

Town of Surfside, Florida Adopted Budget

Fiscal Year 2009-2010





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

Debra Eastman, MMC

Finance Support Services Director

Martin D. Sherwood, CPA CCFP

Town Auditors

Marcum Rachlin, CPAs

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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. Each fiscal year for Florida municipalities runs from September 1 through October 30. 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 section has the largest number of projects as it includes the Capital Projects Fund's 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, 2009, 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 proposed 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 identify 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) business owners and prospective investors, 3) the Town Commission, 4) the Town Manager and operating departments, 5) granting agencies, 6) lenders, and 7) oversight agencies. The document's organization is designed to allow for easy 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 (NGFOA) and the Florida Government Finance Officers' Association (FGFOA). The coding and accounting system reflected herein conforms to the State of Florida's Financial Services Department (FFSD) requirements as well as Generally Accepted Accounting Principles (GAAP). Finally, this document reflects the continuing implementation of standards published by the Government Accounting Standards Board (GASB).

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 – 2010*

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. This May (2010) marks the seventy-fifth year of commitment to those standards.

The Town built a new community center in 1962 to advance resident's community and recreational services. This building was vacated in 2008 in preparation for its destruction. Unwilling to sacrifice these opportunities and associated 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. Additional information on this project is available in the 5 Year Capital Improvement Section of this document.

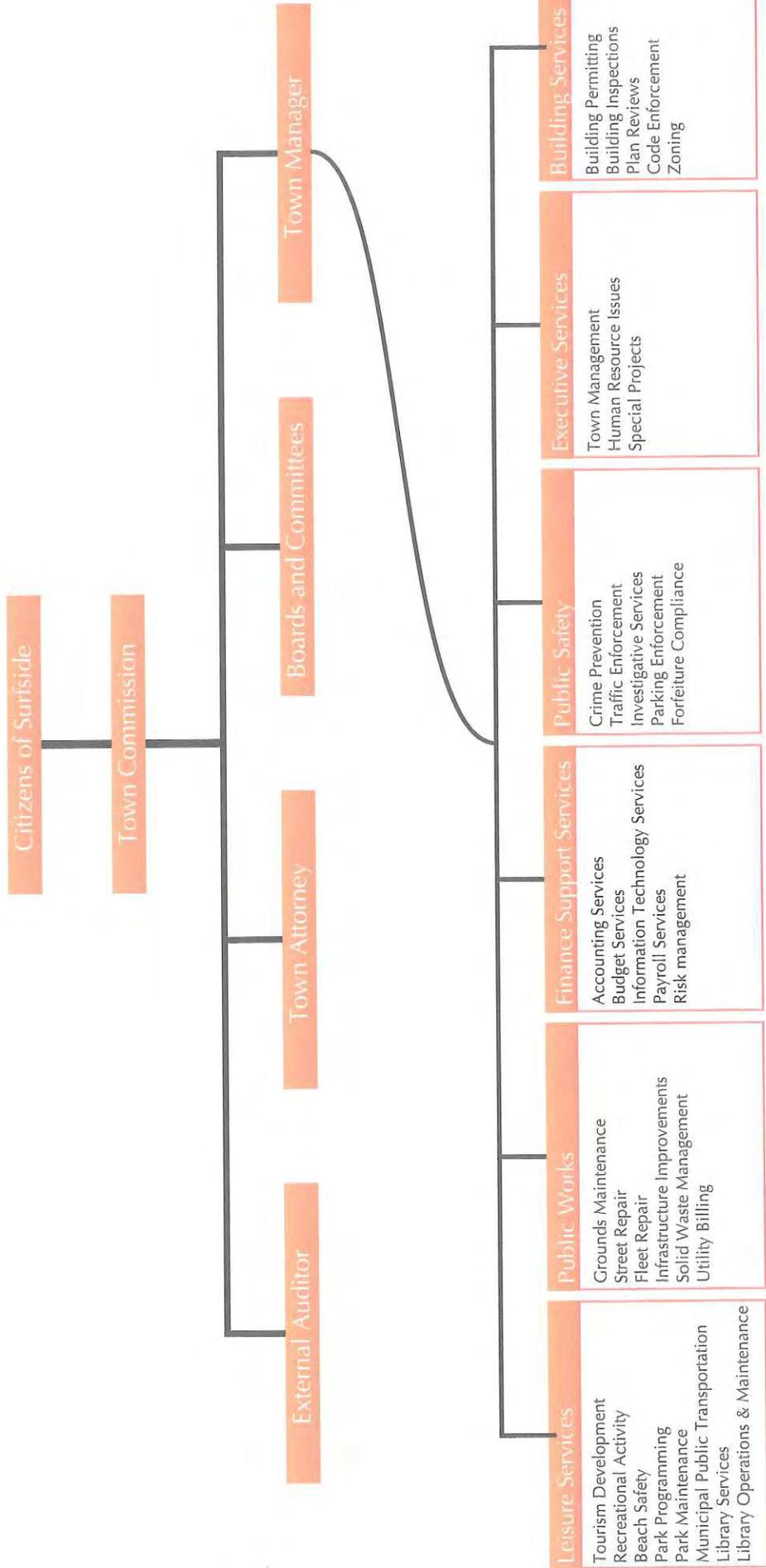
Among the many other services provided to our residents and business communities, Surfside boasts a police response time of just over one minute. This excellent response time is one of many reasons that our commercial corridor has, and continues to enjoy, a one hundred percent (100%) occupancy rate. 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 75th year of continued structural and service improvements, the Town looks forward to: 1) advancing the construction of a new Community Center, Aquatics Facility, and Library Complex, 2) maintaining its excellent protective services, and 3) becoming more administratively productive. 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 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 operating funds, any new programs, capital improvements, and 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 to 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 three 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. Until the Town Charter is amended, these numerous budgetary revisions will be required.

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. Budget workshops may occur to better ensure that the proposed budget conforms to the policy direction of the Town Commission, but public hearings may take place only as permitted by State of Florida law.

A preliminary millage rate resolution is required before July 31. This is the rate which is reflected on the Truth in Millage (TRIM) 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 community comments prior to September 30th. The final budget and millage rate are adopted by resolution 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 a result of the Town Commission meetings and public hearings. At a minimum, the headings are changed to reflect the adopted status. The adopted budget is then printed for distribution no later than mid-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. Encumbrances 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 Generally Accepted Accounting Principles (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 60 days after year-end. Expenditures are recorded when the related fund liability is incurred.

The accrual (sometimes called “full accrual”) basis of accounting is utilized by proprietary funds (primarily Enterprise 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 (the amount by which an asset loses value over time) is recorded in the accounts of these funds.

Budgetary Control

Town Administration 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 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 the same fund; however, the Town Commission must approve any revisions that alter 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 funds any unrestricted balance of an appropriation for which an appropriation for the current year is insufficient.

In order to formally effectuate fund amendments, the Town Commission: 1) by Resolution: indicates their policy directive to include the amendment as supplemental appropriation and 2) adopts as part of the resolution, or directs inclusion in a subsequent resolution before year end, the supplemental appropriations and 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. Exactly two Public Hearings are conducted to obtain community comments.
3. Prior to October 1, the budget is legally enacted through passage of a resolution.
4. The Town Commission, by resolution, 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 the same fund; however, the Town Commission must approve any revisions that alter the

total appropriations of 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 2009 - 2010 Budget Schedule

Wednesday, March 11, 2009	Budget Kick-Off with Department Heads
Friday, March 27, 2009	Department Description, Accomplishments, and Objectives Due from Department Heads
Friday, April 03, 2009	Departmental Capital Improvement and Program Modification Requests Due
Tuesday, April 07, 2009	Departmental operating and capital outlay requests and justification due
Tuesday, April 14, 2009	Departmental Revenue Estimates Due
April 15 - 17, 2009	Departments meet with Finance regarding proposed budgets
Tuesday, May 19, 2009	Commission Budget Workshop : 7 PM
Tuesday, May 19, 2009	Meeting with Town Manager (identify modifications post Commission Direction).
Tuesday, June 02, 2009	Preliminary Tax roll information available from appraiser
Friday, June 05, 2009	Department Head Meeting to identified required reductions
Thursday, June 11, 2009	Departmental Reduction Recommendations Due
Wednesday, June 17, 2009	Proposed Budget Finalized for Document Development
Friday, June 19, 2009	Draft Proposed FY 2009-2010 Budget Book to Town Manager
Wednesday, July 01, 2009	Proposed Budget Available to Commission
Wednesday, July 01, 2009	Anticipated Certified Taxable Value Date from Miami-Dade.
Friday, July 03, 2009	Last Day Proposed Budget can be available to Town Commission per Town Charter Article IV. Section 42.
July / August	Notice for First Public Hearing through preliminary tax bill
Thursday, July 30, 2009	Mayor and Town Commission Budget Workshop (7 PM)
Thursday, August 06, 2009	Mayor and Town Commission Budget Workshop (7 PM)
Tuesday, September 08, 2009	First public hearing on the budget (5:01 PM)
Tuesday, September 22, 2009	Final public hearing on millage and the budget (5:01 PM)

INTRODUCTION



October 1, 2009

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

Re: Fiscal Year 2010 Adopted Budget

Honorable Mayor, Vice Mayor, and Town Commissioners:

It is my pleasure to transmit the final adopted budget book for the Town of Surfside, Florida for the period October 1, 2009 through September 30, 2010. With this transmittal, the process begun in March 2009 comes to an end. The development of next year's proposed budget will soon begin and is expected to present its own unique challenges.

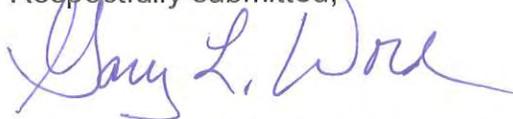
This past year the budget was presented to the Town Commission in a multiple workshop setting. As a result of direction received there and during the mandatory public hearings, substantive changes occurred between the initial proposed budget and the one finally adopted. This document has been amended to reflect those changes and is distinct from the Fiscal Year 2009 – 2010 Proposed Budget in those respects. Generally, and in summary, those changes included:

- A reduction of property taxes of nearly 15%,
- Salary reductions for non-bargaining unit employees,
- Funding for the Gazette and Weekend/Holiday Lifeguards,
- Elimination of municipal library services,
- Additional reductions to funded positions,
- Reductions to operating costs for each department,

- Funding of the Community Center and Aquatics Facility without issuing debt, and
- Reduction of commitments to Capital Improvement Projects.

I would like to again express my appreciation to the Mayor and Town Commission for working with staff to refine budgetary priorities for the current year (Fiscal Year 2009 – 2010). I look forward to your continuing support and guidance as we begin the process of developing the budget for the coming Fiscal Year 2010 – 2011.

Respectfully submitted,

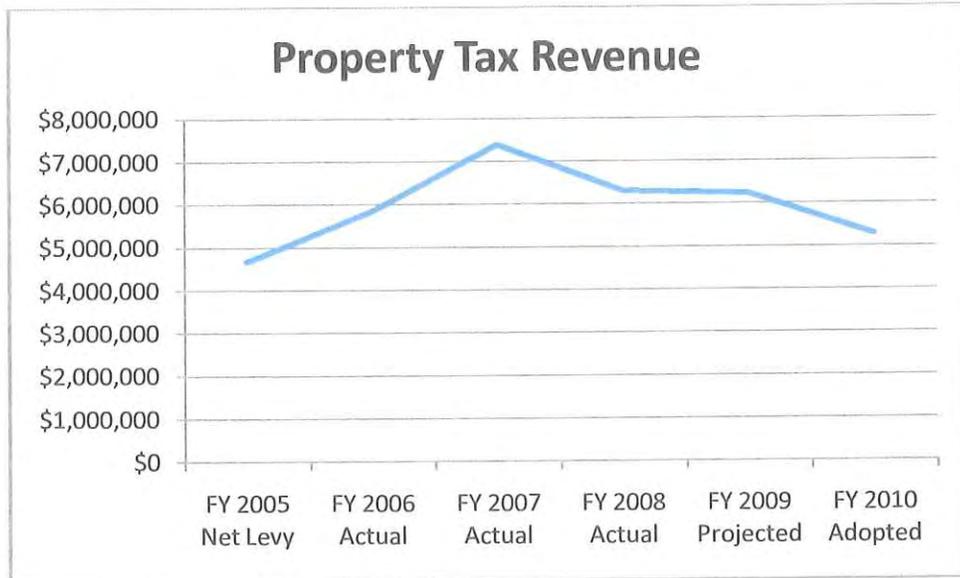


Gary L. Word, CM-ICMA
Town Manager

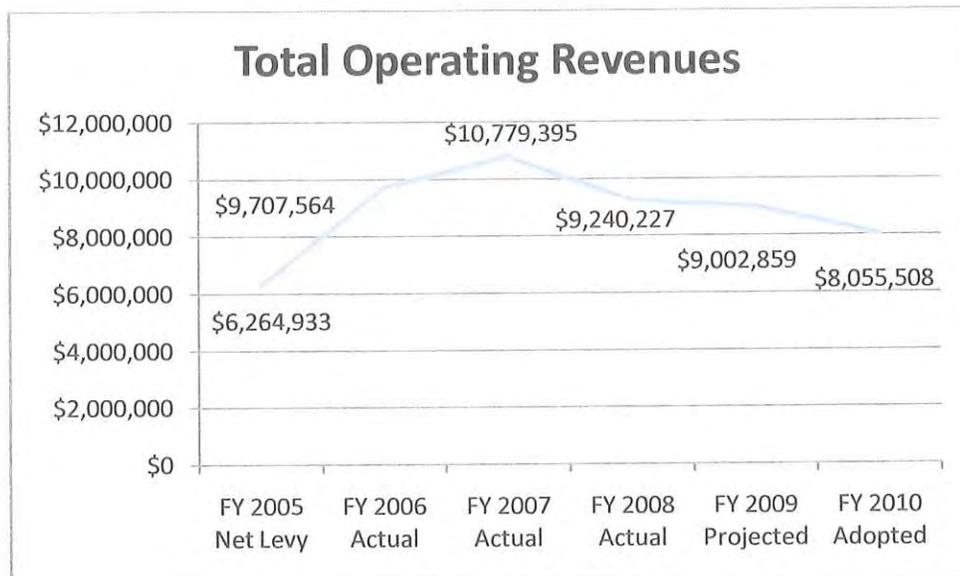
**Fiscal Year 2010 Millage Maximums and Related Information
(Based on 2009 Certified Assessment Information)**

Millage Name	Votes Required	Maximum Millage	Total Resulting Net Revenues	Net Revenue Change (from proposed funding level)	FY 2010 levy increase (decrease) on \$600,000 taxable value
FY 2009-2010 Rate	3	4.7332	\$5,273,378	(\$879,268)	(\$474)
Roll-up Rate	3	5.5224	\$6,152,646	\$0	\$0
Roll-up plus Growth Rate	3	5.6605	\$6,306,507	\$153,861	\$83
Super Majority Rate	4	6.2265	\$6,937,102	\$784,456	\$422
Unanimous	5	10	\$11,141,254	\$4,988,608	\$2,687

Fiscal Year 2010 Adopted Budget Comparative Information



The above chart represents the pattern of property tax levies over the past six years. The adopted property tax levy represents no rate increase over the current fiscal year. When applied to a lower taxable valuation, most property owners will see a real property tax reduction.



The above chart represents the history of the total General Fund operating revenues for the Town of Surfside from Fiscal Year 2006 through the Adopted Fiscal Year 2009-2010.

**Five Year Capital Improvement Plan
All Funds Project Expenditure Summary FY 2010**

Department Name	Project Name	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	Total
Finance Support	Computer System Replacement		410,000 CIP-FB				410,000
	Phone System Upgrade		120,000 CIP-FB				120,000
Parks & Recreation	Community Center Construction	5,000,000 GF					5,000,000
	Parking Acquisition and Development	980,000 MPF	20,000 MPF				1,000,000
Public Safety	Municipal Park Lot Restoration	795,000 MPF	235,500 MPF	5,000 MPF	5,000 MPF	5,000 MPF	1,045,500
	Stormwater Pollution Control Project	484,000 FDEP	889,242 FDEP	10,000 FDEP	10,000 FDEP	10,000 FDEP	1,403,242
Public Works	Wastewater System Rehabilitation Program	1,272,650 WUBAWS	757,300 WUBAWS	20,000 WUBAWS	20,000 WUBAWS	20,000 WUBAWS	2,089,950
	Water System Maintenance Program	945,000 WUBAWS	575,000 WUBAWS	25,600 WUBAWS	25,600 WUBAWS	25,600 WUBAWS	1,596,800
	Traffic Management Program	35,000 GAS/CIP	55,000 GAS/CITT	45,000 GAS	40,000 GAS	40,000 GAS	215,000
	Harding Avenue Street Resurfacing	1,417,452 DOT/CITT	1,240,819 FDOT				2,658,271
	Solid Waste Collection Vehicle	125,802 WCF					125,802
PROJECT TOTALS			\$11,054,904		\$105,600	\$100,600	\$15,664,565

Source Code	Source Name	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	Total
CIP-FB	Capital Projects Fund Fund Balance	4,626	530,000				534,626
CITT	Citizens Transportation Tax Funding	142,261	20,000	8,000	1,000		171,261
FDEP	Florida's Dept. of Environmental Protection	484,000	889,242	10,000	10,000	10,000	1,403,242
FDOT	Florida's Department of Transportation	1,275,191	1,240,819				2,516,010
GAS	Second Local Option Gas Tax	30,374	35,000	37,000	39,000	40,000	181,374
GF	General Fund Revenue or Fund Balance	5,000,000					5,000,000
GOB	General Obligation Bond						0
MPF	Parking Fund Revenues or Fund Balance	1,775,000	255,500	5,000	5,000	5,000	2,045,500
WCF	Solid Waste Collection Fund or Balance	125,802	439,659	45,600	45,600	45,600	125,802
WS	Water and Sewer Fund - Fund Balance	400,000	892,641				976,459
WUB	Water (and Sewer) Utility Revenue Bond	1,817,650					2,710,291
Totals		11,054,904	4,302,861	105,600	100,600	100,600	15,664,565

ADOPTED SCHEDULE OF FINANCING

Water / Sewer Fund		
<u>Department</u>	<u>Projects/Equipment</u>	<u>Amount</u>
Public Works	Wastewater System Rehabilitation Program	\$3,377,450
Public Works	Water System Maintenance Program	\$2,168,000
	Sub-total	<u>\$5,545,450</u>
	Less Water / Sewer Retained Earnings Contribution	(\$1,250,000)
	Less Grant Reimbursement	(\$829,000)
	Total	<u>\$3,466,450</u>
	<u>Annual Debt Service (15 years @ 6%)</u>	<u>\$351,060</u>

Town-Wide Personnel Complement

Fund	Department	Funded FY 2009			Funded FY 2010		
		Full Time	Part Time	Temp	Full Time	Part Time	Temp
General Fund	Legislative	5	0	0	5	0	0
	Town Attorney	2	0	0	2	0	0
	Executive*	5	0	0	4	0	0
	Financial Support Services	3	0	0	3	0	0
	Town Clerk*	1	0	0	2	0	0
	Building Services	3	0	0	2	2	0
	Public Safety	45	1	0	34.5	0	0
	Public Works	7.25	0	0	5.25	0	0
	Leisure Services **	17	12	19	8	11	19
Tourism	Leisure Services ***	2	0	0	0	1	0
Forfeitures	Public Safety	0	0	0	0	0	0
Mun. Parking	Public Safety	2	0	0	2.5	0	0
Water/Sewer	Public Works	5.25	0	0	5.25	0	0
Mun. Transport.		0	0	0	0	0	0
Solid Waste	Public Works^	12.25	0	0	10.25	0	0
Stormwater	Public Works	1.25	0	0	1.25	0	0
Total		111	13	19	85	14	19

* Note: The Special Projects Coordinator position and associated history are now under the Town Clerk

** Note : Reflects personnel changes in Parks & Recreation, Tourism, and Library Services.

*** Note: One Personnel Position is now in the general fund; the other was reduced to part-time.

^Note: Personnel reductions reflected in the Solid Waste fund occurred during Fiscal Year 2009

Funded Fiscal Year 2010 Program Modifications & Capital Outlay					
Fund	Department	Description	Adopted FY 2010 Expenditure	Millage Equivalent	FY 2010 Cost on \$200,000 taxable
General	Legislative	Expense Allowance Elimination (Net)	(\$27,331)	-0.0245	(\$4.91)
	Executive	Executive Department Personnel Modifications	(\$6,014)	-0.0054	(\$1.08)
	Building	Building Department Modifications	(\$120,000)	-0.1077	(\$21,544)
	Public Safety	Public Safety Personnel Modifications	(\$397,495)	-0.3568	(\$71,377)
	Public Works	Public Works Personnel Modifications	(\$76,554)	-0.0687	(\$13,744)
	Leisure Services	Leisure Services Personnel Modifications	(\$265,572)	-0.2384	(\$47,688)
		Elimination of Miami-Shores Pool Agreement	(\$58,835)	-0.0528	(\$10,566)
		Parks and Recreation Maintenance Vehicle	\$17,174	0.0154	\$3.08
		75th Anniversary Funding	\$10,000	0.0090	\$1.80
		Elimination of Library Services (Net)	(\$168,783)	-0.1515	(\$30,304)
		Total	(\$1,093,410)	-0.9816	(\$196,311)
Tourist	Tourist Bureau*	Tourist Bureau Personnel Relocation	\$0		\$0.00
		Tourist Bureau Intern	\$0		\$0.00
		Holiday Decorations	\$15,636		\$3.23
		Surfside 3rd Thursdays Events	\$25,000		\$3.77
		Arts Festival	\$25,000		\$3.23
		Tourism Website/Hosting	\$7,400		\$6.82
		Surfside Sizzles	\$12,000		\$1.60
		Farmers Market	\$7,500		\$2.55
		Visit Florida Participation	\$8,500		\$21.21
		Total	\$101,036.00	\$0.00	\$0.00

* 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 2010 Program Modifications & Capital Outlay					
Fund	Department	Description	Adopted FY 2010 Expenditure	Millage Equivalent	FY 2010 Cost on \$200,000 taxable
General	Executive	Business District Signage Program	\$18,000	0.0162	\$3.23
General	Executive	Wayfinding Master Plan & Construction Standards	\$21,000	0.0189	\$3.77
General	Town Clerk	Records Management System	\$18,000	0.0162	\$3.23
General	Town Clerk	Records Retention Master and Emergency Plan	\$38,000	0.0341	\$6.82
General	Public Safety	Police Motorcycle	\$8,897	0.0080	\$1.60
General	Leisure Services	Tennis Court Conversion	\$14,225	0.0128	\$2.55
		Total	\$118,122	0.1060	\$21.21
Tourism	Tourist Bureau	Miami-Dade Coastal Communities Cooperative	\$5,000	0.0045	\$0.90
		Total	\$5,000	0.0045	\$0.90

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

Removed (Not Funded)

Town of Surfside, Florida

FY 2010 Program Modification

Business District Signage Program

Department Name	Division Name	Proposed Funding Source	Dept. Priority	Fiscal Impact
Executive	Administrative	General Fund	2	\$18,000

Justification and Description

This item requests funding of a program modification to improve the general aesthetic of the Town of Surfside's downtown area.

The scope of the work consists of developing standards for signage within the business district to generate consistency in the types of signs, their proportions, their construction and their detailing. This, in accordance to the desires expressed by community in the Community Charrette, will create a unified character for the business district and will ensure a high-quality environment. The resulting standards would then be adopted as part of the Town's sign code, but would be specific to the Business District.

Alternative/Adverse Impacts if not funded:

No reduction of service will result from not funding this plan. However, the advancements identified through the charrette process and promoted by this item will be delayed.

Required Resources

Line item	Title or Description of request	Cost
001-2000-519-3410	Other Contractual Services	18,000

Removed (Not Funded)

Town of Surfside, Florida

FY 2010 Program Modification

Way-finding Master Plan & Construction Standards

Department Name	Division Name	Proposed Funding Source	Dept. Priority	Fiscal Impact
Executive	Administrative	General Fund	3	\$21,000

Justification and Description

This item requests funding to retain a consultant/planner to develop and provide recommendations for standards related to Town owned way-finding signage and their related construction standards. The scope of the work consists of developing standards for controlling the design, use and construction of way-finding Town signage. These signs include: 1) the monument signs at the gateways into the Town, 2) directional signage, 3) identification signage, and 4) pedestrian map and location signage.

Design standards will be created to address a variety of factors which impact legibility. Such factors include: 1) the speed of the targeted audience (vehicle or pedestrian), and 2) the sign style (monument, pole-mounted, wall-mounted). Establishing these policy guidelines will aid in ensuring consistency in Town signage. Any unique elements would have the advantage of promoting the Town through a branding and association of the signage style specifically with the Town.

