

**Town of Surfside  
Town Commission Meeting  
September 14, 2010  
7 p.m.**

Town Hall Commission Chambers - 9293 Harding Ave, 2<sup>nd</sup> Fl  
Surfside, FL 33154

**AGENDA**

**1. Opening**

- A. Call to Order
- B. Roll Call of Members
- C. Pledge of Allegiance
- D. Mayor and Commission Remarks – Mayor Daniel Dietch
- E. Agenda and Order of Business (Additions, Deletions)
- F. Community Notes – Mayor Daniel Dietch
- G. Special Presentation – Certificate of Appreciation, Commissioner Michael Karukin
- H. Special Presentation- Janet Mondshein, Director, Mothers Against Drunk Driving, Chief David Allen
- I. Community Center Update– Calvin, Giordano & Associates, Inc.
- J. Annual Audit Report – Fiscal Year ended September 30, 2009, - Martin Sherwood, Finance Support Services Department Head

**2. Quasi-Judicial Hearings**

**3. Consent Agenda**

*All items on the consent agenda are considered routine by the Town Commission and will be approved by one motion. There will be no separate discussion of these items unless a Commissioner so requests, in which event, the item will be moved to the main agenda under the appropriate heading for consideration.*

**Recommended Motion: To approve all consent agenda items as presented below.**

- A. Minutes – July 20, 2010 Town Commission First Budget Workshop  
August 9, 2010 Town Commission Second Budget Workshop  
August 10, 2010 Town Commission Meeting
- B. Monthly Budget to Actual Summary - Martin Sherwood, Finance Support Services Department Head

**4. Ordinances and Public Hearings**

**A. Second Readings (Ordinances)**

- 1. Amending Planning and Zoning Membership Requirement – Lynn

Dannheisser, Town Attorney

**AN ORDINANCE OF THE TOWN COMMISSION OF THE TOWN OF SURFSIDE, FLORIDA AMENDING CHAPTER 90-15 (b) (1) ONE OF THE BOARD MEMBERS MUST BE A FLORIDA-LICENSED ARCHITECT OR A FLORIDA-LICENSED GENERAL CONTRACTOR OR A CERTIFIED PLANNER OR A FLORIDA-LICENSED LANDSCAPE ARCHITECT TO SERVE ON THE PLANNING AND ZONING BOARD; PROVIDING FOR SEVERABILITY; PROVIDING FOR INCLUSION IN THE CODE; PROVIDING FOR CONFLICTS; AND PROVIDING FOR AN EFFECTIVE DATE.**

**2. Proposed Water and Sewer Utility Rate Adjustment – Martin Sherwood, Finance Support Services Department Head**

**AN ORDINANCE OF THE TOWN OF SURFSIDE, FLORIDA AMENDING CHAPTER 78 “UTILITIES” INCLUDING ESTABLISHING AMONG OTHER THINGS NEW SERVICE CHARGES WHICH SHALL BE EFFECTIVE BEGINNING FISCAL YEAR 2010-2011; PROVIDING FOR SEVERABILITY; PROVIDING FOR AN EFFECTIVE DATE.**

**B. First Readings (Public Hearings on Ordinances)**

**1. Regulated Uses – Lynn Dannheisser, Town Attorney and Karen Friedman and Shelley Eichner, Calvin, Giordano and Associates**

**AN ORDINANCE OF THE TOWN COMMISSION OF THE TOWN OF SURFSIDE, FLORIDA AMENDING CHAPTER 90 AND SPECIFICALLY SECTION 90-41 “REGULATED USES” OF THE TOWN OF SURFSIDE CODE OF ORDINANCES TO ALLOW PARKING AS A USE WHEN SUBORDINATE TO A MAIN USE IN ALL DISTRICTS; PROVIDING FOR INCLUSION IN THE CODE; REPEALING ALL ORDINANCES OR PARTS OF ORDINANCES IN CONFLICT HEREWITH; AND PROVIDING FOR AN EFFECTIVE DATE.**

**2. Off Street Parking Design Standards – Lynn Dannheisser, Town Attorney**

**AN ORDINANCE OF THE TOWN COMMISSION OF THE TOWN OF SURFSIDE, FLORIDA AMENDING CHAPTER 90, DIVISION 1. OFF-STREET PARKING, SECTION 90-82 “DESIGN STANDARDS” OF THE TOWN OF SURFSIDE CODE OF ORDINANCES TO CLARIFY THE STANDARDS USED FOR VEHICULAR QUEUING, ACCESS TO STATE ROADWAYS; AND ON-SITE CIRCULATION; PROVIDING FOR INCLUSION IN THE CODE; REPEALING ALL ORDINANCES OR PARTS OF ORDINANCES IN CONFLICT HEREWITH; AND PROVIDING FOR AN EFFECTIVE DATE**

**3. Update Capital Improvements Element – Shelley Eichner, Calvin, Giordano & Associates**

**AN ORDINANCE OF THE TOWN COMMISSION OF THE TOWN OF SURFSIDE, FLORIDA, ADOPTING THE ANNUAL UPDATE TO THE**

**CAPITAL IMPROVEMENTS ELEMENT WITHIN THE TOWN'S COMPREHENSIVE PLAN IN ACCORDANCE WITH SECTION 163.3177, FLORIDA STATUTES; PROVIDING FOR SEVERABILITY, CONFLICT, INCLUSION IN THE COMPREHENSIVE PLAN AND AN EFFECTIVE DATE.**

**5. Resolutions and Proclamations**

**A. City of Miami Mutual Aid Agreement – Chief David Allen**

**A RESOLUTION OF THE TOWN COMMISSION FOR THE TOWN OF SURFSIDE, FLORIDA AUTHORIZING AND DIRECTING THE TOWN MANAGER AND TOWN CLERK TO EXECUTE A MUTUAL AID AGREEMENT WITH THE CITY OF MIAMI, FLORIDA POLICE DEPARTMENT AND THE TOWN OF SURFSIDE POLICE DEPARTMENT.**

**B. Proposed Storm water Rate Adjustment – Martin Sherwood, Finance Support Services Director**

**A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF SURFSIDE, FLORIDA, ESTABLISHING THE RATE PER EQUIVALENT RESIDENTIAL UNIT (ERU) TO BE USED IN CALCULATING STORMWATER UTILITY RATES; PROVIDING FOR IMPLEMENTATION AND PROVIDING FOR AN EFFECTIVE DATE.**

**C. Town Manager Settlement Agreement (To be distributed separately)**

**D. Interim Town Manager Agreement (To be distributed separately)**

**6. Good and Welfare**

*Public comments for subjects or items not on the agenda. Public comment on agenda items will be allowed when agenda item is discussed by the Commission.*

**7. Town Manager and Town Attorney Reports**

**8. Unfinished Business and New Business**

**A. Library Asset Disposal – Town Manager, Gary Word**

**B. Committee Appointments**

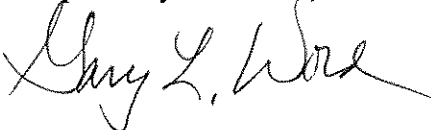
**Parks & Recreation Committee – Vice Mayor Joe Graubart**

**9. Mayor, Commission and Staff Communications**

**A. POW-MIA Flag - Vice Mayor Joe Graubart**

**10. Adjournment**

Respectfully submitted,



Gary L. Word,  
Town Manager

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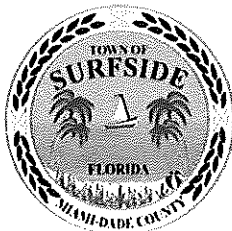
THIS MEETING IS OPEN TO THE PUBLIC. IN ACCORDANCE WITH THE AMERICANS WITH DISABILITIES ACT OF 1990, ALL PERSONS ARE DISABLED; WHO NEED SPECIAL ACCOMMODATIONS TO PARTICIPATE IN THIS MEETING BECAUSE OF THAT DISABILITY SHOULD CONTACT THE OFFICE OF THE TOWN CLERK AT 305-893-6511 EXT. 226 NO LATER THAN FOUR DAYS PRIOR TO SUCH PROCEEDING. HEARING IMPAIRED PERSONS MAY CONTACT THE TDD LINE AT 305-893-7936.

IN ACCORDANCE WITH THE PROVISIONS OF SECTION 286.0105, FLORIDA STATUTES, ANYONE WISHING TO APPEAL ANY DECISION MADE BY THE TOWN OF SURFSIDE COMMISSION, WITH RESPECT TO ANY MATTER CONSIDERED AT THIS MEETING OR HEARING, WILL NEED A RECORD OF THE PROCEEDINGS AND FOR SUCH PURPOSE, MAY NEED TO ENSURE THAT A VERBATIM RECORD OF THE PROCEEDINGS IS MADE WHICH RECORD SHALL INCLUDE THE TESTIMONY AND EVIDENCE UPON WHICH THE APPEAL IS TO BE BASED.

AGENDA ITEMS MAY BE VIEWED AT THE OFFICE OF THE TOWN CLERK, TOWN OF SURFSIDE TOWN HALL, 9293 HARDING AVENUE. ANYONE WISHING TO OBTAIN A COPY OF ANY AGENDA ITEM SHOULD CONTACT THE TOWN CLERK AT 305-861-4863. A COMPLETE AGENDA PACKET IS ALSO AVAILABLE ON THE TOWN WEBSITE AT [www.townofsurfsidefl.gov](http://www.townofsurfsidefl.gov)

TWO OR MORE MEMBERS OF OTHER TOWN BOARDS MAY ATTEND THIS MEETING.

THESE MEETINGS MAY BE CONDUCTED BY MEANS OF OR IN CONJUNCTION WITH COMMUNICATIONS MEDIA TECHNOLOGY, SPECIFICALLY, A TELEPHONE CONFERENCE CALL. THE LOCATION 9293 HARDING AVENUE, SURFSIDE, FL 33154, WHICH IS OPEN TO THE PUBLIC, SHALL SERVE AS AN ACCESS POINT FOR SUCH COMMUNICATION.



## Town of Surfside Commission Communication

**Agenda Item #** 1J

**Agenda Date:** September 14, 2010

**Subject:** Annual Audited Financial Statements – Fiscal Year ended September 30, 2009

**Background:** The financial statements, as well as a letter from the Town's independent auditors – MarcumRachlin, a division of Marcum LLP, dated September 2, 2010 were received by Town staff on September 7, 2010.

The rules of the Auditor General, Chapter 10.550, require that the audited financial statements be filed as an official record at a public meeting. In addition, the auditors have requested that their letter dated September 2, 2010, identified as Attachment A be accepted for filing with the Town Commission.

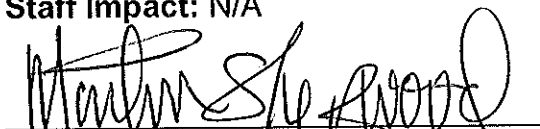
A representative from the auditing firm will be present at the meeting.

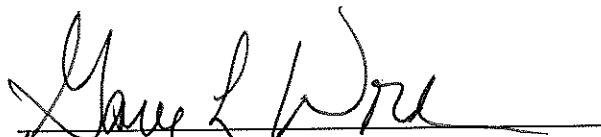
**Recommendation:** It is recommended that the Town Commission accept the financial statements, as audited by MarcumRachlin, a division of Marcum LLP, for the fiscal year ended September 30, 2009, including the transmittal dated September 2, 2010 attached hereto as Attachment A.

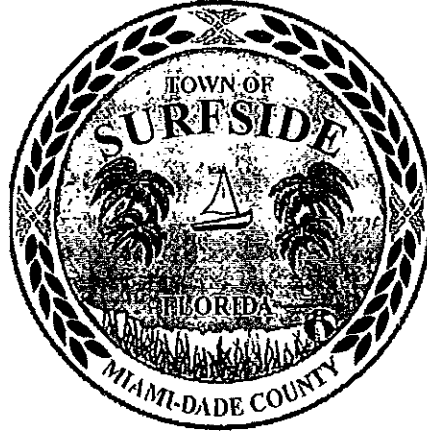
**Analysis:** Please refer to pages 3-14, Management's Discussion and Analysis of the Financial Statements.

**Budget Impact:** N/A

**Staff Impact:** N/A

  
 Finance Support Services Dept Head

  
 Town Manager



**TOWN OF SURFSIDE, FLORIDA**  
**FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDED SEPTEMBER 30, 2009**

Prepared by

Finance Support Services Department

Martin D. Sherwood, CPA CGFO  
Finance Support Services Director

# TOWN OF SURFSIDE, FLORIDA

## CONTENTS

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### Introductory Section

Listing of Elected Officials and Administrative Personnel .....	i
Organization Chart.....	ii

### Financial Section

Independent Auditors' Report.....	1-2
Management's Discussion and Analysis (Required Supplementary Information) .....	3-14

#### Financial Statements

##### Government-wide Financial Statements

Statement of Net Assets .....	15
Statement of Activities.....	16

##### Fund Financial Statements

Balance Sheet – Governmental Funds .....	17
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds.....	18
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances to the Statement of Activities .....	19
Statement of Net Assets – Proprietary Funds .....	20
Statement of Revenues, Expenses and Changes in Net Assets – Proprietary Funds .....	21
Statement of Cash Flows – Proprietary Funds.....	22-23
Statement of Fiduciary Net Assets – Pension Trust Fund .....	24
Statement of Changes in Fiduciary Net Assets – Pension Trust Fund .....	25

Notes to Financial Statements.....	26-45
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#### Required Supplementary Information (Other than MD&A)

Budgetary Comparison Schedule – General Fund.....	46
Note to Budgetary Comparison Schedule.....	47
Schedule of Funding Progress .....	48
Schedule of Employer Contributions.....	49

#### Combining and Individual Fund Statements and Schedules

Combining Balance Sheet – Nonmajor Governmental Funds .....	50
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Governmental Funds.....	51
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Tourism Fund.....	52

TOWN OF SURFSIDE, FLORIDA

CONTENTS

---

**Financial Section (Continued)**

Combining and Individual Fund Statements and Schedules (Continued)  
Schedule of Revenues, Expenditures and Changes in Fund Balances –  
Budget and Actual – Transportation Surtax Fund .....53  
Schedule of Revenues, Expenditures and Changes in Fund Balances –  
Budget and Actual – Police Forfeiture Fund .....54

**Compliance Section**

Independent Auditors' Report on Internal Control over Financial Reporting and  
Compliance and Other Matters Based on an Audit of Financial Statements  
Performed in Accordance with *Government Auditing Standards*..... 55-56  
  
Management Letter in Accordance with the Rules of the Auditor General of the  
State of Florida..... 57-59  
  
Summary Schedule of Prior Audit Findings.....60



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## INTRODUCTORY SECTION

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**TOWN OF SURFSIDE, FLORIDA**

**LISTING OF ELECTED OFFICIALS AND ADMINISTRATIVE PERSONNEL**

**FISCAL YEAR ENDED SEPTEMBER 30, 2009**

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**TOWN COMMISSION**

Charles W. Burkett, Mayor

Marc Imberman, Vice Mayor

Elizabeth Calderon, Commissioner

Steven Levine, Commissioner

Howard S. Weinberg, Commissioner

**OFFICIALS**

Gary L. Word, CM-ICMA, Town Manager

David Allen, Police Chief

Beatris Arguelles, CMC, Town Clerk

Lynn M. Dannheisser, Esq., Town Attorney

Tim Milian, Parks and Recreation Director

Fernando Rodriquez, Public Works Director

Martin D. Sherwood, CPA CGFO, Finance Support Services Director

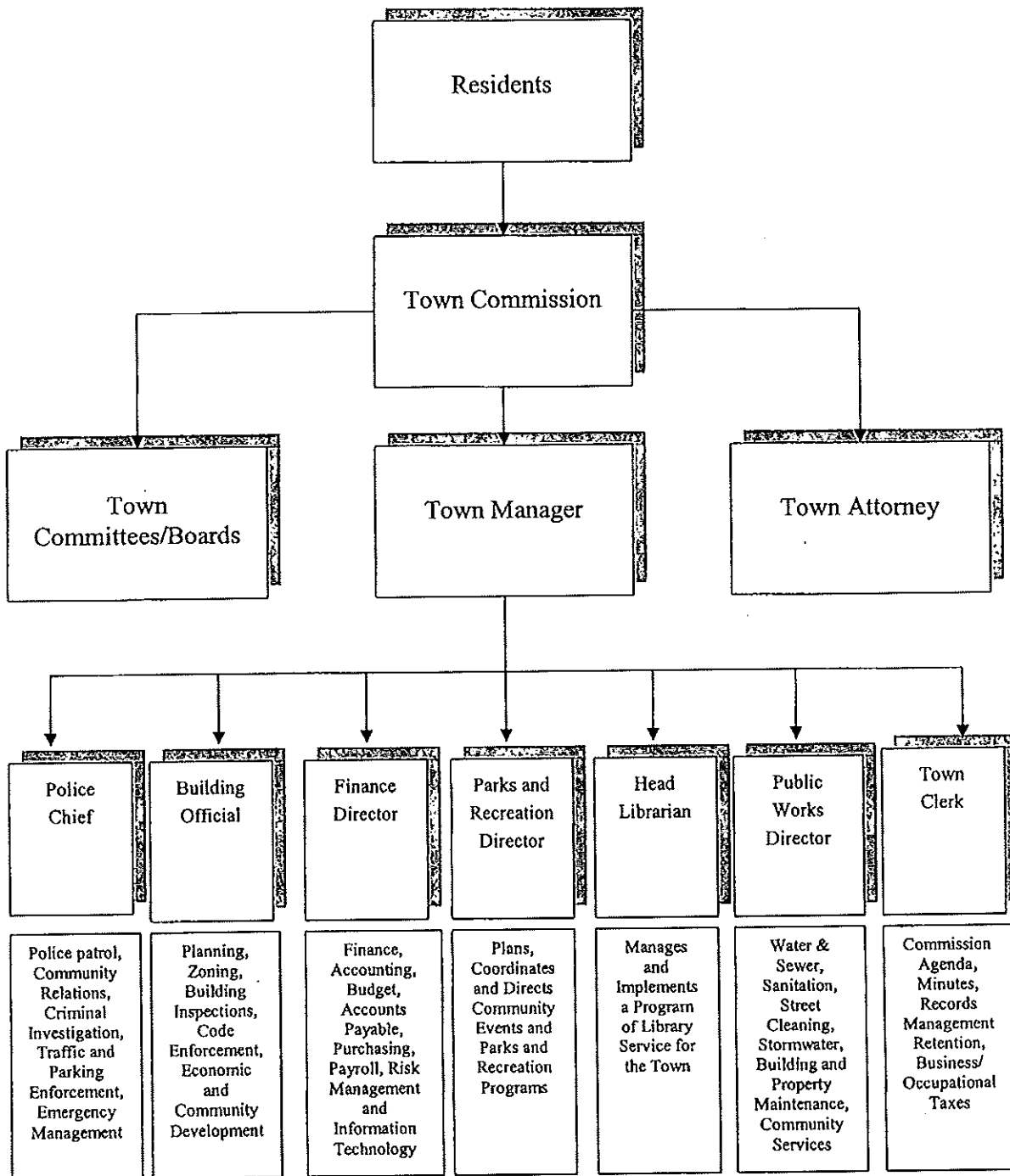
**TOWN AUDITORS**

MarcumRachlin, a division of Marcum LLP

# TOWN OF SURFSIDE, FLORIDA

## ORGANIZATION CHART

FISCAL YEAR ENDED SEPTEMBER 30, 2009



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**FINANCIAL SECTION**

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**INDEPENDENT AUDITORS' REPORT**

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## INDEPENDENT AUDITORS' REPORT

Honorable Mayor, Town Commission and Town Manager  
Town of Surfside, Florida

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Town of Surfside, Florida (the Town) as of and for the fiscal year ended September 30, 2009, which collectively comprise the Town's financial statements as listed in the table of contents. These financial statements are the responsibility of the Town's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Retirement Plan for the Employees of the Town of Surfside, Florida (Pension Trust Fund) which represents approximately 87% and 48% respectively, of the assets and revenues of the aggregate remaining fund information. Those financial statements were audited by an other independent auditor whose report thereon has been furnished to us, and our opinion on the financial statements, insofar as it relates to the amounts included for the Retirement Plan for the Employees of the Town of Surfside, Florida (Pension Trust Fund), is based solely on the report of the other auditor.

