisure Services Administrative Vehicle	33,250 CIP-FB					33,250
Public Works	Police Vehicle Replacement Program	25,100 CIP-FB					25,100
	Multi-space Parking Meter System	116,000 CIP-FB	116,000 GF	58,000 GF	58,000 GF	62,565 GF	410,565
Public Works	Municipal Park Lot Restoration	574,311 MPF					574,311
	Town Hall Storm Shutter Installation	45,000 MPF	142,000 MPF	129,500 MPF	125,000 MPF	125,000 MPF	566,500
Public Works	Stormwater Pollution Control Project	140,000 CIP-FB					140,000
	Stormwater Pump Stations: (FDOT)	472,000 SW/DEP	151,000 FDEP	172,000 FDEP	172,000 FDEP	172,000 FDEP	1,139,000
Public Works	Wastewater System Rehabilitation Program	3,500,000 FDOT					3,500,000
	Water System Maintenance Program	1,145,000 WUB/MS	1,145,000 WUB/MS	725,000 WUB/MS	20,000 WUB/MS	20,000 WUB/MS	3,055,000
Public Works	Traffic Management Program	285,600 WUB/MS	285,600 WUB/MS	285,600 WUB/MS	285,600 WUB/MS	285,600 WUB/MS	1,428,000
	Harding Avenue Street Resurfacing	75,000 GAS/CIT	25,000 GAS	55,000 T	45,000 T	40,000 T	240,000
<b>PROJECT TOTALS</b>		<b>\$15,238,834</b>	<b>\$13,509,236</b>	<b>\$6,545,355</b>	<b>\$1,230,600</b>	<b>\$705,165</b>	<b>\$17,229,90</b>

## Five Year Capital Improvement Plan - All Funds Funding Source Summary

Source Code	Source Name	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	Total
CIP-FB	Capital Projects Fund Fund Balance	394,350	0				394,350
CITT	Citizens Transportation Tax Funding	44,210	0	20,000	8,000	1,000	73,210
FDEP	Florida's Dept. of Environmental Protection	134,500	151,000	172,000	172,000	172,000	801,500
FDOT	Florida's Department of Transportation	4,775,191	1,275,191	1,240,819			7,291,201
G	Grant Funding						
GAS	Second Local Option Gas Tax	30,790	25,000	35,000	37,000	39,000	166,790
GF	General Fund Revenue or Fund Balance		151,000	363,000	58,000	62,565	624,565
GOB	General Obligation Bond	7,472,382	10,334,445	3,584,436	525,000	0	21,916,263
MPF	Parking Fund Revenues or Fund Balance	619,311	142,000	129,500	125,000	125,000	1,140,811
SW	Stormwater fund balance	337,500					337,500
WS	Water and Sewer Fund - Fund Balance	472,098	472,098	333,498	100,848	100,848	1,479,390
WUB	Water (and Sewer) Utility Revenue Bond	958,502	958,502	677,102	204,752	204,752	3,003,610
<b>Totals</b>		<b>15,238,834</b>	<b>13,509,236</b>	<b>6,545,355</b>	<b>1,230,600</b>	<b>705,165</b>	<b>37,229,190</b>

**Five Year Capital Improvement Plan  
All Funds Project Expenditure Household Equivalents**

Department Name	Project Name	Recurring Operating Impact Excluding Replacement	Total Annual Debt Service excluding Replacement	Total Recurring Impact (Operating plus Debt)	Millage Equivalent Service Fee Effect	Average Monthly Household Impact
Executive	Downtown Improvements Master Plan	0		0	0.0000	\$0
Finance	Sungard (H.T.E.) Replacement	(39,300)		(39,300)	-0.0295	-\$0.49
Leisure Services	Community Center Construction	59,000	1,661,261	1,720,261	1.2897	\$21.50
	Surfside Beachwalk Project	34,200	370,200	404,400	0.3032	\$5.05
	Town Center Park Acquisition & Development	61,500	116,476	177,976	0.1334	\$2.22
	Dog Park Development	28,219		28,219	0.0212	\$0.35
	Beach Lifeguard Stand Replacement	0	0	0	0.0000	\$0.00
	Leisure Services Administrative Vehicle	0	0	0	0.0000	\$0.00
Public Safety	Police Vehicle Replacement Program	13,636	0	13,636	0.0102	\$0.17
	Multi-space Parking Meter System	29,400	0	29,400	0.05	\$1.00
	Municipal Park Lot Restoration	0	0	0	0.0000	\$0.00
Public Works	Town Hall Storm Shutter Installation	0	0	0	0.0000	\$0.00
	Stormwater Pollution Control Project	35,000	29,123	64,123	0.0481	\$0.80
	Stormwater Pump Stations: (FDOT)	26,335	0	26,335	0.0197	\$0.33
	Wastewater System Rehabilitation Program	90,000	178,832	268,832	0.2016	\$3.36
	Water System Maintenance Program	0	84,156	84,156	0.0631	\$1.05
	Traffic Management Program	0	0	0	0.0000	\$0.00
	Harding Avenue Street Resurfacing	0	0	0	0.0000	\$0.00
	<b>PROJECT TOTALS</b>	<b>\$337,990</b>	<b>\$2,440,048</b>	<b>\$2,778,038</b>		<b>\$35.35</b>

Total annual CIP related increase per household **\$424.15**

Portion of CIP increase attributable to Debt Service	
Annual	Mill Equivalent Household Month
GO Bond Financing Debt Service	2,147,937
Stormwater/Water/Sewer Bond Debt Service	292,111
<b>Total</b>	<b>2,440,048</b>

Household Annual **\$365.88**

Notes: 1) equivalents are based on Preliminary FY 2009 millage values 2) average home assumes a \$250,000 taxable value with \$50,000 in combined exemptions 3) costs on this page reflect only likely Town portion of project obligations.

## Capital Improvement Project

<b>Project:</b>	Downtown Improvements Master Plan						
<b>Priority:</b>	1	<b>Project Manager:</b>	Town Manager				
<b>Department:</b>	Executive	<b>Division:</b>					
<b>Project Location:</b>	Collins Avenue and surrounding downtown areas						
<b>Fiscal Year:</b>	FY 09	FY 10	FY 11	FY 12	FY 13	Total	FY 08
<b>Plans and Studies:</b>	50,000	35,000				85,000	
<b>Engineering/Architecture:</b>							
<b>Land Acquisition/Site Preparation:</b>							
<b>Construction:</b>							
<b>Equipment/Furnishings:</b>							
<b>Other:</b>							
<b>TOTAL COST:</b>	50,000	35,000				85,000	
<b>Revenue Source:</b>	CIP-FB	CIP-FB					

### Description (Justification and Explanation)

This project provides for a study of the downtown commercial areas and Town entranceways. The purpose is to develop a unified master vision for the downtown area and to seek ways to improve upon the unique look and aesthetic appeal of our major corridors. Specifically, this study will examine current perspectives on the downtown aesthetic, identifying qualified historic structures, downtown branding, proposing alternatives to address any deficiencies, examining the feasibility of the alternatives, and presenting findings and funding requirements to the Mayor and Town Commission and Town Manager.

As alternatives are being assembled, particular attention will be given to the following hard and soft streetscape concerns: 1) benches, 2) landscaping, 3) entranceway signage, 4) way finding signage, 5) paver and other pedestrian improvements, and 6) lighting options. Recommendations for future funding are expected to result from this study. Since the costs associated with the recommendations are not known, and may not be funded in the near future once they are known, no costs for implementation of study findings have been included in this capital improvement project.

Some of the resulting recommendations may qualify for funding through gas tax and/or other dedicated roadway improvement funds.

### Future Annualized Impact on Operating Budget

<b>Personnel:</b>		Additional recurring costs will likely result from the implementation of study recommendations, but there are no recurring costs associated with the production of the study itself.
<b>Operating:</b>		
<b>Replacement Costs:</b>		
<b>Revenue/Other:</b>		
<b>Total:</b>	\$0	

## Capital Improvement Project

<b>Project:</b>	Sungard (H.T.E.) Replacement						
<b>Priority:</b>	1	<b>Project Manager:</b>		Hector Perez			
<b>Department:</b>	Financial Services	<b>Division:</b>		Information Technology			
<b>Project Location:</b>	Town-wide Administration						
<b>Fiscal Year:</b>	FY 09	FY 10	FY 11	FY 12	FY 13	Total	FY 08
<b>Plans and Studies:</b>							
<b>Engineering/Architecture:</b>							
<b>Land Acquisition/Site Preparation:</b>							
<b>Construction:</b>							
<b>Equipment/Furnishings:</b>			265,000			265,000	
<b>Other (Hardware):</b>			30,000			30,000	
<b>TOTAL COST:</b>			295,000			295,000	
<b>Revenue Source:</b>			GF				

### Description (Justification and Explanation)

This project involves the replacement of the Sungard (H.T.E) financial software program.

The Town's contract with Sungard was renewed in 2008 as an application service provider (ASP) model under a three year term. During this three year term, the Town will solicit for a new solution utilizing the RFP process. The estimated go live target date of the new software application is Aug of 2011.

The new solution will be an intuitive enterprise wide application that will automate and integrate the Finance, Building and Permitting, Human Resources, Planning and GIS. The solution will provide all the tools required to complete the daily tasks of each of these departments. The solution will also provide an interactive voice response (IVR) system for citizen access to permit information and a point of sale component (POS) for payment processing.

### Future Annualized Impact on Operating Budget

<b>Personnel:</b>		It is estimated that after the initial purchase, a maintenance fee will be incurred at \$7,500 per year. This compares to the current system maintenance fee of \$46,800. Resulting in an annualized decrease of \$39,300.  The cost of a replacement system for the new system, depreciated over 10 years, is estimated at \$30,000 annually. The net recurring financial impact projected for the system replacement is a savings of \$9,300. The non-financial projected impacts are increased services and improved operations.
<b>Operating:</b>	(\$39,300)	
<b>Replacement Costs:</b>	Year: 2021/\$310,000 = \$30,000	
<b>Revenue/Other:</b>		
<b>Total:</b>	(\$9,300)	

## Capital Improvement Project

<b>Project:</b>	Community Center Construction						
<b>Priority:</b>	1	<b>Project Manager:</b>		Calvin, Giordano, & Associates			
<b>Department:</b>	Leisure Services		<b>Division:</b>		Parks and Recreation		
<b>Project Location:</b>	Beachfront at Collins and 94 <sup>th</sup> Avenue						
<b>Fiscal Year:</b>	FY 09	FY 10	FY 11	FY 12	FY 13	Total	FY 08
<b>Plans and Studies:</b>							300,000
<b>Engineering/ Architecture:</b>							\$1.4 million
<b>Land Acquisition/ Site Preparation:</b>							
<b>Construction:</b>	7,087,500	7,087,500				14,175,000	
<b>Equipment/ Furnishings:</b>			850,000			850,000	
<b>Other (Project Mgt):</b>	170,000	170,000				340,000	
<b>TOTAL COST:</b>	<b>7,257,500</b>	<b>7,257,500</b>	<b>850,000</b>			<b>15,365,000</b>	<b>\$1.7 million</b>
<b>Revenue Source:</b>	GOB	GOB	GOB				GOB

### Description (Justification and Explanation)

This project involves the planning, engineering, architectural design, construction, and project management of the replacement Town of Surfside Community Center. During the current fiscal year the previous center was demolished after decades of well enjoyed service. The new Community Center will be built to "Leadership in Environmental Design" (LEED) standards providing an ecologically responsible, hurricane resistant social center for the Town community.

Within this state-of-the-art facility one will find recreational programming, a ballroom, a playground, a patio area, administrative offices, the Town's Bureau of Tourism, a gymnasium, and an aquatics center.

Demolition has already occurred as has site preparation. Construction is scheduled to begin as soon as financing is available and is expected to take only about sixteen months.

Construction financing is proposed through a general obligation bond requiring approval by a majority vote. The associated debt service payment would be reflected as a separate line on the property tax bill beginning with FY 2010. More information about the financing component may be found in the "Schedule of Financing" toward the front of this budget document.

Maximum total annualized debt is based on project costs to include prior year recapture, future costs, and transaction costs with a maximum (not-to-exceed) exposure of \$20 million.

### Future Annualized Impact on Operating Budget

<b>Personnel:</b>		The existing budget has removed costs associated with the old Community Center in an effort to keep the millage rate as low as possible. After construction, prior costs and revenues associated with the former community center plus incremental increases will need to be added to the recurring budget. Net estimate \$59,000
<b>Operating:</b>	\$59,000	
<b>Replacement Costs:</b>	$17,065,000/50 = \$341,300$	
<b>Revenue/Other:</b>	\$1,661,261 Debt Service	
<b>Total:</b>	\$2,061,561	This facility is expected to last at least fifty years. The resulting annualized replacement cost in current dollars is \$341,300 annually. Max. annual debt Service requirement = \$1,661,261.

**Capital Improvement Project**

<b>Project:</b>	Surfside Beachwalk Project						
<b>Priority:</b>	2	<b>Project Manager:</b>		Calvin, Giordano, & Associates			
<b>Department:</b>	Leisure Services		<b>Division:</b>		Parks and Recreation		
<b>Project Location:</b>	All beach access points from 96 <sup>th</sup> to 87 <sup>th</sup> street						
<b>Fiscal Year:</b>	<b>FY 09</b>	<b>FY 10</b>	<b>FY 11</b>	<b>FY 12</b>	<b>FY 13</b>	<b>Total</b>	<b>FY 08</b>
<b>Plans and Studies:</b>							
<b>Engineering/Architecture:</b>	214,882	18,961	18,961			<b>252,804</b>	
<b>Land Acquisition/Site Preparation:</b>		81,744				<b>81,744</b>	
<b>Construction:</b>		2,230,046	2,230,046			<b>4,460,092</b>	
<b>Equipment/Furnishings:</b>		98,200	98,200			<b>196,400</b>	
<b>Other:</b>		72,229	72,229			<b>144,458</b>	
<b>TOTAL COST:</b>	<b>214,882</b>	<b>2,501,180</b>	<b>2,419,436</b>			<b>5,135,498</b>	
<b>Revenue Source:</b>	<b>GOB</b>	<b>GOB</b>	<b>GOB</b>				

**Description (Justification and Explanation)**

This project consists of providing beach access at all eight (8) Town controlled right-of-way locations as well as improvements connecting from the Community Center to the beach. Beach re-nourishment is not addressed in this project, but is being negotiated separately. The addressed Town access points will meet the Town's greenway paths running alongside the naturalized dunes. Each access point will take advantage of unique and innovative design while complying with Americans with Disability Act (ADA) and other relevant social and legal policy.

The project is expected to be spread over three years with design, engineering and permitting to be completed in year one. Years two and three will be devoted to construction. It is the Town's hope to identify and secure grant funding for some of the cost elements now represented as General Obligation Bond (GOB) financing. Debt Service repayment on the GOB would be deferred until FY 2010. This project will commence when financing is secured.

**Future Annualized Impact on Operating Budget**

<b>Personnel:</b>	\$29,200	Miami-Dade County has taken responsibility for beach maintenance issues in the past. Lately, however, these responsibilities have been passed to municipalities. As a result, \$29,200 in annual personnel costs are expected to result for beach maintenance with an additional \$5,000 for operating supplies. Annual Debt Service = \$370,200 (20 year @3.9%)
<b>Operating:</b>	\$5,000	
<b>Replacement Costs:</b>	$\$5,135,498/15 = \$342,366$	
<b>Revenue/Other:</b>	\$370,200 Debt Service	
<b>Total:</b>	\$746,766	

## Capital Improvement Project

<b>Project:</b>	Town Center Park Acquisition and Development						
<b>Priority:</b>	3	<b>Project Manager:</b>		Leisure Services Director			
<b>Department:</b>	Leisure Services	<b>Division:</b>		Parks and Recreation			
<b>Project Location:</b>	To Be Determined						
<b>Fiscal Year:</b>	FY 09	FY 10	FY 11	FY 12	FY 13	Total	FY 08
<b>Plans and Studies:</b>							
<b>Engineering/Architecture:</b>			65,000			65,000	
<b>Land Acquisition/Site Preparation:</b>		575,765				575,765	
<b>Construction:</b>			250,000	250,000		500,000	
<b>Equipment/Furnishings:</b>				475,000		475,000	
<b>Other (Specify):</b>							
<b>TOTAL COST:</b>		575,765	315,000	725,000		1,615,765	
<b>Revenue Source:</b>		GOB	GOB	GOB			

### Description (Justification and Explanation)

This project involves assisting in the acquisition of approximately 2.25 acres of property to be used as passive recreational park space. The park would include a number of passive use facilities such as: picnic tables, un-programmed multi-purpose fields, pavilions, multi-purpose paths, enclosed multi-purpose court, a playground, benches, landscaping, decorative lighting, and similar items.