Additional signage to be covered in these development documents include: 1) public facilities entry signage, 2) park identification signage, 3) park rules signage, 4) beach access signage, 5) parking location signage, and 6) any other type of additional signage which may arise to assist in making the Town of Surfside pedestrian and motorist friendly. The accompanying Construction Standards Manual would provide all construction details that will encompass engineering of the sign's assemblage, landscaping and lighting.

The proposed fees do not include attendance at public hearings, board meetings and the like. These additional costs are variable. It is likely that a project with so high a visible impact when implemented will require multiple public meetings which will increase the costs.

Alternative/Adverse Impacts if not funded:

Not funding this project will cause no harm to services, but will delay progress on aesthetic improvements and Town promotion.

Required Resources

Line item	Title or Description of request	Cost
001-2000-519-3410	Other Contractual Services	21,000

Removed (Not Funded)

Town of Surfside, Florida

FY 2010 Program Modification

Records Management System

Department Name	Division Name	Proposed Funding Source	Dept. Priority	Fiscal Impact
Town Clerk	Administrative	General Fund	1	\$18,400

Justification and Description

This item is a request for funding to change the way that the Town operates its records' management tasks. The management of public records is a requirement both of the State of Florida and the Town of Surfside (via the Town Clerk position description). The purchase of document scanning software and related equipment together with staffing hours is requested to improve operations on a "go-forward" basis.

The utilization of this software will have the benefits of: 1) improving retention of records, 2) improving public access to records, 3) improving Commission and staff ability to access documents and 4) reducing staff inefficiencies related to document searches. This approach is an alternative to prior year requests for additional personnel to assist with these functions.

The savings identified for this project include the reduction of storage costs (a hard cost reduction of \$3,600), 2) time spent searching for records (an indirect / loss of productivity cost of up approximately 2 hours daily or \$4,120 minimum annually), and 3) the "Friends of the Clerk" discount of \$7,000 being offered by one of the small number of available vendors.

Continuation of the service annually carries a cost of approximately \$2,000. This direct cost is more than offset by the indirect costs associated with lost productivity of the Town Clerk alone. This loss of productivity does not attempt to quantify inefficiencies on the part of the document requestor. This \$2,000 annualized maintenance is not applicable in the first year and is not reflected in the "required resources" section of this request.

Alternative/Adverse Impacts if not funded:

If not funded, the current customer service delays and Town Clerk inefficiencies will continue as will the costs associated with storage of future hard copy documents.

Required Resources

Line item	Title or Description of request	Cost
001-2400-519-3410	Other Contractual Services	\$29,000
001-2400-519-3410	Friends of the Clerk Discount	(\$7,000)
001-2400-519-4402	Savings from Iron Mountain Contract elimination	(\$3,600)

Removed (Not Funded)

Town of Surfside, Florida

FY 2010 Program Modification

Records Retention Master and Emergency Plan

Department Name	Division Name	Proposed Funding Source	Dept. Priority	Fiscal Impact
Town Clerk	Administrative	General Fund	2	\$38,000

Justification and Description

This item requests funding to retain a consultant to provide a records management plan. The plan contains two elements: 1) a plan for the purging of Town records and 2) a records disaster management plan. Also included in the quoted pricing is staff training related to records management and proper disposal procedures.

The purging of Town records is believed to be long overdue. Resources are not currently available to conduct a complete inventory of all public records contained in storage units. A cursory review has identified numerous documents which are known to be well past their mandatory retention period. These files, per Florida Statute and Federal privacy requirements, cannot simply be destroyed. The proposed plan development would guide current and future document managers as they seek to destroy these documents while complying with applicable laws. The plan may also incorporate guidance on the identification of historically significant documents which the Town may wish to retain for purposes other than statutory obligations.

The records disaster management element of the plan is requested to provide guidance for severe weather, or other, disasters. The Town is charged with the maintenance of documents without exemption for these conditions. Consequently, having a plan for the protection, recovery, and retention of records during periods of disaster threat is recommended.

Finally, the proposed contract provides for one day of training on the plans.

Alternative/Adverse Impacts if not funded:

Without funding of this item, the development of these plans will be substantially delayed and may not be available when disaster threatens.

Required Resources

Line Item	Title or Description of request	Cost
001-2400-519-3410	Other Contractual Services	38,000

Removed (Not Funded)

Town of Surfside, Florida

FY 10 Program Modification

Police Motorcycle

Department Name	Division Name	Proposed Funding Source	Dept. Priority	Fiscal Impact
Police	Patrol	General	3	\$8,897.35

Justification and Description

The Police Department currently does not have a police motorcycle. A police motorcycle is significant for traffic enforcement and other details and escorts. This request is for funding to provide for the one year leasing of a police motorcycle to fulfill these functions. The cost of the lease is \$5,100 annually (\$425 per month). To equip the motorcycle for service would require an additional \$3,663 for the police radio and identifying lettering of an additional \$135.

The proposed departmental budget for this line item is funded at \$12,400. This line item is the same one, however, that is charged for vehicles leased for detective services. In short, there is sufficient budget to provide for one or the other (but, likely not both) of these items.

Alternative/Adverse Impacts if not funded:

If this item is not funded, the associated services cannot be performed.

Required Resources

Line item	Title or Description of request	Cost - (New positions- add 32% for benefits)
001-3000-521-44-03	Motorcycle lease	\$5,100.00
001-3000-521-44-03	Police radio	\$3,662.35
001-3000-521-44-03	Striping/lettering	\$135.00

Removed (Not Funded)

Town of Surfside, Florida

FY 09/10 Program Modification

Conversion of One Tennis Court to a Multipurpose Court

Department Name	Division Name	Proposed Funding Source	Dept. Priority	Fiscal Impact
Parks and Recreation	Recreation	General Fund	2	\$14,225

Justification and Description

Funds will provide the conversion of one tennis court into a multipurpose court. This court could 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
001-6000-572-6310	Improvements other than building	\$14,225

Removed (Not Funded)

Town of Surfside, Florida

FY 2010 Program Modification

Miami-Dade Coastal Communities Cooperative

Department Name	Division Name	Proposed Funding Source	Dept. Priority	Fiscal Impact
Tourist Bureau	Tourist Bureau	Resort Tax	10	\$5,000

Justification and Description

A marketing endeavor by the municipalities of Miami Beach, Surfside, Bal Harbour and Sunny Isles, spearheaded by Miami Beach, to increase the visibility for these four communities in the competitive tourism arena. A more effective promotional impact is achieved by combining resources and knowledge.

This activity, in part, satisfies "Promotion of town" use of tax revenue as outlined by the Surfside code governing Resort Tax.

Alternative/Adverse Impacts if not funded:

What could be achieved collectively would be cost prohibitive individually. In this economic climate it behooves Surfside to work cooperatively with its neighbors where possible.

Required Resources

Line item	Title or Description of request	Cost
102-8000-552-4810	Promotional Activity - Co-operative Promotions	5,000

GOVERNMENTAL FUNDS

FISCAL YEAR 2009/2010

DEPARTMENTAL BUDGETS

General Fund Summary Fiscal Year 2010

FY 2009 Estimated

Estimated Total Revenues	8,964,426
Estimated Expenditures & Encumbrances	<u>(9,068,174)</u>
Estimated FY 2009 Year End Difference	<u><u>(103,748)</u></u>

FY 2010 Projected Unassigned Fund Balance

Audited Unassigned Fund Balance 9/30/2008	6,786,540
Estimated FY 2009 Year End Difference	<u>(103,748)</u>
Projected Unassigned Fund Balance 9/30/2009	6,682,792
Appropriated Fund Balance FY 2010	<u>5,000,000</u>
Projected Unassigned Fund Balance 9/30/2010	<u><u>1,682,792</u></u>

FY 2010 Budget Summary

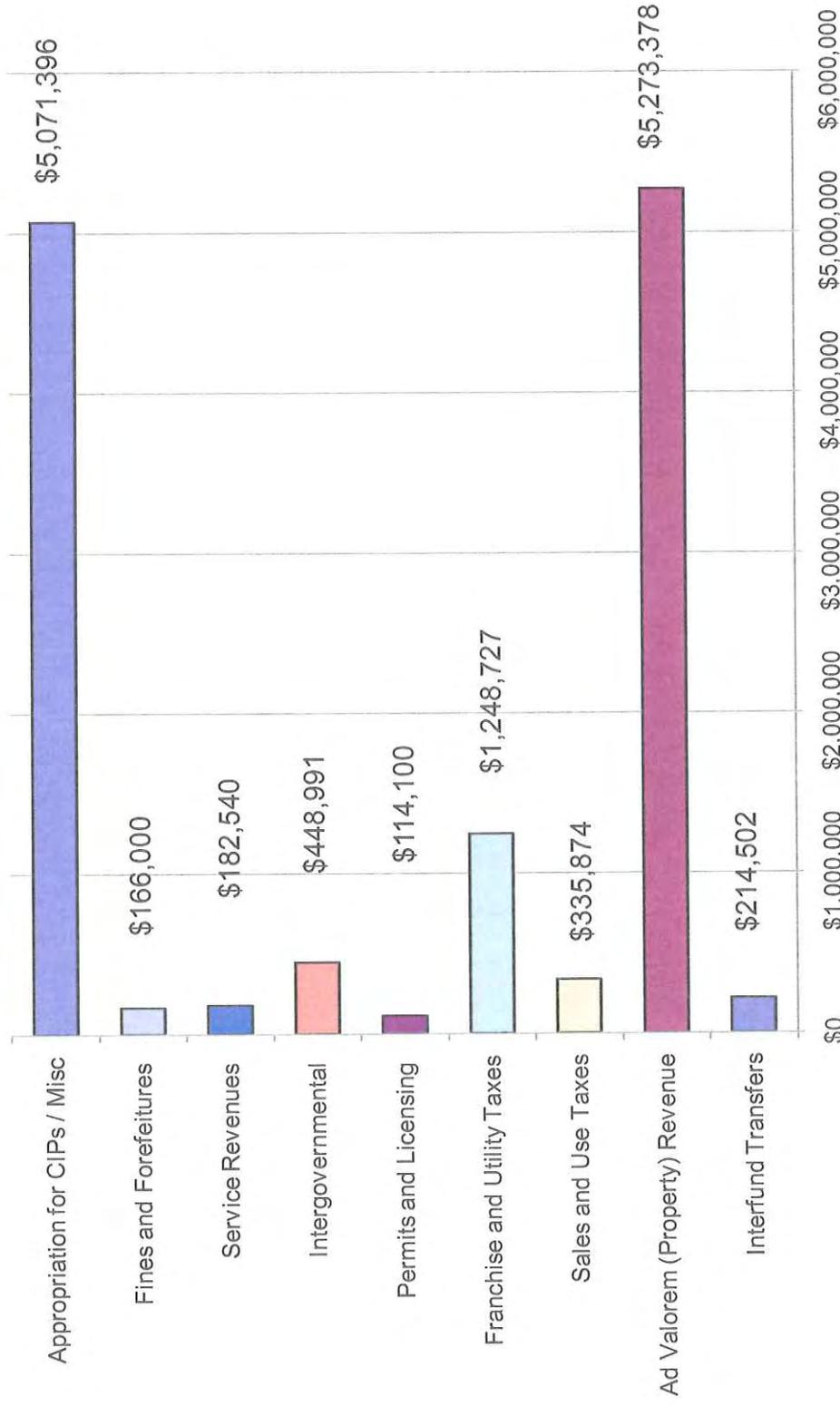
Adopted Revenues

Property Tax	5,273,378
Sales and Use Taxes	335,874
Franchise and Utility Taxes	1,248,727
Permits/Licenses/Inspections	114,100
Intergovernmental Revenues	448,991
Services Revenues	182,540
Fines and Forfeitures	166,000
Miscellaneous Revenues	285,898
Appropriated Fund Balance	<u>5,000,000</u>
Total Revenues	<u><u>13,055,508</u></u>

Adopted Expenditures

Personnel Costs	5,850,166
Operating Items	2,141,209
Capital Outlay	17,174
Debt Service	0
Non-Operating Expenses	<u>5,046,959</u>
Total Expenditures	<u><u>13,055,508</u></u>

Where Do the Funds Come From?



Total General Fund Revenues: \$13,055,508

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.

For the current year, the Town of Surfside's Mayor and Town Commission have adopted the same rate as last year (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 \$114,100 in revenues for FY 2010 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 \$182,540 for FY 2010.

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 2010 general fund fines and forfeitures are projected at \$166,000.

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.

Appropriations:

Technical definitions of revenue usually do not cover appropriations. Nevertheless, these are funds which are being brought out of the unassigned fund balance (surplus) and then transferred to the Capital Projects Fund. To fund the construction of the Community Center / Aquatics Facility, \$5,000,000 in unassigned reserves are being appropriated into the current budget and transferred to the Capital Projects Fund for project development.

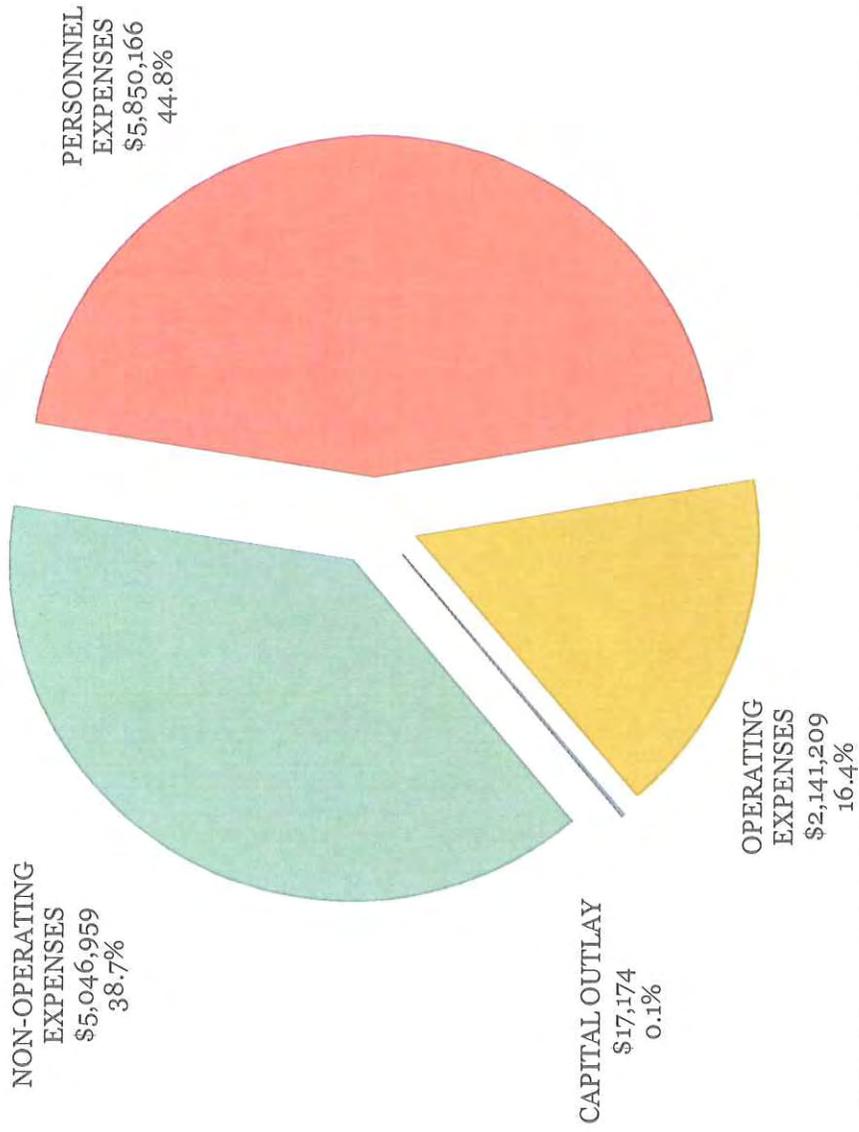
GENERAL FUND OPERATING REVENUE

Line Item Prefix: 001-0000:		FY 2007 Actual	FY 2008 Actual	FY 2009 Projected	FY 2010 Adopted
311.10-00	Current & Delinquent Real Property	7,377,056	6,232,109	6,237,112	5,213,378
311.10-01	Current & Delinquent Personal Property		60,646	60,000	60,000
TOTAL	Current Real Property Tax (operating)	7,377,056	6,232,109	6,297,112	5,273,378
312.12-00	Two Percent Resort Tax (Food)	109,004	123,195	100,325	110,000
312.14-00	Four Percent Resort Tax	216,515	155,223	128,175	125,000
312.41-00	First Local Option Gas Tax	73,023	82,472	74,314	72,500
312.42-00	Second Local Option Gas Tax	27,073	32,144	29,083	28,374
TOTAL	Sales and Use Taxes	425,615	393,033	331,896	335,874
323.10-00	Electric Franchise	442,273	432,283	440,000	415,000
323.40-00	Gas Franchise	35,772	31,540	32,210	33,771
TOTAL	Franchise Tax	478,045	463,823	472,210	448,771
314.10-00	Electric Utility	422,132	415,994	412,877	400,000
315.01-00	Telecommunication Simplification Tax	272,870	337,348	338,355	338,499
314.40-00	Gas Utility	35,772	22,341	24,770	26,457
316.01-00	Surfside Local Business Licensing Tax	58,805	8,539	34,471	35,000
TOTAL	Utility Tax	789,580	784,223	810,473	799,956
316.02-00	Miami-Dade Occ Licenses Tax Share	9,240	9,257	9,550	9,550
321.04-00	Business License Processing	0	32,069	0	0
322.10-00	Building Permits	176,329	48,219	52,118	55,000
322.20-00	Electrical Permits	37,557	15,813	11,985	15,500
322.30-00	Plumbing Permits	8,777	8,347	8,200	8,200
322.40-00	Mechanical Permit	11,134	8,257	11,500	11,500
322.60-00	Structural Review	27,085	13,079	14,000	13,500
329.10-00	Variance Fees	1,315	18,533	500	500
329.20-10	Lobbyist Fees		804	350	350
TOTAL	Permits/Licenses/Inspection	271,435	154,375	108,203	114,100
331.21-00	U.S. Public Safety Grant	3,000	5,348	0	0
331.30-00	U.S. Emergency Management Grant	5,965	24,288	0	0
335.12-00	State Revenue Sharing	160,098	148,526	135,564	128,815
335.15-00	Beverage License	5,123	4,185	4,950	4,000
335.18-00	1/2 Cent Sales Tax	408,784	358,645	333,137	308,776
335.49-00	Motor Fuel Tax Rebate	4,248	8,482	7,200	7,400
TOTAL	Intergovernmental - Federal/State	587,220	549,473	480,851	448,991
341.80-00	Permit Penalties	10,347	6,834	12,000	11,000
341.90-00	Election Qualifying Fees		225	0	225
347.20-01	Library Revenues	24,346	147	0	0
347.20-02	Pool Admission Fees	47	155	0	0
347.20-04	Recreation - Room Rentals	2,400	430	550	743
347.20-06	Recreation - Winter Camp	2,393	3,512	2,715	3,713
347.20-07	Recreation - Summer Camp	51,692	41,786	43,000	58,050
347.20-08	Recreation - Locker Rentals	1,265	0	0	0
347.20-11	Recreation - Beach Equipment Rentals	1,809	2,903	1,600	2,160
347.20-14	Recreation - Tennis Court Rentals	125	0	0	0
347.20-16	Recreation - Sports Programs	74,666	73,278	75,000	101,250
347.20-15	Recreation - Senior Programs	1,315	3,055	4,000	5,400
TOTAL	Services Revenues	170,404	132,326	138,865	182,540

GENERAL FUND OPERATING REVENUE

Line Item		FY 2007 Actual	FY 2008 Actual	FY 2009 Projected	FY 2010 Adopted
359.10-01	Parking Violations	199,517	199,739	165,171	165,000
359.40-00	Code Enforcement Fees and Penalties		6,683	1,750	1,000
TOTAL	Fines & Forfeitures	199,517	206,422	166,921	166,000
361.10-00	Interest Earnings	455,580	144,795	31,000	31,000
364.10-00	Disposition of Assets		3,027	0	
369.90-10	Other Miscellaneous Revenues	24,944	38,516	40,000	40,396
381.17-00	Interfund Transfer: Mun. Transportation			8,848	6,000
381.41-00	Interfund Transfer: Water / Sewer			0	63,452
381.42-00	Interfund Transfer: Mun. Parking			0	24,959
381.43-00	Interfund Transfer: Solid Waste			67,197	104,910
381.44-00	Interfund Transfer: Stormwater			10,850	15,181
392.00-00	Appropriated Fund Balance				5,000,000
			281,901		
TOTAL	Miscellaneous Revenues	480,524	468,239	157,895	5,285,898
GRAND TOTAL		10,779,395	9,384,024	8,964,426	13,055,508

Where Do the Funds Go?



Total General Fund Expenditures: \$13,055,508

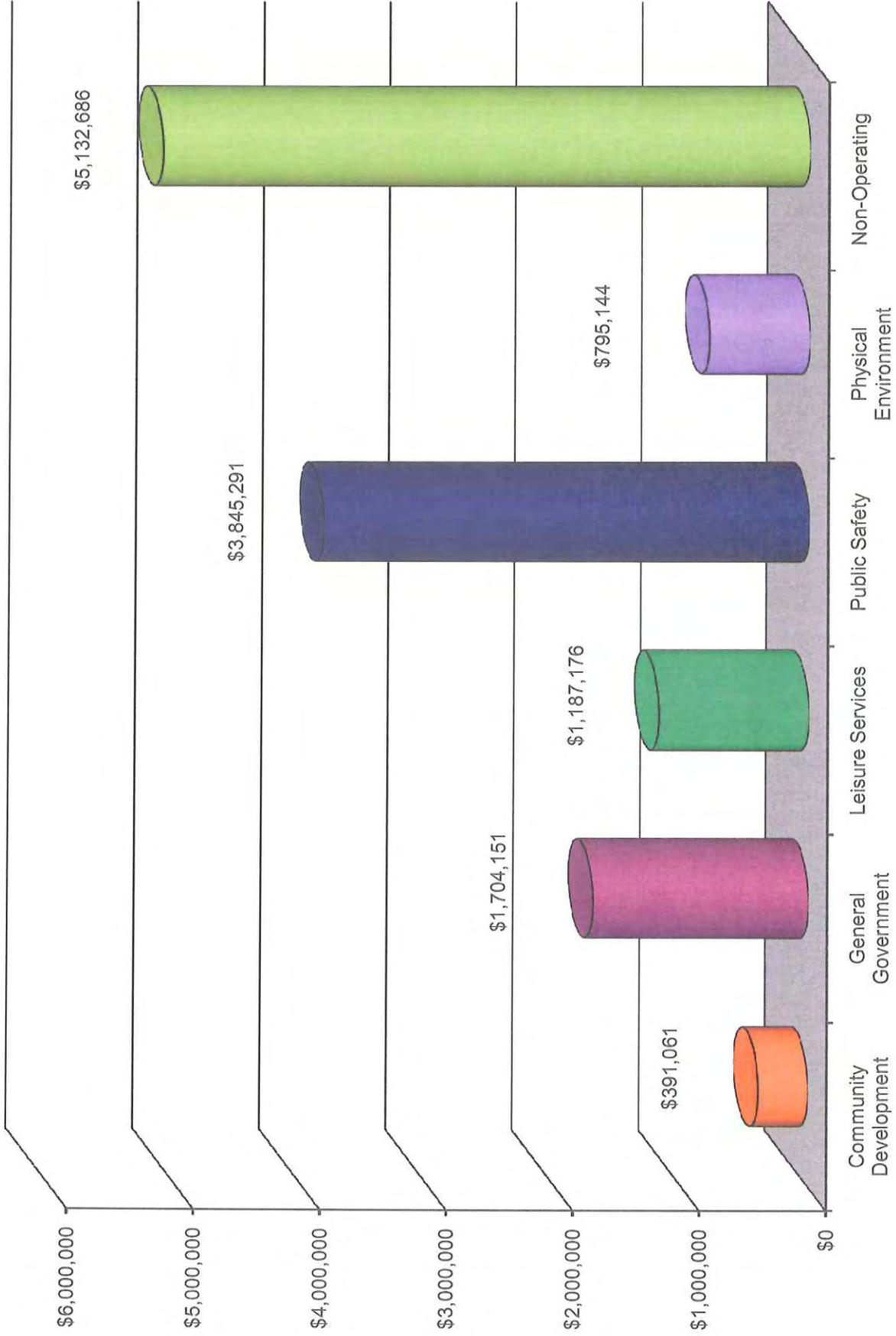
GENERAL FUND EXPENDITURE SUMMARY BY TYPE