We conducted our audit in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion and the opinion of the other auditor, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Town, as of September 30, 2009, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

1



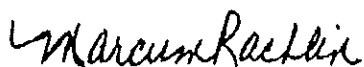
MarcumRachlin a Division of Marcum LLP ■ [marcumrachlin.com](http://marcumrachlin.com)

One Southeast Third Avenue ■ Tenth Floor ■ Miami, Florida 33131 ■ Phone 305.377.4228 ■ Fax 305.377.8331

In accordance with *Government Auditing Standards*, we have also issued our report dated September 2, 2010 on our consideration of the Town's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Management's Discussion and Analysis and the Required Supplementary Information on pages 3 to 14 and pages 46 to 49, respectively, are not a required part of the basic financial statements, but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town's basic financial statements. The introductory section, combining and individual fund statements and schedules as listed in the table of contents are presented for purposes of additional analysis and are not a required part of the financial statements of the Town. The combining and individual fund statements and schedules have been subjected to the auditing procedures applied in the audit of the financial statements, and, in our opinion, is fairly stated, in all material respects, in relation to the financial statements taken as a whole. The information identified in the table of contents as the introductory section has not been subjected to the auditing procedures applied in the audit of the financial statements, and, accordingly, we express no opinion thereon.



a division of Marcum LLP  
Miami, Florida  
September 2, 2010

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**MANAGEMENT'S DISCUSSION AND ANALYSIS  
(MD&A)**

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# TOWN OF SURFSIDE

## MANAGEMENT'S DISCUSSION AND ANALYSIS

YEAR ENDED SEPTEMBER 30, 2009

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As management of the Town of Surfside (the Town), we offer readers of the Town's financial statements this narrative overview and analysis of the Town's financial activities for the fiscal year ended September 30, 2009. We encourage readers to consider the information presented here in conjunction with the financial statements and notes to financial statements which follow.

### Financial Highlights

The following are the highlights of financial activity for the fiscal year ended September 30, 2009:

- The assets of the Town exceeded its liabilities at the close of the most recent fiscal year by \$23,074,825 (net assets). Of this amount \$10,507,655 (unrestricted net assets) may be used to meet the government's ongoing obligations to citizens and creditors.
- The Town's total net assets increased by \$556,199.
- As of the close of the current fiscal year, the Town's governmental funds reported combined ending fund balances of \$8,560,997, a decrease of \$253,351 in comparison with the prior year. Approximately, ninety percent (90%) of the total governmental fund balance, \$7,719,862, is unreserved, undesignated, unrestricted and available for spending at the Town's discretion.
- At the end of the current fiscal year, unreserved, undesignated fund balance for the general fund was \$7,178,522, or 83% of the total general fund expenditures.

### Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the Town of Surfside's financial statements. The Town's financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the financial statements themselves.

### Government-wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the Town's finances, in a manner similar to a private-sector business.

The statement of net assets presents information on all of the Town's assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the Town is improving or deteriorating.

The statement of activities presents information showing how the Town's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash

flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused compensated absences).

Both of the government-wide financial statements distinguish functions of the Town that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the Town include general government, public safety, public works, leisure services and transportation (including highways and streets). The business-type activities of the Town include the water and sewer, municipal parking, sanitation, and stormwater utility operations.

The government-wide financial statements can be found on pages 15 – 16 of this report.

### **Fund Financial Statements**

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Town of Surfside, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Town can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

**Governmental funds.** Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The Town maintains six individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund and the capital projects fund, which are considered to be major funds. Data from the other four governmental funds are combined into a single aggregated presentation. Individual fund data for each of these nonmajor funds is provided in the form of combining statements elsewhere in this report.

The Town adopts an annual appropriated budget for its general fund as well as its other governmental funds. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with this budget.

The governmental fund financial statements can be found on pages 17 – 19 of this report.

**Proprietary funds.** The Town maintains one type of proprietary fund, an enterprise fund. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The Town uses four enterprise funds to account for the water and sewer, municipal parking, sanitation, and the stormwater utility operations.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the water and sewer, municipal parking, and sanitation operations, which are considered major funds of the Town, and the stormwater utility operation, which is considered as a nonmajor fund.

The proprietary fund financial statements can be found on pages 20 – 23 of this report.

**Fiduciary funds.** Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the Town's own programs. Fiduciary financial statements consist of a statement of fiduciary net assets and a statement of changes in fiduciary net assets.

The fiduciary fund financial statements can be found on pages 24 and 25 of this report.

#### **Notes to the Financial Statements**

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 26 – 45 of this report.

**Other information.** In addition to the financial statements and accompanying notes, this report also presents certain required supplementary information including budgetary comparisons and the Town of Surfside's progress in funding its obligation to provide pension benefits to its employees. Required supplementary information can be found on pages 46 – 49 of this report.

The combining statements referred to earlier in connection with nonmajor governmental funds are presented immediately following the required supplementary information. Combining and individual fund statements and schedules can be found on pages 50 – 54 of this report.

#### **Government-wide Financial Analysis**

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of the Town of Surfside, assets exceeded liabilities by \$23,074,825 at the close of the most recent fiscal year.

The Town of Surfside's net assets reflects its investment in capital assets (e.g., land, construction in progress, buildings, machinery and equipment, and infrastructure), which totals \$10,484,237 or 45% of the net assets. As of September 30, 2009 there was no related debt associated with any of these capital assets. The Town of Surfside uses these capital assets to provide services to the citizens; consequently, they are not available for future spending.

**Summary of Net Assets**

	Governmental Activities		Business-type Activities		Total	
	2009	2008	2009	2008	2009	2008
<b>Current Assets</b>	\$ 9,749,479	\$ 9,858,114	\$ 5,031,954	\$ 4,473,978	\$ 14,781,433	\$ 14,332,092
<b>Capital Assets, Net</b>	9,205,412	9,102,085	1,278,826	963,196	10,484,238	10,065,281
<b>Total Assets</b>	<u>18,954,891</u>	<u>18,960,199</u>	<u>6,310,780</u>	<u>5,437,174</u>	<u>25,265,671</u>	<u>24,397,373</u>
<b>Long-Term Liabilities</b>	220,952	254,983	64,796	59,782	285,748	314,765
<b>Other Liabilities</b>	1,066,703	847,789	838,395	716,193	1,905,098	1,563,982
<b>Total Liabilities</b>	<u>1,287,655</u>	<u>1,102,772</u>	<u>903,191</u>	<u>775,975</u>	<u>2,190,846</u>	<u>1,878,747</u>
<b>Net Assets</b>						
Invested in capital assets	9,205,412	9,102,085	1,278,825	963,195	10,484,237	10,065,280
Restricted	724,122	819,427	1,358,811	1,689,815	2,082,933	2,509,242
Unrestricted	<u>7,737,702</u>	<u>7,935,915</u>	<u>2,769,953</u>	<u>2,008,189</u>	<u>10,507,655</u>	<u>9,944,104</u>
<b>Total Net Assets</b>	<u>\$ 17,667,236</u>	<u>\$ 17,857,427</u>	<u>\$ 5,407,589</u>	<u>\$ 4,661,199</u>	<u>\$ 23,074,825</u>	<u>\$ 22,518,626</u>

An additional portion of the Town of Surfside's net assets \$2,082,933 (9%) includes resources subject to external restrictions. The remaining balance of unrestricted net assets, \$10,507,655 (46%) may be used to meet the Town's ongoing obligations to citizens and creditors.

At the end of the current fiscal year, the Town is able to report positive balances in all three categories of net assets, both for the government as a whole, as well as for its separate governmental and business-type activities.

Overall the government's net assets increased \$556,199 during the current fiscal year primarily due to construction in progress increasing capital assets in the amount of \$418,955. The increase is also related to an excess of revenues over expenditures attributable to business-type activity utility rate increases.

**Governmental activities.** Governmental activities decreased the Town of Surfside's net assets by \$190,191. Key elements of this decrease are as follows:

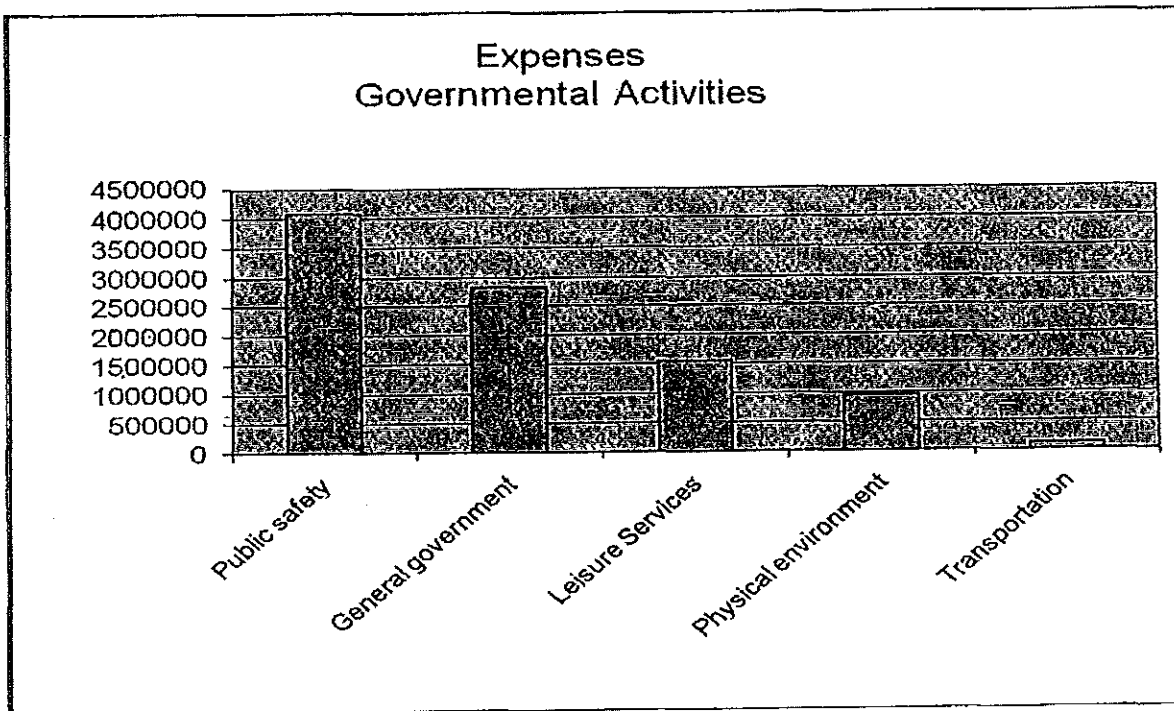
	Governmental Activities		Business-type Activities		Total	
	2009	2008	2009	2008	2009	2008
<b>Revenues</b>						
<b>Program revenues:</b>						
Charges for services	\$ 521,445	\$ 582,193	\$ 3,857,360	\$ 2,545,090	\$ 4,378,805	\$ 3,127,283
Operating grants and contributions	269,317	325,309	--	--	269,317	325,309
Capital grants and contributions	--	--	--	12,500	--	12,500
<b>General revenues:</b>						
Property taxes	6,325,721	6,292,755	--	--	6,325,721	6,292,755
Other taxes	2,098,043	2,183,622	--	--	2,098,043	2,183,622
Investment earnings (losses)	(36,049)	194,695	2,569	98,823	(33,480)	293,518
Miscellaneous	81,280	49,503	--	2,484	81,280	51,987
<b>Total Revenues</b>	<u>9,259,757</u>	<u>9,628,077</u>	<u>3,859,929</u>	<u>2,658,897</u>	<u>13,119,686</u>	<u>12,286,974</u>

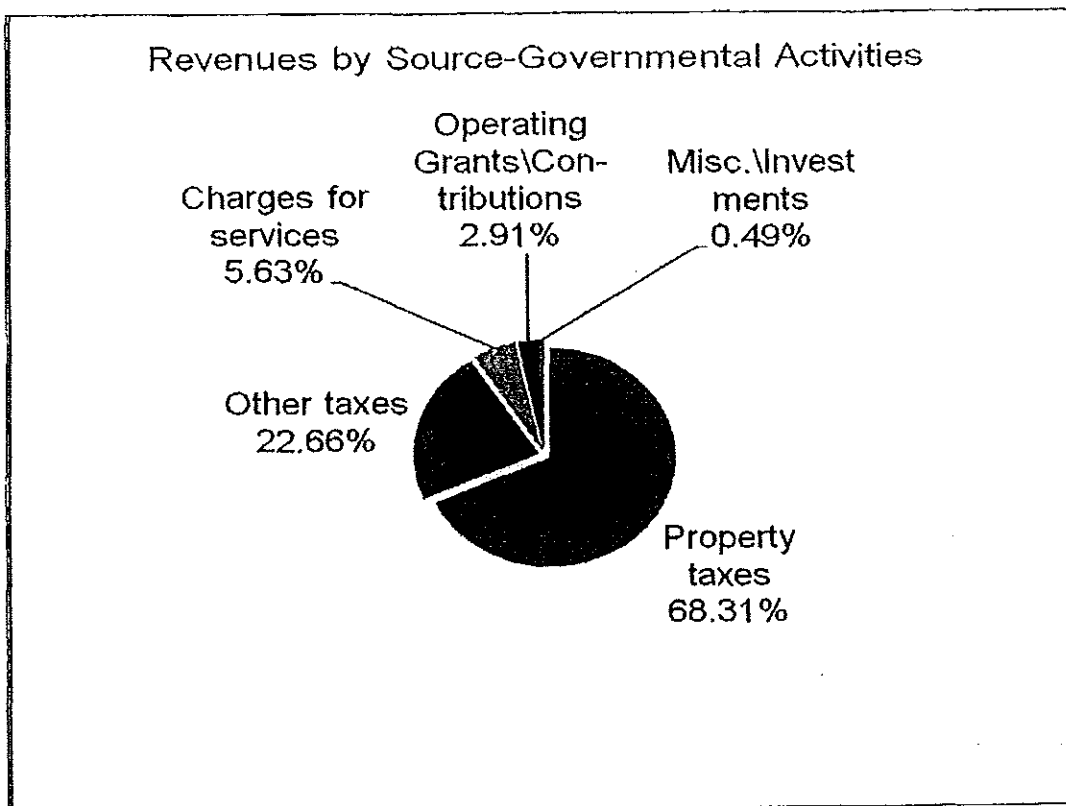
Summary of Changes in Net Assets (Continued)

Expenses						
General government	2,844,246	3,933,155	--	--	2,844,246	3,933,155
Public safety	4,094,093	3,703,961	--	--	4,094,093	3,703,961
Physical environment	961,381	848,334	--	--	961,381	848,334
Leisure services	1,558,000	1,748,556	--	--	1,558,000	1,748,556
Transportation	114,121	173,759	--	--	114,121	173,759
Water and sewer	--	--	1,669,477	1,788,324	1,669,477	1,788,324
Municipal parking	--	--	174,680	188,086	174,680	188,086
Sanitation	--	--	1,018,579	1,139,619	1,018,579	1,139,619
Stormwater utility	--	--	128,910	115,723	128,910	115,723
<b>Total Expenses</b>	<b>9,571,841</b>	<b>10,407,765</b>	<b>2,991,646</b>	<b>3,231,752</b>	<b>12,563,487</b>	<b>13,639,517</b>
<b>Changes in Net Assets before Transfers</b>	<b>(312,084)</b>	<b>(779,688)</b>	<b>868,283</b>	<b>(572,855)</b>	<b>556,199</b>	<b>(1,352,543)</b>
<b>Transfers</b>	<b>121,893</b>	<b>(110,940)</b>	<b>(121,893)</b>	<b>110,940</b>	<b>--</b>	<b>--</b>
<b>Changes in Net Assets after Transfers</b>	<b>(190,191)</b>	<b>(890,628)</b>	<b>746,390</b>	<b>(461,915)</b>	<b>556,199</b>	<b>(1,352,543)</b>
<b>Net Assets - Beginning</b>	<b>17,857,427</b>	<b>18,748,055</b>	<b>4,661,199</b>	<b>5,123,114</b>	<b>22,518,626</b>	<b>23,871,169</b>
<b>Net assets - Ending</b>	<b>\$ 17,667,236</b>	<b>\$ 17,857,427</b>	<b>\$ 5,407,589</b>	<b>\$ 4,661,199</b>	<b>\$ 23,074,825</b>	<b>\$ 22,518,626</b>

- Taxes, \$8,423,764 comprised 91% of the total revenues of \$9,259,757 during the fiscal year. Most of this category is property taxes of \$6,325,721 which decreased approximately 1% due to the decrease in the assessed value of existing property offset by an increase in the millage rate from 4.25 to 4.7332.

For the most part, the net decrease in expenses represent savings obtained from the employment of an in-house, Town Attorney (approximately \$346,000) and the reduction in usage of other outside professional services and capital outlay purchasing (in excess of \$690,000) as well as the reduction of leisure services expenses resulting from the first full fiscal year without the utilization of a permanent-Community Center and Aquatics Facility (approximately \$190,000) offset by increased contractual obligations pertaining to public safety (approximately \$390,000) and the slight increases in expenses that closely paralleled inflation.



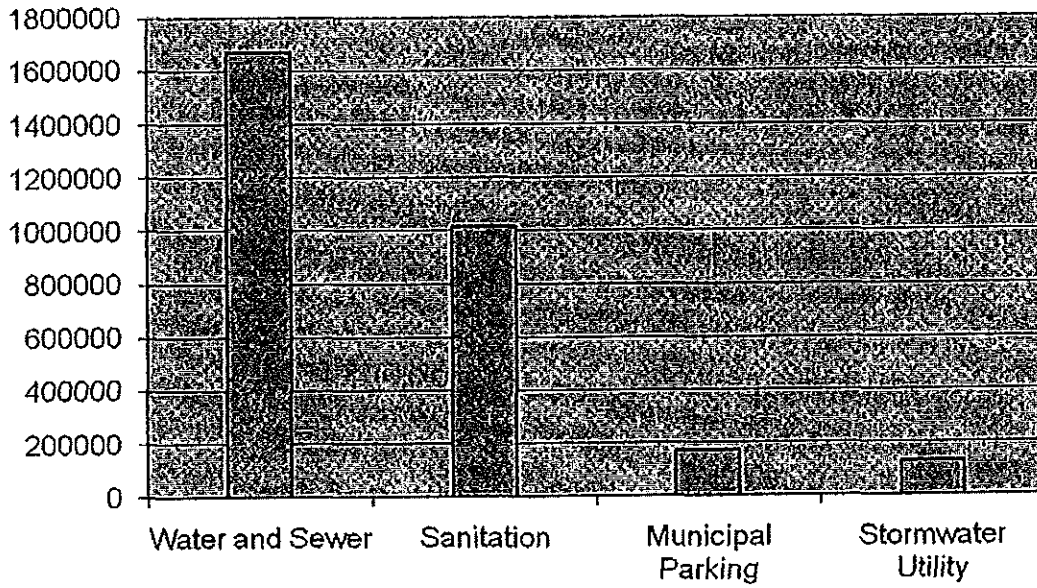


### **Business-type Activities**

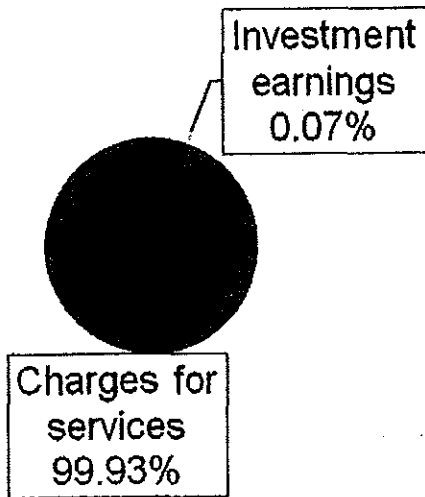
Business-type activities increased the assets of the Town of Surfside by \$746,390 accounting for one hundred percent (100%) of the increase in the government's net assets. Key elements of this change are as follows.