Considerable assistance will be required from Florida Community Trust and other granting agencies for this project. Only Town costs are above reflected. Acquisition relies upon identification of available lands and a seller willing to sell at market value. This process can be lengthy. Once the property is in Town control and funding is in place, development can begin.

Financing for the development is proposed through a general obligation bond issue with debt service deferred until FY 2010.

### Future Annualized Impact on Operating Budget

<b>Personnel:</b>		No additional personnel are anticipated for this project. Operating costs are calculated at approximately \$30,000 for maintenance, utilities, and property liability insurance. The equipment is likely to have a fairly short life of about 5 years resulting in an average annualized replacement of \$95,000. Removal of these properties from the tax role will generate a minimum recurring loss of -\$35,500. Revenues for pavilion rental or misc items are estimated at \$4,000 annually. Annual debt service projection: \$116,476
<b>Operating:</b>	30,000	
<b>Replacement Costs:</b>	$475,000/5 = 95,000$	
<b>Revenue/Other:</b>	Loss: 31,500 Debt: 116,476	
<b>Total:</b>	\$272,976	

**Capital Improvement Project**

<b>Project:</b>	Dog Park Development						
<b>Priority:</b>	4	<b>Project Manager:</b>		Calvin, Giordano & Associates			
<b>Department:</b>	Leisure Services		<b>Division:</b>		Parks and Recreation		
<b>Project Location:</b>	To Be Determined						
<b>Fiscal Year:</b>	<b>FY 09</b>	<b>FY 10</b>	<b>FY 11</b>	<b>FY 12</b>	<b>FY 13</b>	<b>Total</b>	<b>FY 08</b>
<b>Plans and Studies:</b>							5,000
<b>Engineering/Architecture:</b>	15,000						
<b>Land Acquisition/Site Preparation:</b>							
<b>Construction:</b>							
<b>Equipment/Furnishings:</b>	15,000						
<b>Other (Specify):</b>							
<b>TOTAL COST:</b>	<b>30,000</b>						<b>5,000</b>
<b>Revenue Source:</b>	CIP-FB						CIP-FB

**Description (Justification and Explanation)**

This project involves the conversion of a Town pocket park into a dog park which is consistent with the Town Charrette. During the Charrette process, public participation was solicited to identify concerns and priorities. The creation of a dog park was one of the items with public support. The park will be a place where dogs can exercise and socialize with their owners and with other dogs.

This project is planned to occur over a two year period with the first dedicated to identifying the most appropriate location and developing an education campaign concerning the park. Any required hearings or other public meetings will occur during this time. The second year includes engineering re-design of the chosen facility and installation of elements of the re-design (fencing, signage, collection bag stations, etc).

Funding is recommended to come from the Capital Improvements Fund fund balance.

**Future Annualized Impact on Operating Budget**

<b>Personnel:</b>	19,219	Staff anticipates a need for at least two hours per day of maintenance time for this facility once established = \$14,560 (x benefits).
<b>Operating:</b>	9,000	
<b>Replacement Costs:</b>	15,000/5 = \$3,000	Additional operating expenses include: 1) turf replacement, 2) waste disposal, and 3) collection bags at an estimated averaged cost of \$9,000 annually.
<b>Revenue/Other:</b>		
<b>Total:</b>	\$31,219	Equipment life is expected to be 5 years or less totaling \$3,000 annualized.

### Capital Improvement Project

<b>Project:</b>	Beach Lifeguard Stand Replacement						
<b>Priority:</b>	5	<b>Project Manager:</b>		Aquatics Supervisor			
<b>Department:</b>	Leisure Services	<b>Division:</b>		Parks and Recreation			
<b>Project Location:</b>	Ocean-side behind Town of Surfside Community Center site						
<b>Fiscal Year:</b>	FY 09	FY 10	FY 11	FY 12	FY 13	Total	FY 08
<b>Plans and Studies:</b>							
<b>Engineering/Architecture:</b>							
<b>Land Acquisition/Site Preparation:</b>							
<b>Construction:</b>	33,000					33,000	
<b>Equipment/Furnishings:</b>	250					250	
<b>Other (Specify):</b>							
<b>TOTAL COST:</b>	33,250					33,250	
<b>Revenue Source:</b>	CIP-FB						

#### Description (Justification and Explanation)

This project requests funding for a new beach lifeguard stand to replace the old and deteriorating existing stand. The current stand has become a safety hazard and requires continual repair. The existing stand is now beyond repair by staff. The purchase is planned as a "piggy-back" opportunity on a competitively bid Miami Beach governmental contract.

During Fiscal Year 2009 staff will explore alternative funding opportunities to replace this stand. If successful, the much needed purchase will occur in the current fiscal year. Alternatively, given the relative urgency of this item and its importance to public safety, the Town may advance the purchase and then seek alternative funding sources to reimburse the expense.

#### Future Annualized Impact on Operating Budget

<b>Personnel:</b>		No recurring costs are expected to result from this project.  This stand is expected to provide at least six years of service resulting in a replacement cost of \$5,542 annually.
<b>Operating:</b>		
<b>Replacement:</b>	33,250 / 6 = \$5,542	
<b>Revenue/Other:</b>		
<b>Total:</b>	\$5,542	

## Capital Improvement Project

<b>Project:</b>	Leisure Services Administrative Vehicle						
<b>Priority:</b>	6	<b>Project Manager:</b>		Leisure Services Director			
<b>Department:</b>	Leisure Services	<b>Division:</b>		Parks and Recreation			
<b>Project Location:</b>	Leisure Services Office						
<b>Fiscal Year:</b>	FY 09	FY 10	FY 11	FY 12	FY 13	Total	FY 08
<b>Plans and Studies:</b>							
<b>Engineering/Architecture:</b>							
<b>Land Acquisition/Site Preparation:</b>							
<b>Construction:</b>							
<b>Equipment/Furnishings:</b>	25,100					25,100	
<b>Other (Hardware):</b>							
<b>TOTAL COST:</b>	25,100					25,100	
<b>Revenue Source:</b>	CIP/FB						

### Description (Justification and Explanation)

This request is for funding for an administrative vehicle for the Leisure Services Department. Currently, the only vehicle assigned to the Department is an aged utility vehicle on indefinite loan from the Public Works Department. For administrative and special events travel, the Department relies upon the use of personal vehicles. There are provisions for reimbursement for use of personal vehicles which are set by the Internal Revenue Service, but which many feel have not kept pace with the inflationary costs of gasoline and vehicle repair. There is little incentive to volunteer one's personal automobile. There is a certain mark of professionalism associated with a well maintained public owned and marked vehicle as well.

To meet the needs for administrative travel and the transportation of public property between in-town locations and out of Town meetings, the Department recommends the purchase of an administrative vehicle. To hedge against rising fuel costs, to met the needs of convenience for multi-passenger travel, and to leave a smaller carbon footprint, the Department recommends the purchase of a small to mid-sized four door hybrid utility vehicle.

Costs are estimated on based on a retail average of available models and includes costs for detailing/marketing the vehicle with the Town's insignia. Government pricing through State or local piggy-backing opportunities may be available.

### Future Annualized Impact on Operating Budget

<b>Personnel:</b>		The impact on operating costs is projected to be minimal. Some savings may, in fact, be recognized as less reimbursement will be required for private vehicles and some hybrids claim below average operating and maintenance costs.  The cost of replacement in 6 years at \$24,995 is annualized at \$4,166.
<b>Operating:</b>		
<b>Replacement Costs:</b>	Year: 2015/\$24,995 = \$4,166	
<b>Revenue/Other:</b>		
<b>Total:</b>	\$4,166	

Town of Surfside, FL  
**Capital Improvement Project**

<b>Project:</b>	Police Vehicle Replacement Program						
<b>Priority:</b>	1	<b>Project Manager:</b>		Assistant Police Chief			
<b>Department:</b>	Public Safety		<b>Division:</b>		Patrol		
<b>Project Location:</b>	Police Department						
<b>Fiscal Year:</b>	<b>FY 09</b>	<b>FY 10</b>	<b>FY 11</b>	<b>FY 12</b>	<b>FY 13</b>	<b>Total</b>	<b>FY 08</b>
<b>Plans and Studies:</b>							
<b>Engineering/Architecture:</b>							
<b>Land Acquisition/Site Preparation:</b>							
<b>Construction:</b>							
<b>Equipment/Furnishings:</b>	116,000	116,000	58,000	58,000	62,565	410,565	
<b>Other (Project Mgt):</b>							
<b>TOTAL COST:</b>	<b>116,000</b>	<b>116,000</b>	<b>58,000</b>	<b>58,000</b>	<b>62,565</b>	<b>410,565</b>	
<b>Revenue Source:</b>	CIP-FB	GF	GF	GF	GF		

**Description (Justification and Explanation)**

The police fleet currently has seven vehicles 1999-2002 with 70,000 - 100,000 miles. These vehicles are used on a daily basis, at times 24 hours per day. Most of the vehicles are in need of repair and are constantly shopped. This capital improvement request is for the development and funding of a recurring replacement cycle of the police fleet.

The requested funding is based on an average project cost of \$20,000 per vehicle and \$9,000 of required equipment for a total of \$29,000 per vehicle. Four vehicles are requested for fiscal year 09 and fiscal year 10. Two vehicles are requested for FY 11 and FY 12.

Over the past two fiscal years 05 - \$44,329 and 06 - \$40,015 for a total of \$84,344 has been expended on maintenance of vehicles. Maintaining a recurring replacement program will assist in offsetting the cost of the capital improvement project and the maintenance cost of vehicles. It will also provide a professional image of the police department to the community.

**Future Annualized Impact on Operating Budget**

<b>Personal:</b>		Since these vehicles are additions to the fleet (the three being replaced will be assigned to officers desiring to take advantage of the take home vehicle program), the net annual effect on operating for funding FY 09 purchases is \$13,636 for operating.
<b>Operating:</b>	\$13,636	
<b>Replacement Costs:</b>	FY 09 Vehicles: FY 2013 =\$23,200	This purchase creates no revenue offset.
<b>Revenue/Other:</b>		Assuming a five year life, the annualized cost for future replacement of FY 09 purchases is \$23,200. The result is an annualized impact of \$36,836 for operations and replacement.
<b>Total:</b>	\$36,836	

## Capital Improvement Project

<b>Project:</b>	Multi-space Parking Meter System						
<b>Priority:</b>	1	<b>Project Manager:</b>		Chief of Police			
<b>Department:</b>	Public Safety	<b>Division:</b>		Municipal Parking Fund			
<b>Project Location:</b>	Town-wide parking lots						
<b>Fiscal Year:</b>	FY 09	FY 10	FY 11	FY 12	FY 13	Total	FY 08
<b>Plans and Studies:</b>							
<b>Engineering/Architecture:</b>							
<b>Land Acquisition/Site Preparation:</b>	\$27,961					\$27,961	
<b>Construction:</b>							
<b>Equipment/Furnishings:</b>	\$546,350				0	\$546,350	
<b>Other (Specify):</b>							
<b>TOTAL COST:</b>	<b>\$574,311</b>				<b>0</b>	<b>\$574,311</b>	
<b>Revenue Source:</b>	MPF						

### Description (Justification and Explanation)

This capital improvement project is for the purchase, set up, and service of a new multispace parking machine system on streets and parking lots throughout the Town. This system will replace our current single space meters. The current system is antiquated and in disrepair resulting in an average maintenance and replacement cost of \$27,961 per year over the past three years. In the current year, the maintenance operating costs of \$34,500 may be removed from the operating budget if this item is funded.

Costs for the new system are: 1) \$546,350 (49 stations at \$11,150 each) plus 2) \$17,150 (set up costs for 49 stations). There is also a service charge of \$50 per month per machine for a total of \$2,450 per month.

This system makes parking enforcement more efficient and will allow our two current parking officers to spend less time on their tasks. The existing staff will be able to provide collections, enforcement, and replacement of coin and bill canisters.

This new system will increase revenue and accountability and provide the Town with a professional and modern appearance of its parking facilities.

### Future Annualized Impact on Operating Budget

<b>Personnel:</b>		This includes a monitoring contract of fifty dollars (\$50) per month, per pay station for a total annual obligation of \$29,400. The service is for alarms, events, financials, statistical data and real time credit card authorizations. Future maintenance costs may include replacement of coin and bill canisters at \$250 and \$480 respectively. It is anticipated that replacement costs will be no more on average than existing maintenance requirements and for the first several years the \$29,400 in monitoring requirements will be offset by the \$27,961 maintenance savings.
<b>Operating:</b>	\$29,400	
<b>Replacement Costs:</b>		
<b>Revenue/Other:</b>		
<b>Total:</b>	\$29,400	

### Capital Improvement Project

<b>Project:</b>	Municipal Parking Lot Restoration						
<b>Priority:</b>	2	<b>Project Manager:</b>		Calvin, Giordano, & Associates			
<b>Department:</b>	Public Safety	<b>Division:</b>		Municipal Parking Fund			
<b>Project Location:</b>	Town-wide parking lots						
<b>Fiscal Year:</b>	<b>FY 09</b>	<b>FY 10</b>	<b>FY 11</b>	<b>FY 12</b>	<b>FY 13</b>	<b>Total</b>	<b>FY 08</b>
<b>Plans and Studies:</b>	45,000					<b>45,000</b>	
<b>Engineering/Architecture:</b>		17,500	5,000	5,000	5,000	<b>32,500</b>	
<b>Land Acquisition/Site Preparation:</b>							
<b>Construction:</b>		112,500	112,500	112,500	112,500	<b>450,000</b>	
<b>Equipment/Furnishings:</b>							
<b>Other (Specify):</b>		12,000	12,000	7,500	7,500	<b>39,000</b>	
<b>TOTAL COST:</b>	<b>45,000</b>	<b>142,000</b>	<b>129,500</b>	<b>125,000</b>	<b>125,000</b>	<b>566,500</b>	
<b>Revenue Source:</b>	MPF	MPF	MPF	MPF	MPF		

**Description (Justification and Explanation)**

This project involves the phased improvement of municipal parking lots including development of a plan of approach including public consultation, development and identification of plans, presentation of plans, architectural redesign of all Town parking lots, engineering review of all parking lots for structural integrity and potential traffic flow improvements, as well as the repaving, re-landscaping, re-lighting, and general structural and aesthetic improvements.

During the project the Town will lose revenues due to lot closure during construction. It is anticipated, however, that this project will be paid for entirely from retained earnings from parking meters combined with earnings for the years in which the project is taking place. This project is phased. As a result, if upon further review, shifts in priorities result in a need to postpone enhancement of some of the less visible municipal lots, that can be accomplished.

**Future Annualized Impact on Operating Budget**

<b>Personnel:</b>		This project is not anticipated to generate any additional maintenance or other recurring annual impact as the lots currently undergo routine roadway and landscape maintenance.
<b>Operating:</b>		
<b>Replacement Costs:</b>		
<b>Revenue/Other:</b>		
<b>Total:</b>	\$0	

### Capital Improvement Project

<b>Project:</b>	Town Hall Storm Shutter Installation Project						
<b>Priority:</b>	1	<b>Project Manager:</b>		Calvin, Giordano, & Associates			
<b>Department:</b>	Public Works	<b>Division:</b>		Facility Maintenance			
<b>Project Location:</b>	9293 Harding Avenue						
<b>Fiscal Year:</b>	FY 09	FY 10	FY 11	FY 12	FY 06	Total	FY 08
<b>Plans and Studies:</b>							
<b>Engineering/Architecture:</b>							
<b>Land Acquisition/Site Preparation:</b>							
<b>Construction:</b>							
<b>Equipment/Furnishings:</b>	140,000						
<b>Other (Specify):</b>							
<b>TOTAL COST:</b>	140,000					140,000	
<b>Revenue Source:</b>	CIP-FB						

#### Description (Justification and Explanation)

This project provides for the purchase and installation of accordion shutters for the bottom floor of Town hall and roller shutters for the upper levels. Installation of these shutters will protect the exterior windows, reduce the chances of water intrusion and provides increase protection for the interior of the facility. The recommended shutter styles enable quick protective placement and eliminates the need for lift trucks, electric tools, ladders or any other specialized equipment for placement. This style also eliminates the need for protective storage for panels associated with other systems.

In the event of a wind event, this system will save considerable time, labor costs, and reduce the risk of injuries. In the interim, the addition of the shutters may result in savings on property insurance premiums.