Line Item		FY 2007 Actual	FY 2008 Actual	FY 2009 Projected	FY 2010 Adopted
1210	Regular Salaries	\$3,531,433	\$3,783,613	\$4,403,806	\$3,774,222
1310	Other Salaries	\$138,283	\$146,843	\$146,030	\$214,559
1410	Overtime	\$296,567	\$240,736	\$232,685	\$260,859
1510	Special pay	\$94,820	\$75,583	\$118,750	\$111,750
2110	Payroll Taxes	\$309,911	\$319,380	\$364,291	\$303,566
2210	Retirement Contribution	\$285,893	\$411,804	\$404,625	\$515,726
2310	Life & Health Insurance	\$427,553	\$475,513	\$507,931	\$473,912
2410	Workers Compensation	\$248,472	\$177,715	\$205,384	\$138,572
2510	Unemployment Compensation	\$13,478	\$5,945	\$22,800	\$57,000
TOTAL	PERSONNEL EXPENSES	\$5,346,411	\$5,637,132	\$6,406,302	\$5,850,166
3103	Lobbyist	\$63,309	\$46,000	\$42,000	\$36,000
3110	Professional Services	\$1,517,270	\$1,491,905	\$331,960	\$342,900
3111	Lawsuits and Prosecutions	\$38,848	\$1,169	\$66,435	\$61,912
3112	Physical Examinations	\$13,600	\$10,059	\$12,075	\$9,732
3210	Accounting and Auditing	\$35,000	\$99,710	\$75,000	\$75,000
3410	Other Contractual Services	\$265,798	\$417,567	\$466,455	\$253,347
3411	Nuisance Abatement	\$0	\$0	\$0	\$0
4009	Car Allowance	\$17,150	\$7,842	\$11,600	\$14,100
4010	Travel & Per Diem	\$28,137	\$16,367	\$28,500	\$0
4110	Telecommunications	\$23,332	\$30,036	\$30,010	\$35,633
4111	Postage	\$10,796	\$12,394	\$14,775	\$19,410
4310	Electricity	\$118,264	\$135,299	\$87,959	\$121,911
4311	Water and Sewer	\$27,167	\$11,002	\$17,000	\$32,000
4402	Building Rental/Leasing	\$76,279	\$117,010	\$124,436	\$97,476
4403	Equipment/Vehicle Leasing	\$42,981	\$14,734	\$35,747	\$26,586
4510	Property and Liability Insurance	\$175,399	\$134,646	\$135,180	\$113,255
4601	Maintenance Service/Repair Contracts	\$69,096	\$67,022	\$47,534	\$40,387
4602	Building Maintenance	\$44,675	\$71,433	\$57,050	\$46,000
4603	Equipment Maintenance	\$10,342	\$24,125	\$18,150	\$16,650
4604	Grounds Maintenance	\$106,528	\$59,639	\$95,500	\$90,000
4611	Miscellaneous Maintenance	\$11,217	\$3,305	\$615	\$500
4612	Vehicle Maintenance	\$63,988	\$75,114	\$37,050	\$49,350
4710	Printing & Binding	\$10,577	\$4,317	\$2,875	\$1,550
4810	Promotional Activities	\$291,111	\$233,411	\$280,833	\$106,625
4910	Legal Advertisement	\$3,953	\$20,344	\$11,600	\$31,198
4911	Other Current Charges	\$84,976	\$101,831	\$109,908	\$165,529

GENERAL FUND EXPENDITURE SUMMARY BY TYPE

Line Item		FY 2007 Actual	FY 2008 Actual	FY 2009 Projected	FY 2010 Adopted
4912	Newspapers and Magazines	\$0	\$4,764	\$4,000	\$0
5110	Office Supplies	\$83,548	\$61,296	\$34,570	\$26,510
5210	Property and Maintenance	\$40,590	\$23,137	\$39,000	\$34,000
5213	Landscape Improvements	\$0	\$0	\$0	\$0
5214	Uniforms	\$36,684	\$35,122	\$31,250	\$24,750
5215	Tires	\$0	\$3,607	\$6,000	\$6,000
5216	Gasoline	\$86,575	\$155,095	\$130,445	\$145,090
5217	K-9 Allowance	\$0	\$0	\$0	\$0
5290	Miscellaneous Operating Supplies	\$105,507	\$66,668	\$60,965	\$70,643
5310	Road Materials	\$10,250	\$11,500	\$11,500	\$11,500
5410	Subscriptions and Memberships	\$8,208	\$8,480	\$16,575	\$15,795
5420	Conferences and Seminars	\$28,469	\$38,419	\$38,290	\$19,870
TOTAL	OPERATING EXPENSES	\$3,549,623	\$3,614,368	\$2,512,842	\$2,141,209
6210	Buildings	\$14,070	\$0	\$0	\$0
6310	Improvements other than Building	\$22,293	\$28,565	\$10,000	\$0
6410	Machinery and Equipment	\$86,078	\$274,957	\$13,730	\$17,174
6600	Books, Publications, Library Materials	\$32,869	\$32,681	\$26,000	\$0
TOTAL	CAPITAL OUTLAY	\$155,310	\$336,204	\$49,730	\$17,174
7110	Principal	\$0	\$0	\$0	\$0
7210	Interest	\$0	\$0	\$0	\$0
TOTAL	DEBT SERVICE	\$0	\$0	\$0	\$0
8143	Transfer to Enterprise Funds	\$0	\$110,940	\$0	\$0
8210	Aid to Private Organizations	\$0	\$1,186	\$0	\$15,000
9110	Transfers to Minor Funds	\$161,738	\$281,901	\$0	\$0
9120	Transfers to Capital Projects Fund	\$1,000	\$4,782	\$33,290	\$5,026,959
9310	Contingency/Reserve	\$0	\$0	\$66,010	\$5,000
TOTAL	NON-OPERATING EXPENSES	\$162,738	\$398,809	\$99,300	\$5,046,959
TOTAL	GENERAL FUND	\$9,214,082	\$9,986,513	\$9,068,174	\$13,055,508

General Fund Expenditures by Function



General Fund Expenditures Summary by Department

Department	FY 2006 Actual	FY 2007 Actual	FY 2008 Actual	FY 2009 Projected	FY 2010 Adopted
Legislative	1,767,679	109,238	169,739	92,049	61,805
Town Attorney	757,423	795,072	772,137	423,131	425,262
Executive	614,041	703,322	635,726	557,287	492,866
Finance Support Services	869,786	218,693	441,934	405,525	423,349
Town Clerk	117,977	109,930	266,733	308,594	300,868
Building Services	399,913	849,905	691,459	555,942	391,061
Public Safety	2,932,994	3,577,628	3,589,487	4,050,320	3,845,291
Public Works	2,470,317	818,385	832,374	868,941	795,144
Leisure Services	1,428,140	1,380,452	1,708,559	1,642,415	1,187,176
Non-Departmental	611,193	458,809	878,365	163,970	5,132,686
Total	11,969,462	9,021,434	9,986,513	9,068,174	13,055,508

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.

Personnel Complement

Position Title	Funded FY 2009			Funded FY 2010		
	Full Time	Part Time	Temp	Full Time	Part Time	Temp
Mayor	1			1		
Vice Mayor	1			1		
Town Commissioners	3			3		
Total	5	0	0	5	0	0

Legislative Department Expenditures

Line Item Prefix: 001-1000-511:		FY 2007 Actual	FY 2008 Actual	FY 2009 Projected	FY 2010 Adopted	% Change
Suffix	Object Description					
1210	Regular Salaries		0	5	5	
2110	Payroll Taxes	0		2110		-100.00%
2410	Workers Compensation			34		-100.00%
TOTAL	PERSONAL EXPENSES	0	0	2,149	5	-1
3103	Lobbyist	63,309	46,000	42,000	36,000	-14.29%
4010	Expense Allowance	28,137	16,367	28,500	0	-100.00%
4110	Telecommunications	1,598	1,651	1,600	1,500	-6.25%
5110	Office Supplies	11,190	2,313	2000	2,000	0.00%
5290	Miscellaneous Operating Supplies			2,000	9,000	350.00%
5410	Subscriptions and Memberships	4,005	1,980	3300	3,300	0.00%
5420	Conferences and Seminars		2,345	8,000	8,000	0.00%
TOTAL	OPERATING EXPENSES	108,238	70,655	87,400	59,800	0
6410	Machinery and Equipment		94,302	0	0	
TOTAL	CAPITAL OUTLAY	0	94,302	0	0	0
511-8300	Other Grants/Aid	1,000	4,782	2,500	2,000	-20.00%
TOTAL	NON-OPERATING EXPENSES	1,000	4,782	2,500	2,000	0
TOTAL	Department Total	109,238	169,739	92,049	61,805	-32.86%

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 a charter officer directly responsible to the Town Commission. She provides legal counsel and representation in all matters affecting the Town of Surfside.

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 while containing costs. A few key recurring 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.

In Fiscal Year 2009, the Town changed the way that these services are performed. Rather than providing the services through a contractual agreement, the Town now directly employees personnel in two positions as below identified.

Fiscal Year 2009 Accomplishments:

- Undertaken a Charter Review process with the Charter Review Committee
- Provided specialized assistance to the Planning and Zoning, and Design Review Boards
- Provided FEMA, Code Compliance, and Utility Billing analysis
- Monitored the progress of Fire Opt Out litigation and case law which might impact Town operations

Fiscal Year 2010 Primary Objectives:

- To initiate an on-going legal internship program to assist the Town and up to two law students per semester
- To provide for as many legal needs as possible in-house
- To ensure adoption of effective legislation that carries out the goals and policies of the elected officials

Personnel Complement:

Position Title	Funded FY 2009			Funded FY 2010		
	Full Time	Part Time	Temp	Full Time	Part Time	Temp
Town Attorney	1	0	0	1	0	0
Paralegal	1	0	0	1	0	0
Total	2	0	0	2	0	0

Town Attorney Department Expenditures

Line Item Prefix: 001-1500-514:		FY 2007 Actual	FY 2008 Actual	FY 2009 Projected	FY 2010 Adopted	% Change
Suffix	Account Description					
1210	Regular Salaries			206,715	221,009	6.91%
2110	Payroll Taxes			16,630	18,219	9.55%
2210	Retirement Contribution			25,109	30,636	22.01%
2310	Life & Health Insurance			12,760	19,396	52.01%
2410	Workers Compensation			1,225	990	-19.19%
2510	Unemployment Compensation					
TOTAL	PERSONAL EXPENSES	0	0	262,439	290,250	10.60%
3110	Professional Services*	795,072	770,968	55,110	50,000	-9.27%
3111	Lawsuits and Prosecutions		1,169	66,435	61,912	-6.81%
4009	Car Allowance			5,000	6,000	
4110	Telecommunications			2,600	6,600	
4111	Postage			1,000	1,000	
4911	Other Current Charges			1,000	500	
5110	Office Supplies			6,200	1,800	
5290	Miscellaneous Operating Supplies			165	200	
5410	Subscriptions and Memberships			5,542	5,000	
5420	Conferences and Seminars			5,140	2,000	-61.09%
TOTAL	OPERATING EXPENSES	795,072	772,137	148,192	135,012	-8.89%
6410	Machinery and Equipment			12,500	0	
TOTAL	CAPITAL OUTLAY	0	0	12,500	0	-100.00%
TOTAL	Department Total	795,072	772,137	423,131	425,262	0.50%

* Note: Prior to Fiscal Year 2009, legal services were all provided under contract. In FY 2009, the Town retained and in-house attorney

Code	Amount	Explanation
Multiple	\$27,811	Only partial year personnel in FY 2009
6410	(\$12,500)	FY 2009 had office furniture costs

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 2009 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 critical positions with qualified candidates including: Executive Assistant, Director of Public Works, and Tourism Director.
- Presented a balance, complete and user-friendly annual budget document
- Recommended rate adjustments for the Town's utility funds leading to fund solvency and the ability to address needed infrastructure improvements
- Promoted Town aesthetic improvements including landscaping, identification of "Town Colors" and downtown tree lighting
- Fostered improvements to the Town's financial, communication, and management systems

Fiscal Year 2010 Primary Objectives:

- To initiate a physical and economic development plan for Downtown Surfside
- To continue to build a strong management team
- To complete the Surfside Community Center Complex
- To initiate an Employee Assistance Program (EAP)
- To continue progress toward implementing good financial planning initiatives, reporting and sound financial management practices
- To coordinate a successful and memorable 75th Town Anniversary Celebration
- To encourage positive elected official and staff partnerships
- To successfully acquire and implement community capital improvements and infrastructure projects via grants, loans, or "stimulus" monies
- To maintain credentialed manager designation

Personnel Complement:

Position Title	Funded FY 2009			Funded FY 2010		
	Full Time	Part Time	Temp	Full Time	Part Time	Temp
Town Manager	1			1		
Administrative Assistant	1			1		
Human Resources Coordinator	1			1		
Special Projects Coordinator**	1					
Front Office Clerk*	1			1		
Total	5	0	0	5	0	0

* Note: While the Front Office Clerk position remains funded at the Full-time level in the adopted Fiscal Year 2010 budget, the hours and related salary, have been reduced by twenty percent (20%).

** This position has been transferred to the direction of the Town Clerk beginning in Fiscal Year 2010.

Executive Department Expenditures

Line Item Prefix: 001-2000-512:		FY 2007 Actual	FY 2008 Actual	FY 2009 Projected	FY 2010 Adopted	% Change
Code Suffix	Object Description					
1210	Regular Salaries	\$279,114	\$271,899	\$295,000	\$230,142	-21.99%
1410	Overtime	\$775		\$500	\$0	-100.00%
2110	Payroll Taxes	\$26,747	\$17,997	\$21,500	\$16,501	-23.25%
2210	Retirement Contribution	\$4,438	\$1,940	\$719	\$20,411	2738.67%
2310	Life & Health Insurance	\$16,164	\$27,692	\$33,000	\$34,115	3.38%
2410	Workers Compensation	\$3,227	\$2,006	\$1,680	\$984	-41.44%
2510	Unemployment Compensation	\$733	\$0	\$19,800	\$0	-100.00%
TOTAL	PERSONAL EXPENSES	331,199	321,534	372,199	302,153	-18.82%
3110	Professional Services	123,531	170,880	69,850	89,900	28.70%
3410	Other Contractual Services	10,029	31,319	21,000	21,000	0.00%
4009	Car Allowance	11,400	7,335	6,600	6,600	0.00%
4110	Telecommunications	4,673	11,079	685	900	31.39%
4111	Postage	8,853	11,024	12,550	16,680	32.91%
4403	Equipment/Vehicle Leasing	0		3,165	2,865	-9.48%
4510	Property and Liability Insurance	12,140	4,989	13,675	11,780	-13.86%
4601	Maintenance Service/Repair Contracts	22,080	25,989	7,445	6,195	-16.79%
4710	Printing & Binding	7,646	1,000	100	500	400.00%
4911	Other Current Charges	47	873	35,350	26,850	-24.05%
5110	Office Supplies	39,409	35,100	3,000	2,000	-33.33%
5290	Miscellaneous Operating Supplies		7,080	5,350	2,743	-48.73%
5410	Subscriptions and Memberships	570		2,088	2,000	-4.21%
5420	Conferences and Seminars	9,492	6,375	3,000	700	-76.67%
TOTAL	OPERATING EXPENSES	249,870	313,043	183,858	190,713	3.73%
6410	Machinery and Equipment	4,580	1,149	1,230		
TOTAL	CAPITAL OUTLAY	4,580	1,149	1,230	0	-100.00%
TOTAL	Department Total	585,649	635,726	557,287	492,866	-11.56%

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

FY 2010 Program Modification

Executive Department Personnel Modifications

Department Name	Division Name	Proposed Funding Source	Dept. Priority	Fiscal Impact
Executive	Administrative	General Fund	1	(\$6,014)

Justification and Description

This item provides for personnel modifications which have been included in the Fiscal Year 2010 adopted budget. Personnel modifications in the Executive Department affect one position: the Front Office Clerk position.

Based on a need to reduce expenditures in the FY 2009 – 2010 budget, the reduction of this position from a full-time 40 hour a week position to a full-time 32 hour a week position has been incorporated. The reduction results in a salary savings of approximately 20% commensurate with the percentage in reduced hours. By maintaining the position at 32 hours, the position retains the benefits which are standard for full-time employees and which are useful in the attraction and retention of personnel.

Through careful scheduling and potential cross training exercises, the impact of this modification to customer services is anticipated to be slight.

Alternative/Adverse Impacts if not funded:

If not incorporated, the Fiscal Year 2009 – 2010 adopted budget would not be balanced as required.

Required Resources

Line item	Title or Description of request	Cost
001-2000-512 (1210-2510)	Multiple Personnel Items	(\$6,014)

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: 1) departmental administration, 2) accounting, 3) payroll and risk management, 4) budgeting, 5) financial reporting, 6) banking, 7) treasury management, 8) debt management, 9) fixed asset management, 10) information technology management, 11) internal support, and 12) purchasing and contracts managements. Each of these areas requires their own (often unique) reporting and documentation procedures.

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.

Accounting functions include, but are not necessarily limited to: accounts payable, accounts receivable, pension, calculating interest, compliance with generally accepted accounting principles, compliance with Federal, State, and Town laws and ordinances, cash management, deposits, and payroll functions.

Payroll and Risk Management includes, but is not necessarily limited to: safety and risk management assessments, risk related policy development and recommendations, ensuring compliance with Federal Internal Revenue Service requirements as well as Fair Labor Standards and other Federal, State and local requirements, development, reviewing and processing hours and benefit calculations for payroll purposes, and ensuring fund transfers and availability for the twenty-six (26) regular payrolls each year, calculating retroactive payments and other pay and benefits adjustments as part of the regular cycle or special payrolls.

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

Banking Relations includes, but is not necessarily limited to; ensuring transfers are completed, maintaining a professional working relationship with bank officials, bank account reconciliation, interest allocations and the like.

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

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).

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.

Internal Support functions minimally include providing necessary training and communication on finance related items, providing information for departmental research/reports, supporting requests of the Town Commission and all other interested parties, assisting with the identification of service resources.

Purchasing and Contracts Management responsibilities include: reviewing departmental proposals for purchases, assisting with reviews of letters of interest and similar documents, monitoring and managing Town-wide contracts, assisting with grant compliance and other special revenue management and seeking Town-wide efficiencies in the purchasing function.

Fiscal Year 2009 Accomplishments:

- Implemented 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
- Identified a way to mitigate some reportable conditions
- Identified training opportunities to advance the understanding and skills of some incumbent employees
- Expanded and increased existing financial software functionalities
- Assisted with changes to pension account types and calculated related payroll adjustments
- Negotiating new arrangement for internet and telephone service improvements
- Worked with Financial Advisor and others to identify funding options for the majority of identified needs
- Implemented new budgetary control procedures and managed current year budgetary modifications
- Completed funded portion of Dell Computer upgrades

Fiscal Year 2010 Primary Objectives:

- To ameliorate reportable conditions
- To improve functionality of internet services and phone services
- To reduce deficit spending conditions in affected funds
- To improve timeliness of bank account reconciliations (16 a month)
- To improve communications between all concerned parties on financial issues
- To manage all approved debt issuance required to fund capital improvements
- To identify potential expenditure savings through improved Town wide efficiencies
- To simplify tracking of restricted and/or matching fund requirements

Issues:

- Difficulty exists in maintaining required functions as a result of, at least in part, continually increasing Government Accounting Standards Board reporting requirements and modifications to other reporting processes, coupled with a reduction in the availability of financial and personnel resources.
- While generally well functioning, the department has not always been as well informed as it would like to be regarding purchasing and/or policy changes which effect the Town's financial condition or processes.

Personnel Complement:

Position Title	Funded FY 2009			Funded FY 2010		
	Full Time	Part Time	Temp	Full Time	Part Time	Temp
Finance Services Director	1			1		
Controller	1			1		
Accounting Clerk	1			1		
Total	3	0	0	3	0	0

Finance Support Services Expenditures

Line Item Prefix: 001-2100-513:		FY 2007 Actual	FY 2008 Actual	FY 2009 Projected	FY 2010 Adopted	% Change
Code Suffix	Object Description					
1210	Regular Salaries	\$149,960	\$158,631	\$202,185	\$198,560	-1.79%
1310	Other Salaries					
1410	Overtime			\$1,685	\$2,600	54.30%
1510	Special pay			\$750	\$1,500	100.00%
2110	Payroll Taxes	\$11,472	\$12,135	\$15,233	\$15,190	-0.28%
2210	Retirement Contribution		\$1,323	\$7,757	\$14,658	88.97%
2310	Life & Health Insurance	\$14,176	\$18,881	\$18,260	\$19,215	5.23%
2410	Workers Compensation	\$1,613	\$1,367	\$1,140	\$849	-25.54%
2510	Unemployment Compensation	\$367	\$0	\$0	\$0	
TOTAL	PERSONAL EXPENSES	177,588	192,338	247,010	252,572	2.25%
3110	Professional Services		137,241	20,500	32,000	56.10%
3210	Accounting and Auditing	35,000	99,710	75,000	75,000	0.00%
3410	Other Contractual Services			52,200	53,112	1.75%
4110	Telecommunications	850	1,100	750	750	0.00%
4111	Postage			175	300	71.43%
4403	Equipment/Vehicle Leasing			2,865	2,865	0.00%
4603	Equipment Maintenance			150	450	200.00%
4710	Printing & Binding	1,900	0	400	600	50.00%
4910	Legal Advertisement			2,100	3,100	47.62%
5110	Office Supplies	2,000	2,700	1,000	1,380	38.00%
5290	Miscellaneous Operating Supplies			350	350	0.00%
5410	Subscriptions and Memberships	55	345	1,025	870	-15.12%
5420	Conferences and Seminars	1,300	8,500	2,000	0	
TOTAL	OPERATING EXPENSES	41,105	249,596	158,515	170,777	7.74%
TOTAL	Department Total	218,693	441,934	405,525	423,349	

Code	Amount	Explanation
3110	\$11,500	Government Accounting Standards Board 45 Compliance - FY 2010

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 2009 Accomplishments:

- Improved agenda development processes
- Completed a comprehensive review of the existing records retention system
- Reviewed agenda preparation process
- Relocated offices without service interruption

Issues:

- The Town should have a written disaster plan in place to identify how records will be preserved during a severe weather event. Our legal obligation to retain and preserve certain files continues without exception for these extreme events.
- The Town would benefit from a thorough purging of any and all files which are not required to maintain. Currently there are items in storage which we are not obligated to retain.
- Related to the last item, a procedure and training of staff regarding proper retention and destruction processes would be beneficial.

Fiscal Year 2010 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 2009			Funded FY 2010		
	Full Time	Part Time	Temp	Full Time	Part Time	Temp
Town Clerk	1			1		
Special Projects Coordinator*	0			1		
Assistant Town Clerk	0			0		
Total	1	0	0	1	0	0

* This position is re-assigned from the Executive Department effective Fiscal Year 2010.

Town Clerk Department Expenditures

Line Item prefix: 001-2400-519:		FY 2007 Actual	FY 2008 Actual	FY 2009 Projected	FY 2010 Adopted	% Change
Suffix	Object Description					
1210	Regular Salaries	\$64,912	\$72,237	\$84,293	\$143,398	70.12%
2110	Payroll Taxes	\$4,966	\$5,526	\$6,355	\$10,970	72.63%
2210	Retirement Contribution	\$2,921	\$617	\$2,860	\$10,609	270.93%
2310	Life & Health Insurance	\$7,088	\$8,811	\$7,251	\$16,106	122.12%
2410	Workers Compensation	\$807	\$638	\$425	\$613	44.24%
2510	Unemployment Compensation	\$183	\$0	\$0	\$0	
TOTAL	PERSONAL EXPENSES	80,877	87,830	101,184	181,695	79.57%
3410	Other Contractual Services	4,216	6,925	15,700	20,000	27.39%
4110	Telecommunications	275	325	0	20	
4111	Postage			150	165	10.00%
4402	Building Rental/Leasing			4,560	4,560	
4601	Maintenance Service/Repair Contracts			550	500	
4810	Promotional Activities / Newsletter	117,673	99,287	155,000	45,000	-70.97%
4910	Legal Advertisement	3,953	20,344	9,500	13,098	37.87%
4911	Other Current Charges	20,284	48,602	10,650	25,000	134.74%
5110	Office Supplies	325	500	240	480	100.00%
5290	Miscellaneous Operating Supplies		1,734	11,000	10,000	-9.09%
5410	Subscriptions and Memberships	0	0	60	350	
5420	Conferences and Seminars			0	0	
TOTAL	OPERATING EXPENSES	146,726	177,716	207,410	119,173	-42.54%
8210	Aid to Private Organizations		1,186			
TOTAL	NON-OPERATING EXPENSES	0	1,186	0	0	
TOTAL	Department Total	227,603	266,733	308,594	300,868	-2.50%

Code	Amount	Explanation
4911	\$14,350	No significant election costs in FY 2009

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 2009 Accomplishments:

- Developed a permit fee structure which is sufficient to fund existing departmental needs
- Acquired a computer solution for effective tracking of all permit activities, improving on demand services and assisting with compliance issues
- Developed and implement processes and procedures which allow for enforcement of mandatory State and Federal flood compliance regulations
- Improved the Special Master referral, case establishment, and resulting collection processes
- Developed and disseminate permit checklists to improve customer service and administrative efficiency
- Developed and disseminate educational materials related to code compliance purposes, procedures, and requirements
- Completed the EAR Based Amendments
- Reviewed new site plans for development
- Updated the Capital Improvements Element of the Comprehensive Plan
- Finalized a fence and wall ordinance
- Coordinated the completion of landscape improvements on 95th Street
- Addressed parking for ancillary uses in hotels

Issues:

- The Planning and Zoning Board continues to be concerned about the signage permitted in the Business District and would like to see the implementation of a uniform sign code in this district.