- The Sanitation fund accounted for \$165,919 of the increase in net assets. Solid waste and recycling fees were increased 59% to recover the full cost of providing the applicable service.
- The Water and Sewer operations accounted for \$264,546 of the increase in net assets. Water and Sewer fees were increased 41% and 37%, respectively, to recover the full cost of providing the applicable service. The wholesale cost of the water and sewer charges increased by \$60,675.
- The Municipal Parking fund had an increase in net assets of \$211,863. The revenues of the municipal parking increased by \$98,375 or 33% while the operating expenses decreased by \$13,406 or 7%, primarily due to depreciation costs. The increase in revenues is mainly the result from increased enforcement and overall business permitting offset by continued favorable parking privileges for the Town's residents.
- The Stormwater utility fund had an increase in net assets of \$104,062. The revenues of this fund increased almost 114% (in excess of \$129,000) in conjunction with a similar percentage increase in stormwater fees imposed for the continued anticipated funding of a major stormwater pollution control capital project. Net operating expenses increased by \$13,187 primarily due to increased personal expenses.
- Interest earnings for the business-type activities totaled \$2,569 for the current year representing a decrease of \$96,254 or ninety seven percent (97%) over the prior year. This decrease is mainly the result of an overall continued market decline in interest rates during the current year.

### Expenses Business Type Activities



### Revenues by Source-Business Type Activities



## Financial Analysis of the Governmental Funds

As mentioned previously, the Town of Surfside uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

**Governmental funds.** The focus of the Town's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Town's financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the Town's governmental funds reported combined ending fund balances of \$8,560,997, a decrease of \$253,351 in comparison with the prior year. Approximately, ninety percent (90%) of the total governmental fund balance, \$7,719,862, is unreserved, undesignated, unrestricted and available for spending at the government's discretion. The remainder of the fund balance \$841,135 or ten percent (10%) is designated or restricted in nature for subsequent years', which require approval by the Town Commission.

The general fund is the chief operating fund of the Town. At the end of the current fiscal year, unreserved and undesignated fund balance of the general fund was \$7,178,522. As a measure of the general fund's liquidity, it may be useful to compare both the unreserved fund balance and total fund balance to total fund expenditures. Unreserved and undesignated fund balance of the general fund represents eighty three percent (83%) of the total general fund expenditures.

The fund balance of the Town's general fund increased \$406,999 (5.9%) during the current fiscal year. Key factors in this activity in the fund balance are as follows:

- Total other financing uses, otherwise known as transfers out, declined \$334,914 due to the fact that the town's proprietary funds incurred rate adjustments no longer requiring a General Fund subsidy.
- Total other financing sources, otherwise known as transfers in, increased \$130,742 from the town's other funds providing cost reimbursement to recover general fund management, human resource utilization, payroll/accounts payable functions, pension/benefits management, billing, collection as well as legal recovery services.
- Interest earnings decreased by \$173,624 over the prior year. The continued declining interest rate environment during the current fiscal year was instrumental in this resulting decrease.

The total expenditures of the general fund decreased by \$591,874 or six percent (6%) over the prior year. Key factors in this decrease are as follows:

- Expenditures of the general government decreased by \$945,408 or 28% over the prior year primarily as a result of decreased professional services and contractual commitments.
- Expenditures for capital outlay decreased \$302,220 or 88% over the prior year primarily due to the fact that purchases for machinery and equipment were significantly curtailed in the current year.
- Expenditures for public safety increased by \$386,045 or 11% over the prior year primarily due to increased contractual obligations



## Proprietary Funds

The Town of Surfside's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

Unrestricted net assets of the Water and Sewer Fund at the end of the year totaled \$448,793. The unrestricted net assets of the Municipal Parking Fund at the end of the year amounted to \$2,526,725. The unrestricted net assets (deficit) of the Sanitation Fund and Stormwater Utility Fund totaled \$(128,427) and \$(77,136), respectively. The total growth in net assets in the proprietary funds is as follows: Water and Sewer Fund \$264,546; Municipal Parking Fund \$211,863; Sanitation Fund \$165,919 and Stormwater Utility Fund \$104,062. Other factors concerning the finances of these funds have already been addressed in the discussion of the Town of Surfside's business-type activities.

## General Fund Budgetary Highlights

During the year there was a decrease in appropriations between the original and final amended budget in the amount of \$578,974. These decreases were necessitated primarily due to unanticipated reductions in interest earnings (\$398,501), licenses and permits (\$71,047), franchise taxes (\$46,000), and resort taxes (\$45,363).

## Capital Assets

The Town of Surfside's investment in capital assets for its governmental and business-type activities as of September 30, 2009, amounts to \$10,484,238 (net of accumulated depreciation). The investment in capital assets includes land, construction in progress, buildings, furniture and equipment, and infrastructure. The investment does not include governmental infrastructure assets acquired prior to fiscal year ended September 30, 2004, as GASB 34 does not require Phase III governments to report infrastructure retroactively. The total increase in the Town's investment in net capital assets for the current fiscal year was four percent (a one percent increase for governmental activities and a three percent increase for business-type activities).

Major capital asset events during the current fiscal year in the governmental activities included:

- A new Community Center and Aquatics Facility construction in progress totaled \$280,405.
- Town Hall building storm shutters and other improvements totaled \$127,789
- Surfside Beach Walk infrastructure improvements totaled \$150,822
- Vehicle acquisitions in the police department totaled \$119,780.
- Acquisitions in general government consisted mainly of computer equipment totaling \$18,202.
- Culture and recreation department acquisitions consisted primarily of library books totaling \$19,883.

**Capital Assets (Net of Accumulated Depreciation)**

	Governmental Activities		Business-type Activities		Total	
	2009	2008	2009	2008	2009	2008
<b>Capital Assets</b>						
Land	\$ 1,461,229	\$ 1,461,229	\$ --	\$ --	\$ 1,461,229	\$ 1,461,229
Construction in progress	1,742,581	1,579,950	685,227	323,466	2,427,808	1,903,416
Buildings	2,827,438	2,772,144	--	--	2,827,438	2,772,144
Machinery, furniture and equipment	1,403,034	1,567,506	126,709	121,562	1,529,743	1,689,068
Infrastructure	1,771,130	1,721,256	466,890	518,168	2,238,020	2,239,424
<b>Total Assets</b>	<u>\$ 9,205,412</u>	<u>\$ 9,102,085</u>	<u>\$ 1,278,826</u>	<u>\$ 963,196</u>	<u>\$ 10,484,238</u>	<u>\$ 10,065,281</u>

Major capital asset events during the current fiscal year in the business-type activities included:

- Continued forward with a Stormwater pollution control project funded through a cost share program with the Florida Department of Environmental Protection resulting in construction in progress of \$83,635.
- Continued forward with phase II of a Wastewater (sewer) system rehabilitation program resulting in construction in progress of \$163,445
- Commenced forward with a Water system replacement and maintenance program resulting in construction in progress of \$114,681

Additional information on the Town of Surfside's capital assets can be found in Note 6 on pages 38 – 39 of this report.

**Long-Term Liabilities**

The Town of Surfside's long-term liabilities consist only of compensated absences payable to the Town's employees for earned but unused vacation and sick benefits, which are limited to certain maximums. The balances as of September 30, 2009, are as follows:

	Beginning Balance	Additions	Deletions	Ending Balance	Payable Within One Year
<b>Governmental Activities</b>	<u>\$ 283,314</u>	<u>\$ 56,311</u>	<u>\$ 18,314</u>	<u>\$ 321,311</u>	<u>\$ 100,359</u>
<b>Business-type Activities</b>	<u>\$ 66,426</u>	<u>\$ 12,863</u>	<u>\$ 7,294</u>	<u>\$ 71,995</u>	<u>\$ 7,199</u>

Additional information of the Town of Surfside's long-term liabilities (compensated absences) can be found in Note 7 on page 40 of this report.

**Economic Factors and Next Year's Budgets and Rates**

The State of Florida, by constitution, does not have a state personal income tax and therefore the State operates primarily using sales, gasoline and corporate income taxes. Local governments (towns and cities, counties, school boards) primarily rely on property and an array of permitted other taxes (utility taxes, franchise fees and occupational taxes) as well as intergovernmental revenues for their governmental activities. For business-type activities and certain governmental activities (building/construction services and recreational programs), the user pays a related fee or charge associated with the service.

At the time of this analysis one year ago, the country was in the grips of financial crises, and the outlook was dim. One year later, all economic indicators point to a continued uphill struggle. Florida unemployment reached 11.5% in November of 2009, and is expected to peak at greater than 12 percent in the later part of 2010. Economists are predicting that it won't fall below double digits until the last quarter of 2012. High unemployment means more home foreclosures. Historically, high unemployment rates have affected 20 to 30 percent of homeowners' ability to make their mortgage payments.

The Town will continue to focus on providing the best and most cost effective services in these lean times. Through cost cutting measures and prioritizing projects, the Town managed to completely eliminate its expected 2009 budget deficit. Managing reserves will be extremely important in this overall weak economic environment. However, the specific economic condition for the Town during the past year remained positive and the occupancy rate for the commercial business district is favorable.

The adopted operating budget for fiscal year 2009/10 totals nearly \$27 million, only slightly higher than the 26.1 million final operating budget for fiscal year 2008/09. The slight increase is primarily due to the expectations for utilization of fund balance to design and construct a new Community Center and Aquatics Facility and the issuance of revenue bonds for proprietary fund infrastructure improvements.

The Town's current millage rate of 4.7332 was increased from 4.25 that was in effect for the prior fiscal year due to contractual commitments. The Town Commission maintained the millage rate of 4.7332 for the year ending September 30, 2010.

For business-type and certain governmental activities (utility services and recreational programs), the user pays a related fee or charge associated with the services. Effective October 1, 2009, water and sewer rates increased 41% and 24.5%, respectively while commercial business sanitation fees decreased 10%.

During the fiscal year ending September 30, 2010, the Town will be considering the following programs/projects.

- The Town is proceeding with a design and construction project known as the new Community Center, which includes a community/recreational center and an aquatics facility.
- Expanding as well as improving the parking facilities in the downtown area and throughout the Town's boundaries.
- The tourist bureau will continue to sponsor special events, festivals, conduct activities on the beach, and other community activities for the Town's residents.
- Installation of new storm water pump stations pursuant to phase III and in conjunction with the Florida Department of Transportation (FDOT).
- Continued evaluation and progress of a Wastewater (sewer) system rehabilitation program.
- Continued evaluation and progress of a Water system replacement and maintenance program.
- Evaluations of and applications for additional grants and additional funding from the State (revolving loan fund) and County (pursuant to the 2004 Building Better Communities bond referendum) and for various Town projects, as needed.

All of the above factors were considered in preparing the Town of Surfside's budget for the fiscal year ending September 30, 2010.

### **Requests for Information**

This financial report is designed to provide a general overview of the Town of Surfside's finances for all those with an interest in the Town's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Finance Director, Town of Surfside, 9293 Harding Avenue, Surfside, Florida 33154.

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**FINANCIAL STATEMENTS**

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# TOWN OF SURFSIDE, FLORIDA

## STATEMENT OF NET ASSETS

SEPTEMBER 30, 2009

	Governmental Activities	Business- type Activities	Total
<b>Assets</b>			
Cash and cash equivalents	\$ 7,535,453	\$ 3,505,979	\$ 11,041,432
Investments	217,506	--	217,506
Receivables	969,908	1,112,214	2,082,122
Prepaid items	117,013	11,718	128,731
Restricted assets:			
Cash, cash equivalents and investments	687,461	402,043	1,089,504
Net pension asset	222,138	--	222,138
Capital assets not being depreciated	3,203,810	685,227	3,889,037
Capital assets being depreciated, net	<u>6,001,602</u>	<u>593,599</u>	<u>6,595,201</u>
<b>Total Assets</b>	<u>18,954,891</u>	<u>6,310,780</u>	<u>25,265,671</u>
<b>Liabilities</b>			
Accounts payable	501,638	428,015	929,653
Accrued liabilities	326,062	258,907	584,969
Unearned revenue	45,015	20,629	65,644
Customer deposits	93,629	123,645	217,274
Noncurrent liabilities			
Due within one year	100,359	7,199	107,558
Due in more than one year	<u>220,952</u>	<u>64,796</u>	<u>285,748</u>
<b>Total Liabilities</b>	<u>1,287,655</u>	<u>903,191</u>	<u>2,190,846</u>
<b>Net Assets</b>			
Invested in capital assets	9,205,412	1,278,825	10,484,237
Restricted for			
Law enforcement	85,899	--	85,899
Transportation	488,225	--	488,225
Tourism	149,998	--	149,998
Renewal and replacement	--	1,358,811	1,358,811
Unrestricted	<u>7,737,702</u>	<u>2,769,953</u>	<u>10,507,655</u>
<b>Total Net Assets</b>	<u>\$ 17,667,236</u>	<u>\$ 5,407,589</u>	<u>\$ 23,074,825</u>

*The accompanying notes are an integral part of these financial statements.*

**TOWN OF SURFSIDE, FLORIDA**  
**STATEMENT OF ACTIVITIES**

**FISCAL YEAR ENDED SEPTEMBER 30, 2009**

Functions/Programs	Program Revenues			Net (Expense) Revenue and Changes in Net Assets		Total
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	
<b>Governmental Activities</b>						
General government	\$ 2,844,246	\$ 198,504	\$ --	\$ --	\$ (2,645,742)	\$ (2,645,742)
Public safety	4,094,093	199,614	--	--	(3,894,479)	(3,894,479)
Public works	961,381	--	--	--	(961,381)	(961,381)
Leisure services	1,558,000	123,327	--	--	(1,434,673)	(1,434,673)
Transportation	114,121	--	269,317	--	155,196	155,196
<b>Total Governmental Activities</b>	<b>9,571,841</b>	<b>521,445</b>	<b>269,317</b>	<b>--</b>	<b>(8,781,079)</b>	<b>(8,781,079)</b>
<b>Business-type Activities</b>						
Water and sewer	1,669,477	1,966,915	--	--	297,438	297,438
Municipal parking	174,680	394,975	--	--	220,295	220,295
Sanitation	1,018,579	1,251,695	--	--	233,116	233,116
Stormwater utility	128,910	243,775	--	--	114,865	114,865
<b>Total Business-type Activities</b>	<b>2,991,646</b>	<b>3,857,360</b>	<b>--</b>	<b>--</b>	<b>865,714</b>	<b>865,714</b>
<b>Total</b>	<b>\$ 12,563,487</b>	<b>\$ 4,378,805</b>	<b>\$ 269,317</b>	<b>\$ --</b>	<b>(8,781,079)</b>	<b>(7,915,365)</b>
<b>General Revenues</b>						
<b>Taxes</b>						
Property taxes					6,325,721	6,325,721
Resort taxes					366,867	366,867
Franchise fees based on gross receipts					416,728	416,728
Utility taxes					66,825	66,825
Communications services tax					385,486	385,486
Unrestricted intergovernmental revenues					862,137	862,137
Unrestricted investment earnings (losses)					(36,049)	(33,480)
Miscellaneous revenues					81,280	81,280
Transfers					121,893	--
Total general revenues					8,590,888	8,471,564
Change in Net Assets					(190,191)	556,199
Net Assets - Beginning					17,857,427	22,518,626
Net Assets - Ending					\$ 17,667,236	\$ 23,074,825

The accompanying notes are an integral part of these financial statements.

**TOWN OF SURFSIDE, FLORIDA**

**BALANCE SHEET  
GOVERNMENTAL FUNDS**

**SEPTEMBER 30, 2009**

	General	Capital Projects	Nonmajor Governmental Funds	Total Governmental Funds
<b>Assets</b>				
Cash and cash equivalents	\$ 7,014,926	\$ 520,527	\$ --	\$ 7,535,453
Investments	165,452	52,054	--	217,506
Receivables	908,192	--	61,716	969,908
Prepaid items	117,013	--	--	117,013
Restricted assets:	--	--	--	--
Cash, cash equivalents and investments	--	--	687,461	687,461
<b>Total Assets</b>	<b>\$ 8,205,583</b>	<b>\$ 572,581</b>	<b>\$ 749,177</b>	<b>\$ 9,527,341</b>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
Accounts payable	\$ 449,390	\$ 31,241	\$ 21,007	\$ 501,638
Accrued liabilities	322,014	--	4,048	326,062
Unearned revenue	45,015	--	--	45,015
Customer deposits	93,629	--	--	93,629
<b>Total Liabilities</b>	<b>910,048</b>	<b>31,241</b>	<b>25,055</b>	<b>966,344</b>
<b>Fund Balances</b>				
Reserved for prepaid items	117,013	--	--	117,013
Unreserved, undesignated reported in				
General fund	7,178,522	--	--	7,178,522
Capital projects fund	--	541,340	--	541,340
Special revenue funds	--	--	724,122	724,122
<b>Total Fund Balances</b>	<b>7,295,535</b>	<b>541,340</b>	<b>724,122</b>	<b>8,560,997</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 8,205,583</b>	<b>\$ 572,581</b>	<b>\$ 749,177</b>	

Amounts reported for governmental activities in the statement  
of net assets are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	9,205,412
A negative (NPO) net pension obligation is not considered to represent a financial asset and therefore is not reported in the governmental funds.	222,138
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.	(321,311)
<b>Net Assets of Governmental Activities</b>	<b>\$ 17,667,236</b>

*The accompanying notes are an integral part of these financial statements.*



**TOWN OF SURFSIDE, FLORIDA**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS**

**FISCAL YEAR ENDED SEPTEMBER 30, 2009**

	General	Capital Projects	Nonmajor Governmental Funds	Total Governmental Funds
<b>Revenues</b>				
Property taxes	\$ 6,325,721	\$ --	\$ --	\$ 6,325,721
Resort taxes	239,725	--	127,142	366,867
Utility taxes	66,825	--	--	66,825
Communications services tax	385,486	--	--	385,486
Franchise fees	416,728	--	--	416,728
Licenses and permits	198,504	--	--	198,504
Intergovernmental	962,844	--	168,610	1,131,454
Charges for services	123,327	--	--	123,327
Fines and forfeitures	174,312	--	25,302	199,614
Interest earnings (losses)	(28,829)	(9,369)	2,149	(36,049)
Miscellaneous	85,398	--	10,891	96,289
<b>Total Revenues</b>	<u>8,950,041</u>	<u>(9,369)</u>	<u>334,094</u>	<u>9,274,766</u>
<b>Expenditures</b>				
Current				
General government	2,415,626	96,204	192,038	2,703,868
Public safety	3,855,458	--	73,033	3,928,491
Public works	855,526	--	--	855,526
Leisure services	1,451,163	--	--	1,451,163
Transportation	--	--	99,476	99,476
Capital outlay	38,084	561,608	11,794	611,486
<b>Total Expenditures</b>	<u>8,615,857</u>	<u>657,812</u>	<u>376,341</u>	<u>9,650,010</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>334,184</u>	<u>(667,181)</u>	<u>(42,247)</u>	<u>(375,244)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	130,742	75,000	27,136	232,878
Transfers out	(57,927)	--	(53,058)	(110,985)
<b>Total Other Financing Sources (Uses)</b>	<u>72,815</u>	<u>75,000</u>	<u>(25,922)</u>	<u>121,893</u>
<b>Net Change in Fund Balances</b>	406,999	(592,181)	(68,169)	(253,351)
<b>Fund Balances - Beginning</b>	<u>6,888,536</u>	<u>1,133,521</u>	<u>792,291</u>	<u>8,814,348</u>
<b>Fund Balances - Ending</b>	<u>\$ 7,295,535</u>	<u>\$ 541,340</u>	<u>\$ 724,122</u>	<u>\$ 8,560,997</u>

*The accompanying notes are an integral part of these financial statements.*

**TOWN OF SURFSIDE, FLORIDA**

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES**

**FISCAL YEAR ENDED SEPTEMBER 30, 2009**

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Amounts reported for governmental activities in the statement of activities (Page 16) are different because:

Net change in fund balances - total governmental funds (Page 18) \$ (253,351)

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.