#### Future Annual Impact on Operating Budget

<b>Personal:</b>		Potential annualized savings are above identified. For a high wind event season, the Town may recognize \$1,500 or more in labor cost savings. Do to the unpredictability of the storm seasons this figure has not been included as an operating impact to the left.  No additional costs beyond replacement are required. A small amount of recovery may occur if existing shutters are sold for use or scrap.
<b>Operating:</b>		
<b>Replacement Costs:</b>	140,000/20 = \$20,000	
<b>Revenue/Other:</b>		
<b>Total:</b>	\$20,000	

## Capital Improvement Project

<b>Project:</b>	Stormwater Pollution Control Project						
<b>Priority:</b>	1	<b>Project Manager:</b>	Calvin, Giordano, & Associates				
<b>Department:</b>	Public Works	<b>Division:</b>	Stormwater				
<b>Project Location:</b>	Town limits						
<b>Fiscal Year:</b>	<b>FY 09</b>	<b>FY 10</b>	<b>FY 11</b>	<b>FY 12</b>	<b>FY 13</b>	<b>Total</b>	<b>FY 08</b>
<b>Plans and Studies:</b>	22,000	22,000	22,000	22,000	22,000	<b>110,000</b>	25,500
<b>Engineering/Architecture:</b>	75,000	30,000	30,000	30,000	30,000	<b>195,000</b>	120,000
<b>Land Acquisition/Site Preparation:</b>							
<b>Construction:</b>	375,000	99,000	120,000	120,000	120,000	<b>834,000</b>	
<b>Equipment/Furnishings:</b>							
<b>Other (Specify):</b>							
<b>TOTAL COST:</b>	<b>472,000</b>	<b>151,000</b>	<b>172,000</b>	<b>172,000</b>	<b>172,000</b>	<b>1,139,000</b>	145,500
<b>Revenue Source:</b>	SF: FDEP	FDEP	FDEP	FDEP	FDEP		SF

### Description (Justification and Explanation)

The proposed stormwater project consists of retrofitting three of the Town's outfall pipes to reduce pollutants and fresh water entering Biscayne Bay. The proposed facilities at each location will consist of a stormwater pump station which pumps water into a new drainage wells. In order to address pollution concerns for a Florida Department of Environmental Protection (FDEP) drainage well permit, the Town will install Nutrient Separating Baffle Boxes upstream of the pump station to provide treatment before the runoff enters the groundwater.

The Town will address a long-term concern for all residents of the Town, who have complained to the Town for at least a decade about water backing into the streets and poor water quality in the adjacent Biscayne Bay along the Town's shores. The project directly addresses The Trust for Public Land's Biscayne Bay Accessibility report, and supports the SFWMD's Biscayne Bay Partnership Initiative (BBPI).

The project will be funded through a cost share program grant with the FDEP. The Township will be responsible for front loaded costs (the first costs) of \$483,000. Upon evidence of these payments, FDEP will begin to pay for subsequent project costs up to \$1,400,000 (\$1.4 million). The Town anticipates completing its portion of the obligation by the end of Fiscal Year 2009.

### Future Annualized Impact on Operating Budget

<b>Personal:</b>		No additional maintenance responsibilities will result from this project. It is anticipated that the Town will provide electricity to the improvements however. The pumps will generally only run for testing and during storm events, but are designed to move large volumes at those times. Estimated electric for all three stations is \$35,000. These stations should have a life of at least 25 years at which point the Town anticipates cost sharing for their replacement. To fund the replacement, the Town should reserve \$27,220 annually over the next 25 years.
<b>Operating:</b>	\$35,000	
<b>Replacement Costs:</b>	$1,361,000/25/2 =$ \$27,220 annually	
<b>Revenue/Other:</b>	\$29,123 debt service to general fund 2010-2012	
<b>Total:</b>	\$91,323	

**Capital Improvement Project**

<b>Project:</b>	Stormwater Pump Stations: (FDOT)						
<b>Priority:</b>	2	<b>Project Manager:</b>		Calvin, Giordano, & Associates			
<b>Department:</b>	Public Works	<b>Division:</b>		Stormwater			
<b>Project Location:</b>	Harding Avenue (State Road A-1A) at NE 87 <sup>th</sup> Street and NE 96 <sup>th</sup> Street						
<b>Fiscal Year:</b>	<b>FY 09</b>	<b>FY 10</b>	<b>FY 11</b>	<b>FY 12</b>	<b>FY 13</b>	<b>Total</b>	<b>FY 08</b>
<b>Plans and Studies:</b>							
<b>Engineering/Architecture:</b>							
<b>Land Acquisition/Site Preparation:</b>							
<b>Construction:</b>	3,500,000					3,500,000	
<b>Equipment/Furnishings:</b>							
<b>Other (Specify):</b>							
<b>TOTAL COST:</b>	<b>3,500,000</b>					<b>3,500,000</b>	
<b>Revenue Source:</b>	FDOT						

**Description (Justification and Explanation)**

This project is funded entirely by the Florida Department of Transportation (FDOT) and involves the installation of two stormwater pump stations to both remove large quantities of water associated with storm events and to improve the quality of the water being discharged. The project locations are both on Harding Avenue (Florida State Road A1A). The first station is located at Harding Avenue and N.E. 87<sup>th</sup> Street and the second is located at Harding Avenue and N.E. 96<sup>th</sup> Street. Both installations are expected to be substantially completed by the end of Fiscal Year 2009.

Installation of these pumps should provide for a significant reduction in stormwater ponding after storm events.

**Future Annualized Impact on Operating Budget**

<b>Personnel:</b>	\$1,500	While the Town does not share in the cost of the stations, the Town will have occasional maintenance responsibilities under the terms of the agreement. Estimated costs for personnel associated with maintenance is \$1,500 annually. Estimated costs of regular maintenance/repair materials is \$1,500 annually. The Town is also required to provide the electricity for these pumps which is estimated as high as \$23,335 annually. Finally, the Town anticipates no need for replacement or depreciation calculation as the project will remain the property of FDOT.
<b>Operating:</b>	\$24,835	
<b>Replacement Costs:</b>		
<b>Revenue/Other:</b>		
<b>Total:</b>	\$26,335	

## Capital Improvement Project

<b>Project:</b>	Wastewater System Rehabilitation Program						
<b>Priority:</b>	1			<b>Project Manager:</b>	Calvin, Giordano, & Associates		
<b>Department:</b>	Public Works			<b>Division:</b>	Water/Sewer		
<b>Project Location:</b>	Town-wide Wastewater System						
<b>Fiscal Year:</b>	<b>FY 09</b>	<b>FY 10</b>	<b>FY 11</b>	<b>FY 12</b>	<b>FY 13</b>	<b>Total</b>	<b>FY 08</b>
<b>Plans and Studies:</b>	10,000	10,000	10,000	10,000	10,000	50,000	125,000
<b>Engineering/Architecture:</b>	25,000	25,000	10,000	10,000	10,000	80,000	
<b>Land Acquisition/Site Preparation:</b>							
<b>Construction:</b>	1,110,000	1,110,000	705,000			2,925,000	7,500
<b>Equipment/Furnishings:</b>							
<b>Other (Specify):</b>							
<b>TOTAL COST:</b>	<b>1,145,000</b>	<b>1,145,000</b>	<b>725,000</b>	<b>20,000</b>	<b>20,000</b>	<b>3,055,000</b>	<b>142,500</b>
<b>Revenue Source:</b>	<b>WUB/WS</b>	<b>WUB/WS</b>	<b>WUB/WS</b>	<b>WUB/WS</b>	<b>WUB/WS</b>		

### Description (Justification and Explanation)

**Sewer Rehabilitation Plan:** The Sewer Rehabilitation Plan will be broken into three phases. Phase I will bring the town into partial compliance with the mandates from DERM. Phase II and III will complete the requirements as outlined in the Sanitary Sewer Evaluation Study (SSES).

**Phase I:** Phase I was completed by placing full dish gaskets on all manhole openings. In addition, any rain water leaders found to be attached to the sewer lines shall be disconnected from the sanitary sewer system. Any cleanouts that are open to the elements will also be capped. These last two tasks should be at no cost to the city, as this is in violation and the responsibility of the individual home owner.

**Phase II:** Phase II requires investigating sewer problems using video, smoke testing and other techniques to determine the sources of infiltration / inflow. All broken pipes will be repaired or lined, as determined by the analysis. Severely deteriorated manholes will be sealed with a "Supercoat" system or full liner.

**Phase III:** Phase III will consist of renovating the existing pump stations. The pumps and controls along with generators will be replaced.

*Funding element utilizes a 2:1 ratio. 2/3 utility bond; 1/3 water/sewer fund balance.*

### Future Annualized Impact on Operating Budget

<b>Personnel:</b>	45,000	<b>Post Phase Program:</b> After the Phases have been implemented, the city should develop a continuing program to maintain the sewer system, consisting of: 1) Smoke testing, 2) Replace leaking manholes and cleanout caps, 3) Raise manhole ring and cover assemblies where necessary, 4) Grout and seal manholes and gravity sewer pipe where necessary, 5) Lined gravity sewer pipe, and 6) Inflow prevention devices for all new manholes. Costs to the left represent estimates for proper maintenance of these program components.
<b>Operating:</b>	45,000	
<b>Replacement Costs:</b>	2,200,000/30 years = \$73,335	
<b>Revenue/Other:</b>	\$178,832 Debt Service	
<b>Total:</b>	\$342,167	

*Debt service with fund balance offset = \$178,832*

### Capital Improvement Project

<b>Project:</b>	Water System Maintenance Program						
<b>Priority:</b>	2	<b>Project Manager:</b>		Calvin, Giordano, & Associates			
<b>Department:</b>	Public Works	<b>Division:</b>		Water/Sewer			
<b>Project Location:</b>	Town-wide water system						
<b>Fiscal Year:</b>	<b>FY 09</b>	<b>FY 10</b>	<b>FY 11</b>	<b>FY 12</b>	<b>FY 13</b>	<b>Total</b>	<b>FY 08</b>
<b>Plans and Studies:</b>	10,000	10,000	10,000	10,000	10,000	50,000	10,000
<b>Engineering/Architecture:</b>	15,600	15,600	15,600	15,600	15,600	78,000	15,600
<b>Land Acquisition/Site Preparation:</b>							
<b>Construction:</b>	260,000	260,000	260,000	260,000	260,000	1,300,000	260,000
<b>Equipment/Furnishings:</b>							
<b>Other (Specify):</b>							
<b>TOTAL COST:</b>	<b>285,600</b>	<b>285,600</b>	<b>285,600</b>	<b>285,600</b>	<b>285,600</b>	<b>1,428,000</b>	<b>285,600</b>
<b>Revenue Source:</b>	WUB/WS	WUB/WS	WUB/WS	WUB/WS	WUB/WS		

#### Description (Justification and Explanation)

This project provides for the replacement of several miles of water system pipe known to be in particularly poor repair. The replacement program is projected over the next several years. It addresses only those existing iron water pipes that are believed to be either undersized, corroded, or both.

A replacement program is long overdue for the entire system, including valves and hydrants. The 5-year CIP addresses minimal repairs only to maintain the current level of service.

Funding is proposed to draw from two sources: 1) a Water/Sewer Utility Bond and 2) the Water/Sewer Fund fund balance. The rate of funding identified for each year in the funding element is: 2/3 bond proceeds; 1/3 fund balance.

#### Future Annualized Impact on Operating Budget

<b>Personnel:</b>		This project improves the system and will predictably lower maintenance costs for the next several decades.  Debt Service with fund balance offset = \$84,156
<b>Operating:</b>		
<b>Replacement Costs:</b>	2,200,000/35 = \$73,335	
<b>Revenue/Other:</b>	Debt Service = \$84,156	
<b>Total:</b>	\$84,156	

**Capital Improvement Project**

<b>Project:</b>	Traffic Management Program						
<b>Priority:</b>	1	<b>Project Manager:</b>		Calvin, Giordano, & Associates			
<b>Department:</b>	Public Works	<b>Division:</b>		Streets			
<b>Project Location:</b>	Town-wide street system						
<b>Fiscal Year:</b>	FY 09	FY 10	FY 11	FY 12	FY 13	Total	FY 08
<b>Plans and Studies:</b>			40,000		15,000	55,000	130,000
<b>Engineering/Architecture:</b>	25,000	10,000	15,000	10,000	5,000	65,000	5,000
<b>Land Acquisition/Site Preparation:</b>							
<b>Construction:</b>	50,000	15,000		35,000	20,000	120,000	20,000
<b>Equipment/Furnishings:</b>							
<b>Other (Specify):</b>							
<b>TOTAL COST:</b>	75,000	25,000	55,000	45,000	40,000	240,000	75,000
<b>Revenue Source:</b>	GAS/CITT	GAS	GAS/CITT	GAS/CITT	GAS/CITT		

**Description (Justification and Explanation)**

This capital improvement project involves a series of studies, plans, engineering, design, and construction over the next several years. It is a comprehensive plan to review and address a number of traffic related issues, including, but not necessarily limited to: traffic intrusion analysis and remedies, traffic calming study and device installation, traffic flow and directional signage analysis and amendment, and roadway structure analysis and correction.

Projects identified for FY 2009 include: \$25,000 for engineering of known priority traffic calming devices and \$50,000 for construction costs related to known priority traffic calming needs.

The Town anticipates funding this project with a combination of Citizens Independent Transportation Trust (CITT) funding and the second local option gas tax. Specifically identified elements satisfying the requirements have been budgeted as expenditures in the Municipal Transportation and General Fund in FY 2009 respectively. The amounts are identified as transfers to the Capital Project Fund.

**Future Annualized Impact on Operating Budget**

<b>Personnel:</b>		Only incremental costs for maintenance on newly installed items and general administrative project management/oversight are anticipated to be resultant annualized expenditures by moving forward with this project.  Replacement costs for physical improvements are estimated at \$50,000 in 10 years for FY 2009 construction.
<b>Operating:</b>		
<b>Replacement Costs:</b>	\$50,000/10 = \$5,000	
<b>Revenue/Other:</b>		
<b>Total:</b>	\$5,000	

### Capital Improvement Project

<b>Project:</b>	Harding Avenue Street Resurfacing						
<b>Priority:</b>	2	<b>Project Manager:</b>		Calvin, Giordano, & Associates			
<b>Department:</b>	Public Works	<b>Division:</b>		Streets			
<b>Project Location:</b>	Harding Avenue (State Road A-1A) from NE 87 <sup>th</sup> Street to Bal Harbor						
<b>Fiscal Year:</b>	<b>FY 09</b>	<b>FY 10</b>	<b>FY 11</b>	<b>FY 12</b>	<b>FY 13</b>	<b>Total</b>	<b>FY 08</b>
<b>Plans and Studies:</b>							
<b>Engineering/Architecture:</b>							
<b>Land Acquisition/Site Preparation:</b>							
<b>Construction:</b>	1,275,191	1,275,191	1,240,819			<b>3,791,201</b>	
<b>Equipment/Furnishings:</b>							
<b>Other (Specify):</b>							
<b>TOTAL COST:</b>	<b>1,275,191</b>	<b>1,275,191</b>	<b>1,240,819</b>			<b>3,791,201</b>	
<b>Revenue Source:</b>	FDOT	FDOT	FDOT				

#### Description (Justification and Explanation)

This project includes the resurfacing of major portions of Harding Avenue (State Road A-1A) within the town limits of the Town of Surfside. The plan calls for the resurfacing of approximately 1.3 miles of travel way only along Harding Avenue from NE 87<sup>th</sup> to the Bal Harbor Shop Entrance. This project is entirely funded by the Florida Department of Transportation (FDOT) and will be completed over multiple years.

FDOT will work with the Town of Surfside to identify methods for reducing the inconvenience of this roadway work by: 1) planning work periods to least impact local traffic, and 2) ensuring that proper directional signage and access is available to local commercial enterprises.

#### Future Annualized Impact on Operating Budget

<b>Personnel:</b>		The Town anticipates no additional revenue nor recurring maintenance or other responsibilities to result from this project.
<b>Operating:</b>		
<b>Replacement Costs:</b>		
<b>Revenue/Other:</b>		
<b>Total:</b>	\$0	

**SPECIAL REVENUE FUNDS**

**FISCAL YEAR 2008/2009**

**BUDGET**

## Tourist Resort Fund Summary Fiscal Year 2009

### FY 2008 Estimated

Estimated Special Revenue	151,577
Estimated Expenditures & Encumbrances	(253,746)
Estimated FY 2008 Year End Difference	<b>(102,168)</b>

### Projected Fund Balance

Unaudited Fund Balance 9/30/07	262,354
Estimated FY 2008 Year End Difference	(102,168)
Fund Balance Projected 9/30/2008	160,186
Appropriated Fund Balance FY 2009	(75,325)
Fund Balance Projected FY 2009 Year End	<b>84,861</b>

### FY 2009 Budget Summary

#### Projected Revenue

Operating Revenue	0
Resort Tax Proceeds	158,138
Interest Earnings	500
Appropriated Fund Balance	75,325
<b>Total Revenue</b>	<b>233,963</b>

#### Proposed Expenditures

Personnel Items	105,221
Operating Items	127,367
Capital Outlay	0
Non-Operating	1,375
<b>Total Expenditures</b>	<b>233,963</b>

# Tourist Bureau

## Services, Functions, and Activities:

The Leisure Services Department is responsible for the management of the Tourist Bureau as one of its divisions. The Tourist Bureau is responsible for bringing visitors into Surfside to patronize restaurants, hotels and businesses. In recent years, the Town has seen hotels converted to residential units. With that change, the tourism focus has shifted from national and State-wide audiences to encouraging tri-county residents to identify Surfside as their preferred day-trip travel destination. By focusing our efforts on advertising and promoting our many special events, the Bureau reaches a number of people who enjoy the many things our commercial district has to offer.