Fiscal Year 2010 Primary Objectives:

- To monitor the need for changes in the zoning code as development continues to occur under the new code provisions.
- To explore the need for a master plan for the business district.

Personnel Complement:

Position Title	Funded FY 2009			Funded FY 2010		
	Full Time	Part Time	Temp	Full Time	Part Time	Temp
Building Official*	1				1	
Building Permit Clerk+	2			2		
Code Enforcement Officer**	1				1	
Mechanical Inspector		1				
Total	4	1	0	2	2	0

*Note: This position has shifted from a dedicated full-time contractual employee to a part-time employee of the Town.

+ Note: Both Permit Clerk positions are reduced in the Fiscal Year 2010 proposed budget from 40 hours to 32 hours weekly. Please see the related program modification for additional details.

**Note: The Code Enforcement Officer position is reduced in the Fiscal Year 2010 proposed budget from a full-time position to a part-time position. Please see the related program modification for additional details.

Building Services Department Expenditures

Line Item Prefix: 001-2500-524:		FY 2007 Actual	FY 2008 Actual	FY 2009 Projected	FY 2010 Adopted	% Change
Suffix	Object Description					
1210	Regular Salaries	154,816	92,252	108,848	62,613	-42.48%
1310	Other Salaries		21,570	31,669	86,802	174.09%
1410	Overtime		3,298		0	
1510	Special pay		1,038	3,000	3,000	0.00%
2110	Payroll Taxes	11,843	9,536	13,760	11,430	-16.93%
2210	Retirement Contribution	6,967	529	4,575	6,134	34.09%
2310	Life & Health Insurance	26,276	7,553	19,595	12,750	-34.93%
2410	Workers Compensation	1,613	547	4,400	1,968	-55.28%
2510	Unemployment Compensation	367	1,940	0	0	
TOTAL	PERSONAL EXPENSES	201,882	138,263	185,847	184,697	-0.62%
3110	Professional Services	463,244	255,358	61,800	72,000	16.50%
3410	Other Contractual Services	176,229	267,418	301,020	75,000	-75.08%
4009	Car Allowance	4,950	507	0	0	
4110	Telecommunications	850		0	0	
4111	Postage			75	250	233.33%
4403	Equipment/Vehicle Leasing			2,856	2,628	-7.98%
4510	Property and Liability Insurance			550	486	-11.64%
4601	Maintenance Service/Repair Contracts			300	0	
4610	Vehicle Maintenance			50	350	600.00%
4710	Printing & Binding		3,317	375	450	20.00%
4911	Other Current Charges			24	50,500	
5110	Office Supplies	2,000	1,000	1,150	1,200	4.35%
5216	Gasoline			560	2,100	
5410	Subscriptions and Memberships	750	2,513	1,335	1,400	4.87%
5420	Conferences and Seminars			0	0	
TOTAL	OPERATING EXPENSES	648,023	530,112	370,095	206,364	-44.24%
6410	Machinery and Equipment		23,084			
TOTAL	CAPITAL OUTLAY	0	23,084	0	0	
TOTAL	Department Total	849,905	691,459	555,942	391,061	-29.66%

Code	Amount	Explanation
Multiple	(1,150)	Personnel Salary Reductions resulting from position changes - FY 2010
3410	(\$226,020)	Reduction of Building Official hours - FY 2010

FY 2010 Program Modification

Building Department Personnel Modifications

Department Name	Division Name	Proposed Funding Source	Dept. Priority	Fiscal Impact
Building Services	Administrative	General Fund	1	(\$120,000)

Justification and Description

This item provides for personnel modifications which have been included in the Fiscal Year 2010 proposed budget. Personnel modifications in the Building Services Department relate to four positions: 1) one Building Official, 2) two Building Permit Clerks, and 3) one Code Enforcement Officer. These reductions are expected to provide for cost savings without significantly impacting levels of customer service.

The Building Official position will be an in-house employee in the current year and on a part-time basis resulting in significant savings.

The Town currently utilizes the services of two Building Permit Clerks as full time employees. With diminishing requests for new permits and the need for cost savings, the Fiscal Year 2010 proposed budget provides for the retention of both of these positions as full-time positions. However, this document includes a reduction in hours from 40 weekly to 32 weekly. The result is that the benefits associated with these positions are retained, but the hours are reduced. The reduction in hours will result in a corresponding salary reduction. Both hours and salary are proposed to decrease by approximately 20%. With cross training and staggering of hours to ensure coverage, no adverse service impacts are anticipated.

The Town currently utilizes the services of one full-time Code Enforcement Officer. The Fiscal Year 2010 proposed budgets reduces this position from a 40 hour a week position to a 24 hour per week part-time position. There are savings in both benefits and salary to result from this modification. With the reduction to the number of work days, but staggering of work days from week to week, no significant customer service impacts are anticipated to result.

Alternative/Adverse Impacts if not funded:

If not incorporated, the Fiscal Year 2009 – 2010 proposed budget would not be balanced as required.

Required Resources

Line item	Title or Description of request	Cost
	Multiple Personnel Items	(\$65,000)
001-2500-519-3410	Other Contractual Services – Building Official	(\$55,000)

Adopted

Public Safety Department

Services, Functions, and Activities:

The Public Safety Department provides for the police operations required to maintain peace and order within the community and to provide for the protection of life and property in a professional, courteous, responsive and responsible manner. The department is responsible for: 1) receiving, dispatching and responding to public safety calls, 2) addressing crime problems and quality of life issues, 3) preventing crimes through programs and special events, 4) deterring crime, 5) conducting criminal investigations, 6) apprehending criminals, 6) conducting internal investigations and, 7) the hiring and training of personnel. Additional responsibilities include the oversight of the Town's parking operations and emergency management services.

Fiscal Year 2009 Accomplishments:

- Achieved full accreditation for Police services.
- Identified supplemental training and opportunities for leadership development
- Continued refinements to the accountability and reporting systems
- Reduced crime and increased enforcement efforts and results
- Developed ongoing traffic enforcement programs
- Developed additional community and business partnerships and expanded training, programs, and events for residents
- Addressed quality of issues – parking, abandoned vehicles, unleashed dogs, bicycles and dogs on the beach
- Developed and implemented emergency management services for the Town
- Upgraded and reprogrammed the parking meter system
- Expanded training and special events for the community
- Hired and promoted several personnel

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.
- A significant compression of salaries between the ranks of Sergeant (highest unionized position) and Lieutenant (first grade of non bargaining union position) is developing.
- Costs are increasing for technological maintenance and support: Computer Aided Dispatch, Records Management System, electronic reporting system, mobile laptop system
- Costs are increasing for accreditation status maintenance including training, conferences, and software
- Costs are increasing for fuel and maintenance of vehicles

Fiscal Year 2010 Primary Objectives:

- To identify additional revenue from grants and forfeiture funds
- To work closely and cooperatively with other Town departments
- To maintain current level of police services and community services
- To identify additional assistance from volunteers from the citizen police academy alumni, the police explorers, and the reserve and auxiliary program.

Personnel Complement:

Position Title	Funded FY 2009			Funded FY 2010		
	Full Time	Part Time	Temp	Full Time	Part Time	Temp
Police Chief	1			1		
Assistant Police Chief*	1			.75		
Crime Prevention Coordinator+		1				
Police Lieutenants+	3			1		
Police Quartermaster+	1					
Crime Prevention Specialist+	1					
Public Service Aides+	2			1		
Secretary to the Chief	1			1		
Communications Supervisor	1					
Dispatchers	4			4		
Criminal Investigative Unit Operations Assistant.*	1			.75		
Detective Sergeant	1					
Patrol Officers	18			18		
Detectives	3			2		
Patrol Officer - Trainee	2					
Police Sergeants	5			5		
Total	45	1	0	34.5	0	0

*Note: These two positions are not affected other than the allocation of a portion of their costs to the Municipal Parking Fund. These two positions are principally responsible for the coordination and management of elements of that fund and the allocations fairly represent the amount of time they respectively devote to that enterprise effort.

+Note: Positions identified with the "+" symbol have been, or are proposed to be, modified as indicated in the related program modification.

Public Safety Department Expenditures

Line Item Prefix: 001-3000-521:		FY 2007 Actual	FY 2008 Actual	FY 2009 Projected	FY 2010 Adopted	% Change
Suffix	Object Description					
1210	Regular Salaries	2,042,816	2,250,664	2,505,481	2,284,420	-8.82%
1310	Other Salaries		11,833	15,000	19,500	30.00%
1410	Overtime	250,802	192,031	200,000	225,000	12.50%
1510	Special pay	82,652	57,208	94,000	97,000	3.19%
2110	Payroll Taxes	176,520	191,494	200,886	174,223	-13.27%
2210	Retirement Contribution			326,159	371,723	13.97%
2310	Life & Health Insurance	246,925	268,602	290,000	282,437	-2.61%
2410	Workers Compensation	148,065	95,718	137,430	102,335	-25.54%
2510	Unemployment Compensation	7,348	3,730	3,000	4,500	50.00%
TOTAL	PERSONAL EXPENSES	2,955,127	3,071,279	3,771,956	3,561,138	-5.59%
3110	Professional Services	97,627	42,894	5,700	7,000	22.81%
3111	Lawsuits and Prosecutions	38,848				
3112	Physical Examinations	13,600	9,206	11,200	8,982	-19.80%
3410	Other Contractual Services				7,700	
4110	Telecommunications	9,207	10,824	6,800	5,000	-26.47%
4111	Postage	1,580	985	250	275	10.00%
4310	Electricity	2,263	0			
4402	Building Rental/Leasing	40,766		4,200	4,200	0.00%
4403	Equipment/Vehicle Leasing	15,865	8,778	12,766	12,000	-6.00%
4510	Property and Liability Insurance	83,609	69,085	46,000	41,031	-10.80%
4601	Maintenance Service/Repair Contracts	23,703	24,182	15,740	14,900	-5.34%
4603	Equipment Maintenance			2,500	1,200	-52.00%
4611	Miscellaneous Maintenance	3,922	3,190	500	500	0.00%
4612	Vehicle Maintenance	56,810	67,134	30,000	38,000	26.67%
4810	Promotional Activities	1,588	2,123	333	300	
4911	Other Current Charges	8,279	2,121	8,750	9,270	5.94%
5110	Office Supplies	18,364	11,842	7,500	7,500	0.00%
5214	Uniforms	25,304	20,364	18,000	15,000	-16.67%
5215	Uniform Allowance		3,607	6,000	6,000	
5216	Gasoline	49,563	82,232	63,000	60,000	-4.76%
5217	K-9 Allowance					
5290	Miscellaneous Operating Supplies	17,815	28,707	20,600	33,600	63.11%
5410	Subscriptions and Memberships	2,828	3,642	2,525	2,525	0.00%
5420	Conferences and Seminars	16,159	18,549	16,000	9,170	-42.69%
TOTAL	OPERATING EXPENSES	527,701	409,465	278,364	284,153	-32.0%
6310	Improvements other than Building	13,303	18,634	0	0	
6410	Machinery and Equipment	81,498	90,109	0	0	
TOTAL	CAPITAL OUTLAY	94,801	108,743	0	0	0
TOTAL	Department Total	3,577,628	3,589,487	4,050,320	3,845,291	-5.06%

Code	Amount	Explanation
Multiple	(\$210,818)	Reduction in personnel costs resulting from position reductions
3410	\$15,100	Emergency Management Modification funded - FY 2010

FY 2010 Program Modification

Public Safety Department Personnel Modifications

Department Name	Division Name	Proposed Funding Source	Dept. Priority	Fiscal Impact
Public Safety	Administrative	General Fund	1	(\$397,495)

Justification and Description

This item provides for personnel modifications which have been included in the Fiscal Year 2010 proposed budget. Personnel modifications in the Public Safety Services Department relate to six positions. Two of the six positions involve a partial reallocation of funding from the general fund to the Municipal Parking fund. These re-assignments capture a portion of the time which associated positions spend serving the mission of that fund.

The four positions more directly affected are: 1) one Quartermaster position, 2) one Police Lieutenant position, 3) one Crime Prevention Specialist position, and 4) one Police Patrolman position. These incorporated modifications were developed to provide for cost savings while providing for the least detrimental impact to public safety services. Through modified scheduling and reassignments of some duties, these modifications are expected to have no substantive impact on the Town community.

The four positions above identified are not funded in the Fiscal Year 2010 proposed budget. Three of the positions: 1) Quartermaster, 2) Lieutenant, and 3) Crime Prevention Specialist positions are non-bargaining positions. These positions will be removed. The final position: Police Patrolman is a part of the Police bargaining unit and is scheduled to remain unfilled until such time as the Town is no longer constrained by budget (or until other acceptable arrangements can be established).

In addition to the positions above addressed, the positions frozen or eliminated in Fiscal Year 2009 remain so in Fiscal Year 2010. These include: 1) one Police Officer, 2) one Crime Prevention Coordinator, 3) one Lieutenant, 3) one Dispatcher, and 4) one Public Service Aide.

Two additional positions were removed after the proposed budget was submitted. The number above reflects incorporation of the associated savings.

Alternative/Adverse Impacts if not funded:

If not incorporated, the Fiscal Year 2009 – 2010 adopted budget would not be balanced as required.

Required Resources

Line item	Title or Description of request	Cost
001-3000-521 (1210-2510)	Multiple Personnel Items	(\$397,495)

FY 2010 Program Modification

Emergency Management

Department Name	Division Name	Proposed Funding Source	Dept. Priority	Fiscal Impact
Police	Emergency Management	General	2	\$12,400.00

Justification and Description

The Town has developed and implemented 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.

- Emergency telephone notification system service - \$5,000.00
- Modular trailer contingency lease - \$4,200.00
- Generator contingency lease for modular trailer - \$3,200.00

Alternative/Adverse Impacts if not funded:

The emergency telephone notification system service was funded through forfeiture funds this past fiscal year 2009 as a new program. This program allows the Town to notify its residents in advance of hurricanes or other emergencies. It should be funded from the general fund for fiscal year 2010.

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. The modular trailer contingency lease and the generator contingency lease for the modular trailer were not approved for funding this past fiscal year 2009.

Required Resources

Line item	Title or Description of request	Cost - (New positions- add 32% for benefits)
001-3000-521-4110	Emergency telephone notification service	\$5,000.00
001-3000-521-4402	Modular trailer and generator contingency leases	\$7,400.00

Public Works Department

Services, Functions, and Activities:

The Public Works Department provides for the effective management and maintenance of the Town's roadways, infrastructure systems, and buildings as well as the management and supervision of the solid waste collection operation and the storm water, water/sewer 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 2009 Accomplishments:

- Employed a qualified, full-time, permanent, in-house, Public Works Director in exchange for reasonable compensation.
- Modified the residential and solid waste collection operation. Both schedules changed to five days per week (from six).
- Solid Waste Division's staffing was reduced by three (two positions and one vacancy), resulting in estimated annual savings of \$130,000.
- Repaired the seawall located at the street end (west side) of 90th Street.
- Completed traffic studies as part of developing the Town's Traffic Management Plan and achieved 30 percent implementation. Implementation steps included the installation of traffic calming devices (speed tables) along Abbott and Byron Avenues.
- Completed the sanitary sewer system's video recording and cleaning. The recording will provide us with an assessment and documentation of the system's condition and any required repairs.
- Completed the storm sewer system's cleaning.
- Completed the water supply meter installation that will monitor water supply consumption by the City of Miami Beach.

Issues:

- For a little more than half of the current fiscal year, the new Public Works Director (PWD) devoted significant time and effort to the development and implementation of operational changes in the solid waste division. Additionally, the Economic Stimulus Act created an unplanned workload in project documentation, costing, coordination, pursuing Local Agency Program (LAP) certification, and associated follow up. For the FY09-10, the PWD will continue to focus on the ongoing and start of infrastructure projects.
- The Water and Sewer Division's supervisor is not currently officially classified as such. While the incumbent's compensation rate is at an appropriate level in comparison to the staff he leads, the position's job description and title require revision.
- The Town's business district alleyways serve as emergency vehicle access roads, waste disposal container storage, and parking areas. Many of these alleys are in a partially deteriorated state. Areas of concern include the condition of the pavement, inadequate drainage and grease disposal facilities and in some cases the overall cleanliness and maintenance of the areas.
- During the current fiscal year some of the Town's more visible public structures, such as the 95th Street parking lot wall and the Tennis Center on 88th Street were painted with the new "unofficial" Town colors. The pump station buildings, the 94th Street parking lot wall and Town Hall have not been repainted and will likely require it during the next fiscal year.

- Many sections of the Town's water distribution system are several decades old and are in need of replacement. The Town's engineering consultants have prepared a three-phase water main replacement design proposal that will be set in motion towards the latter part of the current fiscal year with the expectation of beginning construction sometime during the summer-fall time frame of 2010.

Fiscal Year 2010 Primary Objectives:

- Paint the Town's public structures that require it, including pump station buildings and Town Hall.
- Replace one garbage truck (2001 model year) to maintain an adequate age profile of the fleet.
- Complete implementation of Traffic Management Plan.
- Complete the installation of new water meters Town-wide
- Implement Economic Stimulus funded projects—ADA ramps and solar powered lighting (the seawall will be completed in the current FY).
- Improve the sanitary and safety conditions of the Town's rear alleyways. This will require a multi-pronged approach, including new or better defined Town codes for proper waste disposal (grease trap, drains), alley resurfacing, and waste container repairs.
- Complete the engineering design phase of the water supply system's improvement and begin construction phase in the latter part of the fiscal year.
- Officially classify the lead maintenance man position in the Water and Sewer Division to Supervisor; additionally, update or create an appropriate job description for same.
- Begin implementation of computerized water meter reading (handheld device).

Personnel Complement:

Position Title	Funded FY 2009			Funded FY 2010		
	Full Time	Part Time	Temp	Full Time	Part Time	Temp
Director of Public Works*	0.25			.25		
Laborer+	2			1		
Mechanic	1			1		
Maintenance Worker	2			2		
Janitor+	2			1		
Total	7.25	0	0	5.25	0	0

* Note: This position continues to be allocated over four funds in FY 2010.

+Note: Position titles marked with the "+" symbol indicate those which have been modified for FY 2010. Please see the related program modification form for additional details.

Public Works Department Expenditures

Line Item Prefix: 001-5000-539 (unless noted):		FY 2007 Actual	FY 2008 Actual	FY 2009 Projected	FY 2010 Adopted	% Change
Suffix	Object Description					
1210	Regular Salaries	271,105	212,547	224,259	170,961	-23.77%
541-1210	Road's Regular Salaries			21,091	20,880	-1.00%
1410	Overtime	15,907	14,294	11,500	11,500	0.00%
1510	Special pay	7,765	4,673	5,500	7,500	36.36%
2110	Payroll Taxes	22,365	17,205	19,680	13,136	-33.25%
541-2110	Road's Payroll Taxes			1,613	1,597	-1.00%
2210	Retirement Contribution	0		8,501	16,186	90.40%
541-2210	Road's Retirement Contribution			1,000	1,529	52.91%
2310	Life & Health Insurance	38,415	33,969	31,870	31,799	-0.22%
541-2310	Road's Life & Health Insurance			4,980	5,308	6.58%
2410	Workers Compensation	48,999	27,348	18,250	9,929	-45.59%
541-2410	Road's Workers Compensation			1,800	1,408	-21.79%
2510	Unemployment Compensation	4,480	275	0		
TOTAL	PERSONAL EXPENSES	409,036	310,310	350,044	291,733	-16.66%
3110	Professional Services	22,711	38,882	119,000	92,000	-22.69%
3112	Physical Examinations		54	75	250	233.33%
3410	Other Contractual Services		47,730	12,360	12,360	0.00%
4009	Car Allowance	800		0	1,500	
4110	Telecommunications	1,002	967	1,275	1,275	0.00%
4111	Postage			100	110	10.00%
4310	Electricity	94,338	58,271	34,009	44,212	30.00%
541-4310	Roadway Electricity		42,028	37,200	47,616	28.00%
4311	Water and Sewer	16,403	11,002	17,000	17,000	0.00%
4403	Equipment/Vehicle Leasing			3,348	2,880	-13.98%
4510	Property and Liability Insurance	59,883	40,009	32,400	28,698	-11.43%
4601	Maintenance Service/Repair Contracts	8,955	7,120	10,000	10,000	0.00%
4602	Building Maintenance	31,938	57,633	44,000	34,000	-22.73%
4603	Equipment Maintenance	7,943	18,625	10,000	10,000	0.00%
4604	Grounds Maintenance	61,942	31,639	65,000	55,000	-15.38%
4612	Vehicle Maintenance	7,178	7,980	7,000	11,000	57.14%
4911	Other Current Charges	586	388	1,050	1,750	66.67%
5110	Office Supplies		977	1,180	1,500	27.12%
5210	Property and Maintenance	40,590	23,137	39,000	34,000	-12.82%
5214	Uniforms	6,568	9,008	7,500	5,000	-33.33%
5216	Gasoline	37,012	66,363	63,000	79,810	26.68%
5290	Miscellaneous Operating Supplies	1,250	427	1,050	1,600	52.38%
5310	Road Materials	10,250	11,500	11,500	11,500	0.00%
5410	Subscriptions and Memberships			350	350	0.00%
5420	Conferences and Seminars			1,500		-100.00%
TOTAL	OPERATING EXPENSES	409,349	473,738	518,897	503,411	-2.98%
6410	Machinery and Equipment		48,325			
TOTAL	CAPITAL OUTLAY	0	48,325	0	0	
TOTAL	Department Total	818,385	832,374	868,941	795,144	-8.49%

Code	Amount	Explanation
Multiple	(\$58,311)	Reduction in Personnel resulting from position modifications

FY 2010 Program Modification

Public Works Department Personnel Modifications

Department Name	Division Name	Proposed Funding Source	Dept. Priority	Fiscal Impact
Public Works	Administrative	General Fund	1	(\$76,554)

Justification and Description

This item provides for personnel modifications which have been included in the Fiscal Year 2010 proposed budget. Personnel modifications in the Public Works Department relate to two positions: 1) one Janitorial position and 2) one Laborer position.

In an effort to contain costs to tax payers without doing significant harm to services, the Public Works department has recommended the reduction of these two positions. With the adjustment of some responsibilities and retention of other personnel, these reductions may be made without significantly noticeable public service reductions.

Alternative/Adverse Impacts if not funded:

If not incorporated, the Fiscal Year 2009 – 2010 proposed budget would not be balanced as required.

Required Resources

Line item	Title or Description of request	Cost
001-5000-539 (1210-2510)	Multiple Personnel Items	(\$76,554)

Adopted

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) Tourism, and 3) Library Services. The entirety of the Parks and Recreation division is budgeted in the general fund. Only the personnel element of the Tourism division is in the general fund. The entirety of the Library Services division is budgeted in the general 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 *Tourism Division* has historically been budgeted in the Tourist Bureau fund. With the conditions of the current economy, however, the need to fund the personnel element in the general governmental operating fund has been identified. The chief reason for this re-allocation is that without it, the funding available to discharge the mission of the Tourist Bureau's programs would be fundamentally impaired. Rather than create a new division for just the Tourism related personnel costs, staff has established new, clearly identified lines within the Parks and Recreation Division budget for the Tourism related general fund costs.

The *Library Services Division* has been substantively removed from the FY 2010 Adopted budget. The funding remaining provides for some transitional services and meets on-going contractual obligations.

Fiscal Year 2009 Accomplishments:

- Established the first Town of Surfside Fall Harvest Festival
- Obtained a \$4,600 safety grant from the Florida League of Cities
- Identified aquatics opportunities and transportation for residents during the Town's Aquatics Center construction transition
- Established a Youth Instructional Basketball Program
- Increase Summer Camp participation by 25%
- Started the first 5 day a week Teen Camp
- Replaced the roof on the Tennis Center
- Developed an annual turf replacement plan for the 96th Street park

- Created numerous new programs including: 1) morning adult zumba dance, 2) morning adult yoga, 3) yoga for active adults, 4) youth ballet, 5) Adult Beach Boot Camp, and 6) Youth Basketball
- Managed the relocation and set-up of the Town of Surfside library to its new location
- Added two public access laptops for library patrons through the Bill & Melinda Gates Foundation
- Created a wireless open access at the library
- 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.
- Tourism related issues are located in the Tourism Fund.