The details of the difference are as follows:

Cost of assets	\$ 610,901	
Depreciation	<u>(492,565)</u>	
Net adjustment		118,336
Loss on disposal of capital assets		(15,009)

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.

The detail of the difference is as follows:

Compensated absences		(37,997)
----------------------	--	----------

Governmental funds report pension contributions as expenditures. However, contributions in excess of annual pension cost is reported as a net pension asset in the statement of net assets

Change in net assets of governmental activities (Page 16)		<u>\$ (190,191)</u>
---	--	---------------------

*The accompanying notes are an integral part of these financial statements.*

**TOWN OF SURFSIDE, FLORIDA**

**STATEMENT OF NET ASSETS  
PROPRIETARY FUNDS**

**SEPTEMBER 30, 2009**

	Business-type Activities - Enterprise Funds				Totals
	Water and Sewer	Municipal Parking	Sanitation	Nonmajor Stormwater Utility	
<b>Assets</b>					
<b>Current Assets</b>					
Cash and cash equivalents	\$ 1,162,969	\$ 2,322,389	\$ --	\$ 20,621	\$ 3,505,979
Accounts receivables, net	829,748	3,850	182,937	95,679	1,112,214
Due from other funds	--	209,201	--	--	209,201
Prepaid items	3,024	756	7,938	--	11,718
<b>Total Current Assets</b>	<u>1,995,741</u>	<u>2,536,196</u>	<u>190,875</u>	<u>116,300</u>	<u>4,839,112</u>
<b>Noncurrent Assets</b>					
<b>Restricted assets</b>					
Cash and cash equivalents	389,739	--	--	--	389,739
Investments	12,304	--	--	--	12,304
<b>Total restricted assets</b>	<u>402,043</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>402,043</u>
<b>Capital Assets</b>					
Construction in progress	306,669	--	--	378,558	685,227
Infrastructure	1,273,253	729,279	--	265,728	2,268,260
Equipment	145,341	95,645	343,512	--	584,498
	<u>1,725,263</u>	<u>824,924</u>	<u>343,512</u>	<u>644,286</u>	<u>3,537,985</u>
Less accumulated depreciation	<u>(1,245,394)</u>	<u>(717,634)</u>	<u>(249,629)</u>	<u>(46,502)</u>	<u>(2,259,159)</u>
<b>Total Capital Assets, Net</b>	<u>479,869</u>	<u>107,290</u>	<u>93,883</u>	<u>597,784</u>	<u>1,278,826</u>
<b>Total Noncurrent Assets</b>	<u>881,912</u>	<u>107,290</u>	<u>93,883</u>	<u>597,784</u>	<u>1,680,869</u>
<b>Total Assets</b>	<u>2,877,653</u>	<u>2,643,486</u>	<u>284,758</u>	<u>714,084</u>	<u>6,519,981</u>
<b>Liabilities</b>					
<b>Current Liabilities</b>					
Accounts payable	321,627	5,552	55,210	45,626	428,015
Accrued liabilities	245,903	2,141	9,196	1,667	258,907
Due to other funds	--	--	209,201	--	209,201
Compensated absences	3,066	177	3,751	205	7,199
Unearned revenue	12,442	--	8,187	--	20,629
Payable from restricted assets					
Customer deposits	123,645	--	--	--	123,645
<b>Total Current Liabilities</b>	<u>706,683</u>	<u>7,870</u>	<u>285,545</u>	<u>47,498</u>	<u>1,047,596</u>
<b>Noncurrent Liabilities</b>					
Compensated absences	27,596	1,602	33,757	1,841	64,796
<b>Total Noncurrent Liabilities</b>	<u>27,596</u>	<u>1,602</u>	<u>33,757</u>	<u>1,841</u>	<u>64,796</u>
<b>Total Liabilities</b>	<u>734,279</u>	<u>9,472</u>	<u>319,302</u>	<u>49,339</u>	<u>1,112,392</u>
<b>Net Assets</b>					
Invested in capital assets	479,868	107,290	93,883	597,784	1,278,825
Restricted for renewal and replacement	1,214,713	--	--	144,098	1,358,811
Unrestricted (deficit)	448,793	2,526,724	(128,427)	(77,137)	2,769,953
<b>Total Net Assets (Deficit)</b>	<u>\$ 2,143,374</u>	<u>\$ 2,634,014</u>	<u>\$ (34,544)</u>	<u>\$ 664,745</u>	<u>\$ 5,407,589</u>

*The accompanying notes are an integral part of these financial statements.*

**TOWN OF SURFSIDE, FLORIDA**

**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS  
PROPRIETARY FUNDS**

**FISCAL YEAR ENDED SEPTEMBER 30, 2009**

	Business-type Activities - Enterprise Funds				Totals
	Water and Sewer	Municipal Parking	Sanitation	Nonmajor Stormwater Utility	
<b>Operating Revenues</b>					
Charges for services					
Water sales	\$ 880,739	\$ --	\$ --	\$ --	\$ 880,739
Sewer charges	1,085,976	--	--	--	1,085,976
Parking fees	--	394,975	--	--	394,975
Garbage charges	--	--	1,079,511	--	1,079,511
Recycling fees	--	--	119,580	--	119,580
Drainage fees	--	--	--	243,775	243,775
Miscellaneous	200	--	52,604	--	52,804
<b>Total Operating Revenues</b>	<u>1,966,915</u>	<u>394,975</u>	<u>1,251,695</u>	<u>243,775</u>	<u>3,857,360</u>
<b>Operating Expenses</b>					
Personal services	302,085	90,630	503,742	66,393	962,850
Administrative	61,063	67,495	137,813	49,231	315,602
Water system	590,886	--	--	--	590,886
Sewer system	682,391	--	--	--	682,391
Solid waste system	--	--	375,367	--	375,367
Depreciation	33,052	16,555	1,657	13,286	64,550
<b>Total Operating Expenses</b>	<u>1,669,477</u>	<u>174,680</u>	<u>1,018,579</u>	<u>128,910</u>	<u>2,991,646</u>
<b>Operating Income</b>	<u>297,438</u>	<u>220,295</u>	<u>233,116</u>	<u>114,865</u>	<u>865,714</u>
<b>Nonoperating Revenues</b>					
Interest earnings	592	1,931	--	46	2,569
<b>Total Nonoperating Revenues</b>	<u>592</u>	<u>1,931</u>	<u>--</u>	<u>46</u>	<u>2,569</u>
<b>Income before Transfers</b>	298,030	222,226	233,116	114,911	868,283
<b>Other Financing Uses</b>					
Transfers Out	(33,484)	(10,363)	(67,197)	(10,849)	(121,893)
<b>Change in Net Assets</b>	264,546	211,863	165,919	104,062	746,390
<b>Net Assets (Deficit) - Beginning</b>	<u>1,878,828</u>	<u>2,422,151</u>	<u>(200,463)</u>	<u>560,683</u>	<u>4,661,199</u>
<b>Net Assets (Deficit) - Ending</b>	<u>\$ 2,143,374</u>	<u>\$ 2,634,014</u>	<u>\$ (34,544)</u>	<u>\$ 664,745</u>	<u>\$ 5,407,589</u>

*The accompanying notes are an integral part of these financial statements.*

TOWN OF SURFSIDE, FLORIDA

STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS

FISCAL YEAR ENDED SEPTEMBER 30, 2009

	Business-type Activities - Enterprise Funds				Totals
	Water and Sewer	Municipal Parking	Sanitation	Nonmajor Stormwater Utility	
<b>Cash Flows from Operating Activities</b>					
Receipts from customers	\$ 1,472,212	\$ 394,975	\$ 1,115,883	\$ 183,988	\$ 3,167,058
Payments to suppliers	(1,202,652)	(85,128)	(488,295)	(37,935)	(1,814,010)
Payments to employees	(271,201)	(89,816)	(515,817)	(65,088)	(941,922)
<b>Net Cash Provided (Used) by Operating Activities</b>	<u>(1,641)</u>	<u>220,031</u>	<u>111,771</u>	<u>80,965</u>	<u>411,126</u>
<b>Cash Flows from Noncapital Financing Activities</b>					
Due to other funds	--	--	(44,574)	--	(44,574)
Transfers out	(33,484)	(10,363)	(67,197)	(10,849)	(121,893)
<b>Net Cash Provided by (Used) Noncapital and Related Financing Activities</b>	<u>(33,484)</u>	<u>73,334</u>	<u>(111,771)</u>	<u>(10,849)</u>	<u>(82,770)</u>
<b>Cash Flows from Capital and Related Financing Activities</b>					
Acquisition and construction of capital assets	(296,546)	--	--	(83,634)	(380,180)
<b>Net Cash Used by Capital and Related Financing Activities</b>	<u>(296,546)</u>	<u>--</u>	<u>--</u>	<u>(83,634)</u>	<u>(380,180)</u>
<b>Cash Flows from Investing Activities</b>					
Interest received	592	1,931	--	46	2,569
Sale of investments	9,339	--	--	--	9,339
<b>Net Cash Provided by Investing Activities</b>	<u>9,931</u>	<u>1,931</u>	<u>--</u>	<u>46</u>	<u>11,908</u>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<u>(321,740)</u>	<u>295,296</u>	<u>--</u>	<u>(13,472)</u>	<u>(39,916)</u>
<b>Cash and Cash Equivalents- Beginning</b>	<u>1,874,448</u>	<u>2,027,093</u>	<u>--</u>	<u>34,093</u>	<u>3,935,634</u>
<b>Cash and Cash Equivalents- Ending</b>	<u>\$ 1,552,708</u>	<u>\$ 2,322,389</u>	<u>\$ --</u>	<u>\$ 20,621</u>	<u>\$ 3,895,718</u>
<b>Cash and Cash Equivalents per Statement of Net Assets</b>					
Unrestricted	\$ 1,162,969	\$ 2,322,389	\$ --	\$ 20,621	\$ 3,505,979
Restricted	389,739	--	--	--	389,739
	<u>\$ 1,552,708</u>	<u>\$ 2,322,389</u>	<u>\$ --</u>	<u>\$ 20,621</u>	<u>\$ 3,895,718</u>

(Continued)

The accompanying notes are an integral part of these financial statements.

**TOWN OF SURFSIDE, FLORIDA**

**STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS  
(Continued)**

**FISCAL YEAR ENDED SEPTEMBER 30, 2009**

	Business-type Activities - Enterprise Funds				
	Water and Sewer	Municipal Parking	Sanitation	Nonmajor Stormwater Utility	Totals
<b>Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities</b>					
Operating income	\$ 297,438	\$ 220,295	\$ 233,116	\$ 114,865	\$ 865,714
Adjustments to reconcile operating income to net cash provided (used) by operating activities					
Depreciation	33,052	16,555	1,657	13,286	64,550
Changes in assets and liabilities:					
(Increase) decrease in					
Accounts receivable	(492,439)	(1,923)	(134,188)	(59,787)	(688,337)
Due from other funds	26,125	--	--	--	26,125
Prepaid items	2,360	514	12,985	--	15,859
Increase (decrease) in					
Accounts payable	127,173	(16,224)	11,900	11,296	134,145
Accrued liabilities	489	244	(11,756)	257	(10,766)
Compensated absences	4,270	570	(319)	1,048	5,569
Unearned revenue	(2,264)	--	(1,624)	--	(3,888)
Customer deposits	2,155	--	--	--	2,155
Total adjustments	<u>(299,079)</u>	<u>(264)</u>	<u>(121,345)</u>	<u>(33,900)</u>	<u>(454,588)</u>
<b>Net Cash Provided (Used) by Operating Activities</b>	<u>\$ (1,641)</u>	<u>\$ 220,031</u>	<u>\$ 111,771</u>	<u>\$ 80,965</u>	<u>\$ 411,126</u>

*The accompanying notes are an integral part of these financial statements.*

**TOWN OF SURFSIDE, FLORIDA**

**STATEMENT OF FIDUCIARY NET ASSETS  
PENSION TRUST FUND**

**SEPTEMBER 30, 2009**

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<b>Assets</b>	
Cash and Cash Equivalents	<u>\$ 296,392</u>
<b>Receivables</b>	
Plan members' contributions	23,712
Interest	<u>37,530</u>
<b>Total Receivables</b>	<u>61,242</u>
Prepaid insurance	<u>1,230</u>
<b>Investments, at Fair Value</b>	
U.S. Government securities	627,909
U.S. Government agency bonds	292,125
Mortgage backed securities	581,634
Corporate bonds	1,256,289
Municipal obligations	91,711
Common stocks	<u>6,621,100</u>
<b>Total Investments</b>	<u>9,470,768</u>
<b>Total Assets</b>	<u>9,829,632</u>
<b>Liabilities and Net Assets</b>	
<b>Liabilities</b>	
Accounts payable	15,283
Refunds payable	<u>66,017</u>
<b>Total Liabilities</b>	<u>81,300</u>
<b>Net Assets Held in Trust for Pension Benefits</b>	<u>\$ 9,748,332</u>

*The accompanying notes are an integral part of these financial statements.*

**TOWN OF SURFSIDE, FLORIDA**

**STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS  
PENSION TRUST FUND**

**FISCAL YEAR ENDED SEPTEMBER 30, 2009**

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**Additions**

**Contributions**

Employer's contributions	\$ 423,747
Plan members' contributions	318,692
<b>Total Contributions</b>	<u>742,439</u>

**Investment Earnings**

Interest	168,104
Dividends	159,421
Net depreciation in fair value of investments	(476,246)
	<u>(148,721)</u>
Less investment expenses	58,032
<b>Net Investment Loss</b>	<u>(206,753)</u>
<b>Total Additions</b>	<u>535,686</u>

**Deductions**

Benefits paid	483,668
Refunds of contributions	123,009
Administrative expenses	78,049
<b>Total Deductions</b>	<u>684,726</u>

**Net Decrease** (149,040)

**Net Assets in Trust for Pension Benefits**

Net assets - beginning	<u>9,897,372</u>
Net assets - ending	<u>\$ 9,748,332</u>

*The accompanying notes are an integral part of these financial statements.*



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**NOTES TO FINANCIAL STATEMENTS**

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# TOWN OF SURFSIDE, FLORIDA

## NOTES TO FINANCIAL STATEMENTS

FISCAL YEAR ENDED SEPTEMBER 30, 2009

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### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Town of Surfside was incorporated on May 19, 1935. The Town of Surfside's Charter was adopted under the provisions of Chapter 27914, Laws of Florida, 1951. The Town is governed by an elected five-member Board of Commissioners and operates under a commissioner-manager form of government. The Town provides services to its approximately 5,600 residents in many areas including general government, public safety (police), physical environment, solid waste collection, transportation (maintenance of roads and streets), culture and recreation, tourism development, water and sewer utilities, and general administrative services.

The summary of the Town of Surfside, Florida's (the Town) significant accounting policies is presented to assist the reader in interpreting the financial statements and other data in this report. These policies are considered essential and should be read in conjunction with the accompanying financial statements.

The financial statements of the Town of Surfside, Florida have been prepared in conformity with accounting principles generally accepted in the United States (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the Town's accounting policies are described below:

#### *A. FINANCIAL REPORTING ENTITY*

In accordance with accounting principles generally accepted in the United States of America, these financial statements present the Town and its organizations for which the Town is considered financially accountable. Financial accountability includes 1) the appointment of a voting majority of the organization's governing body, 2) the ability of the primary government to impose its will on the organization, or 3) if there is a financial benefit/burden relationship. In addition, an organization, which is fiscally dependent on the primary government, should be included in its reporting entity. Based on the application of these criteria, there were no organizations that met the criteria described above.

#### *B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS*

The government-wide financial statements (i.e., the statement of net assets and the statement of activities) report information on all of the nonfiduciary activities of the Town. The effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support.

# TOWN OF SURFSIDE, FLORIDA

## NOTES TO FINANCIAL STATEMENTS

FISCAL YEAR ENDED SEPTEMBER 30, 2009

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### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### *B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (CONTINUED)*

The statement of activities demonstrates the degree to which the direct expenses of a function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or identifiable activity. *Program revenues* include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*. The Town does not employ an indirect cost allocation system.

Separate financial statements are provided for governmental funds, proprietary funds, and the fiduciary fund, even though the latter is excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. All remaining nonmajor governmental funds are aggregated and reported as other governmental funds.

#### *C. MEASUREMENT FOCUS, BASIS OF ACCOUNTING AND FINANCIAL STATEMENT PRESENTATION*

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Town considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as required by accrual accounting, except for debt service expenditures and expenditures related to compensated absences, which are recorded when payment is due.

TOWN OF SURFSIDE, FLORIDA

NOTES TO FINANCIAL STATEMENTS

FISCAL YEAR ENDED SEPTEMBER 30, 2009

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NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

*C. MEASUREMENT FOCUS, BASIS OF ACCOUNTING AND FINANCIAL STATEMENT PRESENTATION (CONTINUED)*

Property taxes and other taxes (such as franchise taxes, utilities taxes, and sales tax), charges for services, intergovernmental revenue, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Revenues for expenditure driven grants are recognized when the qualifying expenditures are incurred. All other revenue items are considered to be measurable and available only when cash is received by the Town.

The reporting practices of the proprietary fund types closely parallel comparable commercial financial reporting, which recognize revenue when earned and expenses when incurred (the accrual basis) including, in the case of the enterprise funds, depreciation on its exhaustible capital assets. Earned, but unbilled service receivables have been accrued as revenue in the enterprise funds.