## Fiscal Year 2008 Accomplishments:

- Produced "Jazz on the Beach," "Music on the Beach," and the "Arts Festival"
- Eliminated print advertising

## Issues:

- The Bureau seeks greater independence from the Citizen Board
- The Bureau needs to be able to exercise greater fiscal restraint and responsibility over its affairs.
- The Bureau would benefit from sharing promotional and event opportunities and expenses with groups such as the Greater Miami Visitor and Convention Bureau (GMVCB) and other coastal towns.

## Fiscal Year 2009 Primary Objectives:

- To retained a full-time permanent Tourism Superintendent
- To establish two distinct tracks of expenditure: tourism promotion and events
- To establish smaller, but ongoing, events to attract nonresidents to Surfside
- To build a new portal for tourism on the website and develop an electronic advertising media plan
- To attempt to identify additional revenue streams for the Bureau.
- To build a co-operative network with appropriate partners to minimize advertising costs

## Personnel Complement:

Position Title	Funded FY 2008			Funded FY 2009		
	Full Time	Part Time	Temp	Full Time	Part Time	Temp
Tourism Superintendent				1		
Secretary	1			1		
<b>Total</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>0</b>

**Tourist Resort Fund Adopted Revenue  
FISCAL YEAR 2009**

Line Item		FY 2006 Actual	FY 2007 Actual	FY 2008 Projected	FY 2009 Proposed
312100	Two Percent Resort Tax	94,155	89,185	99,206	94,500
312200	Four Percent Resort Tax	75,832	62,859	37,671	46,638
<b>TOTAL</b>	<b>Sales and Use Taxes</b>	<b>169,987</b>	<b>152,044</b>	<b>136,877</b>	<b>141,138</b>
361100	Interest Earnings	12,611	14,935	700	500
369900	Other Miscellaneous Revenues	3,194	11,641	14,000	17,000
392000	Reappropriated Fund Balance				75,325
<b>TOTAL</b>	<b>Miscellaneous Revenues</b>	<b>15,805</b>	<b>26,576</b>	<b>14,700</b>	<b>92,825</b>
<b>TOTAL</b>		<b>185,792</b>	<b>178,620</b>	<b>151,577</b>	<b>233,963</b>

**Tourist Resort Fund Adopted Expenditures  
Fiscal Year 2009**

Line Item Prefix: 102-8000-xxx:		FY 2006 Actual	FY 2007 Actual	FY 2008 Projected	FY 2009 Proposed	% Change
Suffix	Object Description					
1210	Regular Salaries	17,073	23,566	24,259	69,662	187.2%
1410	Overtime	413	7,595	10,000	9500	-5.0%
1510	Special pay				1,500	
2110	Payroll Taxes	1,343	2,129	1,857	5,329	187.0%
2210	Retirement Contribution	5,264		1,100	2,995	172.3%
2310	Life & Health Insurance		4,926	11,240	15,838	40.9%
2410	Workers Compensation	1,680	3,360	2,150	397	-81.5%
<b>TOTAL</b>	<b>PERSONAL EXPENSES</b>	<b>25,772</b>	<b>41,577</b>	<b>50,606</b>	<b>105,221</b>	
3110	Professional Services		31,059	40,000		-100.0%
4110	Telecommunications	1,217	1,029	3,100	3,100	0.0%
4111	Postage	1,704	223			
4403	Equipment/Vehicle Leasing	404		1,900	2,388	25.7%
4510	Property and Liability Insurance	201	218			
4601	Maintenance Service/Repair Contracts	2,452	6,865	5,100	5,430	6.5%
4810	Promotional Activities	77,798	145,255	132,750	112,949	-14.9%
4911	Other Current Charges	1,281	16,064	16,790	0	-100.0%
5110	Office Supplies	1,662	2,591	3,500	3,500	0.0%
5410	Subscriptions and Memberships	4,569	910			
5420	Conferences and Seminars	172				
<b>TOTAL</b>	<b>OPERATING EXPENSES</b>	<b>91,461</b>	<b>204,213</b>	<b>203,140</b>	<b>127,367</b>	
6410	Machinery and Equipment	2,401				
<b>TOTAL</b>	<b>CAPITAL OUTLAY</b>	<b>2,401</b>	<b>0</b>	<b>0</b>	<b>0</b>	
9310	Contingency/Reserve				1,375	
<b>TOTAL</b>	<b>NON-OPERATING EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,375</b>	
<b>TOTAL</b>	<b>TOURIST RESORT FUND</b>	<b>119,635</b>	<b>245,790</b>	<b>253,746</b>	<b>233,963</b>	<b>-7.8%</b>

Major Variance or Highlights of the Departmental Budget		
Code	Amount	Explanation
1210	45,403	Hiring of full time Tourism Coordinator
3110	(\$40,000)	Tourism consultant not budgeted in FY 2009
4810	(\$19,801)	Reduced in FY 2009 to accommodate operating revenue declines
4911	(\$16,790)	Renovation drawings not budgeted FY 2009

## Library Fund Summary Fiscal Year 2009

### FY 2008 Estimated

Estimated Revenue*	147
Estimated Expenditures & Encumbrances	(262,767)
Estimated FY 2008 Year End Difference	<u>(262,620)</u>
Transfer from General Fund to Close Library Fund	<u><u>253,920</u></u>

### FY 2009 Projected Fund Balance

Unaudited Fund Balance 9/30/07	25,417
Estimated FY 2008 Year End Difference	(262,620)
Fund Balance Projected 9/30/2008	<u>(237,203)</u>
Fund Balance Projected 10/1/09	<u><u>0</u></u>

### FY 2009 Adopted Budget Summary

Revenues and Expenditures to be funded in the General Fund in Fiscal Year 2009. End of Year FY 2008 transfer zeros out and closes this fund.

**Library Fund Adopted Revenues  
Fiscal Year 2009**

Line Item		FY 2006 Actual	FY 2007 Actual	FY 2008 Projected	FY 2009*
335120	State Revenue Sharing		3,000		
347100	Transfer from General Fund	254,384	161,738		
347201	Library Revenues	2,989	512	147	
<b>TOTAL</b>	<b>LIBRARY FUND</b>	<b>257,373</b>	<b>328,012</b>	<b>147</b>	

**Library Fund Adopted Expenditures  
Fiscal Year 2009**

Line Item		FY 2006 Actual	FY 2007 Actual	FY 2008 Projected	FY 2009
1210	Regular Salaries	103,576	104,738	118,193	
1310	Other Salaries	11,289	13,381	9,561	
1410	Overtime			2,170	
2110	Payroll Taxes	8,631	8,955	10,680	
2310	Life & Health Insurance	15,994	13,994	16,250	
2410	Workers Compensation	6,719	13,440	8,650	
<b>TOTAL</b>	<b>PERSONNEL EXPENSES</b>	<b>146,208</b>	<b>154,507</b>	<b>165,504</b>	<b>0</b>
3410	Other Contractual Services	195			
4110	Telecommunications	798	789	589	
4111	Postage	179	23	0	
4310	Electricity	690			
4402	Building Rental/Leasing			44,472	
4403	Equipment/Vehicle Leasing	44,107	27,116	2,700	
4510	Property and Liability Insurance	5,446	8,355	5,302	
4601	Maintenance Service/Repair Contracts	3,110	2,996	2,055	
5110	Office Supplies	7,490	2,797	3,100	
5290	Miscellaneous Operating Supplies			6,995	
5410	Subscriptions and Memberships	100			
5420	Conferences and Seminars		100	50	
<b>TOTAL</b>	<b>OPERATING EXPENSES</b>	<b>62,115</b>	<b>42,176</b>	<b>65,263</b>	<b>0</b>
6210	Buildings	36,674			
6310	Improvements other than Building	2,882			
6600	Books, Publications, Library Materials	39,539	32,869	32,000	
<b>TOTAL</b>	<b>CAPITAL OUTLAY</b>	<b>79,094</b>	<b>32,869</b>	<b>32,000</b>	<b>0</b>
<b>TOTAL</b>	<b>LIBRARY FUND</b>	<b>287,418</b>	<b>229,553</b>	<b>262,767</b>	<b>0</b>

- Fund Closed Year End 2008. Revenues are budgeted in the General Fund for FY 2009. Library Services expenditures are budgeted in the General Fund as a division of Leisure Services. An inter-fund transfer from the General Fund of approximately \$228,503 will occur at year end FY 2008 to close this fund.

## Special Projects Fund Summary Fiscal Year 2009

### FY 2008 Estimated

Estimated Revenue	102,000
Estimated Expenditures & Encumbrances	(350,000)
Capital Projects Fund Transfer	(2,135,200)
Estimated FY 2008 Year End Difference	<u><u>(2,383,200)</u></u>

### Projected Fund Balance

Unaudited Fund Balance 9/30/07	2,383,200
Estimated FY 2008 Year End Difference	(2,383,200)
Fund Balance Projected 9/30/2008	<u>(0)</u>
Fund Balance Projected 10/1/09	<u><u>0</u></u>

### FY 2009 Budget Summary

This Fund serves the same purpose as Capital Projects Fund 301. This item is included in the budget to show the elimination of the Special Projects Fund in FY 2009. The transferred fund balance will remain committed to the Town's Capital Improvement Projects.

**Special Projects Fund Adopted Revenues  
Fiscal Year 2009**

Line Item		FY 2006 Actual	FY 2007 Actual	FY 2008 Projected	FY 2009*
361100	Interest Earnings	108,557	134,161	102,000	
<b>TOTAL</b>	<b>SPECIAL PROJECTS FUND</b>	<b>108,557</b>	<b>134,161</b>	<b>102,000</b>	<b>0</b>

**Special Projects Fund Adopted Expenditures  
Fiscal Year 2009**

Line Item		FY 2006 Actual	FY 2007 Actual	FY 2008 Projected	FY 2009
4402	Building Rental/Leasing	15,046			
4601	Maintenance Service/Repair Contracts	9,701			
<b>TOTAL</b>	<b>OPERATING EXPENSES</b>	<b>24,747</b>	<b>0</b>	<b>0</b>	<b>0</b>
6110	Land Acquisition	127,185			
6310	Improvements other than Building		27,716	350,000	
<b>TOTAL</b>	<b>CAPITAL OUTLAY</b>	<b>127,185</b>	<b>27,716</b>	<b>350,000</b>	<b>0</b>
<b>TOTAL</b>	<b>SPECIAL PROJECTS FUND</b>	<b>151,932</b>	<b>27,716</b>	<b>350,000</b>	<b>0</b>

- Fund Closed Year End 2008. Revenues, Expenditures, and Fund Balance to Capital Projects Fund

## Police Forfeiture Fund Summary Fiscal Year 2009

### FY 2008 Projections

Estimated Forfeiture Revenue	18,654
Estimated Expenditures & Encumbrances	(281,884)
Estimated FY 2008 Year End Difference	<u>(263,230)</u>

### FY 2009 Projected Fund Balance

Unaudited Fund Balance 9/30/07	387,638
Estimated FY 2008 Year End Difference	(263,230)
Fund Balance Projected 9/30/2008	124,408
Appropriated Fund Balance FY 2009	(99,977)
Fund Balance Projected FY 2009 Year End	<u>24,431</u>

### FY 2009 Adopted Budget Summary

<b>Projected Revenue</b>	
Operating Revenue - Forfeitures	25,000
Interest Earnings	2,500
Appropriated Fund Balance	99,977
<b>Total Revenue</b>	<u><b>127,477</b></u>

<b>Proposed Expenditures</b>	
Personnel Overtime - Crime Prevention	20,000
Operating Items	60,732
Capital Outlay	46,745
<b>Total Expenditures</b>	<u><b>127,477</b></u>

**Police Forfeiture Fund Adopted Revenues  
Fiscal Year 2009**

Line Item		FY 2006 Actual	FY 2007 Actual	FY 2008 Projected	FY 2009
359200	Forfeitures and Confiscations	4,000	6,175	18,654	25,000
<b>TOTAL</b>	<b>Fines &amp; Forfeitures</b>	<b>4,000</b>	<b>6,175</b>	<b>18,654</b>	<b>25,000</b>
361100	Interest Earnings	19,935	30,600	6,300	2,500
392000	Appropriated Fund Balance	0	0	54,000	99,977
<b>TOTAL</b>	<b>Miscellaneous Revenues</b>	<b>19,935</b>	<b>30,600</b>	<b>60,300</b>	<b>102,477</b>
<b>GRAND TOTAL</b>		<b>23,935</b>	<b>36,775</b>	<b>78,954</b>	<b>127,477</b>

**Police Forfeiture Fund Adopted Expenditures  
Fiscal Year 2009**

Line Item Prefix: 105-3300-521:		FY 2006 Actual	FY 2007 Actual	FY 2008 Projected	FY 2009
Suffix	Object Description				
1410	Overtime			20,000	20,000
<b>TOTAL</b>	<b>PERSONNEL EXPENSES</b>	<b>0</b>	<b>0</b>	<b>20,000</b>	<b>20,000</b>
4403	Equipment/Vehicle Leasing				14,152
4510	Property and Liability Insurance				2,500
4810	Promotional Activities	15,941	5,980		8,500
4911	Other Current Charges	2,450	32,638	30,000	30,580
5290	Miscellaneous Operating Supplies	129	750		5,000
5410	Subscriptions and Memberships			4,000	
<b>TOTAL</b>	<b>OPERATING EXPENSES</b>	<b>18,520</b>	<b>39,367</b>	<b>34,000</b>	<b>60,732</b>
6410	Machinery and Equipment	34,547	129,964	227,884	46,745
<b>TOTAL</b>	<b>CAPITAL OUTLAY</b>	<b>34,547</b>	<b>129,964</b>	<b>227,884</b>	<b>46,745</b>
<b>TOTAL</b>	<b>FORFEITURE FUND</b>	<b>53,067</b>	<b>169,331</b>	<b>281,884</b>	<b>127,477</b>

## FY 09 Program Modification

### Proactive Undercover Operations

Department Name	Division Name	Proposed Funding Source	Dept. Priority	Fiscal Impact
<b>Police</b>	<b>Criminal Investigations Unit</b>	<b>Forfeiture</b>	<b>1</b>	<b>\$5,000.00</b>

**Justification and Description**

The Department is requesting \$5000.00 from forfeiture funds to be utilized for undercover operations, narcotics buys, and payments to confidential sources and informants. This resource will be used to combat and deter narcotics trafficking in the Town.

**Alternative/Adverse Impacts if not funded:**

Currently the Department has no funding for narcotics or proactive undercover investigations. The Department must rely on outside resources and other law enforcement agencies to actively investigate this type of criminal activity within our jurisdiction. During these occasions we must wait on the availability of the outside resources. Many times the other agencies are involved in their own investigations and operations and cannot provide the timely assistance needed.

#### Required Resources

Line item	Title or Description of request	Cost - (New positions-add 32% for benefits )
105-3300-521-5290	Confidential Informant Incentives	\$5000.00

## Municipal Transportation Fund Summary Fiscal Year 2009

### FY 2008 Projections

Estimated Special Revenue	260,272
Estimated Expenditures & Encumbrances	<u>(79,548)</u>
Estimated FY 2008 Year End Difference	<u><u>180,724</u></u>

### FY 2009 Projected Fund Balance

Unaudited Fund Balance 9/30/07	400,774
Estimated FY 2008 Year End Difference	180,724
Fund Balance Projected 9/30/2008	581,498
Appropriated Fund Balance FY 2009	<u>(46,936)</u>
Fund Balance Projected FY 2009 Year End	<u><u>534,562</u></u>

### FY 2009 Budget Summary

<b>Projected Revenue</b>	
Operating Revenue	0
Transit Surtax Proceeds	173,450
Interest Earnings	3,500
Appropriated Fund Balance	<u>46,936</u>
<b>Total Revenue</b>	<u><u>223,886</u></u>

<b>Proposed Expenditures</b>	
Operating Items	170,828
Transfer to Capital Projects Fund*	44,210
Transfer to General Fund	<u>8,848</u>
<b>Total Expenditures</b>	<u><u>223,886</u></u>

\* Transfer of \$44,210 partially funds the Traffic Management Program contained in the Capital Projects Fund for Fiscal Year 2009

## Municipal Transportation Fund

The Municipal Transportation fund is under the supervision of the Public Works Department. The fund provides for the maintenance and development of public transportation systems. This fund supports the public bus service of the Town of Surfside and assists with the funding of roadway improvements related to improvements for public transportation ridership (bus shelters, benches, etc). At least twenty percent of all revenues generated for this fund are dedicated to these services.