Fiscal Year 2010 Primary Objectives:

- To continue with space allocation for existing programs during the design and building of the new Town Community Center and Aquatic Facility.
- To provide input in the development of the new Community Center and Aquatics Facility
- To provide new turf at the 96th Street Park to include synthetic turf for sports programming
- To redesign 96th Street Park and Hawthorne Lot consistent with the Charrette process
- To convert one Tennis Court into a multipurpose court
- To provide a safe replacement vehicle for Parks and Recreation Maintenance operations
- To replace playground equipment at Hawthorne tot-lot
- To identify a more efficient registration process for Parks and Recreation programming
- To develop an evening "Story Time" at the Library for children of the community
- Tourism related goals may be found in the Tourist Resort fund section of this document

Personnel Complement:

Position Title	Funded FY 2009			Funded FY 2010		
	Full Time	Part Time	Temp	Full Time	Part Time	Temp
Recreation Director	1			1		
Tourism Director	1			1		
Head Librarian	1					
Recreation Supervisor	1			1		
Aquatics Supervisor	1			1		
Head Lifeguard	1				1	
Library Assistant 1	1					
Library Assistant 2	1					
Library Clerk*		1				
Lifeguards*	4				2	
Beach Club Staff*	1	2				
Maintenance Worker	1			1		
Recreation Janitor*	2			1		
Recreation Clerk/ Cashier	1	1				
Park Attendants		2			3	
Recreation Leaders	1	6		2	5	
Camp Counselors			19			19
Total	19	12	19	8	11	19

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

* Note: Positions identified with a "*" mark have been affected in hours and/or number of positions in Fiscal Year 2010. Please consult the related program modification for additional detail.

Leisure Services: Parks and Recreation Division Expenditures

Line Item Prefix: 001-6000-572:		FY 2007 Actual	FY 2008 Actual	FY 2009 Projected	FY 2010 Adopted	% Change
Suffix	Object Description					
1210	Regular Salaries	410,906	440,407	571,500	397,685	-30.41%
1310	Other Salaries - Includes Seasonal	84,254	124,902	99,361	108,257	8.95%
1410	Overtime	20,595	21,488	16,000	18,500	15.63%
1510	Special pay	6,185	4,404	8,250	2,750	-66.67%
2110	Payroll Taxes	39,959	44,914	52,654	38,892	-26.14%
2210	Retirement Contribution			20,817	32,443	55.85%
2310	Life & Health Insurance	55,139	59,588	64,500	42,756	-33.71%
2410	Workers Compensation	48,665	27,348	37,900	19,306	-49.06%
2510	Unemployment Compensation				0	
TOTAL	PERSONAL EXPENSES	665,702	723,051	870,982	660,588	24.16%
3112	Physical Examinations		0	800	500	
3410	Other Contractual Services	60,009	75,324	64,175	64,175	0.00%
4110	Telecommunications	4,231	4,089	2,500	3,500	40.00%
4111	Postage	349	339	350	630	80.00%
4310	Electricity	35,784	21,663	16,750	26,500	58.21%
4311	Water and Sewer	11,008	10,763	0	15,000	
4312	Natural Gas Service	209				
4402	Building Rental/Leasing	23,880	35,513	66,096	39,096	-40.85%
4403	Equipment/Vehicle Leasing			3,348	3,348	0.00%
4510	Property and Liability Insurance	23,601	11,412	11,000	9,092	-17.35%
4601	Maintenance Service/Repair Contracts	11,190	11,361	6,624	4,232	-36.11%
4602	Building Maintenance	29,216	12,737	13,050	12,000	-8.05%
4603	Equipment Maintenance	37,037	2,399	5,500	5,000	-9.09%
4604	Grounds Maintenance	3,126	44,586	30,500	35,000	14.75%
4611	Miscellaneous Maintenance	2,669	7,295	115		
4710	Printing & Binding		1,031			
4810	Promotional Activities	150,746	171,849	125,500	61,325	-51.14%
4911	Other Current Charges	70,627	55,781	49,848	48,748	-2.21%
5110	Office Supplies	5,483	6,036	4,800	4,150	-13.54%
5214	Uniforms		4,812	5,750	4,750	-17.39%
5216	Gasoline			3,885	3,180	-18.15%
5290	Miscellaneous Operating Supplies	5,919	86,442	19,800	13,150	-33.59%
5420	Conferences and Seminars	5,522	1,418	2,550		-100.00%
TOTAL	OPERATING EXPENSES	480,606	564,851	432,941	353,376	
6210	Buildings		14,070			
6410	Machinery and Equipment	4,590			17,174	
TOTAL	CAPITAL OUTLAY	4,590	14,070	0	17,174	0
TOTAL	Department Total	1,150,899	1,301,971	1,303,923	1,031,138	-20.92%

* Tourism Personnel expenditure history is located in the Tourism Fund of this document where it was expended.

Code	Amount	Explanation
Multiple	\$84,810	Personnel increase resulting from the addition of Tourism to the General Fund
6410	\$17,174	Replacement Maintenance Vehicle in FY 2010

FY 2010 Program Modification

Leisure Services Department Personnel Modifications

Department Name	Division Name	Proposed Funding Source	Dept. Priority	Fiscal Impact
Leisure Services	Parks and Recreation / Library	General Fund	1	(\$265,572)

Justification and Description

This item provides for personnel modifications which have been included in the Fiscal Year 2010 proposed budget. Personnel modifications in the Parks and Recreation Service and Library Services Division of the Leisure Services Department effect six positions: 1) part-time Library Clerk position, 2) one full-time Tourism Secretary position, 3) one Lifeguard position, 4) one Beach Club Staff position, 5) one Recreation Janitor position, and 6) one part-time Recreation Cashier position. Each of these positions has been carefully considered by the recommending divisions and results in believed to result in optimal cost savings with minimal impact to community services.

The removal of funding for each of these positions has been incorporated into the Fiscal Year 2010 budget to achieve a balanced budget without any increase in property taxation.

During the final budget adoption process additional personnel positions were eliminated including the library staff and additional lifeguards. The total above reflects the savings from all position changes since the prior fiscal year.

Alternative/Adverse Impacts if not funded:

If not incorporated, the Fiscal Year 2009 – 2010 proposed budget would not be balanced as required.

Required Resources

Line item	Title or Description of request	Cost
001-6000-572 (1210-2510)	Multiple Parks and Recreation Personnel Items	(\$126,211)
001-6500-571 (1210-6610)	Multiple Library Personnel and Operating Items	(\$122,602)
001-6600-552-(1210-2510)	Multiple Tourism Personnel Items	(\$16,759)

Adopted

FY 2010 Program Modification

Purchase of P & R Maintenance Vehicle

Department Name	Division Name	Proposed Funding Source	Dept. Priority	Fiscal Impact
Leisure Services	Parks and Recreation	General Fund	2	\$17,174

Justification and Description

This request is for a replacement maintenance vehicle which has been on loan from the Public Works Department for several years. The vehicle is currently over 14 years old and in need of replacement. It is beyond meaningful repair and is arguably a safety hazard to staff using it. It is no longer reliable and has become a liability, rather than an asset, during special events and day to day usage.

The replacement vehicle would be a full size pick-up truck and assigned to the Parks and Recreation Division rather than remaining on loan from Public Works.

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 and could become unsafe.

Required Resources

Line item	Title or Description of request	Cost
001-6000-572-6410	Machinery & Equipment - Full Size 2 Door Pick Up	17,174

Adopted

Leisure Services: Library Services Division Expenditures

Line Item prefix: 001-6500-571:		FY 2007 Actual*	FY 2008 Actual	FY 2009 Projected	FY 2010 Adopted	% Change
Suffix	Object Description					
1210	Regular Salaries	104,738	112,265	125,000	0	-100.00%
1310	Other Salaries	13,381	14,079		0	
1410	Overtime		3,183	0	0	0.00%
1510	Special pay		4,413	5,750	0	-100.00%
2110	Payroll Taxes	8,955	10,249	9,670	0	-100.00%
2210	Retirement Contribution			4,415	8,134	84.24%
2310	Life & Health Insurance	13,994	16,507	15,715	0	-100.00%
2410	Workers Compensation	13,440	9,116	530	0	-100.00%
TOTAL	PERSONAL EXPENSES	154,508	169,813	161,080	8,134	
4110	Telecommunications	789	591	0	0	
4111	Postage	23	35	125	0	-100.00%
4310	Electricity			0	3,583	
4402	Building Rental/Leasing		50,914	49,580	49,620	0.08%
4403	Equipment/Vehicle Leasing	27,116	2,608	5,815	0	-100.00%
4510	Property and Liability Insurance	8,355	7,471	5,555	0	-100.00%
4601	Maintenance Service/Repair Contracts	2,996	3,107		0	
4710	Printing & Binding			2,000	0	-100.00%
4911	Other Current Charges			325	0	-100.00%
4912	Newspapers and Magazines		4,764	4,000	0	-100.00%
5110	Office Supplies	2,797	2,064	1,500	0	-100.00%
5290	Miscellaneous Operating Supplies		8,920	650	0	-100.00%
5410	Subscriptions and Memberships			350	0	-100.00%
5420	Conferences and Seminars	100	100	100	0	-100.00%
TOTAL	OPERATING EXPENSES	42,176	80,574	70,000	53,203	-13.1%
6410	Machinery and Equipment		2,494			
6600	Books, Publications, Library Materials	32,869	32,681	26,000	0	-100.00%
TOTAL	CAPITAL OUTLAY	32,869	35,175	26,000	0	
8210	Aid to Private Organizations	0	0	0	15,000	
TOTAL	NON-OPERATING EXPENSES	0	0	0	15,000	
TOTAL	Department Total	229,553	285,563	257,080	76,337	-70.31%

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

Code	Amount	Explanation
Personnel	(\$152,946)	FY 2010 Personnel Reduction
6600	(\$26,000)	Reduction to Library Materials Purchases FY 2010

Leisure Services: Tourism Services Division Expenditures

Line Item prefix: 001-6600-552:		FY 2007* Actual	FY 2008* Actuals	FY 2009 Projected	FY 2010 Adopted	% Change
Suffix	Object Description					
1210	Regular Salaries	23,566	24,192	59,429	44,550	-25.04%
1310	Other Salaries					
1410	Overtime	7,595	9,430	3000	3,259	8.63%
1510	Special pay			1,500		
2110	Payroll Taxes	2,129	2,584	4,200	3,408	-18.86%
2210	Retirement Contribution			2,713	3,263	20.25%
2310	Life & Health Insurance	4,926	5,804	10,000	10,031	0.31%
2410	Workers Compensation	3,360	2,279	570	190	-66.59%
2510	Unemployment Compensation					
TOTAL	PERSONAL EXPENSES	41,577	44,289	81,412	64,701	-20.53%
4810	Promotional Activities (75th Anniversary)				15,000	
TOTAL	OPERATING EXPENSES	0	0	0	15,000	
TOTAL	Department Total	41,577	44,289	81,412	79,701	-2.10%

* Actuals for FY 2007 and FY 2008 were actually expended from the Tourism fund, but are included here for reference. Non-personnel budgeted items and their respective histories remain in the Tourism Fund.

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.

Non Departmental Expenditures

Line Item Prefix: 001-7900-xxx:		FY 2007 Actual	FY 2008 Actual	FY 2009 Projected	FY 2010 Adopted	% Change
Suffix	Object description					
590-2210	Retirement Contribution	271,567	384,416	0	0	
590-2510	Unemployment Compensation				52,500	
TOTAL	PERSONAL EXPENSES	271,567	384,416	0	52,500	
590-3110	Professional Services	15,086	75,682			
590-4110	Telecommunications			13,800	16,088	16.58%
590-4403	Equipment/Vehicle Leasing			1,584	0	-100.00%
590-4510	Property and Liability Insurance			26,000	22,168	-14.74%
590-4601	Maintenance Service/Repair Contracts			6,875	4,560	-33.67%
590-4911	Other Current Charges			2,911	2,911	0.00%
590-5110	Office Supplies	1,428		6,000	4,500	-25.00%
TOTAL	OPERATING EXPENSES	16,514	75,682	57,170	50,227	-12.14%
590-6310	Improvements other than Building	8,990	9,931	10,000	0	-100.00%
590-6410	Machinery and Equipment		15,495			
TOTAL	CAPITAL OUTLAY	8,990	25,426	10,000	0	-100.00%
590-8130	Transfer to Enterprise Funds		110,940			
590-9110	Transfers to Minor Funds	161,738	281,901	0	0	0.00%
581-9130	Transfers to Capital Projects Fund			30,790	5,024,959	16220.10%
590-9910	Contingency/Reserve			66,010	5,000	-92.43%
TOTAL	NON-OPERATING EXPENSES	161,738	392,841	96,800	5,029,959	5096.24%
TOTAL	Department Total	458,809	878,365	163,970	5,132,686	

Code	Amount	Explanation
590-2510	\$52,500	Provides for approximately 1% of initial payroll for FY 2010 Position Reductions
590-6310	(\$10,000)	Includes Holiday Decoration Replacement in FY 2010
581-9130	\$5,024,959	Transfer of local option gas tax and \$5,000,000 fund balance for CC CIP

Capital Projects Fund Summary Fiscal Year 2010

FY 2009 Estimated

Estimated FY 2009 Revenues	469,350
Estimated Expenditures & Encumbrances	(439,000)
Estimated FY 2009 Year End Difference	30,350

FY 2010 Projected Unassigned Fund Balance

Audited Unassigned Fund Balance 9/30/08	1,133,521
Appropriated Fund Balance FY 2009	(394,350)
Estimated FY 2009 Year End Difference	30,350
Projected Unassigned Fund Balance 9/30/2009	769,521
Appropriated Fund Balance FY 2010	(10,041)
Projected Unassigned Fund Balance 9/30/2010	759,480

FY 2010 Budget Summary

Adopted Revenues

Interfund Transfers	5,024,959
Loan Proceeds	0
Appropriated Fund Balance	10,041
Total Revenues	5,035,000

Adopted Expenditures

Personnel Costs	0
Operating Items	35,000
Capital Outlay	5,000,000
Non-operating	0
Total Expenditures	5,035,000

Capital Projects Fund

The Capital Projects Fund is a type of Governmental Fund. As such, it provides for projects which are not assignable to specific enterprise or restricted revenue functions. The fund provides a place to account for improvements which cannot be assigned (per above). To be a qualified project for this fund, the anticipated value of the asset created must have an estimated value of at least \$25,000. An asset for these purposes is an item which is not generally consumed for operating purposes and which has an expected life of not less than three years.

Funding for capital project items generally comes from surplus revenues from other governmental funds (particularly the general governmental operating fund – also known as the “General Fund”). Additional revenue may derive from interest earnings or other permissible fund transfers.

Expenditures for this fund are not generally restricted. Provided that the project proposed meets the above qualifications, and appropriations are allowed by the Town Commission, the proposed project qualifies for funding in this fund.

The Capital Projects Fund is closely related to, but not synonymous with, the 5 Year Capital Improvement Plan. The 5 Year Capital Improvement Plan anticipates all of the likely improvements to occur within the Town over the next five years. This planning document assists in identifying future resource needs and in planning the timing of projects. Wherever possible, the projects included in the 5 Year Capital Improvement Plan have identified funding sources for each year of appropriation.

There are no personnel associated with this fund within the Town of Surfside. Details on each of the proposed projects within the 5 Year Capital Improvement Plan follow the financial pages of this fund.

Personnel Complement:

Position Title	Funded FY 2009			Funded FY 2010		
	Full Time	Part Time	Temp	Full Time	Part Time	Temp
Total	0	0	0	0	0	0

**Capital Projects Fund Revenues
Fiscal Year 2010**

Line Item: 301-0000		FY 2007 Actual	FY 2008 Actual	FY 2009 Projected	FY 2010 Adopted
361-1000	Interest Earnings				
369-9000	Other Miscellaneous Revenues				
381-0100	Interfund Transfer from General Fund			30,790	5,024,959
381-0700	Interfund Transfer from Mun. Transp.			44,210	
384-0000	Debt Proceeds				
392-0000	Appropriated Fund Balance			394,350	10,041
TOTAL	Miscellaneous Revenues	0	0	469,350	5,035,000
TOTAL		0	0	469,350	5,035,000

**Capital Projects Fund Expenditures
Fiscal Year 2010**

Line Item Prefix: 301-4400-xxx:		FY 2007 Actual	FY 2008 Projected	FY 2009 Projected	FY 2010 Adopted
539-3110	Professional Services			40,500	
539-3410	Other Contractual Services		1,705,000	53,150	
541-5310	Road Materials			31,000	35,000
TOTAL	OPERATING EXPENSES	0	1,705,000	124,650	35,000
539-6210	Buildings			140,000	5,000,000
539-6310	Improvements other than Building			33,250	
539-6410	Machinery and Equipment			141,100	
TOTAL	CAPITAL OUTLAY	0	0	314,350	5,000,000
TOTAL	NON-OPERATING EXPENSES	0	0	0	0
TOTAL	CAPITAL PROJECTS FUND	0	1,705,000	439,000	5,035,000

Note 1: The Capital Projects fund did not exist until FY 2008

Note 2: The \$1,275,191 provided by Florida Department of Transportation for the Harding Avenue Street Resurfacing Project is not included here as no portion of that obligation is the Town's.

**Adopted Capital Improvement Projects Within the Town of Surfside
during Fiscal Year 2010**

Department	Project Name	Amount
Florida Dept. of Transportation	Harding Avenue Street Resurfacing*	\$1,275,191
Leisure Services	Community Center Complex and Aquatics Facility	\$5,000,000
Public Works	Traffic Management Program	\$35,000
Capital Projects Fund Total	Total	\$6,310,191
Public Safety	Parking Acquisition and Development	\$980,000
	Municipal Parking Lot Restoration	\$795,000
Municipal Parking Fund Total	Total	\$1,775,000
Public Works	Harding Avenue Street Resurfacing	\$142,261
Transportation Fund Total	Total	\$142,261
Public Works	Solid Waste Collection Vehicle	\$125,802
Solid Waste Fund Total		\$125,802
Public Works	Stormwater Pollution Control Project*	\$484,000
Stormwater Fund Total	Total	\$484,000
Public Works	Wastewater System Rehabilitation Program	\$1,272,650
	Water System Maintenance Program	\$945,000
Water / Sewer Fund Total	Total	\$2,217,650
All Funds	Total	\$11,054,904

*Note: These projects (or portions of projects) are scheduled to occur in the Town of Surfside, but are not paid for by the Town. Consequently, their costs are not reflected as costs in their respective funds.

Funding	Description	Amount
CIP-FB	Capital Improvements Fund - Fund Balance	\$4,626
CITT	Citizens Independent Transportation Trust Funds	\$142,261
FDEP	Florida's Department of Environmental Protection	\$484,000
FDOT	Florida's Department of Transportation	\$1,275,191
GAS	Second Local Option Gas Tax	\$30,374
GF	General Fund Unassigned Fund Balance	\$5,000,000
MPF	Municipal Parking Fund Revenues or Fund Balance	\$1,775,000
WCF	Solid Waste Collection Fund	\$125,802
WS	Water / Sewer Fund or Fund Balance	\$400,000
WUB	Water / Sewer Utility Revenue Bond	\$1,817,650
	Total	\$11,054,904

**Five Year Capital Improvement Plan
All Funds Project Expenditure Summary FY 2010**

Department Name	Project Name	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	Total
Finance Support	Computer System Replacement		410,000 CIP-FB				410,000
	Phone System Upgrade		120,000 CIP-FB				120,000
Parks & Recreation Public Safety	Community Center Construction	5,000,000 GF					5,000,000
	Parking Acquisition and Development	980,000 MPF	20,000 MPF				1,000,000
Public Works	Municipal Park Lot Restoration	795,000 MPF	235,500 MPF	5,000 MPF	5,000 MPF	5,000 MPF	1,045,500
	Stormwater Pollution Control Project	484,000 FDEP	889,242 FDEP	10,000 FDEP	10,000 FDEP	10,000 FDEP	1,403,242
	Wastewater System Rehabilitation Program	1,272,650 WUB/WS	757,300 WUB/WS	20,000 WUB/WS	20,000 WUB/WS	20,000 WUB/WS	2,089,950
	Water System Maintenance Program	945,000 WUB/WS	575,000 WUB/WS	25,600 WUB/WS	25,600 WUB/WS	25,600 WUB/WS	1,596,800
	Traffic Management Program	35,000 GAS/CIP	55,000 GAS/CITT	45,000 GAS	40,000 GAS	40,000 GAS	215,000
	Harding Avenue Street Resurfacing	1,417,452 DOT/CITT	1,240,819 FDOT				2,658,271
	Solid Waste Collection Vehicle	125,802 WCF					125,802
PROJECT TOTALS		\$11,054,904	\$4,302,861	\$105,600	\$100,600	\$100,600	\$15,664,565

Five Year Capital Improvement Plan - All Funds Funding Source Summary FY 2010

Source Code	Source Name	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	Total
CIP-FB	Capital Projects Fund Fund Balance	4,626	530,000				534,626
CITT	Citizens Transportation Tax Funding	142,261	20,000	8,000	1,000		171,261
FDEP	Florida's Dept. of Environmental Protection	484,000	889,242	10,000	10,000	10,000	1,403,242
FDOT	Florida's Department of Transportation	1,275,191	1,240,819				2,516,010
GAS	Second Local Option Gas Tax	30,374	35,000	37,000	39,000	40,000	181,374
GF	General Fund Revenue or Fund Balance	5,000,000					5,000,000
MPF	Parking Fund Revenues or Fund Balance	1,775,000	255,500	5,000	5,000	5,000	2,045,500
WCF	Solid Waste Collection Fund	125,802					125,802
WS	Water and Sewer Fund - Fund Balance	400,000	439,659	45,600	45,600	45,600	976,459
WUB	Water (and Sewer) Utility Revenue Bond	1,817,650	892,641				2,710,291
Totals		11,054,904	4,302,861	105,600	100,600	100,600	15,664,565

Capital Improvement Project

Project:	Community Center Complex and Aquatics Facility Construction						
Priority:	1	Project Manager:		Calvin, Giordano, & Associates			
Department:	Leisure Services	Division:		Parks and Recreation			
Project Location:	Beachfront at 9301 Collins Avenue						
Fiscal Year:	FY 10	FY 11	FY 12	FY 13	FY 14	5 Year Total	Prior Years
Project Management:	200,000					200,000	
Engineering/Architecture:	50,000					50,000	
Permits/Utilities:	10,000					10,000	
Construction:	4,000,000					4,000,000	
Equipment/Furnishings:	500,000					500,000	
Contingency and Closing Costs:	240,000					240,000	
TOTAL COST:	\$5,000,000					\$5,000,000	\$1.7 million
Revenue Source:	GF-FB						

Description (Justification and Explanation)

This project involves the planning, engineering, architectural design, construction, and project management of the replacement Town of Surfside Community Center. The previous center was demolished after decades of well enjoyed service. This project creates an aquatics facility and community center complex within the Town.

Funding will be drawn from the unassigned fund balance of the general fund.

Future Annualized Impact on Operating Budget

Personnel:		Operational costs for the new community center are projected at \$173,000. This gross operating estimate may be offset by any currently funded services planned for the new center.
Operating:	\$173,000	
Replacement Costs:	$\$5,000,000/30 = \$166,667$	This facility is expected to last at least thirty years. The resulting annualized replacement cost in current dollars is \$166,667 annually.
Revenue/Other:	\$	
Total:	\$ 173,000	

Town of Surfside, FL
Capital Improvement Project

Project:	Traffic Management Program						
Priority:	1	Project Manager:	CGA				
Department:	Public Works	Division:	Roads				
Project Location:	Town-wide						
Fiscal Year:	FY 10	FY 11	FY 12	FY 13	FY 14	Total	Prior FYs
Plans and Studies:		\$40,000		\$15,000		\$55,000	\$20,000
Engineering/Architecture:	\$10,000	\$15,000	\$10,000	\$5,000	\$20,000	\$60,000	\$25,000
Land Acquisition/Site Preparation:							
Construction:	\$15,000		\$35,000	\$20,000	\$30,000	\$100,000	\$50,000
Equipment/Furnishings:							
Other (Specify):							
TOTAL COST:	\$35,000	\$55,000	\$45,000	\$40,000	\$50,000	\$215,000	\$95,000
Revenue Source:	GAS/CIP-FB	GAS	GAS	GAS	GAS	GAS	

Description (Justification and Explanation)

At this time there is no allocated operating budget for traffic calming devices and/or studies required by Miami-Dade County. This program will include installation of traffic calming devices and traffic engineering analysis.

Annual Impact on Operating Budget

Personal:	N/A
Operating:	N/A
Replacement Costs:	Year : \$
Revenue/Other:	N/A
Total:	\$

Capital Improvement Project

Project:	Parking Acquisition and Development						
Priority:	1			Project Manager:	Assistant Police Chief		
Department:	Public Safety			Division:	Municipal Parking		
Project Location:	To Be Determined						
Fiscal Year:	FY 10	FY 11	FY 12	FY 13	FY 14	Total	Prior FYs
Plans and Studies:							
Engineering/Architecture:							
Land Acquisition/Site Preparation:	935,000					935,000	
Construction:							
Equipment/Furnishings:		20,000				20,000	
Other (Specify):	45,000						
TOTAL COST:	980,000	20,000				1,000,000	
Revenue Source:	MPF	MPF					

Description (Justification and Explanation)

This project seeks to address the shortage of municipal parking within the Town's commercial district. Funding from the Municipal Parking Fund's reserve is requested to pursue the purchase of additional lands and the land's development as parking space.