The Town reports the following major governmental funds:

The *General Fund* is the Town's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The *Capital Projects Fund* is used to account for the capital projects of the Town which have received the approval of the Town Commission. Transfers from the general and other funds are made to this fund to cover such expenditures.

The Town reports the following major proprietary funds:

The *Water and Sewer Fund* is used to account for water and sewer utility operations, which are financed and operated in a manner similar to private business enterprises. The intent of the Town is that the costs (expenses including depreciation) of providing services to the general public on a continuing basis be financed or recovered primarily through user charges.

The *Municipal Parking Fund* accounts for all parking revenues and expenses.

The *Sanitation Fund* is used to account for the activities of the Town residential and commercial refuse, recycling and waste collection system.

# TOWN OF SURFSIDE, FLORIDA

## NOTES TO FINANCIAL STATEMENTS

FISCAL YEAR ENDED SEPTEMBER 30, 2009

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### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### *C. MEASUREMENT FOCUS, BASIS OF ACCOUNTING AND FINANCIAL STATEMENT PRESENTATION (CONTINUED)*

The nonmajor proprietary fund of the Town is as follows:

The *Stormwater Utility Fund* is used to account for the stormwater utility fees, which are collected to construct, operate, and maintain a stormwater management system.

Additionally, the government reports the following fund type:

The *Pension Trust Fund* is used to account for the Town's single-employer defined benefit pension plan covering substantially all of its employees.

The private sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the government-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. The Town has the option of following subsequent private-sector guidance for their business-type activities and enterprise funds subject to this same limitation. The Town has elected not to follow subsequent private-sector guidance.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between the Town's water and sewer function and various other functions of the Town. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as *program revenues* include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as *general revenues* rather than *program revenues*. The general revenues include all taxes.

Proprietary Funds distinguish *operating revenues* and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Town's enterprise fund are charges to customers for services, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

# TOWN OF SURFSIDE, FLORIDA

## NOTES TO FINANCIAL STATEMENTS

FISCAL YEAR ENDED SEPTEMBER 30, 2009

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### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### *C. MEASUREMENT FOCUS, BASIS OF ACCOUNTING AND FINANCIAL STATEMENT PRESENTATION (CONTINUED)*

When both restricted and unrestricted resources are available for use, it is the Town's policy to use restricted resources first, then unrestricted resources as they are needed.

#### *D. ASSETS, LIABILITIES AND NET ASSETS OR EQUITY*

##### *1. Deposits and Investments*

The Town utilizes a pooled cash account for cash and investments of all Town funds other than those which are required to be physically segregated. The pooled cash account concept allows each participating fund to benefit from the economies of scale and improved yield which are inherent to a larger investment pool. Formal accounting records detail the individual equities of the participating funds. The pooled cash system utilizes a single checking account for Town receipts and disbursements with a separate checking account for payroll disbursements.

The Town's cash and cash equivalents are considered to be cash and short-term investments with original maturities of three months or less from the date of acquisition. The Town's cash and cash equivalents include cash on hand, demand deposits, certificates of deposit and investments with Florida PRIME (formerly known as the Local Government Surplus Funds Trust Fund (LGIP)) administered by the State Board of Administration. Fund B, which is also administered by the State Board of Administration, is classified as an investment.

The Town's investment policy follows the requirements of Florida Statutes Chapter 218.415, and attempts to promote, in order of priority, safety of principal, adequate liquidity, and maximization of total return. Investments in the Town of Surfside's local government surplus funds are governed by the provisions of Florida Statutes Section 218.415. Investments in the Town's retirement plan are governed by the Plan's investment policy. All investments of the Town, except Florida PRIME and Fund B, are reported at fair value using quoted market prices. The Florida PRIME is recorded at its value of the pool shares (2a-7 like pool), which is fair value. Income or loss is recorded in the respective funds as it is earned.

##### *2. Receivables and Payables*

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of the interfund loans). Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances".

TOWN OF SURFSIDE, FLORIDA

NOTES TO FINANCIAL STATEMENTS

FISCAL YEAR ENDED SEPTEMBER 30, 2009

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NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

*D. ASSETS, LIABILITIES AND NET ASSETS OR EQUITY (CONTINUED)*

*3. Prepaid Items*

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in the fund financial statements.

*4. Restricted Assets*

Certain resources set aside for the repayment of certain obligations are classified as restricted assets on the balance sheet because they are maintained in separate bank accounts and/or their use is limited. Additionally, the Town reports amounts paid by customers for water and sewer deposits as restricted assets.

*5. Capital Assets*

Capital assets, which include property, plant, machinery, furniture and equipment, and infrastructure assets (e.g., sidewalks and other similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements.

Capital assets are defined by the government as assets with an initial, individual cost of more than \$1,000 and an estimated useful life in excess of one year, except for the Library Fund, which records the purchases of all books as assets. Capital assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. The Town has not retroactively reported infrastructure assets acquired prior to the implementation of GASB Statement No. 34 and is not required due to its classification as a phase 3 government.

Major outlays for capital assets and improvements are capitalized as projects are constructed.

Capital assets of the Town are depreciated using the straight-line method over the estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings	15-50
Machinery, furniture and equipment	5-10
Infrastructure	10-30

TOWN OF SURFSIDE, FLORIDA

NOTES TO FINANCIAL STATEMENTS

FISCAL YEAR ENDED SEPTEMBER 30, 2009

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NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

*D. ASSETS, LIABILITIES AND NET ASSETS OR EQUITY (CONTINUED)*

*6. Compensated Absences*

The Town's policy is to permit employees to accumulate earned but unused sick as well as vacation pay benefits, limited to certain maximums. All vacation and sick pay is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements. Compensated absences of governmental funds are typically liquidated from the general fund.

*7. Long-Term Obligations*

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable business-type activities or proprietary fund type statement of net assets.

*8. Fund Equity/Net Assets*

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance, where noted, represent tentative management plans that are subject to change.

The government-wide and proprietary fund financial statements utilize a net asset presentation. Net assets are categorized as invested in capital assets (net of related debt), restricted, and unrestricted.

Restricted net assets is that portion of net assets that has been restricted for general use by external parties (creditors, grantors, contributors, or laws or regulations of other governments) or imposed by law through constitutional provisions or enabling legislation. Unrestricted net assets consist of all net assets that do not meet the definition of either of the other two components.

*9. Use of Estimates*

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results may differ from management's estimates.



# TOWN OF SURFSIDE, FLORIDA

## NOTES TO FINANCIAL STATEMENTS

FISCAL YEAR ENDED SEPTEMBER 30, 2009

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### NOTE 2 – DEPOSITS AND INVESTMENTS

#### *DEPOSITS*

In addition to insurance provided by the Federal Depository Insurance Corporation, all deposits are held in banking institutions approved by the State Treasurer of the State of Florida to hold public funds. Under Florida Statutes Chapter 280, *Florida Security for Public Deposits Act*, the State Treasurer requires all Florida qualified public depositories to deposit with the Treasurer or another banking institution eligible collateral. In the event of a failure of a qualified public depository, the remaining public depositories would be responsible for covering any resulting losses. Accordingly, all amounts reported as deposits are insured or collateralized with securities held by the entity or its agent in the entity's name.

#### *INVESTMENTS – TOWN*

The Town's Investment Policy authorizes Town officials to invest in those instruments authorized by the Florida Statutes and the Town's Investment Policy, including the certificates of deposit and money market funds (placed with "qualified public depositories"); U.S. Treasury and Government Agency securities; corporate bonds; commercial paper; mutual funds; repurchase agreements; and the Florida PRIME (formerly known as the Local Government Surplus Funds Trust Fund (EGIP)) administered by the Florida State Board of Administration.

Florida PRIME and Fund B are both governed by Chapter 19-7 of the Florida Administrative Code and Chapters 215 and 218 of the Florida Statutes. These rules provide guidance and establish the policies and general operating procedures for the administration of the Florida PRIME and Fund B. The Florida PRIME is not a registrant with the Securities and Exchange Commission (SEC); however, the Board has adopted operating procedures consistent with the requirements for a 2a-7 fund, which permits money market funds to use amortized cost to maintain a constant net asset value (NAV) of \$1 per share. The fair value of the position in the Florida PRIME is equal to the value of the pool shares. Fund B is accounted for as a fluctuating NAV pool. As of September 30, 2009, the fair value factor for Fund B was \$.54915 per share. Fund B is not subject to participant withdrawal requests. Distributions from Fund B, as determined by the SBA, are effected by transferring eligible cash or securities to the Florida PRIME, consistent with the pro rata allocation of pool shareholders of record at the creation of Fund B. One hundred percent of such distributions from Fund B are available as liquid balance within the Florida PRIME. The investments in the Florida PRIME and Fund B are not insured by FDIC or any other governmental agency.

TOWN OF SURFSIDE, FLORIDA

NOTES TO FINANCIAL STATEMENTS

FISCAL YEAR ENDED SEPTEMBER 30, 2009

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NOTE 2 – DEPOSITS AND INVESTMENTS (CONTINUED)

*INVESTMENTS – TOWN*

As of September 30, 2009, the Town had the following investments:

	Fair Value	Weighted Average Maturity
<b>Investments</b>		
Florida PRIME	\$ 3,501,325	33 days
Fund B	<u>237,776</u>	8.36 years
	<u>\$ 3,739,101</u>	

Interest Rate Risk

The Town has an investment policy to invest in a manner that is consistent with sound business practices in order to protect the assets of the Town residents, provide effective cash management to meet anticipated obligations and earn a rate of return consistent with these inherent restraints. Safety of capital and liquidity are also inherent in the Town's policy. The policy is structured to provide sufficient liquidity to pay obligations as they come due. The Town's investment policy limits the maturities to no more than 7 years for direct United States obligations and to no more than 5 years for United States agency obligations and corporate obligations. Term repurchase agreements are limited to maturities of 90 days or less and certificate of deposits are limited to 2 years or less.

Credit Risk

The Town's investment policy limits investments to the highest ratings issued by a nationally recognized statistical rating organization (NRSRO). The Florida PRIME is rated AAAM by Standard and Poor's. The Fund B is not rated by an NRSRO.

Concentration of Credit Risk

The Town's investment policy states that assets shall be diversified to control the risk of loss resulting from concentration of assets to a specific maturity, instrument, issue, dealer, or bank through which these securities are bought and sold. As of September 30, 2009, the value of each position held in the Town's portfolio is less than five percent in any one issuer.

*INVESTMENTS – PENSION TRUST FUND*

The investment activity of the Plan is directed by an investment advisory firm. The Investment Manager is empowered to invest in cash or cash equivalents, to which quality and minimum risk guidelines apply. The Investment Manager may also invest in U.S. Government obligations; certificates of deposit with major money center banks; commercial

**TOWN OF SURFSIDE, FLORIDA**

**NOTES TO FINANCIAL STATEMENTS**

**FISCAL YEAR ENDED SEPTEMBER 30, 2009**

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**NOTE 2 – DEPOSITS AND INVESTMENTS (CONTINUED)**

***INVESTMENTS – PENSION TRUST FUND (CONTINUED)***

paper rated A-1 or P-1 by Standard and Poor's or Moody 's respectively; U.S. Government and Government agency securities; and bonds or other evidence of indebtedness issued by a corporation listed on one or more of the recognized national stock exchanges or National Market System of the NASDAQ with an investment quality rating within the top three rating classifications by either Standard and Poor's or Moody's; and equity securities listed on one of the Nation's major stock exchanges with an investment quality ranking within the top three quality classifications by a major rating service. The aggregate investment in any issuing company shall not exceed five percent of the outstanding capital stock, nor shall it exceed ten percent of the fund equity assets. According to the Investment Policy the allowable investment in equities is sixty-five percent (65%) of total assets at market value.

As of September 30, 2009, the investment in equities totaled 62.5% of the total assets excluding the mutual funds, which are not under management.

As of September 30, 2009, the Plan has the following investments types.

	Fair Value	Weighted Average Maturity (Years)
<b>Investments</b>		
U.S. treasuries	\$ 538,628	6.21
Government agency bonds	560,434	0.84
Mortgage backed securities	719,518	3.58
Corporate bonds	1,249,711	4.32
Build America bonds (Municipal obligations)	91,711	9.90
	<b>\$ 3,160,002</b>	
Portfolio weighted average maturity		3.82

**Interest Rate Risk**

In accordance with its investment policy, the Plan manages its exposure to declines in the fair market value of its securities through a conservative approach of managing portfolio exposure to duration, maturity and sector relative to market indices.

**Credit Risk**

State law limits investments in commercial paper to the two top ratings issued by nationally recognized statistical rating organizations (NRSROs). It is the Plan's policy to limit its investments in these investment types to the top rating issued by the NRSROs.

**TOWN OF SURFSIDE, FLORIDA**

**NOTES TO FINANCIAL STATEMENTS**

**FISCAL YEAR ENDED SEPTEMBER 30, 2009**

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**NOTE 2 – DEPOSITS AND INVESTMENTS (CONTINUED)**

***INVESTMENTS – PENSION TRUST FUND (CONTINUED)***

Credit Risk (CONTINUED)

As of September 30, 2009, the Plan's investments in the U.S. Treasury Portfolio was rated AAA by Standard & Poor's, and Aaa by Moody's Investors Service. The Investment Policy of the Plan states it is permitted to invest in corporate bonds with an investment quality rating with the three top rating classifications by at least two major rating services (Standards & Poor, Moody's or Fitch). The corporate bonds held by the Plan were in the top three rating classifications. The mortgage backed securities were rated AAA and Aaa by Standard & Poor's, and Moody's, respectively.

Concentration of Credit Risk

The Plan's investment policy does not allow for an investment in any one issuer, other than U.S. Government securities, that is in excess of five percent of the Plan's total net assets. No investment in any one organization represents five percent or more of the net assets available for benefits.

Custodial Credit Risk

For an investment, this is the risk that, in the event of the failure of the counterparty, the Plan will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. All of the securities, whether fixed or equities are held in the name of the Plan.

**NOTE 3 - RECEIVABLES**

Receivables as of September 30, 2009 for the Town's individual major funds and non-major stormwater fund, including the applicable allowances for uncollectible accounts, are as follows:

	General	Nonmajor Governmental	Water and Sewer	Municipal Parking	Sanitation	Stormwater Utility (Nonmajor)	Total
Receivables							
Property taxes	\$ 398,735	\$ -	\$ -	\$ --	\$ --	\$ --	\$ 398,735
Intergovernmental	88,232	61,716	--	--	--	--	149,948
Other	421,225	--	--	3,850	--	--	425,075
Accounts - billed	--	--	171,850	--	215,371	13,953	401,174
Accounts - unbilled	--	--	669,341	--	--	81,726	751,067
Gross receivables	908,192	61,716	841,191	3,850	215,371	95,679	2,125,999
Less allowance for uncollectibles	--	--	(11,443)	--	(32,434)	--	(43,877)
<b>Total Receivables, Net</b>	<b>\$ 908,192</b>	<b>\$ 61,716</b>	<b>\$ 829,748</b>	<b>\$ 3,850</b>	<b>\$ 182,937</b>	<b>\$ 95,679</b>	<b>\$ 2,082,122</b>

TOWN OF SURFSIDE, FLORIDA

NOTES TO FINANCIAL STATEMENTS

FISCAL YEAR ENDED SEPTEMBER 30, 2009

NOTE 4 – PROPERTY TAXES

Under Florida law, the assessment of all properties and the collection of all county, municipal and school board taxes are consolidated in the offices of the County Property Appraiser and County Tax Collector. The laws of the State regulating tax assessments, also, are designed to assure a consistent property valuation method statewide. State statutes permit municipalities to levy property taxes at a rate of up to 10.0 mils. The millage rate assessed by the Town for the fiscal year ended September 30, 2009, was 4.7332. The tax levy of the Town is established by the Town Commission prior to October 1 each year, and the County Property Appraiser incorporates the millage into the total tax levy, which includes Miami-Dade County, Miami-Dade County School Board and special taxing districts.

All property is reassessed according to its fair market value as of January 1 each year. Each assessment roll is submitted to the Executive Director of the State Department of Revenue for review to determine if the rolls meet all of the appropriate requirements of State Statutes.

All real and tangible personal property taxes are due and payable on November 1 of each year or as soon thereafter as the assessment roll is certified by the County Property Appraiser. Miami-Dade County mails to each property owner on the assessment roll a notice of taxes due and Miami-Dade County collects the taxes for the Town. Taxes may be paid upon receipt of such notice from Miami-Dade County, with discounts at the rate of four percent (4%) if paid in the month of November, three percent (3%) if paid in the month of December, two percent (2%) if paid in the month of January, and one percent (1%) if paid in the month of February. Taxes paid during the month of March are without discount and all unpaid taxes on real and tangible personal property become delinquent and liens are placed on April 1 of the year following the year in which the taxes were assessed. Procedures for the collection of delinquent taxes by Miami-Dade County are provided for in the laws of the State of Florida. As of September 30, 2009, there were no material delinquent taxes.

NOTE 5 – INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

INTERFUND TRANSFERS

The composition of the interfund transfers as of September 30, 2009 is as follows:

Fund	Transfers In	Transfers Out
General Fund	\$ 130,742	\$ 57,927
Capital Projects Fund	75,000	--
Transportation Surtax Fund	--	53,058
Library Fund	27,137	--

**TOWN OF SURFSIDE, FLORIDA**

**NOTES TO FINANCIAL STATEMENTS**

**FISCAL YEAR ENDED SEPTEMBER 30, 2009**

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**NOTE 5 – INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS (CONTINUED)**

**INTERFUND TRANSFERS (CONTINUED)**

Fund	Transfers In	Transfers Out
Water and Sewer Fund (Enterprise Fund)	--	33,484
Municipal Parking Fund (Enterprise Fund)	--	10,363
Solid Waste Fund (Enterprise Fund)	--	10,850
Sanitation Fund (Enterprise Fund)	--	67,197
	<u>\$ 232,879</u>	<u>\$ 232,879</u>

General Fund Transfers In consisted entirely of \$130,742 from the Town's other funds providing cost reimbursement to recover general fund management, human resource utilization, payroll/accounts payable functions, pension/benefits management, billing, collection as well as legal recovery services.

General Fund Transfers Out consisted of \$27,137 to support the closure of the library special revenue fund plus \$30,790 to provide the capital projects fund with an amount to provide for transportation improvements required pursuant to the receipt of state shared gas tax revenues.

Capital- Projects Fund Transfers In includes the \$30,790 previously mentioned in the General Fund Transfers-Out plus \$44,210 in citizens initiative transportation taxes (CITT) received.

Transportation Surtax Fund Transfers Out includes \$44,210 in CITT transferred to the Capital Projects Fund plus \$8,848 transferred to cost reimburse the General Fund as previously mentioned.

Library Fund Transfers In (\$27,137) was received entirely from the General Fund to close the Fund at fiscal year end.

All of the Transfers Out pertaining to the Water and Sewer, Municipal Parking, Solid Waste and Sanitation Funds were transferred to cost reimburse the General Fund as previously mentioned.