Additional areas of support provided by the Municipal Transportation fund include the development and improvement of other (non-public transportation) transportation improvements. In Fiscal Year 2009 the fund will assist with the funding of the Traffic Management Program which will address traffic calming, signage, and a variety of other transportation related items.

General Town administrative support services provide a number of services for this fund (such as: general management, human resource functions, payroll functions, benefits and pension management, and the provision of space). The Municipal Parking Fund offsets some of these costs with a service payment of five percent (5%) of the operating and personnel costs.

### Personnel Complement:

Position Title	Funded FY 2008			Funded FY 2009		
	Full Time	Part Time	Temp	Full Time	Part Time	Temp
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Municipal Transportation Fund Adopted Revenues  
Fiscal Year 2009**

<b>Line Item</b>		<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Projected</b>	<b>FY 2009</b>
338100	Transit Surtax Proceeds	198,166	171,090	258,217	173,450
<b>TOTAL</b>	<b>Services Revenues</b>	<b>198,166</b>	<b>171,090</b>	<b>258,217</b>	<b>173,450</b>
361100	Interest Earnings	3,495	3,827	2,055	3,500
392000	Reappropriated Fund Balance				46,936
<b>TOTAL</b>	<b>Miscellaneous Revenues</b>	<b>3,495</b>	<b>3,827</b>	<b>2,055</b>	<b>50,436</b>
<b>TOTAL</b>		<b>201,661</b>	<b>174,917</b>	<b>260,272</b>	<b>223,886</b>

**Municipal Transportation Fund Adopted Expenditures  
Fiscal Year 2009**

<b>Line Item Prefix: 107-8500-549</b>		<b>FY 2006 Actual</b>	<b>FY 2007 Actual</b>	<b>FY 2008 Projected</b>	<b>FY 2009</b>
1210	Regular Salaries	8,407			
1410	Overtime	503			
2110	Payroll Taxes	716			
2310	Life & Health Insurance	2,009			
<b>TOTAL</b>	<b>PERSONNEL EXPENSES</b>	<b>11,635</b>	<b>0</b>	<b>0</b>	<b>0</b>
3110	Professional Services		120	5,000	16,800
3410	Other Contractual Services	35,423	59,642	74,548	74,028
4601	Maintenance Service/Repair Contracts		1,242		
4612	Vehicle Maintenance		628		
5310	Road Materials	100,000	15,090		80,000
<b>TOTAL</b>	<b>OPERATING EXPENSES</b>	<b>135,423</b>	<b>76,722</b>	<b>79,548</b>	<b>170,828</b>
581- 9130	Transfers to Capital Projects Fund				44,210
581- 9101	Transfer to General Fund				8,848
<b>TOTAL</b>	<b>NON-OPERATING EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>53,058</b>
<b>TOTAL</b>	<b>TRANSPORTATION FUND</b>	<b>147,058</b>	<b>76,722</b>	<b>79,548</b>	<b>223,886</b>

### Capital Improvement Project

<b>Project:</b>	Traffic Management Program						
<b>Priority:</b>	1	<b>Project Manager:</b>		Calvin, Giordano, & Associates			
<b>Department:</b>	Public Works		<b>Division:</b>		Streets		
<b>Project Location:</b>	Town-wide street system						
<b>Fiscal Year:</b>	<b>FY 09</b>	<b>FY 10</b>	<b>FY 11</b>	<b>FY 12</b>	<b>FY 13</b>	<b>Total</b>	<b>FY 08</b>
<b>Plans and Studies:</b>			40,000		15,000	55,000	130,000
<b>Engineering/Architecture:</b>	25,000	10,000	15,000	10,000	5,000	65,000	5,000
<b>Land Acquisition/Site Preparation:</b>							
<b>Construction:</b>	50,000	15,000		35,000	20,000	120,000	20,000
<b>Equipment/Furnishings:</b>							
<b>Other (Specify):</b>							
<b>TOTAL COST:</b>	<b>75,000</b>	<b>25,000</b>	<b>55,000</b>	<b>45,000</b>	<b>40,000</b>	<b>240,000</b>	<b>75,000</b>
<b>Revenue Source:</b>	<b>GAS/CITT</b>	<b>GAS</b>	<b>GAS/CITT</b>	<b>GAS/CITT</b>	<b>GAS/CITT</b>		

**Description (Justification and Explanation)**

This capital improvement project involves a series of studies, plans, engineering, design, and construction over the next several years. It is a comprehensive plan to review and address a number of traffic related issues, including, but not necessarily limited to: traffic intrusion analysis and remedies, traffic calming study and device installation, traffic flow and directional signage analysis and amendment, and roadway structure analysis and correction.

Projects identified for FY 2009 include: \$25,000 for engineering of known priority traffic calming devices and \$50,000 for construction costs related to known priority traffic calming needs.

The Town anticipates funding this project with a combination of Citizens Independent Transportation Trust (CITT) funding and the second local option gas tax. Specifically identified elements satisfying the requirements have been budgeted as expenditures in the Municipal Transportation and General Fund in FY 2009 respectively. The amounts are identified as transfers to the Capital Project Fund.

**Future Annualized Impact on Operating Budget**

<b>Personnel:</b>		Only incremental costs for maintenance on newly installed items and general administrative project management/oversight are anticipated to be resultant annualized expenditures by moving forward with this project.  Replacement costs for physical improvements are estimated at \$50,000 in 10 years for FY 2009 construction.
<b>Operating:</b>		
<b>Replacement Costs:</b>	\$50,000/10 = \$5,000	
<b>Revenue/Other:</b>		
<b>Total:</b>	\$5,000	

*Enterprise Funds*

Water and Sewer

Municipal Parking

Solid Waste

Stormwater

**WATER & SEWER  
ENTERPRISE FUNDS  
FISCAL YEAR 2008/2009  
BUDGET**

## Water Sewer Fund Summary Fiscal Year 2009

### FY 2008 Projections

Water and Sewer Utility Service Revenues	1,517,560
Estimated Expenditures & Encumbrances	<u>(1,514,099)</u>
Estimated FY 2008 Year End Difference	<u><u>3,462</u></u>

### FY 2009 Projected Fund Balance

Unaudited Retained Earnings 9/30/07	1,953,035
Estimated FY 2008 Year End Difference	3,462
Fund Balance Projected 9/30/2008	1,956,497
Appropriated Fund Balance FY 2009	<u>(403,169)</u>
Fund Balance Projected FY 2009 Year End	<u><u>1,553,328</u></u>

Note: Rates are calculated based on an assumption of at least \$1.5 million in available retained earnings to offset CIP project costs, reducing the borrowing requirement.

### FY 2009 Budget Summary

#### Projected Revenue

Service Revenues	2,064,506
Interest Earnings and Impact Fees	76,000
Loan Proceeds for Capital Projects	944,196
Appropriated Retained Earnings	<u>403,169</u>
<b>Total Revenue</b>	<u><u>3,487,871</u></u>

#### Proposed Expenditures

Personnel Costs	303,502
Operating Items	1,494,280
Capital Outlay	1,430,600
Debt Service Costs	175,325
Non-Operating Costs	<u>84,164</u>
<b>Total Expenditures</b>	<u><u>3,487,871</u></u>

*Requires a 41% increase in Water Rates and a 37% increase in Waste Water Charges to meet this funds obligations.*

## Water and Sewer Fund

The Water and Sewer fund is operated under the supervision of the Public Works Director. The utility services are provided by the Town with the goals of providing for the continual supply of quality potable water and the providing for the safe and effective removal of waste water.

To fulfill the water component, the Town purchases water from Miami-Dade county. Miami-Dade has advised that it will be raising its costs for water delivery by 33% in the coming year. Additional water related responsibilities include water quality testing and water delivery infrastructure maintenance and improvements. For the next several years, major water supply lines are being rehabilitated and/or replaced.

To fulfill the wastewater removal component, the Town contracts with the City of Miami Beach. Miami Beach has advised it will be raising its costs to the Town by 13%. Additional wastewater responsibilities include the testing, maintenance, and restoration of the wastewater infrastructure system. Over the next several years, significant rehabilitation of the wastewater system is planned.

The Water and Sewer fund also performs functions related to billing and collection for the services provided. The Town provides a number of services for this fund (such as: general management, human resource functions, payroll functions, benefits and pension management, and the provision of office space). The Water and Sewer offsets some of these costs with a service payment of five percent (5%) of the non-recoverable operating and personnel costs.

To address the rising costs to the Town, it is necessary to raise rates to the Town's water and sewer customers in Fiscal Year 2009. For a more detailed explanation, please see the Town Manager's transmittal letter.

### Personnel Complement:

Position Title	Funded FY 2008			Funded FY 2009		
	Full Time	Part Time	Temp	Full Time	Part Time	Temp
<b>Public Works Director</b>				<b>0.25</b>		
<b>Office and Water Coordinator</b>	<b>1</b>			<b>1</b>		
<b>Maintenance Worker</b>	<b>4</b>			<b>4</b>		
<b>Total</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>5.25</b>	<b>0</b>	<b>0</b>

**Water Sewer Fund Adopted Revenues  
FY 2009**

Line Item		FY 2006 Actual	FY 2007 Actual	FY 2008 Projected	FY 2009
343300	Water Utility Service Revenue	702,438	697,124	628,927	930,600
343350	Tapping Fees	1,200	1,800	1,650	1,550
343360	Penalties	3,000	2,000	1,313	1,000
343500	Sewer/Wastewater Utility Service Rev	836,470	851,085	815,671	1,131,356
<b>TOTAL</b>	<b>Services Revenues</b>	<b>1,543,108</b>	<b>1,552,009</b>	<b>1,447,560</b>	<b>2,064,506</b>
389100	Interest Earnings	65,636	95,279	70,000	75,000
363230	Impact Fees	1,522	761	0	1,000
389900	Loan Proceeds				944,196
391100	Appropriated Retained Earnings	0	0	0	403,169
<b>TOTAL</b>	<b>Miscellaneous Revenues</b>	<b>67,158</b>	<b>96,040</b>	<b>70,000</b>	<b>1,423,365</b>
<b>TOTALS</b>		<b>1,610,266</b>	<b>1,648,049</b>	<b>1,517,560</b>	<b>3,487,871</b>

## Water and Sewer Fund Adopted FY 2009 Expenditures

Line Item Prefix: 401-9900-536:		FY 2006 Actual	FY 2007 Actual	FY 2008 Projected	FY 2009 Adopted	% change
Code Suffix	Object Description					
1210	Regular Salaries	147,439	172,675	183,956	210,763	15%
1410	Overtime	18,752	14,714	15,000	13,000	-13%
1510	Special pay	6,385	5,002	3,750	7,188	92%
2110	Payroll Taxes	14,086	14,160	14,950	16,238	9%
2210	Retirement Contribution				9,063	
2310	Life & Health Insurance	30,455	28,747	28,854	34,391	19%
2410	Workers Compensation	5,039	10,080	6,495	12,859	98%
<b>TOTAL</b>	<b>PERSONNEL EXPENSES</b>	<b>222,156</b>	<b>245,377</b>	<b>253,005</b>	<b>303,502</b>	
3110	Professional Services	29,264	82,996	85,468	85,500	0%
3410	Other Contractual Services	1,080	1,270	0	1,500	
3401	Water Purchases	487,827	472,623	460,000	632,596	38%
3402	Sewage Disposal	421,208	375,619	427,200	491,550	15%
4009	Car Allowance				1,500	
4110	Telecommunications	565	292	1,100	750	-32%
4111	Postage	2,041	4,065	4,716	3,500	-26%
4310	Electricity	31,390	32,154	31,854	37,587	18%
4403	Equipment/Vehicle Leasing			9,893	14,449	46%
4510	Property and Liability Insurance	16,467	30,082	18,530	20,184	9%
4601	Maintenance Service/Repair Contracts			58,800	58,800	0%
4603	Equipment Maintenance	63,464	106,228	63,630	55,000	-14%
4611	Miscellaneous Maintenance	2,070	270	2,000	2,700	35%
4612	Vehicle Maintenance	694	934	650	1,000	54%
4901	Discounts Taken	21,935	19,877	17,887	17,818	0%
5110	Office Supplies	2,025	1,681	2,100	2,000	-5%
5214	Uniforms	2,027	2,605	2,586	2,846	10%
5216	Gasoline	2,486	2,446	4,530	5,000	10%
5901	Depreciation	64,271	55,086	61,000	60,000	-2%
<b>TOTAL</b>	<b>OPERATING EXPENSES</b>	<b>1,148,814</b>	<b>1,188,227</b>	<b>1,251,943</b>	<b>1,494,280</b>	<b>19%</b>
6310	Improvements other than Buildings		9,194	9,150	1,430,600	
<b>TOTAL</b>	<b>CAPITAL OUTLAY</b>	<b>0</b>	<b>9,194</b>	<b>9,150</b>	<b>1,430,600</b>	
7110	Principal				78,896	
7210	Interest				96,429	
<b>TOTAL</b>	<b>DEBT SERVICE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>175,325</b>	
581-9101	Transfer to General Fund				33,484	
581-9910	Contingency/Reserve				50,680	
<b>TOTAL</b>	<b>NON-OPERATING EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>84,164</b>	
<b>TOTAL</b>	<b>WATER &amp; SEWER FUND</b>	<b>1,371,000</b>	<b>1,442,798</b>	<b>1,514,099</b>	<b>3,487,871</b>	<b>130%</b>

## Water and Sewer Fund Adopted FY 2009 Expenditures

Line Item Prefix: 401-9900-536:		FY 2006 Actual	FY 2007 Actual	FY 2008 Projected	FY 2009 Adopted	% change
<b>Major Variance or Highlights of the Departmental Budget</b>						
Code	Amount	Explanation				
1210	\$26,807	FY 2009 includes a Public Works Director allocation				
3401	\$172,596	Increase in Costs from Miami-Dade County				
3402	\$64,350	Increase in Costs from Miami Beach				
6310	\$1,421,450	FY 2009 Capital Improvements				
7110	\$78,896	8 months Principal payments on FY 2009 Debt Issuance				
7120	\$96,429	8 months Interest payments on FY 2009 Debt Issuance				
9150	\$33,484	5% payment for administrative support services from general fund				
9310	\$50,680	Contingency				

Town of Surfside, FL  
**Capital Improvement Project**

<b>Project:</b>	Wastewater System Rehabilitation Program						
<b>Priority:</b>	1	<b>Project Manager:</b>		Calvin, Giordano, & Associates			
<b>Department:</b>	Public Works		<b>Division:</b>		Water/Sewer		
<b>Project Location:</b>	Town-wide Wastewater System						
<b>Fiscal Year:</b>	<b>FY 09</b>	<b>FY 10</b>	<b>FY 11</b>	<b>FY 12</b>	<b>FY 13</b>	<b>Total</b>	<b>FY 08</b>
<b>Plans and Studies:</b>	10,000	10,000	10,000	10,000	10,000	50,000	125,000
<b>Engineering/Architecture:</b>	25,000	25,000	10,000	10,000	10,000	80,000	
<b>Land Acquisition/Site Preparation:</b>							
<b>Construction:</b>	1,110,000	1,110,000	705,000			2,925,000	7,500
<b>Equipment/Furnishings:</b>							
<b>Other (Specify):</b>							
<b>TOTAL COST:</b>	<b>1,145,000</b>	<b>1,145,000</b>	<b>725,000</b>	<b>20,000</b>	<b>20,000</b>	<b>3,055,000</b>	<b>142,500</b>
<b>Revenue Source:</b>	<b>WUB/WS</b>	<b>WUB/WS</b>	<b>WUB/WS</b>	<b>WUB/WS</b>	<b>WUB/WS</b>		

**Description (Justification and Explanation)**

**Sewer Rehabilitation Plan:** The Sewer Rehabilitation Plan will be broken into three phases. Phase I will bring the town into partial compliance with the mandates from DERM. Phase II and III will complete the requirements as outlined in the Sanitary Sewer Evaluation Study (SSES).

**Phase I:** Phase I was completed by placing full dish gaskets on all manhole openings. In addition, any rain water leaders found to be attached to the sewer lines shall be disconnected from the sanitary sewer system. Any cleanouts that are open to the elements will also be capped. These last two tasks should be at no cost to the city, as this is in violation and the responsibility of the individual home owner.