The costs are estimated based on the amount of acreage desired and the current average market value of acreage according to recent sales information.

This revenue positive project would pay for itself in not more than 11 years.

Future Annualized Impact on Operating Budget

Personnel:		The Town anticipates additional revenue to result from the fee based service being provided. Incremental recurring operating costs will also be involved. Generally, the fee based program covers the costs of operation. As a result, the only long term recurring operating costs associated with this item would be the prorated maintenance of the lot itself (approximated at \$15,000 annualized). These costs would be more than recovered by increased parking revenues. The anticipated net increase in funding is projected at \$95,000.
Operating:	\$15,000	
Replacement Costs:		
Revenue/Other:	(\$110,000)	
Total:	(\$95,000)	

Capital Improvement Project

Project:	Municipal Parking Lot Restoration						
Priority:	2	Project Manager:		Calvin, Giordano, & Associates			
Department:	Public Safety	Division:		Municipal Parking Fund			
Project Location:	Town-wide parking lots						
Fiscal Year:	FY 010	FY 11	FY 12	FY 13	FY 14	5 year Total	Prior FYs
Plans and Studies:							45,000
Engineering/Architecture:	45,000	15,500	5,000	5,000	5,000	75,500	
Land Acquisition/Site Preparation:							
Construction:	750,000	220,000				970,000	
Equipment/Furnishings:							
Other (Specify):							
TOTAL COST:	795,000	235,500	5,000	5,000	5,000	1,045,500	45,000
Revenue Source:	MPF	MPF	MPF	MPF	MPF		

Description (Justification and Explanation)

This project involves the continuing 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.

Initial funding for this project was adopted in Fiscal Year 2009. This appropriation request continues that plan.

Future Annualized Impact on Operating Budget

Personnel:	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.
Operating:	
Replacement Costs:	
Revenue/Other:	
Total:	

Town of Surfside, FL
Capital Improvement Project

Project:	Harding Avenue Street Resurfacing						
Priority:	2	Project Manager:		Calvin, Giordano, & Associates			
Department:	Public Works		Division:		Streets		
Project Location:	Harding Avenue (State Road A-1A) from NE 87 th Street to Bal Harbor						
Fiscal Year:	FY 10	FY 11	FY 11	FY 12	FY 13	5 Year Total	Prior FYs
Plans and Studies:							
Engineering/Architecture:							
Land Acquisition/Site Preparation:							
Construction:	1,275,191	1,240,819				2,516,010	1,275,191
Equipment/Furnishings:							
Textured Crosswalks:	\$142,261						
TOTAL COST:	1,417,452	1,240,819				2,658,271	1,275,191
Revenue Source:	CITT / FDOT	FDOT	FDOT				

Description (Justification and Explanation)

This project contains two elements: 1) Harding Avenue Roadway Resurfacing and 2) a joint partnership agreement between the Town of Surfside and the Florida Department of Transportation (FDOT).

Harding Avenue Roadway Resurfacing:

This project component 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 87th to the Bal Harbor Shop Entrance. The resurfacing portion of this project is entirely funded by the FDOT and will be completed over multiple years.

Joint Partnership Agreement (Town of Surfside and FDOT):

This project component includes the construction and integration of stamped asphalt surfaces at all major crosswalks within the planned resurfacing area (see above for these areas). This element should aid in some traffic calming, improve the aesthetics of the Town, and improve pedestrian safety. Town cost of **\$142,261** is funded through Citizen's Initiative Transit Tax (CITT) funds and budgeted in that fund.

FDOT will work with the Town of Surfside to identify methods for reducing the inconvenience of this roadway work.

Future Annualized Impact on Operating Budget

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

Town of Surfside, FL
Capital Improvement Project

Project:	Solid Waste Collection Vehicle						
Priority:	1	Project Manager:			Public Works Director		
Department:	Public Works	Division:			Solid Waste Collections		
Project Location:	Town Hall						
Fiscal Year:	FY 10	FY 11	FY 12	FY 13	FY 14	Total	Prior FYs
Plans and Studies:							
Engineering/Architecture:							
Land Acquisition/Site Preparation:							
Construction:							
Equipment/Furnishings:	\$125,802					125,802	
Other (Specify):							
TOTAL COST:	125,802					125,802	
Revenue Source:	WCF						

Description (Justification and Explanation)

This project provides for the replacement of one quickly aging Solid Waste Collection Vehicle (Garbage Truck). While the waste collection vehicles receive frequent and often rough use, their superior construction enables them to operate for a number of years beyond what could be accomplished by a typical passenger vehicle. Despite their years of service, one of the current solid waste collection vehicles is currently at the end of its useful life.

This request is for an appropriation of not more than \$125,802 from solid waste collection revenues to fund this much needed replacement. Should the appropriation be approved, staff would further monitor revenues before creating an encumbrance. Unlike other funds, there are insufficient net assets to finance this purchase in advance of realized revenues.

Future Annualized Impact on Operating Budget

Personnel:		As this item is a replacement, no additional expenditures are anticipated to result on a recurring basis. On the contrary, a reduction may be anticipated for the first several years as a result of improved fuel economy and reductions to the vehicle maintenance.
Operating:	(\$2,000)	
Replacement Costs:	\$125,802/10 = \$12,580	
Revenue/Other:		The disposition of the old vehicle is budgeted at \$31,000.
Total:	\$10,580	At 10 years, saving in advance for the replacement of this vehicle would need to occur at approximately \$12,580 annually.

Town of Surfside, FL
Capital Improvement Project

Project:	Stormwater Pollution Control Project						
Priority:	1	Project Manager:		Calvin, Giordano, & Associates			
Department:	Public Works		Division:		Stormwater		
Project Location:	Town limits						
Fiscal Year:	FY 10	FY 11	FY 12	FY 13	FY 14	Total	Prior FYs
Plans and Studies:	10,000	10,000	10,000	10,000	10,000	63,423	13,423
Engineering/Architecture:		5,742				174,984	169,242
Land Acquisition/ Site Preparation:							
Construction:	474,000	873,500				1,347,500	
Equipment/ Furnishings:							
Monitoring & Educ.:						118,000	118,000
TOTAL COST:	484,000	889,242	10,000	10,000	10,000	1,703,907	300,665
Revenue Source:	FDEP	FDEP	FDEP	FDEP			SF:DEP

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

Personal:		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.
Operating:	\$35,000	
Replacement Costs:	$1,361,000/25/2 =$ \$27,220 annually	
Revenue/Other:	\$29,123 debt service to general fund 2010-2012	
Total:	\$91,323	

Capital Improvement Project

Project:	Wastewater System Rehabilitation Program						
Priority:	1	Project Manager:		Calvin, Giordano, & Associates			
Department:	Public Works	Division:		Water/Sewer			
Project Location:	Town-wide Wastewater System						
Fiscal Year:	FY 10	FY 11	FY 12	FY 13	FY 14	5 year Total	PRIOR FYs
Plans and Studies:	10,000	10,000	10,000	10,000	10,000	50,000	135,000
Engineering/Architecture:	152,650	42,300	10,000	10,000	10,000	224,950	25,000
Land Acquisition/Site Preparation:							
Construction:	1,110,000	705,000				1,815,000	1,117,500
Equipment/Furnishings:							
Other (Specify):							
TOTAL COST:	1,272,650	757,300	20,000	20,000	20,000	2,089,950	1,287,500
Revenue Source:	WUB/WS	WUB/WS	WUB/WS	WUB/WS	WUB/WS		WUB/WS

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 is proposed through a combination of net assets and loan proceeds.

Future Annualized Impact on Operating Budget

Personnel:	45,000	Post Phase Program: 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.
Operating:	45,000	
Replacement Costs:	2,200,000/30 years = \$73,335	
Revenue/Other:	Debt Service = \$214,147	
Total:	\$377,482	

Debt service with fund balance offset = \$214,147

Town of Surfside, FL
Capital Improvement Project

Project:	Water System Maintenance Program						
Priority:	2	Project Manager:		Calvin, Giordano, & Associates			
Department:	Public Works	Division:		Water/Sewer			
Project Location:	Town-wide water system						
Fiscal Year:	FY 10	FY 11	FY 12	FY 13	FY 14	5 year Total	PRIOR FYs
Plans and Studies:	10,000	10,000	10,000	10,000	10,000	70,000	20,000
Engineering/Architecture:	155,000	45,000	15,600	15,600	15,600	246,800	31,200
Land Acquisition/Site Preparation:							
Construction:	780,000	520,000				1,300,000	520,000
Equipment/Furnishings:							
Construction Service							
TOTAL COST:	945,000	575,000	25,600	25,600	25,600	1,596,800	571,200
Revenue Source:	WUB/WS	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.

Appropriations for this project have been provided in prior years amounting to \$571,200 (FY 2008 and FY 2009). These prior appropriations (\$571,200) may be added to the prospective 5 year total (\$1,596,800) to identify the complete project total. This project total over the 7 year period is: \$2,168,000.

To reduce the costs of financing and to utilize reserves for their intended purpose, funding is proposed through a combination of water and sewer fund reserves and financing. The Town has received notice of reimbursement for \$829,000 on this project. That grant amount has been included in the calculation to reduce the recurring annual debt service obligation.

Future Annualized Impact on Operating Budget

Personnel:		This project improves the system and will predictably lower maintenance costs for the next several decades. Debt Service with fund balance offset = \$136,913 annually. This debt service figures assumes a 15 year term at a simple 6% rate with issuance on (or around) October 1, 2009.
Operating:		
Replacement Costs:	2,200,000/35 = \$73,335	
Revenue/Other:	Debt Service = \$136,913	
Total:	\$210,248	

Capital Improvement Project

Project:	Computer System Replacement (Hardware and HTE)						
Priority:	1	Project Manager:		Hector Perez			
Department:	Finance Support Services		Division:		CGA/Information Technology		
Project Location:	Town-wide Administration						
Fiscal Year:	FY 10	FY 11	FY 12	FY 13	FY 14	Total	Prior Years
Plans and Studies:							
Engineering/Architecture:							
Land Acquisition/Site Preparation:							
Construction:							
Equipment/Furnishings:		410,000				410,000	
Other:							
TOTAL COST:		410,000				410,000	
Revenue Source:		CIP-FB					

Description (Justification and Explanation)

The software component involves the replacement of the Sungard (H.T.E) financial software program through a request for proposals process. The Town's contract with Sungard was renewed in 2008 as an application service provider (ASP) model under a three year term. The estimated go live target date of the new software application is Aug of 2011. The solution will be a complete and intuitive enterprise-wide application to automate and integrate Finance, Building and Permitting, Human Resources, Planning, Public Safety and GIS. The solution will also provide an interactive voice response (IVR) system for citizen access to permit information and a point of sale (POS) component for payment processing.

The personal computer (PC) component (\$115,500 of the total) involves the replacement of fifty (50) Dell computers (inclusive of those leased in 2008). Additional items scheduled for replacement include: 3 servers and the tape drive backup.

Future Annualized Impact on Operating Budget

Personnel:		After the initial purchase, a maintenance fee of \$7,500 may be anticipated on an annualized basis. The estimated replacement cycle for the personal computer (PC) portion of this capital improvement project is every three years. The resulting replacement reserve annualized, or, in other words, the capital the Town should anticipate computer replacement costing annually is \$45,834 for PCs. An additional \$42,143 may be anticipated for the financial system (assuming a 7 year replacement cycle).
Operating:	\$7,500	
Replacement Costs:	Year: 2014/\$137,500 + 2017/\$295,000 = \$87,977	
Revenue/Other:		
Total:	\$95,477	

Town of Surfside, FL
Capital Improvement Project

Project:	Phone System Replacement						
Priority:	2	Project Manager:		Hector Perez			
Department:	Finance Support Services		Division:		CGA/Information Technology		
Project Location:	Town-wide Administration						
Fiscal Year:	FY 10	FY 11	FY 12	FY 13	FY 14	Total	Prior FYs
Plans and Studies:							
Engineering/Architecture:							
Land Acquisition/Site Preparation:							
Construction:							
Equipment/Furnishings:		100,000				100,000	
Other (Hardware):		20,000				20,000	
TOTAL COST:		120,000				120,000	
Revenue Source:		CIP-FB					

Description (Justification and Explanation)

This project involves the replacement of the current phone system which is estimated to be at least seven (7) years old.

A new system will provide features that are currently industry standard. The new system will include features such as: 1) extended voice mail that integrates with Microsoft Outlook, 2) internal management of the phone lines, and 3) advanced call forwarding and others. These advances will result in increased effectiveness for customers, elected officials, and administration communication.

The recurring maintenance costs associated with this system are approximately \$12,000 annually for the duration of the proposed sixty (60) month contract. The costs associated with the initial equipment outlay and subsequent recurring costs assume a purchase agreement, although costs would not change significantly through a lease option. Beyond cost reduction, the proposed system provides for upgrading options throughout the term of the contract and the option to purchase the lease for fair market value.

Future Annualized Impact on Operating Budget

Personnel:		The proposed lease terms include a recurring maintenance cost of approximately \$12,000 annually. As the Town currently owns its telephone system and does not pay a monthly maintenance charge, the \$12,000 figure is not offset.
Operating:	\$12,000	
Replacement Costs:		
Revenue/Other:		
Total:	\$12,000	

SPECIAL REVENUE FUNDS
FISCAL YEAR 2009/2010
BUDGET

Tourist Resort Fund Summary Fiscal Year 2010

FY 2009 Estimated

Estimated Tourism Revenue	207,098
Estimated Expenditures & Encumbrances*	<u>(206,240)</u>
Estimated FY 2009 Year End Difference	<u>858</u>

Projected Restricted Fund Balance

Audited Restricted Fund Balance 9/30/2008	198,109
Estimated FY 2009 Year End Difference	858
Projected Restricted Fund Balance 9/30/2009	<u>198,967</u>
Appropriated Restricted Fund Balance for FY 2010	<u>0</u>
Projected Restricted Fund Balance 9/30/2010	<u><u>198,967</u></u>

FY 2010 Budget Summary

Adopted Revenues

Resort Sales and Use Proceeds	122,500
Operating Revenues	11,000
Interest Earnings	500
Appropriated Restricted Fund Balance	0
Total Revenue	<u><u>134,000</u></u>

Adopted Expenditures

Personnel Costs	20,000
Operating Items	114,000
Capital Outlay	0
Non-Operating Costs	0
Total Expenditures	<u><u>134,000</u></u>

*The appearance of imbalance between this number and one found further in this document is explained in Note 2 on this fund's expenditure page.

Tourist Resort Fund

The Tourist Resort Fund is a Special Revenue Fund within the Town of Surfside's budget. This means that the funds, like all Special Revenue Funds, are collected from specific sources and dedicated to specific allowable uses. Funding for the Tourist Resort Fund is derived almost entirely from additional costs placed on certain types of private enterprise (restaurants and short term rental properties). The expenditure of these funds is governed by the Tourist Bureau Board of the Town of Surfside.

The Tourist Bureau Board Members, assigned by the Town's Commission, oversee the legal and appropriate use of these funds through the operations of the Tourist Bureau. The Tourist Bureau is responsible for bringing visitors into Surfside to patronize hotels, restaurants, businesses and recreational amenities. In recent years, the Town has seen hotels converted to residential units. With that change, the tourism focus has shifted from international and national target markets to regional markets. Presently the primary focus is on encouraging tri-county residents to identify Surfside as their preferred day-trip travel destination.

As a result of the conversion of properties (above discussed), the income for operations has declined. As a result of the declining revenues and the need to continue the provision of these services, the FY 2010 proposed budget transfers expenses associated with personnel to the Town of Surfside's general operating fund. Information related to proposed personnel expenditures, personnel cost histories, and proposed personnel modifications may be found in the general fund.

With the transfer of personnel costs to the general fund, the Tourist Bureau has an increased availability of funds to meet their mandate. Several new and/or expanded programs have been proposed for FY 2010. Each of these proposed modifications is detailed on separate pages in this document. The program modifications related to operating programs and events follow the next few pages of financial information.

The pages immediately following this one identify the mission, accomplishments, issues, and future goals of the Tourist Bureau.

Tourist Bureau

Services, Functions, and Activities:

Currently Surfside is one of only three municipalities in Miami-Dade County eligible by Florida State Law to impose a Resort Tax of 4% on accommodations and 2% on food and beverage sales as a source of revenue. The Tourist Bureau Board Members, assigned by the Town's Commission, oversee the legal and appropriate use of these funds through the operations of the Tourist Bureau.

The Tourist Bureau is responsible for bringing visitors into Surfside to patronize hotels restaurants, businesses and recreational amenities. In recent years, the Town has seen hotels converted to residential units. With that change, the tourism focus has shifted from international and national target markets to those regionally. Presently the primary focus is on encouraging tri-county residents to identify Surfside as their preferred day-trip travel destination. In order to achieve this goal and, to meet departmental obligations, the following are conducted by the Tourist Bureau:

Plan, organize and manage all Tourist Bureau events including: creative themes, logistics, media coordination, advertising, publicity, community outreach, budgets and timelines.

Maintain working rapport with hotel management, restaurants, and businesses to encourage and develop participation in tourism promotions and events.

Implement communication plans and strategies to reach various groups and individuals for the purpose of attracting and securing potential customers for accommodations, dining, and shopping.

Oversee creative, production and implementation of all marketing communications such as website, new media, brochures, and event signage.

Oversee resort tax compliance issues in an effort to maximize revenue collection for the Town.

Maintain a welcome service for visitors, business owners/operators and residents to respond to all requests.

Manages and participates in the development and administration of the departmental budget.

Acts as Town's representative in matters pertaining to various tour and travel associations and similar organizations.

Attend Town Commission meetings and monthly Tourist Bureau meetings and takes necessary action regarding agenda items for both groups.

Fiscal Year 2009 Accomplishments:

1. Retained a full-time Tourist Bureau Director
2. Established a more viable and professional temporary office/working environment
3. Established two distinct tracks of expenditure: tourism promotion and events
4. Managed greater fiscal restraint and responsibility over Tourist Bureau affairs
5. Identified additional revenue streams for the Bureau and cost savings measures, including the pursuit of grant opportunities
6. Established smaller on-going events to attract non-residents to Surfside, including 3rd Thursdays and the Farmers Market
7. Produced the Arts Festival
8. Produced the Surfside Business Directory
9. Completed a new portal for tourism on the website and developed an electronic marketing plan
10. Built a co-operative network with appropriate partners, including GMCVB and VisitFlorida, to minimize advertising and promotional costs
11. Partnered with the Best Western and other Surfside hotels to promote the Town to national and international vacation wholesalers and media at USTA's PowWow

Issues:

1. Resort Tax Compliance from Surfside Merchants, Hotels and all short term rentals less than six months is an on-going issue that needs to be managed more effectively.
2. The Tourist Bureau office/working environment is not conducive to fostering a long-term professional and efficient atmosphere.
3. Greater responsiveness from Surfside merchants would ensure the viability and success of all bureau events and promotions.
4. The Bureau would benefit from sharing promotional and event opportunities and expenses with Surfside Merchants and neighboring communities.

Fiscal Year 2010 Primary Objectives:

1. To continue greater fiscal restraint and responsibility over Tourist Bureau affairs
2. To reduce bureau expenditures and acquire bureau assistance through the implementation of an internship program
3. To identify additional revenue streams for the Bureau and cost savings measures, including: A) grant opportunities, and B) pursuit of Resort Tax Compliance from Surfside Merchants, Hotels and all short term rentals less than six months C) augmenting the co-operative network with appropriate partners, including Greater Miami Convention and Visitor's Bureau and Visit Florida, among others
4. To enhance and develop smaller on-going events to attract non-residents to Surfside, such as: 3rd Thursdays and the Farmers Market

5. To build on the success of the Arts Festival
6. To produce a revised version of the Surfside Business Directory
7. To enhance Surfside's electronic media presence by exploring new media and social networking opportunities (web site hosting, You-Tube, Facebook, etc.)
8. To continue to foster a more cooperative and responsive relationship with Surfside merchants to ensure the success of all events and promotions
9. To develop co-operative promotional and event opportunities with Surfside Merchants and neighboring communities
10. To build a Volunteer base to utilize at events as a means of fostering community involvement
11. To assist Town Management with the development and enhancement of events in celebration of the Town of Surfside's 75th Anniversary

**Tourist Resort Fund Revenue
FISCAL YEAR 2010**

Line Item Prefix: 102-0000:		FY 2007 Actual	FY 2008 Actual	FY 2009 Projected	FY 2010 Adopted
312-1200	Two Percent Resort Tax	89,185	100,796	82,084	85,000
312-1400	Four Percent Resort Tax	62,859	45,065	37,747	37,500
TOTAL	Sales and Use Taxes	152,044	145,861	119,831	122,500
361-1000	Interest Earnings	14,935	4,813	500	500
369-9000	Other Miscellaneous Revenues	11,641	7,780	11,000	11,000
392-0000	Appropriated Restricted Fund Balance			75,767	
TOTAL	Miscellaneous Revenues	26,576	12,593	87,267	11,500
TOTAL		178,620	158,454	207,098	134,000

**Tourist Resort Fund Expenditures
Fiscal Year 2010**

Line Item Prefix: 102-8000-552:		FY 2007 Actual	FY 2008 Actual	FY 2009 Projected	FY 2010 Adopted	% Change
Suffix	Object Description					
1210	Regular Salaries	23,566	24,192	59,429		-100.0%
1310	Other Salaries				15,506	
1410	Overtime	7,595	9,430	3000	3241	8.0%
1510	Special pay			1,500	0	-100.0%
2110	Payroll Taxes	2,129	2,584	4,200	1,186	-71.8%
2210	Retirement Contribution			2,713	0	-100.0%
2310	Life & Health Insurance	4,926	5,804	10,000	0	-100.0%
2410	Workers Compensation	3,360	2,279	570	66	-88.4%
2510	Unemployment Compensation					
TOTAL	PERSONAL EXPENSES	41,577	44,288	81,412	20,000	-75.43%
3110	Professional Services	31,059	37,493	8,750	0	-100.0%
4110	Telecommunications	1,029	2,174	2,195	2,600	18.5%
4111	Postage	223	72			
4403	Equipment/Vehicle Leasing			2,984	2,070	-30.6%
4510	Property and Liability Insurance	218				
4601	Maintenance Service/Repair Contracts	6,865	6,962	2,070	4,044	95.4%
4810	Promotional Activities	145,255	105,853	105,632	101,036	-4.4%
4910	Legal Advertisement					
4911	Other Current Charges	16,064	16,790	0		
5110	Office Supplies	2,591	3,231	3,197	3,500	9.5%
5210	Property and Maintenance					
5290	Miscellaneous Operating Supplies		305			
5410	Subscriptions and Memberships	910	250		750	
5420	Conferences and Seminars					
TOTAL	OPERATING EXPENSES	204,213	173,130	124,828	114,000	-8.67%
TOTAL	TOURIST RESORT FUND	204,213	173,130	124,828	134,000	7.3%

Note 1: Personnel Costs for the Tourism Fund were actually expended from this fund until FY 2010. All personnel related cost information (and history) for the Tourism fund may be found within the General Fund. Note 2: Moving this \$81,412 accounts for the appearance of imbalance between the FY 2009 Projected expenditures on this page and those shown on the Summary page for this fund.

Code	Amount	Explanation
Multiple	(61,412)	Director position funded in the General Fund for FY 2010
4810	(\$4,596)	Additional funding available for Marketing resulting from removal of Personnel Costs without Restricted Fund Balance Appropriation

FY 10 Program Modification

Tourist Bureau Personnel Funding Relocation

Department Name	Division Name	Proposed Funding Source	Dept. Priority	Fiscal Impact
Tourist Bureau	Tourist Bureau	General Fund	1	0

Justification and Description

This modification does not change the manner in which programs are operated within the Tourism Bureau except that it creates additional funding for programming. It creates this additional funding by removing the costs associated with personnel expenses from the Tourism fund to the Town of Surfside's General Operating Fund.

Over the past several years the revenues resulting from tourism have been steadily declining as the costs of personnel benefits has been increasing. As a result, the funding available to perform the mission and intent of the fund was becoming jeopardized. While it is not inappropriate to charge personnel costs to this fund, the costs have been moved in Fiscal Year 2010 to enable the Tourist Bureau to discharge their obligations.

Alternative/Adverse Impacts if not funded:

If not approved, the Tourist Bureau would not have sufficient revenue to operate many of its programs in the coming year.