**TOWN OF SURFSIDE, FLORIDA**

**NOTES TO FINANCIAL STATEMENTS**

**FISCAL YEAR ENDED SEPTEMBER 30, 2009**

**NOTE 6 – CAPITAL ASSETS**

Capital asset activity for the year ended September 30, 2009 was as follows:

	Beginning Balances	Increase	Decrease	Ending Balances
<b>Governmental Activities</b>				
<b>Capital Assets Not Being Depreciated</b>				
Land	\$ 1,461,229	\$ --	\$ --	\$ 1,461,229
Construction in progress	1,579,950	305,160	142,529	1,742,581
<b>Total Capital Assets Not Being Depreciated</b>	<u>3,041,179</u>	<u>305,160</u>	<u>142,529</u>	<u>3,203,810</u>
<b>Capital Assets Being Depreciated</b>				
Buildings	3,785,177	127,789	--	3,912,966
Machinery, furniture and equipment	3,028,896	169,659	79,429	3,119,126
Infrastructure	1,945,903	150,822	--	2,096,725
<b>Total Capital Assets Being Depreciated</b>	<u>8,759,976</u>	<u>448,270</u>	<u>79,429</u>	<u>9,128,817</u>
<b>Less-Accumulated Depreciation for</b>				
Buildings	1,013,033	72,495	--	1,085,528
Machinery, furniture and equipment	1,461,391	319,121	64,420	1,716,092
Infrastructure	224,646	100,949	--	325,595
<b>Total Accumulated Depreciation</b>	<u>2,699,070</u>	<u>492,565</u>	<u>64,420</u>	<u>3,127,215</u>
<b>Total Capital Assets Being Depreciated, Net</b>	<u>6,060,906</u>	<u>(44,295)</u>	<u>15,009</u>	<u>6,001,602</u>
<b>Governmental Activities Capital Assets, Net</b>	<u>\$ 9,102,085</u>	<u>\$ 260,865</u>	<u>\$ 157,538</u>	<u>\$ 9,205,412</u>
<b>Business-type Activities</b>				
<b>Capital Assets Not Being Depreciated</b>				
Construction in progress	\$ 323,466	\$ 361,761	\$ --	\$ 685,227
<b>Total Capital Assets Not Being Depreciated</b>	<u>323,466</u>	<u>361,761</u>	<u>--</u>	<u>685,227</u>
<b>Capital Assets Being Depreciated</b>				
Equipment	566,079	18,419	--	584,498
Infrastructure	2,268,260	--	--	2,268,260
<b>Total Capital Assets Being Depreciated</b>	<u>2,834,339</u>	<u>18,419</u>	<u>--</u>	<u>2,852,758</u>
<b>Less Accumulated Depreciation for</b>				
Equipment	444,519	13,270	--	457,789
Infrastructure	1,750,090	51,280	--	1,801,370
<b>Total Accumulated Depreciation</b>	<u>2,194,609</u>	<u>64,550</u>	<u>--</u>	<u>2,259,159</u>
<b>Total Capital Assets Being Depreciated, Net</b>	<u>639,730</u>	<u>(46,131)</u>	<u>--</u>	<u>593,599</u>
<b>Business-type Activities Capital Assets, Net</b>	<u>\$ 639,730</u>	<u>\$ 315,630</u>	<u>\$ --</u>	<u>\$ 1,278,826</u>

**TOWN OF SURFSIDE, FLORIDA**

**NOTES TO FINANCIAL STATEMENTS**

**FISCAL YEAR ENDED SEPTEMBER 30, 2009**

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**NOTE 6 – CAPITAL ASSETS (CONTINUED)**

Depreciation expense was charged to functions/programs of the Town as follows:

<b>Governmental Activities</b>	
General government	\$ 117,470
Public safety	147,758
Public works	105,855
Leisure Services	106,837
Transportation	<u>14,645</u>
<b>Total Depreciation Expense – Governmental Activities</b>	<b><u>\$ 492,565</u></b>
<b>Business-type Activities</b>	
Water and sewer	\$ 33,052
Municipal parking	16,555
Sanitation	1,657
Stormwater utility	<u>13,286</u>
<b>Total Depreciation Expense – Business-type Activities</b>	<b><u>\$ 64,550</u></b>

**NOTE 7 – LONG-TERM LIABILITIES**

**COMPENSATED ABSENCES**

Changes in long-term liabilities for the fiscal year ended September 30, 2009 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<b>Governmental Activities</b>					
Compensated absences	<u>\$ 283,314</u>	<u>\$ 56,311</u>	<u>\$ 18,314</u>	<u>\$ 321,311</u>	<u>\$ 100,359</u>
<b>Business-type Activities</b>					
Compensated absences	<u>\$ 66,426</u>	<u>\$ 12,863</u>	<u>\$ 7,294</u>	<u>\$ 71,995</u>	<u>\$ 7,199</u>

**NOTE 8 – EMPLOYEE RETIREMENT PLAN**

The following brief description of the Retirement Plan is provided for general information purposes only. Participants should refer to the Plan documents for more complete information.



# TOWN OF SURFSIDE, FLORIDA

## NOTES TO FINANCIAL STATEMENTS

FISCAL YEAR ENDED SEPTEMBER 30, 2009

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### NOTE 8 -- EMPLOYEE RETIREMENT PLAN (CONTINUED)

#### PLAN DESCRIPTION

The Retirement Plan is a contributory defined benefit single-employer retirement plan covering substantially all employees of the Town of Surfside. All full-time employees became members of the Plan immediately upon employment. The administration of the Plan is under the responsibility of a five-member Board of Trustees, which is subject to the ultimate authority of the Town Commission.

The Retirement Plan was established by a Town ordinance approved by the Commissioners and effective January 1, 1962. The Plan is also subject to certain provisions of Chapter 112, Florida Statutes. The benefit provisions and all other requirements, and amendments are established by Town Ordinance.

Financial statements for the Retirement Plan for Employees of the Town are separately issued and are available at the Town Hall location at 9293 Harding Avenue, Surfside, Florida.

#### CONTRIBUTIONS AND FUNDING POLICY

Funding of the Plan is provided by contributions from the Town and the employees. The Town's funding policy provides for annual actuarially determined periodic contributions at rates that, for individual employees, increase gradually over time so that sufficient assets will be available to pay benefits when due. The Town contributions to the Plan totaled \$423,747 for the year ended September 30, 2009.

Initially employees were required to contribute either 5% of their salary or after October 1, 1979, members as of that date had the irrevocable option to contribute either 5% or 7% of their compensation. Effective July 1, 1996, each member had the irrevocable option to increase his or her contribution rate from 5% to 7% or 8% of compensation. See the section below entitled Police Officers for the funding policy and service retirement benefits and other provisions for Police Officers effective October 1, 2005.

#### *Police Officers*

The Town negotiated a Contract with the Police Officers, which included several changes in the Retirement Plan provisions only for certified law enforcement members of the Plan. Some of the changes are summarized as follows:

Police Officers contribute eight percent (8%) of earnable compensation to the Plan.

The Retirement Plan multiplier for creditable service rendered on or after October 1, 2005, is 3% of the monthly average final compensation multiplied by the number of years of creditable service on or after October 1, 2005.

TOWN OF SURFSIDE, FLORIDA

NOTES TO FINANCIAL STATEMENTS

FISCAL YEAR ENDED SEPTEMBER 30, 2009

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NOTE 8 – EMPLOYEE RETIREMENT PLAN (CONTINUED)

CONTRIBUTIONS AND FUNDING POLICY (CONTINUED)

*Police Officers (continued)*

The benefit accrual was increased to 3-1/2% for creditable service rendered on or after October 1, 2007.

At a multiplier of 3-1/2%, the maximum total annuity payable to a Police Officer is ninety percent of average final compensation.

The Town maintains a five-year Deferred Retirement Option (DROP) Program for Police Officers. The eligibility requirement is attainment of normal retirement date. The maximum period of participation in the DROP is five years. A Police Officer's account shall be credited with interest based upon the actual Fund investment return. No payments may be made from the DROP until the employee actually separates from service with the Town.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

*Basis of Accounting*

The Retirement Plan for Employees of the Town of Surfside's financial statements are prepared on the accrual basis of accounting, reflecting income when earned and contributions for the year (regardless of when received) and expenses and other obligations when incurred (regardless of when paid). Benefit payments and refunds of contributions are recorded as they become due, and payable in accordance with the terms of the Plan. Plan member contributions are recognized in the period in which the contributions are due. Employer contributions are recognized when due and payable, and the employer has made a formal commitment to provide the contributions.

*Method Used to Value Investments*

The Retirement Plan investments are reported at fair value, and are managed by third-party money managers. The Retirement Plan's custodian and individual money manager price each instrument (using various third party pricing sources) and reconcile material differences. Investments that do not have an established market are reported at estimated value. Performance reporting, manager fees, and the retirement's asset valuation are based on the custodian's determination of value.

The net assets of the Retirement Fund are the difference between the total plan assets and the total plan liabilities, and are held in trust for pension benefits.

Both realized and unrealized gains/losses are recognized under the Net Appreciation (Depreciation) in the Fair Value of Investments.

**TOWN OF SURFSIDE, FLORIDA**

**NOTES TO FINANCIAL STATEMENTS**

**FISCAL YEAR ENDED SEPTEMBER 30, 2009**

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**NOTE 8 – EMPLOYEE RETIREMENT PLAN (CONTINUED)**

**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

*Method Used to Value Investments (continued)*

Investment and administrative expenses of the Plan may be paid either by the Town or by the Plan. It is the policy of the Town that these expenses are to be paid by the Plan.

**ANNUAL PENSION COST AND NET PENSION ASSET**

The Town's annual pension cost and net pension asset (NPA) for the current year are as follows:

Annual Required Contribution	\$ 423,747
Interest on Net Pension Asset (NPA)	(16,823)
Adjustment to ARC	<u>18,993</u>
Annual Pension Cost	425,917
Town Contributions	<u>(423,747)</u>
Decrease in NPA	2,170
Net Pension Asset	
Beginning of year	<u>(224,308)</u>
End of year	<u>\$ (222,138)</u>

Annual Pension Cost (APC) is a measure of the periodic cost of an employer's participation in a defined benefit pension plan. The APC for the last three fiscal years follows:

Fiscal Year End	Three-Year Trend Information		
	Annual Pension Cost (APC)	Percentage of APC Contributed	Net-Pension Obligation (Asset)
September 30, 2007	\$ 266,589	99%	\$ (227,276)
September 30, 2008	387,284	99%	(224,308)
September 30, 2009	425,917	99%	(222,138)

**FUNDED STATUS AND FUNDING PROGRESS**

The funded status of the Plan as of October 1, 2008, the most recent actuarial valuation date, is as follows:

**TOWN OF SURFSIDE, FLORIDA**

**NOTES TO FINANCIAL STATEMENTS**

**FISCAL YEAR ENDED SEPTEMBER 30, 2009**

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**NOTE 8 – EMPLOYEE RETIREMENT PLAN (CONTINUED)**

**FUNDED STATUS AND FUNDING PROGRESS (CONTINUED)**

Actual Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - Entry Age (b)	Unfunded AAL (UAAL) (b) - (a)	Funded Ratio (a) / (b)	Annual Covered Payroll (c)	UAAL As % of Covered Payroll (b - a) / c
October 1, 2008	\$ 11,701,487	\$ 10,971,286	\$ (730,201)	106.7%	\$ 4,568,544	-16.0%

The schedule of funding progress, presented as required supplementary information (RSI) following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of plan assets are increasing or decreasing over time relative to the AAL for benefits.

Additional information as of the October 1, 2007, Actuarial valuation Report, which was used to compute the annual required contribution for the year ended September 30, 2009, as well as information as of the latest Actuarial Valuation Report dated October 1, 2007 is as follows:

Actuarial valuation date	October 1, 2007	October 1, 2008
Contribution rates:		
Employer	9.7%	9.3%
Plan members	6.9%	6.9%
Actuarial cost method	Entry age	Entry age
Amortization method	Level dollar amount, closed	Level dollar amount, closed
Remaining amortization	29 years	30 years
Asset valuation method	Five-year smoothed market	Five-year smoothed market
Actuarial assumptions-		
Investment rate of return*	7.5%	7.5%
Projected salary increases*	6.0% - 15.0%	6.0% - 15.0%
Cost of living adjustments	1.5%	1.5%
*Includes inflation at	4.0%	4.0%

**NOTE 9 – COMMITMENTS AND CONTINGENCIES**

**RISK MANAGEMENT**

The Town is exposed to various risks and losses related to torts, theft of or damage to and destruction of assets, errors and omissions, injuries to employees, and natural disasters. The Town participates with other municipalities and governmental units in a public entity

# TOWN OF SURFSIDE, FLORIDA

## NOTES TO FINANCIAL STATEMENTS

FISCAL YEAR ENDED SEPTEMBER 30, 2009

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### NOTE 9 – COMMITMENTS AND CONTINGENCIES (CONTINUED)

#### RISK MANAGEMENT (CONTINUED)

risk pool administered by the Florida League of Cities Public Risk Services known as the Florida Municipal Insurance Trust (FMIT). The Town pays annual premiums to the FMIT for its general liability insurance, commercial real and personal property, including electronic data processing equipment, automobile, liability, and physical damage insurance coverage.

The Town also participates in the Florida League of Cities public risk pool known as the Florida Municipal Self Insurers Fund (FMSIF) to which it pays annual premiums for its workers compensation insurance. The agreement with these public risk pools provide that the pools will be self-sustaining through member premiums and will reinsure through commercial companies for workers' compensation and liability insurance for claims in excess of \$1,000,000. All policies are issued by FMIT and FMSIF on a non-assessable basis.

The Town maintains commercial insurance for corporate fiduciary liability, flood, and windstorm coverage. There was no reduction in insurance coverage from the prior year and there were no settlements that exceeded insurance coverage for each of the past three years.

#### LITIGATION

The Town is a defendant in various lawsuits incidental to its operations. It is the opinion of Town Management and Town Council, that the ultimate resolution of these matters will not have a material adverse effect on the financial position and results of operations of the Town.

### NOTE 10 – FUND DEFICITS

The Sanitation Fund has a deficit balance in unrestricted net assets as of September 30, 2009 of \$128,427 and a total fund deficit of \$34,544. The stormwater utility fund also has a deficit fund balance in unrestricted net assets as of September 30, 2009 of \$77,137. The deficits in the sanitation and stormwater funds were addressed through rate increases which were effective October 1, 2008.

### NOTE 11 – EXCESS OF EXPENDITURES OVER APPROPRIATIONS

For the fiscal year ended September 30, 2009, expenditures exceeded appropriations in Legal Services by \$23,298. The difference is primarily due to unexpected transition costs incurred to facilitate the establishment of an in-house legal department.

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**REQUIRED SUPPLEMENTARY INFORMATION  
(OTHER THAN MD&A)**

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**TOWN OF SURFSIDE, FLORIDA**

**REQUIRED SUPPLEMENTARY INFORMATION  
BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND**

**FISCAL YEAR ENDED SEPTEMBER 30, 2009**

	Budgeted Amounts		Actual	Variance
	Original	Final	Amounts	with Final Budget - Positive (Negative)
<b>Revenues</b>				
Property taxes	\$ 6,297,112	\$ 6,248,112	\$ 6,325,721	\$ 77,609
Resort taxes	273,863	228,500	239,725	11,225
Utility taxes	143,163	131,502	66,825	(64,677)
Communications services tax	328,937	338,355	385,486	47,131
Franchise taxes	466,000	420,000	416,728	(3,272)
Licenses and permits	268,500	158,924	198,504	39,580
Intergovernmental	943,591	967,889	962,844	(5,045)
Charges for services	115,400	136,865	123,327	(13,538)
Fines and forfeitures	171,000	166,921	174,312	7,391
Interest earnings (losses)	428,501	30,000	(28,829)	(58,829)
Miscellaneous	25,999	40,999	85,398	44,399
<b>Total Revenues</b>	<b>9,462,066</b>	<b>8,868,067</b>	<b>8,950,041</b>	<b>81,974</b>
<b>Expenditures</b>				
Current:				
General government:				
Legislative	89,900	89,900	80,680	9,220
Legal services	500,000	416,886	440,184	(23,298)
Executive, finance and administration	2,020,333	1,931,335	1,912,963	18,372
Total general government	2,610,233	2,438,121	2,433,827	4,294
Public safety	4,304,205	4,057,900	3,855,458	202,442
Public works	1,000,366	908,640	855,526	53,114
Leisure services	1,613,714	1,544,883	1,471,046	73,837
<b>Total Expenditures</b>	<b>9,528,518</b>	<b>8,949,544</b>	<b>8,615,857</b>	<b>333,687</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>(66,452)</b>	<b>(81,477)</b>	<b>334,184</b>	<b>415,661</b>
<b>Other Financing Uses</b>				
Transfers in	130,742	130,742	130,742	--
Transfers out	(30,790)	(30,790)	(57,927)	--
<b>Total Other Financing Uses</b>	<b>99,952</b>	<b>99,952</b>	<b>72,815</b>	<b>--</b>
<b>Net Change in Fund Balances</b>	<b>\$ 33,500</b>	<b>\$ 18,475</b>	<b>\$ 406,999</b>	
<b>Appropriated Beginning Fund Balance</b>	<b>\$ --</b>	<b>\$ 15,000</b>		

*See notes to budgetary comparison schedule.*

**TOWN OF SURFSIDE, FLORIDA**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**NOTE TO BUDGETARY COMPARISON SCHEDULE**  
**FISCAL YEAR ENDED SEPTEMBER 30, 2009**

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**NOTE 1 – BUDGETS AND BUDGETARY ACCOUNTING**

The Town follows these procedures to establish the budgetary data reflected in the financial statements:

Annual appropriated budgets for the governmental (except for the capital projects fund) and proprietary funds are adopted on a basis consistent with accounting principles generally accepted in the United States.

1. Prior to August 1, the Town Manager submits to the Town Commission a proposed operating budget for the fiscal year commencing the following October 1. The budget includes proposed expenditures and the means of financing them.
2. The Town Commission holds a public workshop on the proposed budget. Formal public hearings are conducted in September to obtain taxpayers' comments.
3. Prior to October 1, the budget is legally adopted by resolution.

Budgets are monitored at department level. Budgetary control over expenditures, including capital outlay and transfers, is maintained at the fund level whereby management cannot transfer or over expend appropriations at the individual fund level. Beginning fund balances, available for financing current appropriations, are considered in the budgetary process but are not included in the financial statements of the governmental fund types as budgeted revenues.

The Town Manager is authorized to transfer part or all of an encumbered appropriation balance within a particular department or fund; however, any revisions that alter the total appropriations of any fund must be approved by the Town Commission.

If during the course of the fiscal year, it becomes evident that a particular fund is unable to provide the required level of services to the Town because of higher costs of providing services, or unforeseen circumstances, the budget may be amended. The Town Manager submits to the Town Commission a request to amend the budget. The request contains explanations, and includes a proposal for financing if additional appropriations are requested. The amendment requires the Town Commission approval and adoption. There were no supplemental appropriations during the fiscal year ended September 30, 2009.