**Phase II:** Phase II requires investigating sewer problems using video, smoke testing and other techniques to determine the sources of infiltration / inflow. All broken pipes will be repaired or lined, as determined by the analysis. Severely deteriorated manholes will be sealed with a "Supercoat" system or full liner.

**Phase III:** Phase III will consist of renovating the existing pump stations. The pumps and controls along with generators will be replaced.  
*Funding element utilizes a 2:1 ratio. 2/3 utility bond; 1/3 water/sewer fund balance.*

**Future Annualized Impact on Operating Budget**

<b>Personnel:</b>	45,000	<b>Post Phase Program:</b> After the Phases have been implemented, the city should develop a continuing program to maintain the sewer system, consisting of: 1) Smoke testing, 2) Replace leaking manholes and cleanout caps, 3) Raise manhole ring and cover assemblies where necessary, 4) Grout and seal manholes and gravity sewer pipe where necessary, 5) Lined gravity sewer pipe, and 6) Inflow prevention devices for all new manholes. Costs to the left represent estimates for proper maintenance of these program components.  Debt service with fund balance offset = \$178,832
<b>Operating:</b>	45,000	
<b>Replacement Costs:</b>	2,200,000/30 years = \$73,335	
<b>Revenue/Other:</b>	\$178,832 Debt Service	
<b>Total:</b>	\$342,167	

## Capital Improvement Project

<b>Project:</b>	Water System Maintenance Program						
<b>Priority:</b>	2			<b>Project Manager:</b>	Calvin, Giordano, & Associates		
<b>Department:</b>	Public Works			<b>Division:</b>	Water/Sewer		
<b>Project Location:</b>	Town-wide water system						
<b>Fiscal Year:</b>	FY 09	FY 10	FY 11	FY 12	FY 13	Total	FY 08
<b>Plans and Studies:</b>	10,000	10,000	10,000	10,000	10,000	50,000	10,000
<b>Engineering/Architecture:</b>	15,600	15,600	15,600	15,600	15,600	78,000	15,600
<b>Land Acquisition/Site Preparation:</b>							
<b>Construction:</b>	260,000	260,000	260,000	260,000	260,000	1,300,000	260,000
<b>Equipment/Furnishings:</b>							
<b>Other (Specify):</b>							
<b>TOTAL COST:</b>	285,600	285,600	285,600	285,600	285,600	1,428,000	285,600
<b>Revenue Source:</b>	WUB/WS	WUB/WS	WUB/WS	WUB/WS	WUB/WS		

### Description (Justification and Explanation)

This project provides for the replacement of several miles of water system pipe known to be in particularly poor repair. The replacement program is projected over the next several years. It addresses only those existing iron water pipes that are believed to be either undersized, corroded, or both.

A replacement program is long overdue for the entire system, including valves and hydrants. The 5-year CIP addresses minimal repairs only to maintain the current level of service.

Funding is proposed to draw from two sources: 1) a Water/Sewer Utility Bond and 2) the Water/Sewer Fund fund balance. The rate of funding identified for each year in the funding element is: 2/3 bond proceeds; 1/3 fund balance.

### Future Annualized Impact on Operating Budget

<b>Personnel:</b>		This project improves the system and will predictably lower maintenance costs for the next several decades.  Debt Service with fund balance offset = \$84,156
<b>Operating:</b>		
<b>Replacement Costs:</b>	2,200,000/35 = \$73,335	
<b>Revenue/Other:</b>	Debt Service = \$84,156	
<b>Total:</b>	\$84,156	

**MUNICIPAL PARKING  
ENTERPRISE FUNDS  
FISCAL YEAR 2008/2009  
BUDGET**

## Municipal Parking Fund Summary Fiscal Year 2009

### FY 2008 Projections

Estimated Municipal Parking Fund Revenue	298,283
Estimated Expenditures & Encumbrances	(142,048)
Estimated FY 2008 Year End Difference	<b>156,235</b>

### FY 2009 Projected Fund Balance

Unaudited Retained Earnings 9/30/07	2,320,116
Estimated FY 2008 Year End Difference	156,235
Fund Balance Projected 9/30/2008	2,476,351
Appropriated Fund Balance FY 2009	(542,215)
Fund Balance Projected FY 2009 Year End	<b>1,934,136</b>

### FY 2009 Budget Summary

<b>Projected Revenue</b>	
Operating Revenue	288,100
Interest Earnings	10,000
Appropriated Fund Balance	542,215
<b>Total Revenue</b>	<b>840,315</b>

<b>Proposed Expenditures</b>	
Personnel Costs	91,564
Operating Items	116,947
Capital Outlay	619,311
Transfer to General Fund	10,363
Contingency / Reserve	2,131
<b>Total Expenditures</b>	<b>840,315</b>

## Municipal Parking Fund

The Municipal Parking Fund is under the supervision of the Public Safety Department. The fund provides parking services on publically held property with the goals of providing sufficient quantities of public parking while balancing safety and aesthetic concerns with a reasonable rate structure. Currently, the Town provides these services with in-house staff. Two parking enforcement officers provide continual monitoring of parking spaces to address maintenance, safety, and enforcement needs.

Additional fund responsibilities include the development and monitoring of exclusive use lease agreements. The Town currently has a continuing agreement with the United States Postal Service for space lease at one of its nearby facilities.

The Municipal Parking Fund serves as the area responsible for the planning of expansion and improvements of these public lands. In the current year, Town-wide planning will commence to review, develop, prioritize and address desired improvements to the Town's parking lots. This will include close collaboration with the developers of the Downtown Improvements Master Plan to ensure the two studies reach consensus and promote the desires of the Town Commission.

A final note about the current year involves improvements to metering systems. Within the next fiscal year, the Town plans to replace its individual meters with master pay stations. These new meters will reduce maintenance requirements, improve the look of our parking lots, and provide for potentially safer operations. This later advantage is accomplished by no longer requiring the carrying of coins or cash at all. The machines will accept credit cards for those who prefer that method of payment.

The Municipal Parking Fund supervises billing and collection for the parking services. General Town administrative support services provide a number of services for this fund (such as: general management, human resource functions, payroll functions, benefits and pension management, and the provision of space). The Municipal Parking Fund offsets some of these costs with a service payment of five percent (5%) of the operating and personnel costs.

### Personnel Complement:

Position Title	Funded FY 2008			Funded FY 2009		
	Full Time	Part Time	Temp	Full Time	Part Time	Temp
Meter Patrol	2			2		
<b>Total</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>0</b>

**Municipal Parking Fund Adopted Revenues  
Fiscal Year 2009**

Line Item		FY 2006 Actual	FY 2007 Actual	FY 2008 Projected	FY 2009
3445001	Post Office Parking Lease	20,032		23,100	23,100
3445002	Permit Parking Fees	21,175		25,978	25,000
3445003	Metered Parking Fees	241,223	288,959	239,285	240,000
<b>TOTAL</b>	<b>Services Revenues</b>	<b>282,430</b>	<b>288,959</b>	<b>288,363</b>	<b>288,100</b>
361100	Interest Earnings	70,810	92,060	9,920	10,000
392000	Appropriated Retained Earnings	0	0		542,215
<b>TOTAL</b>	<b>Miscellaneous Revenues</b>	<b>70,810</b>	<b>92,060</b>	<b>9,920</b>	<b>552,215</b>
<b>GRAND TOTAL</b>		<b>353,240</b>	<b>381,019</b>	<b>298,283</b>	<b>840,315</b>

## Municipal Parking Fund - Adopted FY 2009 Expenditures

Line Item Prefix: 402-9500-521:		FY 2006 Actual	FY 2007 Actual	FY 2008 Projected	FY 2009	% Change
Suffix	Object Description					
1210	Regular Salaries	44,795	47,903	63,847	66,332	4%
1410	Overtime	527	265	155	200	29%
1510	Special pay	1,042	1,379	1,500	1,500	0%
2110	Payroll Taxes	3,596	3,752	4,970	5,074	2%
2210	Retirement Contribution				2,852	
2310	Life & Health Insurance	7,673	6,943	9,718	10,849	12%
2410	Workers Compensation	1,680	3,360	2,160	4,756	120%
2510	Unemployment Compensation					
<b>TOTAL</b>	<b>PERSONNEL EXPENSES</b>	<b>59,313</b>	<b>63,602</b>	<b>82,351</b>	<b>91,564</b>	
3110	Professional Services	468				
3410	Other Contractual Services				29,400	
4111	Postage			970		-100%
4310	Electricity	5,631	5,136	5,985	7,176	20%
4403	Equipment/Vehicle Leasing				1,384	
4510	Property and Liability Insurance	3,230	5,134	3,535	4,037	14%
4601	Maintenance Service/Repair Contracts	25,771	22,635	26,000	27,850	7%
4603	Equipment Maintenance	1,946	5,631	1,900	3,500	84%
4612	Vehicle Maintenance		13	8	1,500	19900%
5214	Uniforms			250	2,100	740%
5901	Depreciation	9,505	16,882	25,000	40,000	60%
<b>TOTAL</b>	<b>OPERATING EXPENSES</b>	<b>46,551</b>	<b>38,550</b>	<b>38,648</b>	<b>116,947</b>	
6310	Improvements other than Building				619,311	
6410	Machinery and Equipment			15,000		-100%
<b>TOTAL</b>	<b>CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>15,000</b>	<b>619,311</b>	
9150	Transfer to General Fund			6,050	10,363	71%
9310	Contingency/Reserve				2,131	
<b>TOTAL</b>	<b>NON-OPERATING EXPENSES</b>	<b>0</b>	<b>0</b>	<b>6,050</b>	<b>12,494</b>	
<b>TOTAL</b>	<b>MUNICIPAL PARKING FUND</b>	<b>105,864</b>	<b>102,152</b>	<b>142,048</b>	<b>840,315</b>	

### Major Variance or Highlights of the Departmental Budget

Code	Amount	Explanation
3410	\$29,400	Budget for LAZ contract - New Meter System
5901	\$15,000	Aging Machinery & Equipment devaluating
6310	\$619,311	Multi-space meter system and Muncipal Lot Renovation Study
6410	(\$15,000)	FY 2008 vehicle purchase; none budgeted for FY 2009

**Capital Improvement Project**

<b>Project:</b>	Multi-space Parking Meter System						
<b>Priority:</b>	1	<b>Project Manager:</b>		Chief of Police			
<b>Department:</b>	Public Safety		<b>Division:</b>		Municipal Parking Fund		
<b>Project Location:</b>	Town-wide parking lots						
<b>Fiscal Year:</b>	<b>FY 09</b>	<b>FY 10</b>	<b>FY 11</b>	<b>FY 12</b>	<b>FY 13</b>	<b>Total</b>	<b>FY 08</b>
<b>Plans and Studies:</b>							
<b>Engineering/Architecture:</b>							
<b>Land Acquisition/Site Preparation:</b>	\$27,961					\$27,961	
<b>Construction:</b>							
<b>Equipment/Furnishings:</b>	\$546,350				0	\$546,350	
<b>Other (Specify):</b>							
<b>TOTAL COST:</b>	<b>\$574,311</b>				<b>0</b>	<b>\$574,311</b>	
<b>Revenue Source:</b>	<b>MPF</b>						

**Description (Justification and Explanation)**

This capital improvement project is for the purchase, set up, and service of a new multispace parking machine system on streets and parking lots throughout the Town. This system will replace our current single space meters. The current system is antiquated and in disrepair resulting in an average maintenance and replacement cost of \$27,961 per year over the past three years. In the current year, the maintenance operating costs of \$34,500 may be removed from the operating budget if this item is funded.

Costs for the new system are: 1) \$546,350 (49 stations at \$11,150 each) plus 2) \$17,150 (set up costs for 49 stations). There is also a service charge of \$50 per month per machine for a total of \$2,450 per month.

This system makes parking enforcement more efficient and will allow our two current parking officers to spend less time on their tasks. The existing staff will be able to provide collections, enforcement, and replacement of coin and bill canisters.

This new system will increase revenue and accountability and provide the Town with a professional and modern appearance of its parking facilities.

**Future Annualized Impact on Operating Budget**

<b>Personnel:</b>		This includes a monitoring contract of fifty dollars (\$50) per month, per pay station for a total annual obligation of \$29,400. The service is for alarms, events, financials, statistical data and real time credit card authorizations. Future maintenance costs may include replacement of coin and bill canisters at \$250 and \$480 respectively. It is anticipated that replacement costs will be no more on average than existing maintenance requirements and for the first several years the \$29,400 in monitoring requirements will be offset by the \$27,961 maintenance savings.
<b>Operating:</b>	\$29,400	
<b>Replacement Costs:</b>		
<b>Revenue/Other:</b>		
<b>Total:</b>	\$29,400	

### Capital Improvement Project

<b>Project:</b>	Municipal Parking Lot Restoration						
<b>Priority:</b>	2	<b>Project Manager:</b>		Calvin, Giordano, & Associates			
<b>Department:</b>	Public Safety	<b>Division:</b>		Municipal Parking Fund			
<b>Project Location:</b>	Town-wide parking lots						
<b>Fiscal Year:</b>	<b>FY 09</b>	<b>FY 10</b>	<b>FY 11</b>	<b>FY 12</b>	<b>FY 13</b>	<b>Total</b>	<b>FY 08</b>
<b>Plans and Studies:</b>	45,000					<b>45,000</b>	
<b>Engineering/Architecture:</b>		17,500	5,000	5,000	5,000	<b>32,500</b>	
<b>Land Acquisition/Site Preparation:</b>							
<b>Construction:</b>		112,500	112,500	112,500	112,500	<b>450,000</b>	
<b>Equipment/Furnishings:</b>							
<b>Other (Specify):</b>		12,000	12,000	7,500	7,500	<b>39,000</b>	
<b>TOTAL COST:</b>	<b>45,000</b>	<b>142,000</b>	<b>129,500</b>	<b>125,000</b>	<b>125,000</b>	<b>566,500</b>	
<b>Revenue Source:</b>	MPF	MPF	MPF	MPF	MPF		

**Description (Justification and Explanation)**

This project involves the phased improvement of municipal parking lots including development of a plan of approach including public consultation, development and identification of plans, presentation of plans, architectural redesign of all Town parking lots, engineering review of all parking lots for structural integrity and potential traffic flow improvements, as well as the repaving, re-landscaping, re-lighting, and general structural and aesthetic improvements.

During the project the Town will lose revenues due to lot closure during construction. It is anticipated, however, that this project will be paid for entirely from retained earnings from parking meters combined with earnings for the years in which the project is taking place. This project is phased. As a result, if upon further review, shifts in priorities result in a need to postpone enhancement of some of the less visible municipal lots, that can be accomplished.

**Future Annualized Impact on Operating Budget**

<b>Personnel:</b>		This project is not anticipated to generate any additional maintenance or other recurring annual impact as the lots currently undergo routine roadway and landscape maintenance.
<b>Operating:</b>		
<b>Replacement Costs:</b>		
<b>Revenue/Other:</b>		
<b>Total:</b>	\$0	

**SOLID WASTE**  
**ENTERPRISE FUNDS**  
**FISCAL YEAR 2008/2009**  
**BUDGET**

## Solid Waste Fund Summary Fiscal Year 2009

### FY 2008 Projections

Estimated Enterprise Revenue	1,074,615
Estimated Expenditures & Encumbrances	<u>(1,233,557)</u>
Estimated FY 2008 Year End Difference	<u><u>(158,942)</u></u>

### FY 2009 Projected Fund Balance

Unaudited Fund Balance 9/30/08	71,832
Estimated FY 2008 Year End Difference	(158,942)
Fund Balance Projected 9/30/2008	(87,110)
Appropriated Fund Balance FY 2009	0
Fund Balance Projected FY 2009 Year End	<u><u>(87,110)</u></u>

### FY 2009 Budget Summary

<b>Projected Revenue</b>	
Service Revenues	1,500,470
Interest Earnings	0
Appropriated Fund Balance	0
<b>Total Revenue</b>	<u><u>1,500,470</u></u>

<b>Proposed Expenditures</b>	
Personnel Costs	567,457
Operating Items	783,977
Capital Outlay	0
Non-Operating Costs	149,037
<b>Total Expenditures</b>	<u><u>1,500,470</u></u>

Increase of \$8.59/mn per household needed to properly fund this enterprise (\$7.65 collection/ \$.94 Recycling)

## Solid Waste Fund

The Solid Waste fund is operated under the supervision of the Public Works Director. The solid waste collection services are provided by the Town with the goals of providing for the regular and courteous removal and disposal of solid waste materials consistent with balancing quality services at an affordable cost.