Required Resources

Line item	Title or Description of request	Cost - (New positions- add 32% for benefits)
Multiple	Personnel Costs	(60,136)
4810	Promotional Activities	60,136

FY 10 Program Modification

Tourist Bureau Intern

Department Name	Division Name	Proposed Funding Source	Dept. Priority	Fiscal Impact
Tourist Bureau	Tourist Bureau	Resort Tax	2	0

Justification and Description

Offering a non-paying internship to a qualified college student would not only provide the Tourist Bureau with assistance for various activities and events but would also be a means of giving back to the community. The Tourist Bureau could utilize the intern in lieu of hiring part-timers and the incurring of staff overtime for various activities and event. The internship would be offered through the hospitality program at Florida International University (FIU). FIU requires their students to participate in a structured internship program as part of their curriculum. The Surfside Tourist Bureau internship would not exceed twenty hours per week and would run each semester as needed. Particular consideration would be given to any qualified Surfside resident.

Alternative/Adverse Impacts if not funded:

As this is has a zero budget impact, the only adverse consideration would be the continued expense of paying part-timers and the issuing of overtime to present staff members for their assistance at various activities and events if not approved.

Required Resources

Line item	Title or Description of request	Cost - (New positions- add 32% for benefits)
1210	Tourist Bureau Intern	0

FY 2010 Program Modification

Surfside 3rd Thursdays Events

Department Name	Division Name	Proposed Funding Source	Dept. Priority	Fiscal Impact
Tourist Bureau	Tourist Bureau	Resort Tax	4	\$25,000

Justification and Description

In order to continue the 2009 success of marketing Surfside's businesses to visitors, these funds are needed to enhance this November-March promotion in what would be its second year. This program maintains the momentum of the first season. In cooperation with the downtown Merchants, there will be entertainment, special offers from the stores and restaurants (including children's menus).

To establish Surfside as a premier destination to "shop, dine, stay", promotional programs must have longevity in order to ensure their success and to build brand recognition for the Town.

This activity, in part, satisfies "Promotion of town" use of tax revenue as outlined by the Surfside code governing Resort Tax.

Alternative/Adverse Impacts if not funded:

Eradicating this program would be detrimental to the efforts by the Tourist Bureau, working in conjunction with the town's businesses, to establish Surfside as a premier destination to "shop, dine, stay".

This would adversely affect potential tax revenue and, possibly, the very survival of some of these revenue generating businesses.

Required Resources

Line item	Title or Description of request	Cost
102-8000-552-4810	Promotional Activities - Surfside 3rd Thursdays	25,000

FY 2010 Program Modification

Arts Festival

Department Name	Division Name	Proposed Funding Source	Dept. Priority	Fiscal Impact
Tourist Bureau	Tourist Bureau	Resort Tax	5	\$25,000

Justification and Description

To enhance and continue the tradition that this event has become. There is no other signature event that firmly places Surfside on the map as a destination worth noting. The sense of community generated by this event encompasses surrounding "neighborhoods" and provides great affinity for Surfside and exposure to the Town's businesses by all visitors.

This activity, in part, satisfies "Promotion of town" use of tax revenue as outlined by the Surfside code governing Resort Tax.

Alternative/Adverse Impacts if not funded:

To establish Surfside as a premier destination to "shop, dine, stay", promotional programs must have longevity in order to ensure their success and to build brand recognition for the Town.

The loss of this signature event would create a vacuum that would need to be filled by another event of such magnitude. This new event would be at a distinct disadvantage as it would not benefit from the recognition value the 4th Annual Surfside Arts Festival inherently has.

Required Resources

Line item	Title or Description of request	Cost
102-8000-552-4810	Promotional Activity – Arts Festival	25,000

FY 2010 Program Modification

Tourism Website/Hosting

Department Name	Division Name	Proposed Funding Source	Dept. Priority	Fiscal Impact
Tourist Bureau	Tourist Bureau	Resort Tax	6	\$7,400

Justification and Description

www.visitsurfsidefl.com:

To build on the momentum of the creation of this website in 2009, these costs are associated with hosting the site and enhancing its effectiveness as a source of information to potential visitors to the Town's businesses.

www.visitflorida.com:

As part of the Tourist Bureau's membership, this reduced fee allows for a web presence, link and video hosting on the popular and respected official site for tourism in the state.

This activity, in part, satisfies "Promotion of town" use of tax revenue as outlined by the Surfside code governing Resort Tax

Alternative/Adverse Impacts if not funded:

To minimize Surfside's web presence in 2010 would be detrimental to all efforts by the Tourist Bureau to attract visitors to the Town's hotels, restaurant and shops. Thus adversely affecting potential tax revenue.

Required Resources

Line item	Title or Description of request	Cost - (New positions- add 32% for benefits)
102-8000-552-4810	Promotional Activity www.visitsurfsidefl.com	5,000
102-8000-552-4810	Promotional Activity www.visitflorida.com	2,400

FY 2010 Program Modification

Surfside Sizzles

Department Name	Division Name	Proposed Funding Source	Dept. Priority	Fiscal Impact
Tourist Bureau	Tourist Bureau	Resort Tax	7	\$12,000

Justification and Description

In order to continue the 2009 success of marketing Surfside's businesses to visitors, these funds are needed to enhance this summer promotion in what would be its first year. This program maintains the momentum of the seasonal (Nov-Apr) 3rd Thursdays only its focus will be on the weekends to entice the participation of families. In cooperation with the downtown Merchants, there will be entertainment, special offers from the stores and restaurants (including children's menus).

To establish Surfside as a premier destination to "shop, dine, stay", promotional programs must have longevity in order to ensure their success and to build brand recognition for the Town.

This activity, in part, satisfies "Promotion of town" use of tax revenue as outlined by the Surfside code governing Resort Tax

Alternative/Adverse Impacts if not funded:

Eradicating this program would be detrimental to the efforts by the Tourist Bureau, working in conjunction with the town's businesses, to establish Surfside as a premier destination to "shop, dine, stay".

This would adversely affect potential tax revenue and, possibly, the very survival of some of these revenue generating businesses.

Required Resources

Line item	Title or Description of request	Cost
102-8000-552-4810	Promotional Activities – Surfside Sizzles	12,000

FY 2010 Program Modification

Farmers Market

Department Name	Division Name	Proposed Funding Source	Dept. Priority	Fiscal Impact
Tourist Bureau	Tourist Bureau	Resort Tax	8	\$7,500

Justification and Description

To build on the relative success of the Farmers Market, in what would be its second season, and firmly establish it as a popular attraction worthy of being in Surfside. These funds would enhance product offerings and allow for promotional activities not budgeted in the first season.

This activity, in part, satisfies "Promotion of town" use of tax revenue as outlined by the Surfside code governing Resort Tax.

Alternative/Adverse Impacts if not funded:

The loss of this amenity has a detrimental effect on what Surfside, as a viable community, has to offer to potential visitors. The loss would also be felt by the business community who benefit from the exposure the market affords the downtown area. This has a direct correlation to the amount of tax revenue these businesses, in turn, generate for the Town.

Required Resources

Line item	Title or Description of request	Cost
102-8000-552-4810	Promotional Activities - Farmers Market	7,500

FY 2010 Program Modification

Visit Florida Participation

Department Name	Division Name	Proposed Funding Source	Dept. Priority	Fiscal Impact
Tourist Bureau	Tourist Bureau	Resort Tax	9	\$8,500

Justification and Description

Annual Publications:

Vacation Guide - circulation 350,000

Beach Getaways - circulation 250,000

A cost effective way to remain competitive in the Florida market to potential visitors.

Due to the sizeable circulation numbers, Surfside benefits from exposure to a market that would otherwise be cost prohibitive to reach.

This activity, in part, satisfies "Promotion of town" use of tax revenue as outlined by the Surfside code governing Resort Tax.

Alternative/Adverse Impacts if not funded:

Loss of exposure to potential visitors internationally, nationally and state-wide who utilize this popular and respected source for information on places to visit in Florida.

Required Resources

Line item	Title or Description of request	Cost
102-8000-552-4810	Promotional Activity - Vacation Guide	5,500
102-8000-552-4810	Promotional Activity - Beach Getaway	3,000

Police Forfeiture Fund Summary Fiscal Year 2010

FY 2009 Estimated

Estimated Forfeiture Revenues	140,377
Estimated Expenditures & Encumbrances	<u>(127,477)</u>
Estimated FY 2009 Year End Difference	<u><u>12,900</u></u>

FY 2010 Projected Restricted Fund Balance

Audited Restricted Fund Balance 9/30/2008	146,657
Estimated FY 2009 Year End Difference	<u>12,900</u>
Projected Restricted Fund Balance 9/30/2009	<u>159,557</u>
Appropriated Restricted Fund Balance for FY 2010	<u>45,850</u>
Projected Restricted Fund Balance 9/30/2010	<u><u>113,707</u></u>

FY 2010 Budget Summary

Adopted Revenues	
Forfeiture Proceeds	25,000
Operating Revenues	0
Interest Earnings	2,400
Appropriated Restricted Fund Balance	<u>45,850</u>
Total Revenues	<u><u>73,250</u></u>

Adopted Expenditures	
Personnel Costs	15,000
Operating Items	58,250
Capital Outlay	0
Non-Operating Costs	<u>0</u>
Total Expenditures	<u><u>73,250</u></u>

Police Forfeiture Fund

The Police Forfeiture Fund is a Special Revenue Fund within the Town of Surfside's budget. This means that the income, like all Special Revenue Funds, is derived from specific sources and is restricted to specific allowable uses. Funding for the Police Forfeiture Fund is derived primarily from the sale of legally seized (taken) assets. The permissible uses for income resulting from the sale of these assets are restricted to specific types of projects and/or programs.

The Police Chief of the Town of Surfside is primarily responsible for identifying and certifying that expenditures from this fund are compliant with the restricted legitimate uses. Generally, the funding may be utilized to support the creation of new programs and to supplement, but not supplant, funding for crime prevention, crime detection, and enforcement. Some examples are: crime prevention education, drug awareness education campaigns, diversionary programs, crime detection, specialized task force operations, qualified special details, and the like.

There are no personnel associated with this fund in either the current budget (FY 2009), nor proposed for FY 2010.

**Police Forfeiture Fund Revenues
FY 2010**

Line Item		FY 2007 Actual	FY 2008 Actual	FY 2009 Projected	FY 2010 Adopted
359-2000	Forfeitures and Confiscations	6,175	81,690	38,000	25,000
TOTAL	Fines & Forfeitures	6,175	81,690	38,000	25,000
361-1000	Interest Earnings	30,600	6,003	2,400	2,400
392-0000	Appropriated Fund Balance	0	240,982	99,977	45,850
TOTAL	Miscellaneous Revenues	30,600	246,985	102,377	48,250
GRAND TOTAL		36,775	328,675	140,377	73,250

Police Forfeiture Fund Expenditures FY 2010

Line Item Prefix: 105-3300-521:		FY 2007 Actual	FY 2008 Actual	FY 2009 Projected	FY 2010 Adopted
Suffix	Object Description				
1310	Other Salaries		31,468		
1410	Overtime		4,750	20,000	15,000
2110	Fica Taxes		2,767		
2310	Life & Health Insurance		493		
TOTAL	PERSONNEL EXPENSES	0	39,478	20,000	15,000
4403	Equipment/Vehicle Leasing			14,152	
4405	Laptop Lease and Air Card				26,050
4510	Property and Liability Insurance			2,500	
4810	Promotional Activities	5,980	8,478	8,500	11,000
4911	Other Current Charges	32,638	63,260	30,580	20,000
5290	Miscellaneous Operating Supplies	750		5,000	
5410	Subscriptions and Memberships		3,667		
5420	Conferences and Seminars				1,200
TOTAL	OPERATING EXPENSES	39,367	75,405	60,732	58,250
6410	Machinery and Equipment	129,964	213,792	46,745	
TOTAL	CAPITAL OUTLAY	129,964	213,792	46,745	0
TOTAL	FORFEITURE FUND	169,331	328,675	127,477	73,250

Municipal Transportation Fund Summary Fiscal Year 2010

FY 2009 Estimated

Estimated Transportation Revenue	223,886
Estimated Expenditures & Encumbrances	<u>(223,886)</u>
Estimated FY 2009 Year End Difference	<u><u>0</u></u>

FY 2010 Projected Restricted Fund Balance

Audited Restricted Fund Balance 9/30/2008	469,179
Estimated FY 2009 Year End Difference	<u>0</u>
Projected Restricted Fund Balance 9/30/2009	<u>469,179</u>
Appropriated Restricted Fund Balance FY 2010	<u>(48,161)</u>
Projected Restricted Fund Balance 9/30/2010	<u><u>421,018</u></u>

FY 2010 Budget Summary

Adopted Revenues

Transit Surtax Proceeds	175,000
Operating Revenues	0
Interest Earnings	100
Appropriated Restricted Fund Balance	<u>48,161</u>
Total Revenue	<u>223,261</u>

Adopted Expenditures

Personnel Costs	0
Operating Items	217,261
Capital Outlay	0
Non-Operating Costs	<u>6,000</u>
Total Expenditures	<u>223,261</u>

Municipal Transportation Fund

The Municipal Transportation fund is a Special Revenue Fund within the Town of Surfside's budget. This means that the income, like all Special Revenue Funds, is derived from specific sources and is restricted to specific allowable uses. Funding for the Municipal Transportation Fund is derived primarily from an additional cost placed on fuel purchases in Miami-Dade County. The use of this fund is restricted by a formula. Income deriving from part of the formula (20%) is to be spent on direct public transportation purposes. The remaining amount (80%) may be spent on qualified projects which improve pedestrian and public transportation access.

The proposed FY 2010 budget funds the continuation of the Town's Community Bus Service with the first 20%. The remainder is allocated to pedestrian improvements associated with the Harding Avenue Resurfacing Project. Additional information regarding that project is located immediately after the financial information for this fund.

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 2009			Funded FY 2010		
	Full Time	Part Time	Temp	Full Time	Part Time	Temp
Total	0	0	0	0	0	0

**MUNICIPAL TRANSPORTATION REVENUE
FISCAL YEAR 2010**

Line Item Prefix: 107-000:		FY 2007 Actual	FY 2008 Actual	FY 2009 Projected	FY 2010 Adopted
338-1000	Transit Surtax Proceeds	171,090	223,419	173,450	175,000
TOTAL	Services Revenues	171,090	223,419	173,450	175,000
361-1000	Interest Earnings	3,827	4,965	3,500	100
392-0000	Appropriated Fund Balance			46,936	48,161
TOTAL	Miscellaneous Revenues	3,827	4,965	50,436	48,261
TOTAL		174,917	228,384	223,886	223,261

**Municipal Transportation Fund Expenditures
Fiscal Year 2010**

Line Item Prefix: 107-8500-549:		FY 2007 Actual	FY 2008 Actual	FY 2009 Projected	FY 2010 Adopted
3110	Professional Services	120	79,621	16,800	0
3410	Other Services/Community Shuttle	59,642	80,267	74,028	75,000
4601	Maintenance Service/Repair Contracts	1,242	91		
4612	Vehicle Maintenance	628			
5216	Gasoline				
5310	Road Materials	15,090			142,261
TOTAL	OPERATING EXPENSES	76,722	159,979	90,828	217,261
9120	Transfers to Capital Projects Fund			124,210	
9101	Transfer to General Fund			8,848	6,000
TOTAL	NON-OPERATING EXPENSES	0	0	133,058	6,000
TOTAL	TRANSPORTATION FUND	76,722	159,979	223,886	223,261

Line	Amount	Explanation
5310	\$142,261	Funds Town portion of Harding Avenue Resurfacing Project

Town of Surfside, FL
Capital Improvement Project

Project:	Harding Avenue Street Resurfacing						
Priority:	2	Project Manager:		Calvin, Giordano, & Associates			
Department:	Public Works		Division:		Streets		
Project Location:	Harding Avenue (State Road A-1A) from NE 87 th Street to Bal Harbor						
Fiscal Year:	FY 10	FY 11	FY 11	FY 12	FY 13	5 Year Total	Prior FYs
Plans and Studies:							
Engineering/ Architecture:							
Land Acquisition/ Site Preparation:							
Construction:	1,275,191	1,240,819				2,516,010	1,275,191
Equipment/ Furnishings:							
Textured Crosswalks:	\$142,261						
TOTAL COST:	1,417,452	1,240,819				2,658,271	1,275,191
Revenue Source:	CITT / FDOT	FDOT	FDOT				

Description (Justification and Explanation)

This project contains two elements: 1) Harding Avenue Roadway Resurfacing and 2) a joint partnership agreement between the Town of Surfside and the Florida Department of Transportation (FDOT).

Harding Avenue Roadway Resurfacing:

This project component 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 87th to the Bal Harbor Shop Entrance. The resurfacing portion of this project is entirely funded by the FDOT and will be completed over multiple years.

Joint Partnership Agreement (Town of Surfside and FDOT):

This project component includes the construction and integration of stamped asphalt surfaces at all major crosswalks within the planned resurfacing area (see above for these areas). This element should aid in some traffic calming, improve the aesthetics of the Town, and improve pedestrian safety. Town cost of **\$142,261** is funded through Citizen's Initiative Transit Tax (CITT) funds and budgeted in that fund.

FDOT will work with the Town of Surfside to identify methods for reducing the inconvenience of this roadway work.

Future Annualized Impact on Operating Budget

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

ENTERPRISE FUNDS
FISCAL YEAR 2009/2010
BUDGET

**WATER & SEWER
ENTERPRISE FUND
FISCAL YEAR 2009/2010
BUDGET**

Water and Sewer Fund Summary Fiscal Year 2010

FY 2009 Estimated

Estimated Water and Sewer Utility Service Revenues	3,356,365
Estimated Expenditures & Encumbrances	<u>(3,312,448)</u>
Estimated FY 2009 Excess of Revenues over Expenditures	<u><u>43,917</u></u>

FY 2010 Projected Unrestricted Net Assets

Audited Unrestricted Net Assets 9/30/2008	169,613
Estimated FY 2009 Excess of Revenues over Expenditures	<u>43,917</u>
Projected Unrestricted Net Assets 9/30/2009	<u>213,530</u>
Appropriated Unrestricted Net Assets for FY 2010	<u>0</u>
Projected Unrestricted Net Assets 9/30/2010	<u><u>213,530</u></u>

FY 2010 Budget Summary

Adopted Revenues	
Service Revenues	2,633,615
Interest Earnings and Impact Fees	2,000
Loan Proceeds for Capital Projects	1,814,481
Appropriated Restricted Net Assets	<u>400,000</u>
Total Revenue	<u><u>4,850,096</u></u>

Adopted Expenditures	
Personnel Costs	311,993
Operating Items	1,868,394
Capital Outlay	2,217,650
Debt Service Costs	351,060
Non-Operating Costs	<u>100,999</u>
Total Expenditures	<u><u>4,850,096</u></u>

Note: Balancing this fund for Fiscal Year 2010 requires a 41% increase in Water rates and a 24.5% increase in Wastewater (Sewer) rates

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 over 37% 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 fund this program, debt issuance is proposed. The completion of this project should prove to reduce the amount of water lost in the Town's supply.

Each year the Town undergoes a process with our water supplier to reconcile payments made based on estimate use and actual use. The findings of this "true up" have resulted in additional increases to the Fiscal Year 2010 budget.

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 over 20%. 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. To fund this program, debt issuance is proposed.

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 ten percent (10%) 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 2010. For a more detailed explanation, please see the Town Manager's transmittal letter.

Personnel Complement:

Position Title	Funded FY 2009			Funded FY 2010		
	Full Time	Part Time	Temp	Full Time	Part Time	Temp
Public Works Director	0.25			0.25		
Office and Water Coordinator	1			1		
Maintenance Worker	4			4		
Total	5.25	0	0	5.25	0	0

**Water and Sewer Fund Revenues
FY 2010**

Line Item Prefix: 401-0000:		FY 2007 Actual	FY 2008 Actual	FY 2009 Projected	FY 2010 Adopted
343.30-00	Water Utility Service Revenue	697,124	607,156	890,000	1,254,900
343.35-00	Tapping Fees	1,800	1,350	0	0
343.36-00	Penalties	2,000	1,475	5,000	500
343.50-00	Wastewater Utility Service Revenue	851,085	760,055	1,107,000	1,378,215
TOTAL	Services Revenues	1,552,009	1,370,036	2,002,000	2,633,615
389.10-00	Interest Earnings	95,279	48,611	6,000	1,000
363.23-00	Impact Fees	761	0	1,000	1,000
384.00-00	Loan Proceeds			944,196	1,814,481
391.10-00	Approp. Restricted Net Assets	0	0	403,169	400,000
TOTAL	Miscellaneous Revenues	96,040	48,611	1,354,365	2,216,481
TOTALS		1,648,049	1,418,647	3,356,365	4,850,096

Water and Sewer Fund FY 2010 Expenditures

Line Item Prefix: 401-9900-536:		FY 2007 Actual	FY 2008 Actual	FY 2009 Projected	FY 2010 Adopted	% change
Code Suffix	Object Description					
1210	Regular Salaries	172,675	192,381	212,908	5,220	-97.55%
1310	Other Salaries					
1410	Overtime	14,714	14,557	14,000	15,000	7.14%
1510	Special pay	5,002	3,895	5,750	0	-100.00%
2110	Payroll Taxes	14,160	15,904	16,345	399	-97.56%
2210	Retirement Contribution			8,225	382	-95.35%
2310	Life & Health Insurance	28,747	32,319	31,353	1,327	-95.77%
2410	Workers Compensation	10,080	6,837	13,899	6,216	-55.28%
2510	Unemployment Compensation					
TOTAL	PERSONNEL EXPENSES	245,377	265,893	302,480	28,545	-90.56%
3110	Professional Services	82,996	91,328	12,000	37,000	208.33%
3401	Water Purchases	472,623	415,642	640,000	823,000	28.59%
3402	Sewage Disposal	375,619	764,719	590,297	722,866	22.46%
3410	Other Contractual Services	1,270	0	1,500	1,500	0.00%
4009	Car Allowance			0	1,500	
4110	Telecommunications	292	1,060	400	400	0.00%
4111	Postage	4,065	2,792	3,500	3,500	0.00%
4310	Electricity	32,154	37,309	35,000	37,587	7.39%
4403	Equipment/Vehicle Leasing			14,449	14,700	1.74%
4510	Property and Liability Insurance	30,082	21,885	18,000	17,695	-1.69%
4601	Maintenance Service/Repair Contracts		74,149	58,800	68,000	15.65%
4603	Equipment Maintenance	106,228	58,046	30,000	30,000	0.00%
4611	Miscellaneous Maintenance - Water Tests	270	2,500	2,700	25,000	825.93%
4612	Vehicle Maintenance	934	393	2,000	4,000	100.00%
4901	Discounts Taken	19,877	19,069	17,818	16,800	-5.71%
5110	Office Supplies	1,681	2,665	2,000	2,000	0.00%
5214	Uniforms	2,605	2,671	2,846	2,846	0.00%
5216	Gasoline	2,446	4,328	5,000	5,000	0.00%
5290	Miscellaneous Operating Supplies					
5901	Depreciation	55,086	39,661	60,000	55,000	-8.33%
TOTAL	OPERATING EXPENSES	1,188,227	1,538,217	1,496,310	1,868,394	24.87%
6310	Improvements other than Buildings-Sewer			1,305,600	1,272,650	
6320	Improvements other than Buildings-Water			125,000	945,000	
6410	Machinery and Equipment	9,194	0	0		
TOTAL	CAPITAL OUTLAY	9,194	0	1,430,600	2,217,650	55.02%
7110	Principal				143,040	
7210	Interest				208,020	
TOTAL	DEBT SERVICE	0	0	0	351,060	
581-9101	Transfer to General Fund			28,425	63,452	123.23%
536-9910	Contingency/Reserve			54,633	37,547	-31.27%
TOTAL	NON-OPERATING EXPENSES	0	0	83,058	100,999	21.60%
TOTAL	WATER & SEWER FUND	1,442,798	1,804,109	3,312,448	4,566,648	37.86%

Water and Sewer Fund FY 2010 Expenditures

Major Variance or Highlights of the Water & Sewer Budget		
3110	\$25,000	FY 2010 Rate and Rate Structure Study
3401	\$183,000	FY 2010 includes "True-Up," of \$75,000 and Wholesale Rate Increase.
3402	\$132,569	FY 2010 includes Wholesale Rate Increase
7000 series	\$351,060	FY 2010 anticipated debt to advance projects (see financing section for additional details)
9101	\$35,027	FY 2010 includes 5% increase for central support services payment to General Fund

Capital Improvement Project

Project:	Wastewater System Rehabilitation Program						
Priority:	1		Project Manager:	Calvin, Giordano, & Associates			
Department:	Public Works		Division:	Water/Sewer			
Project Location:	Town-wide Wastewater System						
Fiscal Year:	FY 10	FY 11	FY 12	FY 13	FY 14	5 year Total	PRIOR FYs
Plans and Studies:	10,000	10,000	10,000	10,000	10,000	50,000	135,000
Engineering/Architecture:	152,650	42,300	10,000	10,000	10,000	224,950	25,000
Land Acquisition/Site Preparation:							
Construction:	1,110,000	705,000				1,815,000	1,117,500
Equipment/Furnishings:							
Other (Specify):							
TOTAL COST:	1,272,650	757,300	20,000	20,000	20,000	2,089,950	1,287,500
Revenue Source:	WUB/WS	WUB/WS	WUB/WS	WUB/WS	WUB/WS		WUB/WS

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 is proposed through a combination of net assets and loan proceeds.