**TOWN OF SURFSIDE, FLORIDA  
RETIREMENT PLAN FOR EMPLOYEES**

**REQUIRED SUPPLEMENTARY INFORMATION**

**SCHEDULE OF FUNDING PROGRESS**

Actual Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - Entry Age (b)	Unfunded AAL (UAAL) (b) - (a)	Funded Ratio (a) / (b)	Annual Covered Payroll (c)	UAAL As % of Covered Payroll (b - a) / c
10/1/04	\$ 9,649,666	\$ 7,823,748	\$ (1,825,918)	123.3%	\$ 2,857,045	(63.9)%
10/1/05	9,924,144	8,992,940	(931,204)	110.4%	3,170,278	(29.4)%
10/1/06	10,500,533	9,980,193	(520,340)	105.2%	3,653,148	(14.2)%
10/1/07	11,201,453	10,225,271	(976,182)	109.5%	3,978,291	(24.5)%
10/1/08	11,701,487	10,971,286	(730,201)	106.7%	4,568,544	(16.0)%
10/1/09	11,697,998	11,662,297	(35,701)	100.3%	4,059,522	(0.9)%

**TOWN OF SURFSIDE, FLORIDA  
RETIREMENT PLAN FOR EMPLOYEES**

**REQUIRED SUPPLEMENTARY INFORMATION**

**SCHEDULE OF EMPLOYER CONTRIBUTIONS**

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Fiscal Year Ended September 30,	Annual Required Contribution (ARC)	Percentage Contributed
2004	\$ --	N/A
2005	--	N/A
2006	203,274	114%
2007	264,370	100%
2008	384,905	100%
2009	423,747	100%

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**COMBINING AND INDIVIDUAL FUND  
STATEMENTS AND SCHEDULES**

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## NONMAJOR GOVERNMENTAL FUNDS

### SPECIAL REVENUE FUNDS

Special revenue funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes.

Tourism Fund – This fund is used to account for the portion of the resort tax collections, which are to be designated to promote tourism related activities of the Town which are restricted to approved functions and activities.

Library Fund – This fund is used to account for the operations of the Surfside Library. Operations in this fund ceased in fiscal year ended September 30, 2008 but was closed out in fiscal year ended September 30, 2009 with a transfer in to cover a small deficit fund balance.

Transportation Surtax Fund – This fund is used to account for the proceeds of the Town's allocable share of the Miami-Dade County Transit System Surtax. The expenditures from this fund are restricted to specific purposes.

Police Forfeiture Fund – This fund is used to account for the proceeds of police forfeitures and confiscations, and expenditures, which are restricted to approved functions and activities.

TOWN OF SURFSIDE, FLORIDA

COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS

SEPTEMBER 30, 2009

	Special Revenue Funds				Total Nonmajor Governmental Funds
	Tourism	Library	Transportation Surtax	Police Forfeiture	
<b>Assets</b>					
Cash and cash equivalents	\$ 150,350	\$ --	\$ 462,294	\$ 66,851	\$ 679,495
Investments	--	--	--	7,966	7,966
Receivables	8,742	--	39,928	13,046	61,716
<b>Total Assets</b>	<u>\$ 159,092</u>	<u>\$ --</u>	<u>\$ 502,222</u>	<u>\$ 87,863</u>	<u>\$ 749,177</u>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Accounts payable	\$ 5,046	--	\$ 13,997	\$ 1,964	\$ 21,007
Accrued liabilities	4,048	--	--	--	4,048
<b>Total Liabilities</b>	<u>9,094</u>	<u>--</u>	<u>13,997</u>	<u>1,964</u>	<u>25,055</u>
<b>Fund Balances</b>					
Unreserved, undesignated	149,998	--	488,225	85,899	724,122
<b>Total Fund Balances</b>	<u>149,998</u>	<u>--</u>	<u>488,225</u>	<u>85,899</u>	<u>724,122</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 159,092</u>	<u>\$ --</u>	<u>\$ 502,222</u>	<u>\$ 87,863</u>	<u>\$ 749,177</u>

TOWN OF SURFSIDE, FLORIDA

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

NONMAJOR GOVERNMENTAL FUNDS

FISCAL YEAR ENDED SEPTEMBER 30, 2009

	Special Revenue Funds				Total Nonmajor Governmental Funds
	Tourism	Library	Transportation Surtax	Police Forfeiture	
<b>Revenues</b>					
Resort taxes	\$ 127,142	\$ --	\$ --	\$ --	\$ 127,142
Forfeitures	--	--	--	25,302	25,302
Intergovernmental	--	--	168,610	--	168,610
Interest	412	--	2,970	(1,233)	2,149
Miscellaneous	10,891	--	--	--	10,891
<b>Total Revenues</b>	<b>138,445</b>	<b>--</b>	<b>171,580</b>	<b>24,069</b>	<b>334,094</b>
<b>Expenditures</b>					
General government	192,038	--	--	--	192,038
Public safety	--	--	--	73,033	73,033
Transportation	--	--	99,476	--	99,476
Capital outlay	--	--	--	11,794	11,794
<b>Total Expenditures</b>	<b>192,038</b>	<b>--</b>	<b>99,476</b>	<b>84,827</b>	<b>376,341</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(53,593)</b>	<b>--</b>	<b>72,104</b>	<b>(60,758)</b>	<b>(42,247)</b>
<b>Other Financing Sources</b>					
Transfers in	--	27,136	--	--	27,136
Transfers out	--	--	(53,058)	--	(53,058)
<b>Total Other Financing Sources (Uses)</b>	<b>--</b>	<b>27,136</b>	<b>(53,058)</b>	<b>--</b>	<b>(25,922)</b>
<b>Net Change in Fund Balances</b>	<b>(53,593)</b>	<b>27,136</b>	<b>19,046</b>	<b>(60,758)</b>	<b>(68,169)</b>
<b>Fund Balances (Deficit) - Beginning</b>	<b>203,591</b>	<b>(27,136)</b>	<b>469,179</b>	<b>146,657</b>	<b>792,291</b>
<b>Fund Balances - Ending</b>	<b>\$ 149,998</b>	<b>\$ --</b>	<b>\$ 488,225</b>	<b>\$ 85,899</b>	<b>\$ 724,122</b>

**TOWN OF SURFSIDE, FLORIDA**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -  
BUDGET AND ACTUAL  
TOURISM FUND**

**FISCAL YEAR ENDED SEPTEMBER 30, 2009**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Resort taxes	\$ 141,138	\$ 114,273	\$ 127,142	\$ 12,869
Interest	500	500	412	(88)
Miscellaneous	17,000	17,000	10,891	(6,109)
<b>Total Revenues</b>	<u>158,638</u>	<u>131,773</u>	<u>138,445</u>	<u>6,672</u>
<b>Expenditures</b>				
Current				
General government	232,588	207,098	192,038	15,060
Leisure services	1,375	--	--	--
<b>Total Expenditures</b>	<u>233,963</u>	<u>207,098</u>	<u>192,038</u>	<u>15,060</u>
<b>Deficiency of Revenues over Expenditures</b>	<u>\$ (75,325)</u>	<u>\$ (75,325)</u>	<u>\$ (53,593)</u>	<u>\$ 21,732</u>
<b>Appropriated Beginning Fund Balance</b>	<u>\$ 75,325</u>	<u>\$ 75,325</u>		

**TOWN OF SURFSIDE, FLORIDA**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
TRANSPORTATION SURTAX FUND**

**FISCAL YEAR ENDED SEPTEMBER 30, 2009**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$ 173,450	\$ 173,450	\$ 168,610	\$ (4,840)
Interest	3,500	3,500	2,970	(530)
<b>Total Revenues</b>	<u>176,950</u>	<u>176,950</u>	<u>171,580</u>	<u>(5,370)</u>
<b>Expenditures</b>				
Current				
General government	170,828	170,828	99,476	71,352
<b>Total Expenditures</b>	<u>170,828</u>	<u>170,828</u>	<u>99,476</u>	<u>71,352</u>
<b>Excess of Revenues over Expenditures</b>	<u>6,122</u>	<u>6,122</u>	<u>72,104</u>	<u>65,982</u>
<b>Other Financing Uses</b>				
Transfers out	(53,058)	(53,058)	(53,058)	--
<b>Total Other Financing Uses</b>	<u>(53,058)</u>	<u>(53,058)</u>	<u>(53,058)</u>	<u>--</u>
<b>Net Changes in Fund Balances</b>	<u>\$ (46,936)</u>	<u>\$ (46,936)</u>	<u>\$ 19,046</u>	<u>\$ 65,982</u>
<b>Appropriated Beginning Fund Balance</b>	<u>\$ 46,936</u>	<u>\$ 46,936</u>	<u>\$ --</u>	<u>\$ --</u>



**TOWN OF SURFSIDE, FLORIDA**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
POLICE FORFEITURE FUND**

**FISCAL YEAR ENDED SEPTEMBER 30, 2009**

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget - Positive
	Original	Final		(Negative)
<b>Revenues</b>				
Forfeitures	\$ 25,000	\$ 25,000	\$ 25,302	\$ 302
Interest earnings	<u>2,500</u>	<u>2,500</u>	<u>(1,233)</u>	<u>(3,733)</u>
<b>Total Revenues</b>	<u>27,500</u>	<u>27,500</u>	<u>24,069</u>	<u>(3,431)</u>
<b>Expenditures</b>				
Current:				
Public safety	80,732	80,732	73,033	7,699
Capital outlay	<u>46,745</u>	<u>46,745</u>	<u>11,794</u>	<u>34,951</u>
<b>Total Expenditures</b>	<u>127,477</u>	<u>127,477</u>	<u>84,827</u>	<u>42,650</u>
<b>Deficiency of Revenues over Expenditures</b>	<u>\$ (99,977)</u>	<u>\$ (99,977)</u>	<u>\$ (60,758)</u>	<u>\$ 39,219</u>
<b>Appropriated Beginning Fund Balance</b>	<u>\$ 99,977</u>	<u>\$ 99,977</u>		

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## COMPLIANCE SECTION

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**Independent Auditors' Report on Internal Control over  
Financial Reporting and on Compliance and Other Matters Based on an Audit of  
Financial Statements Performed in Accordance with *Government Auditing Standards***

Honorable Mayor, Town Commission and Town Manager  
Town of Surfside, Florida

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Surfside, Florida (the Town) as of and for the fiscal year ended September 30, 2009 which collectively comprise of the Town's financial statements, and have issued our report thereon dated September 2, 2010. We did not audit the financial statements of the Retirement Plan for the Employees of the Town of Surfside, Florida (Pension Trust Fund) which represents approximately 87% and 48% respectively, of the assets and revenues of the aggregate remaining fund information. Those financial statements were audited by other independent auditors whose report thereon has been furnished to us, and our opinion on the financial statements, insofar as it relates to the amounts included for the Retirement Plan for the Employees of the Town of Surfside, Florida (Pension Trust Fund), is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Internal Control over Financial Reporting**

In planning and performing our audit, we considered the Town's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control over financial reporting.

A *control deficiency* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the Town's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the Town's financial statements that is more than inconsequential will not be prevented or detected by the Town's internal control.



A *material weakness* is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the Town's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Town's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of the Mayor, Town Commission, management, and regulatory bodies and is not intended to be and should not be used by anyone other than these specified parties.



a division of Marcum LLP  
Miami, Florida  
September 2, 2010



**Management Letter in Accordance with the Rules of the  
Auditor General of the State of Florida**

Honorable Mayor, Town Commission and Town Manager  
Town of Surfside, Florida

We have audited the financial statements of the Town of Surfside, Florida (the Town) as of and for the fiscal year ended September 30, 2009, and have issued our report thereon dated September 2, 2010. We did not audit the financial statements of the Retirement Plan for the Employees of the Town of Surfside, Florida (Pension Trust Fund) which represents approximately 87% and 48% respectively, of the assets and revenues of the aggregate remaining fund information. Those financial statements were audited by other independent auditors whose report thereon has been furnished to us, and our opinion on the financial statements, insofar as it relates to the amounts included for the Retirement Plan for the Employees of the Town of Surfside, Florida (Pension Trust Fund), is based solely on the report of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. We have issued our Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters: Disclosures in those reports which are dated September 2, 2010, should be considered in conjunction with this management letter.

Additionally, our audit was conducted in accordance with the provisions of Chapter 10.550, Rules of the Auditor General, which governs the conduct of local governmental entity audits performed in the State of Florida. This letter includes the following information, which is not included in the aforementioned auditor's reports or schedule:

- Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address significant findings and recommendations made in the preceding annual financial audit report. Corrective actions have been taken to address significant findings and recommendations made in the preceding annual financial audit report.
- Section 10.554(1)(i)2., Rules of the Auditor General, requires our audit to include a review of the provisions of Section 218.415, Florida Statutes, regarding the investment of public funds. In connection with our audit, we determined that the Town complied with Section 218.415, Florida Statutes.

57



MARCUMGROUP  
MEMBER

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- Section 10.554(1)(i)3., Rules of the Auditor General, requires that we address in the management letter any recommendations to improve financial management. In connection with our audit, we did not have any such findings.
- Section 10.554(1)(i)4., Rules of the Auditor General, requires that we address violations of laws, regulations, contracts or grant agreements, or abuse that have occurred, or are likely to have occurred, that have an effect on the determination of financial statement amounts that is less than material but more than inconsequential. In connection with our audit, we did not have any such findings.
- Section 10.554(1)(i)5., Rules of the Auditor General, provides that the auditor may, based on professional judgment, report the following matters that have an inconsequential effect on financial statements, considering both quantitative and qualitative factors: (1) violations of provisions of contracts or grant agreements, fraud, illegal acts, or abuse, and (2) control deficiencies that are not significant deficiencies. In connection with our audit, there were no such findings.
- Section 10.554(1)(i)6., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. The Town of Surfside was incorporated on May 19, 1935. The Town's Charter was adopted under the provisions of Chapter 27914, Laws of the State of Florida in 1951. There are no component units related to the Town.
- Section 10.554(1)(i)7.a., Rules of the Auditor General, requires a statement be included as to whether or not the local governmental entity has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and identification of the specific condition(s) met. In connection with our audit, we determined that the Town did not meet any of the conditions described in Section 218.503(1), Florida Statutes.
- Section 10.554(1)(i)7.b., Rules of the Auditor General, requires that we determine whether the annual financial report for the Town for the fiscal year ended September 30, 2009, filed with the Florida Department of Financial Services pursuant to Section 218.32(1)(a), Florida Statutes, is in agreement with the annual financial audit report for the fiscal year ended September 30, 2009. In connection with our audit, we determined that these two reports were in agreement.
- Pursuant to Sections 10.554(1)(i)7.c. and 10.556(7), Rules of the Auditor General, we applied financial condition assessment procedures. It is management's responsibility to monitor the Town's financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

Pursuant to Chapter 119, Florida Statutes, this management letter is a public record and its distribution is not limited. Auditing standards generally accepted in the United States require us to indicate that this letter is intended solely for the information and use of management, and the Florida Auditor General, and is not intended to be and should not be used by anyone other than these specified parties.

*Marcum Rachlin*

a division of Marcum LLP  
Miami, Florida  
September 2, 2010

**TOWN OF SURFSIDE, FLORIDA**  
**SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS**  
**FISCAL YEAR ENDED SEPTEMBER 30, 2009**

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**PRIOR YEAR FINDINGS AND STATUS**

The following addresses the status of financial statement findings reported in the fiscal year ended September 30, 2008 Schedule of Findings and Responses.

Matters that are not repeated

- 08-01 – Bank Reconciliations
- 07-05 – Investment Policy
- 07-07 – Accounting Policies and Procedures Manual



**ATTACHMENT A**

September 2, 2010

To the Honorable Mayor, Town Commission, Town Manager  
Town of Surfside, Florida

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Surfside, Florida (the Town) for the year ended September 30, 2009, and have issued our report thereon dated September 2, 2010. We did not audit the financial statements of the Retirement Plan for the Employees of the Town of Surfside, Florida (Pension Trust Fund) which represents approximately 87% and 48% respectively, of the assets and revenues of the aggregate remaining fund information. Those financial statements were audited by another independent auditor whose report thereon has been furnished to us, and our opinion on the financial statements, insofar as it relates to the amounts included for the Retirement Plan for the Employees of the Town of Surfside, Florida (Pension Trust Fund), is based solely on the report of the other auditor. Professional standards require that we provide you with the following information related to our audit.

**Our Responsibility under U.S. Generally Accepted Auditing Standards and Government Auditing Standards**

As stated in our engagement letter dated July 24, 2007, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

As part of our audit, we considered the internal control of the Town. Such considerations were solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed test of the Town's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our tests was not to provide an opinion on compliance with such provisions.



MARCUMGROUP  
MEMBER

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To the Honorable Mayor, Town Council, Town Manager  
Town of Surfside, Florida  
September 2, 2010  
Page 2

Our responsibility is to plan and perform the audit to obtain reasonable, but not absolute, assurance that the financial statements are free of material misstatement. As part of our audit, we considered the internal control of the Town. Such considerations were solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures specifically to identify such matters

### **Planned Scope and Timing of the Audit**

We performed the audit according to the planned scope and timing previously communicated to your Finance Director in our meeting about planning matters on March 29, 2010.

### **Significant Audit Findings**

#### ***Qualitative Aspects of Accounting Practices***

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by the Town of Surfside are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2009. We noted no transactions entered into by the Town during the year for which there is a lack of authoritative guidance or consensus. There are no significant transactions that have been recognized in the financial statements in a different period than when the transaction occurred.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate(s) affecting the financial statements were:

Management's estimate of the allowance for doubtful accounts is based on historical trend information. We evaluated the key factors and assumptions used to develop the allowance in determining that it is reasonable in relation to the financial statements taken as a whole.



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To the Honorable Mayor, Town Council, Town Manager  
Town of Surfside, Florida  
September 2, 2010  
Page 3

The disclosures in the financial statements are neutral, consistent, and clear. Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements was:

The investment disclosure relating to the Village's investment in the state Board Administration investment pool.

#### *Difficulties Encountered in Performing the Audit*

We encountered no difficulties in dealing with management in performing and completing our audit.

#### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole. There were no passed adjustments.

#### *Disagreements with Management*

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

#### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated September 2, 2010.

#### *Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those

**MARCUM  
RACHLIN**  
ACCOUNTANTS • ADVISORS

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To the Honorable Mayor, Town Council, Town Manager  
Town of Surfside, Florida  
September 2, 2010  
Page 4

statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

*Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

This information is intended solely for the use of Mayor, Town Commission and Town Manager and management of the Town of Surfside, Florida and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,



a division of Marcum LLP

**MARCUM  
RACHLIN**  
ACCOUNTANTS + ADVISORS

A division of Marcum LLP



**Town of Surfside  
Town Commission First Budget Workshop  
July 20, 2010  
7 p.m.**

Town Hall Commission Chambers - 9293 Harding Ave, 2<sup>nd</sup> Fl  
Surfside, FL 33154

## **MINUTES**

### **1. Opening**

**A. Call to Order** Mayor Daniel Dietch called the workshop to order at 7:00 pm.

**B. Roll Call of Members** Town Clerk, Debra Eastman called the roll with Commissioner Michael Karukin, Commissioner Edward Kopelman, Commissioner Marta Olchyk, Vice Mayor Joe Graubart and Mayor Daniel Dietch in attendance.

**C. Pledge of Allegiance** Chief David Allen led the pledge of allegiance.

### **2. Introduction – General Preview of Workshops – Gary Word, Town Manager**

Town Manager Gary Word addressed the commission and presented the workshop overview. He noted that in March the Town's Department Heads began preparing the process for the 2010-2011 Fiscal year budget and added that in May the Commission expressed their goals and objectives in a meeting with staff. In June a draft of the balance budget was presented to the Commission, in accordance with the town's charter, with a millage rate of 5.2372. At the July Commission meeting the Town Commission approved the preliminary millage rate at 5.9499.