Currently, the Town employs its own solid waste collection crews who provide services six days a week consistent with its published collections schedule. Additional solid waste collection responsibilities include the cleaning and maintenance of waste collection vehicles and the environmentally responsible delivery and disposal of waste materials. The Town has been advised that disposal tipping fees will be increased for the coming year.

The Solid Waste fund also maintains responsibility for the billing and collection of services related to the provision of this service. General Town administrative support services provide a number of services for this fund (such as: general management, human resource functions, payroll functions, benefits and pension management, and the provision of space). The Solid Waste fund offsets some of these costs with a service payment of five percent (5%) of the operating and personnel costs.

To address the funding of the increased costs to the Town, and to address historical rate deficiencies, it is necessary to raise rates for Fiscal Year 2009. For a more detail explanation, please see the Town Manager's Transmittal Letter.

### Personnel Complement:

Position Title	Funded FY 2008			Funded FY 2009		
	Full Time	Part Time	Temp	Full Time	Part Time	Temp
Public Works Director				0.25		
Solid Waste Foreman	1			1		
Operator	3			3		
Toter	7			7		
Billing Clerk	1			1		
<b>Total</b>	<b>12</b>	<b>0</b>	<b>0</b>	<b>12.25</b>	<b>0</b>	<b>0</b>

**Solid Waste Fund Adopted**

**Revenues**

**FY 2009**

Line Item		FY 2006 Actual	FY 2007 Actual	FY 2008 Projected	FY 2009
3434000	Solid Waste Collection Charges	701,476	697,575	838,502	1,321,692
3434100	Recycling Revenues	77,257	77,637	95,952	151,278
3439000	Late Fees & Penalties	18,643	21,807	18,022	18,000
3439002	Garbage Container Sales	8,678		11,199	9,500
361100	Interest Earnings	460	0	0	0
381010	Transfer from General Fund	284,134	0	110,940	0
<b>TOTAL</b>	Miscellaneous Revenues	284,594	0	110,940	0
<b>TOTAL</b>		<b>1,090,648</b>	<b>797,018</b>	<b>1,074,615</b>	<b>1,500,470</b>

## Solid Waste Fund Adopted Expenditures FY 2009

Line Item Prefix: 403-4000-534:		FY 2006 Actual	FY 2007 Actual	FY 2008 Projected	FY 2009	% Change
Suffix Code	Object Description					
1210	Regular Salaries	329,680	389,941	335,700	367,317	9.4%
1410	Overtime	18,011	7,847	6,200	8,500	37.1%
1510	Special pay	14,198	11,854	9,750	13,750	41.0%
2110	Payroll Taxes	27,753	29,788	25,798	28,214	9.4%
2210	Retirement Contribution				15,795	
2310	Life & Health Insurance	70,141	64,574	83,856	73,737	-12.1%
2410	Workers Compensation	38,634	77,280	49,500	60,145	21.5%
2510	Unemployment Compensation		1,650			
<b>TOTAL</b>	<b>PERSONNEL EXPENSES</b>	<b>498,417</b>	<b>582,934</b>	<b>510,804</b>	<b>567,457</b>	
3110	Professional Services	2,964	1,950	5,500	4,500	-18.2%
3410	Other Contractual Services	604,633	281,214	431,236	457,000	6.0%
3420	Recycling Expense	86,112	102,631	108,562	121,522	11.9%
4009	Car Allowance	2,400	800		1,500	
4403	Equipment/Vehicle Leasing			6,594	14,449	119.1%
4510	Property and Liability Insurance	41,037	64,911	45,044	50,461	12.0%
4603	Equipment Maintenance	5,993	6,628		4,500	
4612	Vehicle Maintenance	30,457	36,024	26,750	32,631	22.0%
4911	Other Current Charges	9,345	5,785	6,675	7,500	12.4%
5110	Office Supplies	1,046	1,735	937	1,100	17.4%
5214	Uniforms	4,814	5,317	5,030	6,180	22.9%
5216	Gasoline	38,572	41,081	44,134	47,634	7.9%
5901	Depreciation	49,073	34,073	42,290	35,000	-17.2%
<b>TOTAL</b>	<b>OPERATING EXPENSES</b>	<b>876,446</b>	<b>582,150</b>	<b>722,753</b>	<b>783,977</b>	
581-9101	Transfer to General Fund				67,197	
9910	Contingency/Reserve				81,840	
<b>TOTAL</b>	<b>NON-OPERATING EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>149,037</b>	
<b>TOTAL</b>	<b>SOLID WASTE FUND</b>	<b>1,374,863</b>	<b>1,165,083</b>	<b>1,233,557</b>	<b>1,500,470</b>	

Major Variance or Highlights of the Departmental Budget		
Code	Amount	Explanation
1210	\$31,616	FY 2009 includes a Public Works Director allocation
2210	\$15,795	Previously not budgeted in fund corresponding to personnel
3410	\$25,764	Disposal Fee Increase
3420	\$12,960	Recycling Expense Increase
5901	(\$7,290)	Replacement cost increases as machinery ages
9101	\$67,197	5% annual service payment for administrative processing
9910	\$81,840	Reserve to begin rebuilding deficit fund balance

**STORM WATER UTILITY  
ENTERPRISE FUNDS  
FISCAL YEAR 2008/2009  
BUDGET**

## Stormwater Utility Fund Summary Fiscal Year 2009

Estimated Stormwater Utility Fees	124,110
Estimated Expenditures & Encumbrances	<u>(351,706)</u>
Estimated FY 2008 Year End Difference	<u><u>(227,596)</u></u>

Unaudited Retained Earnings 9/30/07	548,680
Estimated FY 2008 Year End Difference	(227,596)
Fund Balance Projected 9/30/2008	321,084
Appropriated Retained Earnings FY 2009	<u>(317,126)</u>
Fund Balance Projected FY 2009 Year End	<u><u>3,958</u></u>

<b>Projected Revenue</b>	
Stormwater Maintenance Fees	245,666
Interest Earnings	6,300
Appropriated Fund Balance	<u>317,126</u>
<b>Total Revenue</b>	<u><u>569,092</u></u>

<b>Proposed Expenditures</b>	
Personnel Costs	64,365
Operating Items	127,100
Capital Outlay	337,500
Non-Operating Expenses	<u>40,127</u>
<b>Total Expenditures</b>	<u><u>569,092</u></u>

*Requires 114% increase: from \$2.50 per ERU (established 1999) to \$5.35 per ERU (residential); from \$3.13 per ERU to \$6.69 per ERU (commercial); from \$1.25 per ERU to \$2.68 per ERU (p.o.w).*

## Stormwater Utility Fund

The Stormwater Utility fund is operated under the supervision of the Public Works Director. The stormwater services are provided by the Town with the goals of providing for the safe, efficient, and ecologically responsible removal and discharge of storm related water while balancing quality services at an affordable cost.

Currently, the Town employs one stormwater maintenance worker who provides recurring maintenance services. Such many of the responsibilities of this fund include design and construction services, the Town contracts out many of the storm water related functions. These functions include planning, developing, testing, maintaining, and improving the management of waters result from storm events.

General Town administrative support services provide a number of services for this fund (such as: general management, human resource functions, payroll functions, benefits and pension management, and the provision of space). The Stormwater Utility Fund offsets some of these costs with a service payment of five percent (5%) of the operating and personnel costs.

To address the funding of capital improvement projects and rising costs of operations, it is necessary to raise rates for Fiscal Year 2009. For a more detailed explanation, please see the Town Manager's Transmittal letter.

### Personnel Complement:

Position Title	Funded FY 2008			Funded FY 2009		
	Full Time	Part Time	Temp	Full Time	Part Time	Temp
Public Works Director				0.25		
Maintenance Worker	1			1		
<b>Total</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>1.25</b>	<b>0</b>	<b>0</b>

**Stormwater Utility Fund Adopted Revenues  
FY 2009**

Line Item		FY 2006 Actual	FY 2007 Actual	FY 2008 Projected	FY 2009
334400	FDOT Reimbursement	2,793			
<b>TOTAL</b>	Intergovernmental - Federal/State	2,793	0	0	0
343910	Stormwater Sewer U/B Billing	115,324	114,351	114,610	245,666
<b>TOTAL</b>	Services Revenues	115,324	114,351	114,610	245,666
389100	Interest Earnings	14,466	13,713	9,500	6,300
391100	Appropriated Retained Earnings	0	0		317,126
<b>TOTAL</b>	Miscellaneous Revenues	14,466	13,713	9,500	323,426
<b>GRAND TOTAL</b>		<b>132,583</b>	<b>128,064</b>	<b>124,110</b>	<b>569,092</b>

## Public Works: Stormwater Division Adopted Expenditures FY 2009

Line Item Prefix: 404-5500-538:		FY 2006 Actual	FY 2007 Actual	FY 2008 Projected	FY 2009	% change
Suffix	Object Description					
1210	Regular Salaries	23,938	25,927	26,665	48,705	45%
1410	Overtime	3,500	838	750	810	7%
2110	Payroll Taxes	2,102	2,034	2,070	3,841	46%
2210	Retirement Contribution				2,094	
2310	Life & Health Insurance	5,306	4,720	4,772	7,401	36%
2410	Workers Compensation				1,514	
<b>TOTAL</b>	<b>PERSONNEL EXPENSES</b>	<b>34,846</b>	<b>33,518</b>	<b>34,256</b>	<b>64,365</b>	
3110	Professional Services		26,025	32,465	35,150	8%
3410	Other Contractual Services	32,090	1,476			
4009	Car Allowance				1,500	
4310	Electricity	6,000	2,420	3,045	17,000	82%
4403	Equipment/Vehicle Leasing				14,449	100%
4601	Maintenance Service/Repair Contracts	1,740	11,310	10,440	10,754	3%
4603	Equipment Maintenance	1,750	12,583	14,000	33,247	58%
5901	Depreciation	6,643	13,286	17,000	15,000	-13%
<b>TOTAL</b>	<b>OPERATING EXPENSES</b>	<b>48,223</b>	<b>67,100</b>	<b>76,950</b>	<b>127,100</b>	
6310	Improvements other than Building			240,500	337,500	29%
<b>TOTAL</b>	<b>CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>240,500</b>	<b>337,500</b>	
581-9101	Transfer to General Fund				10,850	
9910	Contingency/Reserve				29,277	
<b>TOTAL</b>	<b>NON-OPERATING EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>40,127</b>	
<b>TOTAL</b>	<b>STORMWATER UTILITY FUND</b>	<b>83,069</b>	<b>100,618</b>	<b>351,706</b>	<b>569,092</b>	

Major Variance or Highlights of the Departmental Budget		
Line	Amount	Explanation
4310	\$13,955	Anticipated heavy pumping volumes and FPL advised 15%
4403	\$14,449	Allocation for new Dell and Sungard systems
4603	\$19,247	Anticipated increase in maintenance efforts
6310	\$97,000	Represents FY 2009 portion of Pollution Control Project

**Capital Improvement Project**

<b>Project:</b>	Stormwater Pollution Control Project						
<b>Priority:</b>	1	<b>Project Manager:</b>		Calvin, Giordano, & Associates			
<b>Department:</b>	Public Works	<b>Division:</b>		Stormwater			
<b>Project Location:</b>	Town limits						
<b>Fiscal Year:</b>	<b>FY 09</b>	<b>FY 10</b>	<b>FY 11</b>	<b>FY 12</b>	<b>FY 13</b>	<b>Total</b>	<b>FY 08</b>
<b>Plans and Studies:</b>	22,000	22,000	22,000	22,000	22,000	<b>110,000</b>	25,500
<b>Engineering/Architecture:</b>	75,000	30,000	30,000	30,000	30,000	<b>195,000</b>	120,000
<b>Land Acquisition/Site Preparation:</b>							
<b>Construction:</b>	375,000	99,000	120,000	120,000	120,000	<b>834,000</b>	
<b>Equipment/Furnishings:</b>							
<b>Other (Specify):</b>							
<b>TOTAL COST:</b>	<b>472,000</b>	<b>151,000</b>	<b>172,000</b>	<b>172,000</b>	<b>172,000</b>	<b>1,139,000</b>	145,500
<b>Revenue Source:</b>	SF: FDEP	FDEP	FDEP	FDEP	FDEP		SF

**Description (Justification and Explanation)**

The proposed stormwater project consists of retrofitting three of the Town's outfall pipes to reduce pollutants and fresh water entering Biscayne Bay. The proposed facilities at each location will consist of a stormwater pump station which pumps water into a new drainage wells. In order to address pollution concerns for a Florida Department of Environmental Protection (FDEP) drainage well permit, the Town will install Nutrient Separating Baffle Boxes upstream of the pump station to provide treatment before the runoff enters the groundwater.

The Town will address a long-term concern for all residents of the Town, who have complained to the Town for at least a decade about water backing into the streets and poor water quality in the adjacent Biscayne Bay along the Town's shores. The project directly addresses The Trust for Public Land's Biscayne Bay Accessibility report, and supports the SFWMD's Biscayne Bay Partnership Initiative (BBPI).

The project will be funded through a cost share program grant with the FDEP. The Township will be responsible for front loaded costs (the first costs) of \$483,000. Upon evidence of these payments, FDEP will begin to pay for subsequent project costs up to \$1,400,000 (\$1.4 million). The Town anticipates completing its portion of the obligation by the end of Fiscal Year 2009.

**Future Annualized Impact on Operating Budget**

<b>Personal:</b>		No additional maintenance responsibilities will result from this project. It is anticipated that the Town will provide electricity to the improvements however. The pumps will generally only run for testing and during storm events, but are designed to move large volumes at those times. Estimated electric for all three stations is \$35,000. These stations should have a life of at least 25 years at which point the Town anticipates cost sharing for their replacement. To fund the replacement, the Town should reserve \$27,220 annually over the next 25 years.
<b>Operating:</b>	\$35,000	
<b>Replacement Costs:</b>	$1,361,000/25/2 =$ \$27,220 annually	
<b>Revenue/Other:</b>	\$29,123 debt service to general fund 2010-2012	
<b>Total:</b>	\$91,323	

### Capital Improvement Project

<b>Project:</b>	Stormwater Pump Stations: (FDOT)						
<b>Priority:</b>	2	<b>Project Manager:</b>		Calvin, Giordano, & Associates			
<b>Department:</b>	Public Works	<b>Division:</b>		Stormwater			
<b>Project Location:</b>	Harding Avenue (State Road A-1A) at NE 87 <sup>th</sup> Street and NE 96 <sup>th</sup> Street						
<b>Fiscal Year:</b>	<b>FY 09</b>	<b>FY 10</b>	<b>FY 11</b>	<b>FY 12</b>	<b>FY 13</b>	<b>Total</b>	<b>FY 08</b>
<b>Plans and Studies:</b>							
<b>Engineering/Architecture:</b>							
<b>Land Acquisition/Site Preparation:</b>							
<b>Construction:</b>	3,500,000					3,500,000	
<b>Equipment/Furnishings:</b>							
<b>Other (Specify):</b>							
<b>TOTAL COST:</b>	<b>3,500,000</b>					<b>3,500,000</b>	
<b>Revenue Source:</b>	FDOT						

#### Description (Justification and Explanation)

This project is funded entirely by the Florida Department of Transportation (FDOT) and involves the installation of two stormwater pump stations to both remove large quantities of water associated with storm events and to improve the quality of the water being discharged. The project locations are both on Harding Avenue (Florida State Road A1A). The first station is located at Harding Avenue and N.E. 87<sup>th</sup> Street and the second is located at Harding Avenue and N.E. 96<sup>th</sup> Street. Both installations are expected to be substantially completed by the end of Fiscal Year 2009.

Installation of these pumps should provide for a significant reduction in stormwater ponding after storm events.

#### Future Annualized Impact on Operating Budget

<b>Personnel:</b>	\$1,500	While the Town does not share in the cost of the stations, the Town will have occasional maintenance responsibilities under the terms of the agreement. Estimated costs for personnel associated with maintenance is \$1,500 annually. Estimated costs of regular maintenance/repair materials is \$1,500 annually. The Town is also required to provide the electricity for these pumps which is estimated as high as \$23,335 annually. Finally, the Town anticipates no need for replacement or depreciation calculation as the project will remain the property of FDOT.
<b>Operating:</b>	\$24,835	
<b>Replacement Costs:</b>		
<b>Revenue/Other:</b>		
<b>Total:</b>	\$26,335	

# **APPENDIX**

## **FUND DESCRIPTIONS**

## **GLOSSARY**

# FUND DESCRIPTIONS

Governmental accounting systems should be organized and operated on a fund basis. Individual resources are allocated to, and accounted for, in separate accounting entities--identified as funds--based upon the purposes for which they are to be spent and the means by which spending activities are legally controlled.