Future Annualized Impact on Operating Budget

Personnel:	45,000	Post Phase Program: 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 = \$214,147
Operating:	45,000	
Replacement Costs:	2,200,000/30 years = \$73,335	
Revenue/Other:	Debt Service = \$214,147	
Total:	\$377,482	

Town of Surfside, FL
Capital Improvement Project

Project:	Water System Maintenance Program						
Priority:	2	Project Manager:		Calvin, Giordano, & Associates			
Department:	Public Works	Division:		Water/Sewer			
Project Location:	Town-wide water system						
Fiscal Year:	FY 10	FY 11	FY 12	FY 13	FY 14	5 year Total	PRIOR FYs
Plans and Studies:	10,000	10,000	10,000	10,000	10,000	70,000	20,000
Engineering/Architecture:	155,000	45,000	15,600	15,600	15,600	246,800	31,200
Land Acquisition/ Site Preparation:							
Construction:	780,000	520,000				1,300,000	520,000
Equipment/ Furnishings:							
Construction Service							
TOTAL COST:	945,000	575,000	25,600	25,600	25,600	1,596,800	571,200
Revenue Source:	WUB/WS	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.

Appropriations for this project have been provided in prior years amounting to \$571,200 (FY 2008 and FY 2009). These prior appropriations (\$571,200) may be added to the prospective 5 year total (\$1,596,800) to identify the complete project total. This project total over the 7 year period is: \$2,168,000.

To reduce the costs of financing and to utilize reserves for their intended purpose, funding is proposed through a combination of water and sewer fund reserves and financing. The Town has received notice of reimbursement for \$829,000 on this project. That grant amount has been included in the calculation to reduce the recurring annual debt service obligation.

Future Annualized Impact on Operating Budget

Personnel:		This project improves the system and will predictably lower maintenance costs for the next several decades. Debt Service with fund balance offset = \$136,913 annually. This debt service figures assumes a 15 year term at a simple 6% rate with issuance on (or around) October 1, 2009.
Operating:		
Replacement Costs:	2,200,000/35 = \$73,335	
Revenue/Other:	Debt Service = \$136,913	
Total:	\$210,248	

**MUNICIPAL PARKING
ENTERPRISE FUND
FISCAL YEAR 2009/2010
BUDGET**

Municipal Parking Fund Summary Fiscal Year 2010

FY 2009 Estimated

Estimated Municipal Parking Fund Service Revenues	845,315
Estimated Expenditures & Encumbrances	<u>(258,559)</u>
Estimated FY 2009 Excess of Revenue over Expenditures	<u><u>586,756</u></u>

FY 2010 Projected Unrestricted Net Assets

Audited Unrestricted Net Assets 9/30/2008	2,298,307
Estimated FY 2009 Excess of Revenue over Expenditures	<u>586,756</u>
Projected Unrestricted Net Assets 9/30/2009	<u>2,885,063</u>
Appropriated Unrestricted Net Assets in FY 2010	<u>(1,795,000)</u>
Projected Unrestricted Net Assets 9/30/2010	<u><u>1,090,063</u></u>

FY 2010 Budget Summary

Adopted Revenues

Service Revenues	297,100
Interest Earnings	5,000
Appropriated Unrestricted Net Assets	<u>1,795,000</u>
Total Revenues	<u><u>2,097,100</u></u>

Adopted Expenditures

Personnel Costs	127,829
Operating Items	121,760
Capital Outlay	1,795,000
Debt Service Costs	0
Non-Operating Costs	<u>52,511</u>
Total Expenditures	<u><u>2,097,100</u></u>

Note: Balancing this fund for Fiscal Year 2010 does not require an increase in Metered Parking rates.

Municipal Parking Fund

The Municipal Parking Fund is under the supervision of the Public Safety Department. The fund provides parking services on publicly 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.

In the coming year, two Capital Infrastructure Improvement Programs are proposed. The first involves reconditioning efforts of our existing parking lots. The second proposes to identify appropriate properties to expand the available parking within the Town with an emphasis on servicing the business district.

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 ten percent (10%) of the operating and personnel costs.

Personnel Complement:

Position Title	Funded FY 2009			Funded FY 2010		
	Full Time	Part Time	Temp	Full Time	Part Time	Temp
Meter Patrol	2			2		
Total	2	0	0	2	0	0

**Municipal Parking Fund Revenues
Fiscal Year 2010**

Line Item Prefix: 402-0000:		FY 2007 Actual	FY 2008 Actual	FY 2009 Projected	FY 2010 Adopted
344.50-01	Post Office Parking Lease		25,228	23,100	23,100
344.50-02	Permit Parking Fees		39,499	35,000	35,000
344.50-03	Metered Parking Fees	288,959	231,872	240,000	239,000
TOTAL	Services Revenues	288,959	296,600	298,100	297,100
389.10-00	Interest Earnings	92,060	48,766	5,000	5,000
364.10-00	Disposition of Assets		2,484		
391.10-00	Appropriated Net Assets			542,215	1,795,000
TOTAL	Miscellaneous Revenues	92,060	51,250	547,215	1,800,000
GRAND TOTAL		381,019	347,850	845,315	2,097,100

Municipal Parking Fund - FY 2010 Expenditures

Line Item Prefix: 402-9500-545:		FY 2007 Actual	FY 2008 Actual	FY 2009 Projected	FY 2010 Adopted	% Change
Suffix	Object Description					
1210	Regular Salaries	47,903	63,893	64,747	91,918	41.96%
1410	Overtime	265	352	200	200	0.00%
1510	Special pay	1,379	1,298	1,500	1,500	0.00%
2110	Payroll Taxes	3,752	5,081	5,050	7,196	42.49%
2210	Retirement Contribution			2,585	6,747	160.99%
2310	Life & Health Insurance	6,943	10,544	10,322	14,594	41.39%
2410	Workers Compensation	3,360	2,279	4,300	5,676	31.99%
TOTAL	PERSONNEL EXPENSES	63,602	83,447	88,704	127,829	44.11%
3410	Other Contractual Services			29,400	29,400	0.00%
4111	Postage		969			
4310	Electricity	5,136		7,176	7,176	0.00%
4403	Equipment/Vehicle Leasing			1,384	1,384	0.00%
4510	Property and Liability Insurance	5,134	3,743	3,550	3,550	0.00%
4601	Maintenance Service/Repair Contracts	22,635	36,146	27,850	27,850	0.00%
4603	Equipment Maintenance	5,631	22,424	3,500	3,500	0.00%
4611	Miscellaneous Maintenance				1,500	
4612	Vehicle Maintenance	13	7	1,500	4,000	166.67%
5213	Landscape Improvements				2,100	
5214	Uniforms		796	2,100	1,300	-38.10%
5216	Gasoline		3,473			
5290	Miscellaneous Operating Supplies		5,052		1,500	
5901	Depreciation	16,882	32,030	35,000	38,500	10.00%
TOTAL	OPERATING EXPENSES	38,550	72,610	111,460	121,760	9.24%
6310	Improvements other than Building			45,000	1,795,000	3888.89%
6410	Machinery and Equipment		0			
TOTAL	CAPITAL OUTLAY	0	0	45,000	1,795,000	3888.89%
581-9101	Transfer to General Fund			10,008	24,959	149.39%
545-9910	Contingency/Reserve			3,387	27,552	713.46%
TOTAL	NON-OPERATING EXPENSES	0	0	13,395	52,511	292.01%
TOTAL	MUNICIPAL PARKING FUND	102,152	156,057	258,559	2,097,100	711.07%

Code	Amount	Explanation
Multiple	\$39,125	Allocated Portion of Direct Personnel
6310	\$1,750,000	Two proposed FY 2010 Capital Improvement Projects
581-9101	\$14,951	Increased Partial Payment for General Fund Services
545-9910	\$24,165	Increased Contingency funding

Capital Improvement Project

Project:	Parking Acquisition and Development						
Priority:	1			Project Manager:	Assistant Police Chief		
Department:	Public Safety			Division:	Municipal Parking		
Project Location:	To Be Determined						
Fiscal Year:	FY 10	FY 11	FY 12	FY 13	FY 14	Total	Prior FYs
Plans and Studies:							
Engineering/Architecture:							
Land Acquisition/Site Preparation:	935,000					935,000	
Construction:							
Equipment/Furnishings:		20,000				20,000	
Other (Specify):	45,000						
TOTAL COST:	980,000	20,000				1,000,000	
Revenue Source:	MPF	MPF					

Description (Justification and Explanation)

This project seeks to address the shortage of municipal parking within the Town's commercial district. Funding from the Municipal Parking Fund's reserve is requested to pursue the purchase of additional lands and the land's development as parking space.

The costs are estimated based on the amount of acreage desired and the current average market value of acreage according to recent sales information.

This revenue positive project would pay for itself in not more than 11 years.

Future Annualized Impact on Operating Budget

Personnel:		The Town anticipates additional revenue to result from the fee based service being provided. Incremental recurring operating costs will also be involved. Generally, the fee based program covers the costs of operation. As a result, the only long term recurring operating costs associated with this item would be the prorated maintenance of the lot itself (approximated at \$15,000 annualized). These costs would be more than recovered by increased parking revenues. The anticipated net increase in funding is projected at \$95,000.
Operating:	\$15,000	
Replacement Costs:		
Revenue/Other:	(\$110,000)	
Total:	(\$95,000)	

Town of Surfside, FL
Capital Improvement Project

Project:	Municipal Parking Lot Restoration						
Priority:	2	Project Manager:		Calvin, Giordano, & Associates			
Department:	Public Safety	Division:		Municipal Parking Fund			
Project Location:	Town-wide parking lots						
Fiscal Year:	FY 010	FY 11	FY 12	FY 13	FY 14	5 year Total	Prior FYs
Plans and Studies:							45,000
Engineering/Architecture:	45,000	15,500	5,000	5,000	5,000	75,500	
Land Acquisition/Site Preparation:							
Construction:	750,000	220,000				970,000	
Equipment/Furnishings:							
Other (Specify):							
TOTAL COST:	795,000	235,500	5,000	5,000	5,000	1,045,500	45,000
Revenue Source:	MPF	MPF	MPF	MPF	MPF		

Description (Justification and Explanation)

This project involves the continuing 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.

Initial funding for this project was adopted in Fiscal Year 2009. This appropriation request continues that plan.

Future Annualized Impact on Operating Budget

Personnel:		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.
Operating:		
Replacement Costs:		
Revenue/Other:		
Total:	\$0	

**SOLID WASTE
ENTERPRISE FUND
FISCAL YEAR 2009/2010
BUDGET**

Solid Waste Fund Summary Fiscal Year 2010

FY 2009 Estimated

Estimated Solid Waste Fund Service Revenues	1,250,024
Estimated Expenditures & Encumbrances	<u>(1,190,159)</u>
Estimated FY 2009 Excess of Revenues over Expenditures	<u><u>59,865</u></u>

FY 2010 Projected Unrestricted Net Assets

Audited Unrestricted Net Assets (deficit) 09/30/08	(296,003)
Estimated FY 2009 Excess of Revenues over Expenditures	<u>59,865</u>
Projected Unrestricted Net Assets (deficit) 9/30/2009	<u>(236,138)</u>
Appropriated Unrestricted Net Assets in FY 2010	<u>0</u>
Projected Unrestricted Net Assets (deficit) 9/30/2010	<u><u>(236,138)</u></u>

FY 2010 Budget Summary

Adopted Revenues

Service Revenues	1,244,804
Disposition of Assets - Old Truck	37,500
Interest Earnings	0
Appropriated Unrestricted Net Assets	<u>0</u>
Total Revenues	<u><u>1,282,304</u></u>

Adopted Expenditures

Personnel Costs	435,677
Operating Items	616,965
Capital Outlay	125,802
Non-Operating Costs	<u>103,860</u>
Total Expenditures	<u><u>1,282,304</u></u>

Note: Balancing this fund's budget for Fiscal Year 2010 does not require an increase to rates

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 several 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. This proposed budget assumes a six percent (6%) increase in disposal rates and a slight decrease in recycling costs.

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 ten percent (10%) of the operating and personnel costs.

The current budget does not propose a rate increase. In fact, with the modifications to staffing and service levels which occurred last year, the Town's operating costs are budgeted lower than any year's actual expenses since FY 2006.

As a final note, this budget provides for partial funding of a much needed Solid Waste Collection vehicle (Garbage Truck) from this fund.

Personnel Complement:

Position Title	Funded FY 2009			Funded FY 2010		
	Full Time	Part Time	Temp	Full Time	Part Time	Temp
Public Works Director	0.25			0.25		
Solid Waste Foreman	1			1		
Operator	3			2		
Toter	7			6		
Billing Clerk	1			1		
Total	12.25	0	0	10.25	0	0

**Solid Waste Fund Revenues
FY 2010**

Line Item Prefix: 403-0000:		FY 2007 Actual	FY 2008 Actual	FY 2009 Projected	FY 2010 Adopted
343.40-00	Solid Waste Collection Charges	697,575	676,674	1,097,642	1,087,642
343.41-00	Recycling Revenues	77,637	76,743	119,662	119,662
343.90-01	Late Fees & Penalties	21,807	18,533	25,334	30,000
343.90-02	Garbage Container Sales		10,074	7,386	7,500
TOTAL	Services Revenues	797,018	782,024	1,250,024	1,244,804
389.10-00	Interest Earnings	0	0	0	0
364.00-00	Disposition of Assets				37,500
391.10-00	Transfer from General Fund	0	110,940	0	
TOTAL	Miscellaneous Revenues	0	110,940	0	37,500
TOTAL		797,018	892,964	1,250,024	1,282,304

Solid Waste Fund Expenditures FY 2010

Line Item Prefix: 403-4000-534:		FY 2006 Actual	FY 2007 Actual	FY 2008 Actual	FY 2009 Projected	FY 2010 Adopted	% Change
Suffix Code	Object Description						
1210	Regular Salaries	329,680	389,941	344,555	331,357	279,766	-15.6%
1310	Other Salaries						
1410	Overtime	18,011	7,847	7,412	5,500	5,500	0.0%
1510	Special pay	14,198	11,854	9,894	9,687	10,750	11.0%
2110	Payroll Taxes	27,753	29,788	28,273	25,090	21,459	-14.5%
2210	Retirement Contribution				14,310	20,542	43.5%
2310	Life & Health Insurance	70,141	64,574	70,978	66,680	57,194	-14.2%
2410	Workers Compensation	38,634	77,280	52,417	50,340	40,466	-19.6%
TOTAL	PERSONNEL EXPENSES	498,417	582,934	513,529	502,964	435,677	-13.4%
3110	Professional Services	2,964	1,950	25,608	2,250	3,000	33.3%
3410	Other Contractual Services	604,633	281,214	315,860	300,000	318,000	6.0%
3420	Recycling Expense	86,112	102,631	104,100	97,500	95,000	-2.6%
4009	Car Allowance	2,400	800		0	1,500	
4403	Equipment/Vehicle Leasing			8,037	14,449	14,400	-0.3%
4510	Property and Liability Insurance	41,037	64,911	47,217	59,642	44,500	-25.4%
4603	Equipment Maintenance	5,993	6,628	1,799	12,900	12,900	0.0%
4612	Vehicle Maintenance	30,457	36,024	26,561	32,452	32,631	0.6%
4911	Other Current Charges	9,345	5,785	10,529	6,000	7,500	25.0%
5110	Office Supplies	1,046	1,735	1,092	1,100	1,100	0.0%
5214	Uniforms	4,814	5,317	5,560	6,180	6,180	0.0%
5216	Gasoline	38,572	41,081	50,991	44,000	45,254	2.9%
5901	Depreciation	49,073	34,073	28,662	35,000	35,000	0.0%
TOTAL	OPERATING EXPENSES	876,446	582,150	626,017	611,473	616,965	0.9%
6410	Machinery and Equipment					125,802	
TOTAL	CAPITAL OUTLAY	0	0	0	0	125,802	
581-9101	Transfer to General Fund				55,722	103,860	86.4%
9910	Contingency/Reserve				20,000		-100.0%
TOTAL	NON-OPERATING EXPENSES	0	0	0	75,722	103,860	37.2%
TOTAL	SOLID WASTE FUND	1,374,863	1,165,083	1,139,546	1,190,159	1,282,304	7.7%

Major Variance or Highlights of the Departmental Budget		
Code	Amount	Explanation
Multiple	\$67,287	Reduction in Personnel during partial year FY 2009
3410	\$18,000	Reflects and expectation of low use, but 5% cost increase to Town
6410	\$125,802	Capital Improvement - Replaces Solid Waste Collection Vehicle
581-9101	\$48,138	10% overhead for all general fund support

Capital Improvement Project

Project:	Solid Waste Collection Vehicle						
Priority:	1	Project Manager:			Public Works Director		
Department:	Public Works			Division:		Solid Waste Collections	
Project Location:	Town Hall						
Fiscal Year:	FY 10	FY 11	FY 12	FY 13	FY 14	Total	Prior FYs
Plans and Studies:							
Engineering/Architecture:							
Land Acquisition/Site Preparation:							
Construction:							
Equipment/Furnishings:	125,802					125,802	
Other (Specify):							
TOTAL COST:	125,802					125,802	
Revenue Source:	WCF						

Description (Justification and Explanation)

This project provides for the replacement of one quickly aging Solid Waste Collection Vehicle (Garbage Truck). While the waste collection vehicles receive frequent and often rough use, their superior construction enables them to operate for a number of years beyond what could be accomplished by a typical passenger vehicle. Despite their years of service, one of the current solid waste collection vehicles is currently at the end of its useful life.

This request is for an appropriation of not more than \$125,802 from solid waste collection revenues to fund this much needed replacement. Should the appropriation be approved, staff would further monitor revenues before creating an encumbrance. Unlike other funds, there are insufficient net assets to finance this purchase in advance of realized revenues.

Future Annualized Impact on Operating Budget

Personnel:		As this item is a replacement, no additional expenditures are anticipated to result on a recurring basis. On the contrary, a reduction may be anticipated for the first several years as a result of improved fuel economy and reductions to the vehicle maintenance. The disposition of the old vehicle is budgeted at \$31,000. At 10 years, saving in advance for the replacement of this vehicle would need to occur at approximately \$12,580 annually.
Operating:	(\$2,000)	
Replacement Costs:	\$125,802/10 = \$12,580	
Revenue/Other:		
Total:	\$10,580	

STORM WATER UTILITY
ENTERPRISE FUND
FISCAL YEAR 2009/2010
BUDGET

Stormwater Utility Fund Summary Fiscal Year 2010

FY 2009 Estimated

Estimated Stormwater Fund Service Revenues	569,092
Estimated Expenditures & Encumbrances	<u>(519,304)</u>
Estimated FY 2009 Excess of Revenues over Expenditures	<u><u>49,788</u></u>

FY 2010 Projected Unrestricted Net Assets

Audited Unrestricted Net Assets (deficit) 9/30/2008	(163,728)
Estimated FY 2009 Excess of Revenues over Expenditures	<u>49,788</u>
Projected Unrestricted Net Assets (deficit) 9/30/2009	<u>(113,940)</u>
Appropriated Unrestricted Net Assets in FY 2010	0
Budgeted increase to Net Assets for FY 2010	<u>77,964</u>
Projected Unrestricted Net Assets (deficit) 9/30/2010	<u><u>(35,976)</u></u>

FY 2010 Budget Summary

Adopted Revenues	
Service Revenues	245,000
Interest Earnings	1,000
Appropriated Unrestricted Net Assets	<u>0</u>
Total Revenues	<u><u>246,000</u></u>

Adopted Expenditures	
Personnel Costs	66,356
Operating Items	85,449
Capital Outlay	0
Non-Operating Expenses	<u>94,195</u>
Total Expenditures	<u><u>246,000</u></u>

Note: Balancing this fund's budget for Fiscal Year 2010 does not require an increase to rates.

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. Some of the many 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 resulting 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 ten percent (10%) of the operating and personnel costs.

The Town continues to enjoy the benefit of Stormwater improvements being undertaken by the Florida Department of Environmental Protection. The Town expects to have completed its obligation to this project before the close of Fiscal Year 2009. The current budget for this fund designates funding to aid in reducing the unrestricted net asset (deficit) balance.

Personnel Complement:

Position Title	Funded FY 2009			Funded FY 2010		
	Full Time	Part Time	Temp	Full Time	Part Time	Temp
Public Works Director	0.25			0.25		
Maintenance Worker	1			1		
Total	1.25	0	0	1.25	0	0

**Stormwater Utility Fund Revenues
FY 2010**

Line Item Prefix: 404-0000:		FY 2007 Actual	FY 2008 Actual	FY 2009 Projected	FY 2010 Adopted
343.91-10	Stormwater Sewer U/B Billing	114,351	114,610	245,666	245,000
TOTAL	Services Revenues	114,351	114,610	245,666	245,000
389.10-00	Interest Earnings	13,713	1,447	6,300	1,000
391.10-00	Appropriated Retained Earnings	0		317,126	0
TOTAL	Miscellaneous Revenues	13,713	1,447	323,426	1,000
GRAND TOTAL		128,064	116,057	569,092	246,000

Stormwater Fund Expenditures FY 2010

Line Item Prefix: 404-5500-538:		FY 2007 Actual	FY 2008 Actual	FY 2009 Projected	FY 2010 Adopted	% change
Suffix	Object Description					
1210	Regular Salaries	25,927	32,798	49,115	48,403	-1%
1410	Overtime	838	1,007	600	700	17%
2110	Payroll Taxes	2,034	2,486	3,900	3,760	-4%
2210	Retirement Contribution			43	3,561	8273%
2310	Life & Health Insurance	4,720	5,575	5	7,505	158726%
2410	Workers Compensation			1,674	2,428	45%
TOTAL	PERSONNEL EXPENSES	33,518	41,866	55,336	66,356	19.91%
3110	Professional Services	26,025	29,440	10,000	12,500	25%
3410	Other Contractual Services	1,476	1,536	0	0	0%
4009	Car Allowance			0	1,500	
4310	Electricity	2,420	1,714	12,000	12,500	4%
4403	Equipment/Vehicle Leasing			14,449	14,449	0%
4601	Maintenance Service/Repair Contracts	11,310	9,570	10,754	11,000	2%
4603	Equipment Maintenance	12,583	18,312	23,247	18,500	-20%
5901	Depreciation	13,286	13,286	15,000	15,000	0%
TOTAL	OPERATING EXPENSES	67,100	73,858	85,450	85,449	0.00%
6310	Improvements other than Building			337,500	0	-100%
581-9101	Transfer to General Fund			10,850	16,231	50%
9910	Contingency/Reserve			30,168	77,964	158%
TOTAL	NON-OPERATING EXPENSES	0	0	41,018	94,195	129.64%
TOTAL	STORMWATER UTILITY FUND	100,618	115,724	519,304	246,000	-53%

Line	Amount	Explanation
6310	(\$337,500)	Town portion of Pump Station Project (FDOT partner) budgeted in FY 2009
9910	\$47,796	FY 2010 increase to offset net asset (deficit) balance

Capital Improvement Project

Project:	Stormwater Pollution Control Project						
Priority:	1	Project Manager:		Calvin, Giordano, & Associates			
Department:	Public Works		Division:		Stormwater		
Project Location:	Town limits						
Fiscal Year:	FY 10	FY 11	FY 12	FY 13	FY 14	Total	Prior FYs
Plans and Studies:	10,000	10,000	10,000	10,000	10,000	63,423	13,423
Engineering/Architecture:		5,742				174,984	169,242
Land Acquisition/Site Preparation:							
Construction:	474,000	873,500				1,347,500	
Equipment/Furnishings:							
Monitoring & Educ.:						118,000	118,000
TOTAL COST:	484,000	889,242	10,000	10,000	10,000	1,703,907	300,665
Revenue Source:	FDEP	FDEP	FDEP	FDEP			SF:DEP

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

Personal:		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.
Operating:	\$35,000	
Replacement Costs:	$1,361,000/25/2 =$ \$27,220 annually	
Revenue/Other:	\$29,123 debt service to general fund 2010-2012	
Total:	\$91,323	

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 fund is 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 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.

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 was 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 201 – DEBT SERVICE FUND

This fund is used for the purpose of budgeting debt on projects of a general governmental nature. More particularly this fund has been created to support accounting for debt payments resulting from a full faith and credit borrowing pursuant to a general obligation bond referendum. – Since the Town has no general obligation debt, this fund has not been created.

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.

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 DESCRIPTIONS

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 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.