Governmental units should establish and maintain those funds required by law and for sound financial administration. Only the minimum number of funds consistent with legal and operating requirements should be established because unnecessary funds result in inflexibility, undue complexity, and inefficient financial administration.

Individual funds are classified into three broad categories: Governmental, Proprietary, and Fiduciary.

## GOVERNMENTAL FUND TYPES

Governmental Fund Types are subdivided into four sections: the General Fund, Special Revenue Funds, Debt Service Funds, and Capital Project Funds.

**General Fund-** General revenue funds are used to account for and report all financial resources which are not required to be accounted for in other fund types.

**Special Revenue Funds-** Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or limited to expenditure for specified purposes other than debt service or major capital projects.

**Debt Service Funds-** Debt service funds are used to account for and report financial resources that are restricted, limited, or assigned to expenditure for principal and interest payments. They should be used to report resources if legally mandated and to account for financial resources that are being accumulated for principal and interest payments maturing in future years.

**Capital Projects Funds-** Capital projects funds are used to account for and report financial resources that are restricted, limited, or assigned to expenditure for the acquisition or construction of major capital facilities.

### FUND 001 - GENERAL FUND

The General Fund of a government unit serves as the primary reporting vehicle for current government operations. The General Fund, by definition, accounts for all current financial resources not required by law or administrative action to be accounted for in another fund. The major sources of revenue for the General Fund include: ad valorem taxes, franchise taxes, and intergovernmental revenues. The major departments funded here are: Legislative, Executive, Town Attorney, Finance Support Services, Town Clerk, Building Services, Public Safety, Public Works, and Leisure Services.

# **FUND DESCRIPTIONS**

## **FUND 301 – CAPITAL PROJECTS FUND**

This fund is used for the purpose of budgeting general capital improvement projects with costs of \$25,000 and over. As a governmental fund type it shares with the general fund a feature of only including those items which must not be budgeted elsewhere. Consequently, capital improvement projects that are associated with specific special revenue, proprietary, or fiduciary funds are not budgeted in the capital projects fund.

## **FUND 102 – TOURIST RESORT FUND**

The Tourist Resort Fund is a type of special revenue fund. The revenues received for that fund have specific limitations on their use. This fund is used to account for the portions of resort tax revenues, which is restricted to Town promotion. The Leisure Services Department operates the Tourism Resort Fund as one of its divisions.

## **FUND 103 – LIBRARY SERVICES FUND**

The Library Services Fund is a type of special revenue fund. The revenues received for that fund have specific limitations on their use. This fund is used to account for the revenues from other local municipalities to support the operations of a consolidated library facility. The agreement has been dissolved and restricted revenues are no longer received. Consequently, this fund will be closed at the end of Fiscal Year 2007/2008. The Leisure Services Department operates the Library Services division within the General Fund commencing FY 2008 / 2009.

## **FUND 105 – POLICE FORFEITURE FUND**

The Police Forfeiture Fund is a type of special revenue fund. The revenues received for that fund have specific limitations on their use. This fund is used to account for the revenues received as a result of the confiscation of property utilized in the commission of criminal activity. The Public Safety Department operates the Police Forfeiture Fund.

## **FUND 107 – MUNICIPAL TRANSPORTATION FUND (CITT)**

The Municipal Transportation Fund is a type of special revenue fund. The revenues received for that fund have specific limitations on their use. This fund is used to account for the sales tax revenues distributed to the Town through the Citizens Initiative Transportation Tax (CITT). Expenditures are limited to improvements to public transportation and transportation improvements. The Public Works Department operates the Municipal Transportation Fund.

# FUND DESCRIPTIONS

## PROPRIETARY FUND TYPES

Proprietary Fund Types are budgeted by the Town as enterprise funds.

**Enterprise Funds-** Enterprise funds are used to account for operations: (a) that are financed and operated in a manner similar to private business enterprises--where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

### **FUND 401 – WATER AND SEWER FUND**

The Water and Sewer Fund is a type of enterprise fund. The Town provides water and sewer services to customers within the Town. Charges for the services are made based upon the amount of the service each customer utilizes. This business-like enterprise provides for personnel, operations, maintenance, collections, and water and sewer operations. The fund operates under the Public Works Department.

### **FUND 402 - MUNICIPAL PARKING FUND**

The Municipal Parking Fund is a type of enterprise fund. The Town provides available locations to customers for parking throughout the Town. Charges for the services are made based upon the amount of the service each customer utilizes. This business-like enterprise provides for personnel, operations, maintenance, collections, and parking enforcement. The fund operates under the Public Safety Department.

### **Fund 403- SOLID WASTE COLLECTION FUND**

The Solid Waste Collection Fund is a type of enterprise fund. The Town provides solid waste and recycling collection services to customers within the Town. Charges for the services are made based upon standardized levels of available service. This business-like enterprise provides for personnel, operations, maintenance, collections, and planning elements. The fund operates under the Public Works Department.

# FUND DESCRIPTIONS

## **FUND 404 - STORMWATER UTILITY FUND**

The Stormwater Utility Fund is a type of enterprise fund. The Town provides stormwater drainage services to customers within the Town. Charges for the services are based upon the size and type from which the stormwater is being diverted. This business-like enterprise provides for personnel, operations, maintenance, collections, and planning elements. The fund operates under the Public Works Department.

## **FIDUCIARY FUND TYPES**

***Fiduciary (Trust and Agency) Funds-*** Fiduciary Funds are used to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other trust funds. The Town does not budget fiduciary funds.

# GLOSSARY

**Accrual Basis:** A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

**Adopted Budget:** The original budget as approved by the Town Commission at the beginning of the fiscal year.

**ADA:** This acronym refers to the United State's Federal Americans with Disabilities Act.

**Ad Valorem Taxes:** Of latin origins, this fairly literally translates "according to value." It commonly refers to property taxes, levied on both real and personal property, according to the property's valuation and tax rate.

**Allocation:** Allocations represent the amount of funds designated for specific purposes. The Town appropriates funds based on an allocation plan annually and periodically throughout the year. Allocations within departments may be shifted under certain conditions without requiring a change to the appropriation. *See appropriation.*

**Amended Budget:** The current budget, resulting from changes to the Adopted Budget. An example of a common change would be a line item transfer of funds.

**Annual Salary Adjustment:** An adjustment to compensation provided on an annual basis. Like a COLA, it is an annual and recurring increase. Unlike a COLA, it is not necessarily linked to consumer priced indexing (CPI).

**Annualize:** This is the process of standardizing resources over a twelve month figure irrespective of the timing of the resource (one-time, mid-year recurring, etc).

**Appropriation:** A legal authorization to incur obligations and make expenditures for identified appropriation centers. Modifications within the appropriation centers are changes to allocations and generally permissible without violating the legal authorization unless they result in a change to the total appropriation.

**Assessed Valuation:** The valuation set upon real estate and certain personal property by the Property Appraiser as a basis for levying property taxes. *See Taxable Valuation and Markey Value.*

**Asset:** Any resource owned or held by a government which has monetary value.

**Authorized Positions:** Employee positions which both exist within the personnel complement and are funded.

**Available (Undesignated) Fund Balance:** This refers to funds remaining from prior years, which are available for appropriation and expenditure in the current year. *See also designated fund balance.*

# GLOSSARY

**Amendment 1:** an Amendment to the State constitution which has effectively frozen the ability of local governments to raise rates above the average percentage increase to wages reported to the State of Florida.

**Base Budget:** Projected cost of continuing the existing levels of service in the current budget year.

**Bond:** A long-term I.O.U. or promise to pay. It is a promise to repay a specified amount of money (the face amount of the bond) on a particular date (the maturity date). Bonds are primarily used to finance capital projects. See *General Obligation Bond and Revenue Bond*

**Bond Refinancing:** The payoff and re-issuance of bonds, to obtain better interest rates and/or other bond terms and conditions.

**Budget:** A plan of financial activity for a specified period of time (fiscal year or biennium) indicating all planned revenues and expenses for the budget period.

**Budgetary Basis:** This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: cash, accrual, or modified accrual.

**Budget Calendar:** The schedule of key dates, which a government follows in the preparation and adoption of the budget.

**Budgetary Control:** The control or management of a government in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

**Capital Assets:** Assets of significant value (greater than \$1,000) and having a useful life of several years. Capital assets are also called fixed assets.

**Capital Budget:** The appropriation of bonds or operating revenue for improvements to facilities, and other infrastructure accompanied by the specific assets of projects for which the funding is secured.

**Capital Improvements:** Expenditures related to the acquisition, expansion or rehabilitation of an element of the physical infrastructure of the government .

**Capital Improvement Program (CIP):** An expenditure plan incurred each year over a fixed number of years to meet capital needs arising from the long term needs of the government.

**Capital Outlay:** Fixed assets which have a value of \$1,000 or more and have a useful

# GLOSSARY

economic lifetime of more than one year; or, assets of any value if the nature of the item is such that it must be controlled for custody purposes as a fixed asset.

**Capital Project:** Major construction, acquisition, or renovation activities which add value to the physical assets of a government, or significantly increase their useful life. Also called capital improvements.

**Cash Basis:** A basis of accounting which recognizes transactions only when cash is increased or decreased.

**Chart of Accounts:** This is a set of codes held in common throughout the State of Florida and established for use by the State for use by all governmental entities.

**Collective Bargaining Agreement:** A legal contract between the employer and a verified representative of a recognized bargaining unit (CBU – collective bargaining unit) for specific terms and conditions of employment (e.g., hours, working conditions, salary, fringe benefits, and matters affecting health and safety of employees).

**Constant or Real Dollars:** The presentation of dollar amounts adjusted for inflation to reflect the real purchasing power of money as compared to a certain point in time.

**Consumer Price Index (CPI):** A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living. Sometimes broadly called an “inflationary index.”

**Contingency:** A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

**Contractual Services:** Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include utilities, rent, maintenance agreements, and professional consulting services.

**Cost-of-Living Adjustment (COLA):** An increase in salaries to offset the adverse effect of inflation on compensation. *See Annual Salary Adjustment.*

**Debt Service:** The payments of principal and / or interest on borrowed money according to a predetermined payment schedule.

**Deficit:** The excess liability of an entity over its assets; or the excess of expenditures or expenses over revenues during a single accounting period.

**Designated fund balance:** funding within a specific fund which has not been budgeted and is reserved or restricted for a specific purpose. These funds may only be appropriated into the budget to meet obligations consistent with the reserve or restricted use. One example, is funding reserved to meet prior year encumbrances.

# GLOSSARY

**Department:** The basic organizational unit of government which is functionally unique in its delivery of services.

**Employee (or Fringe) Benefits:** Contributions made by a government to meet commitments or obligations for an employee's compensation package in excess of salary. Included are the government's share of costs for Social Security and the various pension, medical, and life insurance plans.

**Encumbrance:** The lawful commitment of funds to purchase an item or service. To encumber funds means to set aside or commit funds for a specified future expenditure. Purchase orders are one way in which encumbrances are created.

**Expenditure:** The payment of cash on the transfer of property or services for the purpose of acquiring an asset, service or settling a loss.

**Expense:** Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest or other charges.

**Fiscal Policy:** A government's policies with respect to revenues, spending, and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

**Fiscal Year:** A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization. For municipalities in the State of Florida, this twelve (12) month period is October 1 to September 30.

**Fixed Assets:** Assets of long-term character which are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment.

**Franchise Fee:** Fees assessed on public utility corporations in return for granting a privilege to operate inside the Town limits. Examples include gas operators and electric companies.

**Full Faith and Credit:** A pledge of a government's taxing power to repay debt obligations.

**Fund:** A fiscal entity with revenues and expenses which are segregated for the purpose of carrying out a specific purpose or activity.

**Fund Balance:** The excess of the assets of a fund over its liabilities, reserves, and carry-over encumbrances. Includes reserved/designated and unrestricted balances.

**GAAP:** This acronym stands for: Generally Accepted Accounting Principles. It is a set

## GLOSSARY

of uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

**General Obligation (G.O.) Bond** -- This type of bond is backed by the full faith, credit and taxing power of the government

**Goal:** A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless.

**Grants:** A contribution by a government or other organization to support a particular function. Grants may be classified as either operational or capital, depending upon the grantee.

**Growth Rate:** A term related to millage growth under Amendment 1. This item is defined as the "adjustment for growth in per capita Florida income."

**Indirect Cost:** A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one service.

**Infrastructure:** The physical assets of a government system as a whole (e.g., streets, water, sewer, public buildings and parks).

**Interfund Transfers:** The movement of monies between funds of the same governmental entity.

**Intergovernmental Revenue:** Funds received from federal, state and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

**Levy:** To impose taxes for the support of government activities.

**Line-item Budget:** A budget prepared along departmental lines that focuses on what is to be bought, presents each purchase with a separate code, appropriates by each individual line and generally does not allow for budgetary transfers without new authorization.

**Long-term Debt:** Debt with a maturity of more than one year after the date of issuance.

**Market Valuation:** This represents the amount that an asset may sell for on the open market. Market Valuations have a correlation to assessed valuation (as one changes, so does the other) but is generally higher. Assessed valuation (the lower amount established by the Property Appraiser) is reduced by exemptions (Save-our-Homes, Homestead, and others) to arrive at the Taxable Valuation.

# GLOSSARY

**Millage (Mill):** The property tax rate which is based on the valuation of property. One mill is equivalent to one dollar of taxes for each \$1,000 of taxable property valuation.

**Object of Expenditure:** An expenditure classification, referring to the lowest and most detailed level of classification, such as electricity, office supplies, asphalt, and furniture.

**Objective:** Something to be accomplished in specific, well-defined, and measurable terms and that is achievable within a specific time frame.

**Obligations:** Responsibilities, including financial, which a government may be legally required to meet out of its resources.

**Operating Expenses:** 1) The cost for personnel, materials and equipment required for a department to function or 2) the costs of operations excluding personnel and capital purchases.

**Operating Revenue:** Unrestricted funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues are used to pay for day-to-day operations.

**Pay-as-you-go Basis** -- A term used to describe a financial policy by which capital purchases are financed from current revenues rather than through borrowing.

**Personnel Services:** Expenditures for salaries, wages, and fringe benefits of a government's employees.

**Prior-year Encumbrances:** Obligations from previous fiscal years in the form of purchase orders, contracts or salary commitments which are chargeable to an appropriation, and for which a part of the appropriation is reserved. They cease to be encumbrances when the obligations are paid or otherwise terminated.

**Program:** A group of related activities performed by one or more organizational units for the purpose of accomplishing a function for which the government is responsible.

**Program Based Budget:** A method of budgeting whereby the services provided to the residents are broken down in identifiable service programs or performance units. A unit can be a department, a division, or a workgroup. Each program has an identifiable service or output and objectives to effectively provide the service. The effectiveness and efficiency of providing the service by the program is measured by performance indicators.

**Purpose:** A broad statement of the goals, in terms of meeting public service needs, that a department is organized to meet.

# GLOSSARY

**Reserve:** An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose.

**Resolution:** A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

**Resources:** Total amounts available for appropriation including estimated revenues, fund transfers, and unrestricted fund balances.

**Revenue:** Sources of income.

**Revenue Bond:** This type of bond is backed only by revenues, which come from a specific enterprise or project, such as a hospital or toll road.

**Rolled-back Rate:** The tax rate which when applied to the current year's adjusted taxable value, generates the same ad valorem tax revenue as the prior year.

**Senate Bill 115:** passed by Florida legislature and restricts local ability to raise rates beyond the restraints of Amendment 1 by requiring that roll-back rates be established on what the taxable valuation would have been had Amendment 1 not passed.

**Service Lease:** A lease under which the lessor maintains and services the asset.

**Taxable Valuation:** This is the amount determined by the Property Appraiser after any discounts and/or exemptions have been applied to the assessed valuation. This reduced figure is the one against which governments may levy a tax.

**Taxes:** Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments or permitting fees.

**Temporary Positions:** An employee who fills a temporary or short-term position. Such employees provide contingency staffing for government operations during peak workloads, or to address temporary staffing needs. Temporary employees are paid on a per-hour basis, and do not receive benefits.

**TRIM:** This acronym stands for Truth in millage (Section 200.065, Florida Statute). It is often associated with the TRIM notice (or preliminary tax bill) which arrives prior to the final determination of taxation rates.

**Unencumbered Balance:** The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purposes.

# GLOSSARY

**Unreserved Fund Balance:** The portion of a fund's balance that is not restricted for a specific purpose (such as payment of encumbrances) and is available for general appropriation.

**User Charges:** The payment of a fee for direct receipt of a public service by the party who benefits from the service.

**Utility Taxes:** Municipal charges on consumers of various utilities such as electricity, gas, water, telecommunications.

**Zero-Based Budgeting:** a budget process which assumes that the base budget for operations is zero and requires justification for all expenditure funding requests.