The Town Manager noted that the objectives of the budget workshops are to 1) Review the budget components of each service function and 2) to determine the actual level of service to the public and the community for the coming fiscal year. He added that during this workshop, revenues and general funds expenditures would be discussed and added that each department head would make a presentation of their Department's budget projections and that at the next budget workshop meeting on August 9<sup>th</sup>, capital projects fund, special revenue funds and enterprise funds will be discussed.

### **3. General Fund - (Finance Director / Budget Consultant)**

a. History of Reductions and Property Tax Trends ("roll-back" vs. "roll-up")

Finance Director, Martin Sherwood introduced Mr. Carl Berkey-Abbott. Mr. Berkey-Abbott gave a PowerPoint presentation and noted that the total proposed budget is

\$29,726,000. He noted the enterprise funds of -- water/sewer funds (\$11,702,501), Municipal parking fund (\$2,412,040), Solid Waste Fund (\$1,345,844), and Storm Water Fund (\$1,840,442) and that they are considerably higher than they have been in the past due to proposed capital improvement projects. He added that in order to fund capital improvement projects, financing might be required and noted that this would be a new concept for Surfside since general obligation bonds have never been previously issued by the town.

b. General Fund Summary (Overview) by Department / Allocation Center

Mr. Berkey-Abbott presented a pie chart indicating the distribution on a tax bill in Surfside and noted that 22.82% represents the portion of the bill relating to Surfside. Mr. Berkey-Abbott briefly explained which services are included in the various municipal departments in his presentation.

c. Summary of Unfunded Items

Finance Director, Martin Sherwood informed the Town Commission that he would now present the unfunded items that were not previously presented to them at the July 13<sup>th</sup> meeting. Sarah Sinatra with Calvin, Giordano and Associates presented the Downtown Improvements Master Plan to the Commission. She gave a brief history of how the project came about and the vision for the downtown area of the project.

Sarah Sinatra reported to the Commission about the Capital Improvement Update and the request for \$5,000 to update this element of the Comprehensive Plan. Sarah Sinatra noted the request of \$7,500 for an update of all the permitted uses in the Zoning Code. She added that this is directed by the Comprehensive Plan, which requires the town to address the issue by March, 2011. She added that the uses have not changed in over 20 years. Ms. Sinatra mentioned that the update in code could be useful when determining permit approval for businesses in close proximity to other similar business. Sarah Sinatra further discussed the Parking Study in the business district to determine the vacancy rates of the parking lots. She noted that this will help with the Parking Trust Fund since it will assist in determining appropriate fees.

Finance Director, Martin Sherwood noted to the Commission that the following projects that would be discussed are all unfunded items. He reiterated that the millage rate of 5.2372, which was used to present the proposed balanced budget, does not include these items.

Town Manager, Gary Word presented Community Center and Aquatic Facility. He noted that this is an item that staff identified as being of most importance in order for the community center to open. He added that the anticipated completion date for the community center is May, 2011.

Finance Director, Martin Sherwood presented the Lien Recovery Outside Counsel item and noted that there is a request for \$50,000 for this item. Mr. Sherwood noted that the cost is to cover special counsel required to pursue advanced delinquent cases, which might require up to foreclosure action.

Finance Director, Martin Sherwood then discussed the Document Imaging Scanners and Software item. He noted that this is a joint item requested by the Town Clerk and the Building Services Department. Town Clerk Debra Eastman explained that the cost of the Document Imaging Scanner and Software for the Clerk's Office is \$18,000 and that there is a request from the Building Department for a scanner for larger blue prints.

Finance Director, Sherwood asked Eric Wells, IT Manager with Calvin, Giordano to present the phone systems upgrade item, \$30,000 equipment and also \$24,000 annual service costs. Mr. Wells mentioned that he recommends upgrading the phone systems and noted that the frequent power outages are causing failures in the phone system, which is causing service interruption. He further noted that the parts in the system are almost obsolete.

Finance Director, Martin Sherwood presented the item dealing with the repainting of Town Hall. Public Works Director, Fernando Rodriguez explained that there is visual deterioration in the condition of the paint on the Town Hall building, which was painted seven years ago. He added that some portions of the exterior of the building are corroded. He noted that the \$18,000 cost to paint the building is based on a proposal and not on quotes.

Finance Director, Martin Sherwood presented the vehicle replacement item. Police Chief David Allen noted that the vehicles request was removed from the budget last year. He also noted that the two vehicles requested would be replacing two vehicles that the town is trying to sell.

Finance Director, Martin Sherwood presented the accountant position. Mr. Sherwood noted that despite Surfside being a small town it has multiple funds, tourist revenue collection, utilities, a parking fund, and unique areas of businesses.

Duncan Tavares, Tourist Bureau Board Director explained the Tourist Resort Tax Audit item. He explained that presently the Tourist Bureau Board does not have a system for auditing the resort tax that is being collected. He added that the local businesses submit their portion of the resort tax, but that there is no additional documents required and no auditing process. Finance Director, Martin Sherwood explained that in a start-up scenario, it is best to have a certified independent auditor to do the work who is familiar with systems and procedures in place to ensure accuracy.

Building Official, Paul Gioia presented the Code Enforcement Hours item. Mr. Gioia explained the technique being used by the town to catch and fine individuals performing work without a permit and suggested increasing the Code Enforcement Officer's hours to 40 hours per week.

Departmental Reviews:

1. Legislative (Town Manager)

Town Manager, Gary Word presented the Legislative Department budget. He noted that the difference is the inclusion of capital items in the budget that include the clean-up stations for dog waste removal and the community gardens at the pump stations and spoke about the telecommunications expense increase.

2. Executive (Town Manager)

Town Manager, Gary Word presented the Executive Department-Town Manager's budget. He noted that there is a significant difference between the projected 2010 expenses and the proposed 2011 budget due to the relocation of the special projects coordinator from the Town Clerk's office back to the Executive department.

3. Town Clerk (Town Clerk)

Town Clerk, Debra Eastman presented the Town Clerk's Department budget. She noted that the estimated revenue to the Clerk's office for the copying of records is \$6,200 and added that a large portion comes from copying blue prints and that this amount would offset the expense of the scanner. She added that the operating budget is less than the projected 2010 and that it includes \$22,000 for charter election and \$5,500 annual cost of storage of town records at Iron Mountain.

4. Public Works (Public Works Director)

Public Works Director, Fernando Rodriguez presented his department's budget. Mr. Rodriguez noted that the Public Works Division, within the Public Works Department, is the only division that is non-enterprise. Mr. Rodriguez noted that the proposed budget for 2011 is \$696,000. He stressed that this proposed budget supports the current level of service and contains no unfunded programs.

5. Finance Support Services (Finance Director)

Finance Director, Martin Sherwood presented the budget for the Finance Services Department. He mentioned that the expenses have increased by \$10,000 and noted that a special audit is required in compliance with the BBC Grant contract.



#### 6. Non-Departmental (Finance Director)

Finance Director, Martin Sherwood presented the budget for the non-departmental items. Mr. Sherwood noted that the e-mail archive is utilized by every department and unemployment compensation is budgeted in this department because the town is not aware beforehand of which department will be affected by unemployment.

#### 7. Building Services (Building Official)

Building Official, Paul Gioia presented the Building Services Budget and noted the rise in the number of permit applications since he joined the department. Mr. Gioia stated that he recommends bringing the code enforcement officer to a full-time status.

#### 8. Public Safety (Chief of Police)

Police Chief David Allen presented the Public Safety Department budget. Chief Allen spoke about the decrease in the personnel expense due to the loss of two positions. He further added that the other expenses have not changed significantly.

#### 8. Parks and Recreation (Parks and Recreation Director)

Tim Milian, Director of Parks and Recreation presented his department's budget. Mr. Milian noted that the proposed budget for the Parks and Recreation Department is \$935,713. He noted that it is 10% less than the projected expenditures for 2010 and 30% lower than what was budgeted in 2009. Mr. Milian noted that the community center funding is proposed to be \$219,430.

#### **4. Special Revenue Fund**

##### Tourist Resort Fund (Tourist Bureau Director)

Tourist Bureau Director Duncan Tavares presented his department's budget. Mr. Tavares gave an explanation of the functions of the Tourist Bureau and noted that the Tourist Bureau is projecting to reduce its cost based on a lower projected resort tax funding.

#### **5. Capital Projects Fund Overview / Recommended Projects** (Finance Director)

#### **6. Public Comments** The Mayor opened the floor to Public Comments.

Lou Cohen suggested that the new different computer systems proposed should be integrated in order to promote efficiency. He also commented that the Parks and Recreation and Police Departments are very important agencies in the town. He also spoke highly of the respect and professionalism shown by the Police officers.

Seeing no other residents wishing to speak, the Mayor closed the floor to Public comments.

**7. Wrap Up – Additional Commission Direction**

a. Town Commission Second Budget Workshop, August 9, 2010 7 p.m.

Commissioner Karukin presented a spreadsheet in order to review the current budget and the effects the unfunded items will have on the millage rate. He visited each item based on priority and discussed how the millage rate is affected by the item's inclusion in the budget. Commissioner Karukin indicated that funding every item would increase the millage rate to approximately 5.8, which falls within the 5.9499 approved preliminary millage rate. Finance Director, Martin Sherwood mentioned that the approval of 5.9499 millage rate requires a simple majority (3/5) of the commission's votes to pass and added that a higher millage rate of 6.5449 would require a super majority (4/5) of the commission's votes to pass.

Mayor Dietch asked the commissioners to state any items they would like to remove from further funding consideration.

Commissioner Kopelman mentioned that he would like to renegotiate the contracts on some of the items, but agrees with proceeding with funding the items, which he considers necessary. Commissioner Karukin agreed with funding the proposed items, but expressed reservations about the downtown master plan. Vice Mayor Graubart mentioned that the highest millage rate he would agree on is 5.603.

Commissioner Kopelman spoke about the town not having set aside money for the reserve. Town Manager, Gary Word noted that \$35,000 is budgeted to be put aside for reserve.

Mayor Daniel Dietch proposed giving direction to the Town Manager to carry forward to the next budget meeting the items discussed excluding, the zoning code permitted uses and the downtown master plan. The Commissioners agreed with the Mayor's direction to the manager. Town Manager, Gary Word indicated that his staff will also review the items that were discussed and the commission's concerns and prepare a proposal that is closer to the commission's goals and objectives.

**8. Adjournment** The meeting adjourned at 12 midnight.

Accepted this \_\_\_\_ day of \_\_\_\_, 2010.

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Daniel Dietch, Mayor

Attest:

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Debra E. Eastman, MMC  
Town Clerk



**Town of Surfside  
Town Commission  
FY 2010-2011 Second Budget Workshop  
August 9, 2010  
7 p.m.**

Town Hall Commission Chambers - 9293 Harding Ave, 2<sup>nd</sup> Fl  
Surfside, FL 33154

**MINUTES**

**1. Opening**

**A. Call to Order** Mayor Daniel Dietch called the meeting to order at 7:15 p.m.

**B. Roll Call of Members** Town Clerk, Debra Eastman called the roll with Commissioner Michael Karukin, Commissioner Edward Kopelman, Commissioner Marta Olchyk, Vice Mayor Joe Graubart and Mayor Daniel Dietch in attendance.

**C. Pledge of Allegiance** Police Chief David Allen led the Pledge of Allegiance.

**2. Introduction – Gary Word, Town Manager**

Town Manager, Gary Word gave an overview of the first budget hearing on July 20, 2010 and advised that the budget has been revised downward to accommodate the 5.6 mill rate. Martin Sherwood, Finance Director gave an overview of what will be covered at the meeting.

**3. Special Revenue Funds (continued from July 20, 2010)**

**a. Police Forfeiture Fund (Chief of Police)**

Police Chief David Allen explained the source of the fund, purchases that have been made with the funds and proposed purposes for the 2010-2011 year. Mayor Daniel Dietch requested that the Town Manager explore options to take the place of take home vehicles as part of the FOP contract negotiations and to bring back options to the Town Commission for unspent funds from this year.

- b. Municipal Transportation Fund – (CITT) (Public Works Director/Finance Director)

Martin Sherwood, Finance Director and Carl Berkey-Abbott, Budget Consultant explained the Municipal Transportation Fund. The downtown project has been removed, but the traffic management study and mobility study remain. Shelley Eichner, Town Planner explained that there is newly adopted legislation regarding the mobility fee. Mayor Daniel Dietch requested that the Town Manager contact the Town Lobbyist to find out the status of the challenge to the new legislation.

#### **4. Enterprise Funds**

- a. Water and Sewer Fund (Public Works Director/CGA/Finance Director)

Fernando Rodriguez, Director of Public Works explained that the utility fund provides the water and sewer services and complies with State and Federal regulations. Vice Mayor Graubart expressed concern for going to monthly billing before the automatic meter readers are installed and the front office staff is restored to full time status.

- b. Municipal Parking Fund (Chief of Police/Finance Director/CGA)

Chief David Allen explained that he oversees the operation and enforcement of meters, permits for businesses and valets, post office, residential parking permits and that two parking officers are paid from this fund.

- c. Solid Waste Fund (Public Works Director)

Director of Public Works, Fernando Rodriguez explained the solid waste fund for the collection and disposal of waste. There was a discussion of the recycling revenues, number of trucks and yard waste.

- d. Stormwater Utility Fund (Public Works Director/Finance Director)

Director of Public Works, Fernando Rodriguez explained the fund is for the maintenance and repair of stormwater equipment, one employee. He explained the projected revenue and that two new pumps have been installed. Finance Director, Martin Sherwood explained the need for a rate increase for 2011. John Messarian of Calvin, Giordano and Associates explained grants received and grants sought and the amount of work that is still to be accomplished.

#### **5. Public Comments**

Dorie Lurie asked about the landscaping of parking lots and suggested obtaining grants. She asked about the empty homes and the water/sewer pipe replacement. Lou Cohen asked about the proposed water rate increase and the number of spaces that will be available in the new parking lot.

#### **6. Wrap Up - Additional Commission Direction**

Budget Consultant, Carl Burkey-Abbott presented a list of several items not currently within the proposed budget. There was a discussion regarding the Town Library, the Summer trial project, lease of the modular, volunteer assistance and the cost of operation, staffing and books. It was regrettably decided that continuing to support the cost of the

Library cannot continue. Lou Cohen spoke regarding the Library and the current trend toward the Kindle and e-books. Town Manager, Gary Word suggested that a few computers could be set in the lobby of Town Hall for public use.

The Town Commission reviewed and agreed upon non-funded items per the attached exhibit resulting in a millage of 5.6645. Town Manager, Gary Word indicated to the Town Commission that this will be the budget that will be presented at the Public Hearing on September 14, 2010. Vice Mayor Joe Graubart asked for a pamphlet handout similar to what was done last year giving details of how the Town Commission has tightened the belt and eliminated a lot of items. Mayor Daniel Dietch thanked the staff for their effort.

The meeting adjourned at 11:40 p.m.

Accepted this \_\_\_\_ day of \_\_\_\_, 2010.

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Daniel Dietch, Mayor

Attest:

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Debra E. Eastman, MMC  
Town Clerk

TOWN OF SURFSIDE, FLORIDA

Fiscal Year 2010-2011 input received after Second Commission Budget Workshop held on August 9, 2010

Proposed Budget Book page reference number	Department	Description	Proposed Adjustment	Project Millage Equivalent	Cumulative Projected Millage	Project Cost on \$250,000 taxable (est.)	Cumulative Cost on \$250,000 taxable (est.)
<b>General Fund</b>							
Millage Required to match Proposed Budget Book							
83	Leisure Services	Community Center / Aquatics Facility Operations, as revised (-\$6,000)	\$213,438	0.2101	5.2372	\$41.57	\$41.57
N/A	Executive	Reduction - Elimination of SPC Position	(\$63,000)	(0.0620)	5.4473	\$52.54	\$94.11
N/A	Revenues	Reduction - Revenue Revisions to State & Local Estimates	(\$11,924)	(0.0117)	5.3853	(\$15.51)	\$78.60
N/A	Revenues	Reduction - Increased Revenue Red Light Program	(\$30,000)	(0.0295)	5.3736	(\$2.93)	\$75.66
N/A	Building (P&Z)	Reduction - Elimination of Zoning Code Permitted Uses	(\$7,500)	(0.0074)	5.3440	(\$7.38)	\$68.28
46	Legal	Lien Recovery Outside Counsel, as revised (-\$10,000)	\$40,000	0.0394	5.3367	(\$1.85)	\$66.43
60	Town Clerk	Document Imaging - Scanners & Software	\$26,500	0.0261	5.3760	\$9.85	\$76.28
N/A	Town Wide	Restoration of General Employee Pay Reductions (1%/2%)	\$24,500	0.0241	5.4021	\$6.52	\$82.80
N/A	Town Wide	General Employee Across the Board Pay Adjustment (2%)	\$58,590	0.0577	5.4262	\$6.03	\$88.83
98	Finance	Phones System Upgrade	\$54,000	0.0532	5.4839	\$14.42	\$103.25
76	Public Works	Re-painting of Town Hall	\$18,000	0.0177	5.5371	\$13.29	\$116.54
103	Public Safety	Vehicle Replacement	\$58,000	0.0571	5.5548	\$4.43	\$120.97
86	Leisure Services	Tourist Resort Tax Auditor-GF portion (50%)	\$4,000	0.0039	5.6119	\$14.28	\$135.25
N/A	Building/Executive	Addition - Restoration (less 1%) of 3 Front Office to 40 hours	\$17,969	0.0177	5.6159	\$0.98	\$136.24
68	Building	Increase to Code Enforcement FT,40 Hours (less 2%)	\$34,072	0.0335	5.6336	\$4.42	\$140.66
<b>Municipal Parking Fund Projects - Not Funded</b>							
151	Public Works	Parking Lot Landscaping	\$8,000				
152	Public Works	Parking Lot Litter and Recycling Receptacles	\$8,840				
150	Building (P&Z)	Parking Study	\$50,000				

EXHIBIT A



**Town of Surfside  
Town Commission Meeting  
August 10, 2010  
7 p.m.**

Town Hall Commission Chambers - 9293 Harding Ave, 2<sup>nd</sup> Fl  
Surfside, FL 33154

**MINUTES**

**1. Opening**

**A. Call to Order** Mayor Daniel Dietch called the meeting to order at 7:10 p.m.

**B. Roll Call of Members** Town Clerk, Debra Eastman called the roll with Commissioner Michael Karukin, Commissioner Edward Kopelman, Commissioner Marta Olchyk, Vice Mayor Joe Graubart and Mayor Daniel Dietch in attendance.

**C. Pledge of Allegiance** Chief David Allen led the Pledge of Allegiance.

**D. Mayor and Commission Remarks** – Mayor Daniel Dietch  
Commissioner Marta Olchyk asked that everyone consider the time and when speaking and not repeat points, if possible.

**E. Agenda and Order of Business (Additions, Deletions)**

Vice Mayor Joe Graubart made a motion to move item 9C to follow 4A1.

The motion received a second from Commissioner Michael Karukin. Mayor Daniel Dietch called for the vote and all were in favor.

Mayor Daniel Dietch requested that item 8A be moved to section 1H. Vice Mayor Joe Graubart made a motion to move item 8A to section 1H. The motion received a second from Commissioner Edward Kopelman. Mayor Dietch called for the vote and all were in favor.

Commissioner Marta Olchyk made a motion to move item 9B to 1I. The motion received a second from Commissioner Michael Karukin. Mayor Dietch called for the vote and all were in favor.

Mayor Daniel Dietch requested to pull the item regarding the Town Manager search and replace it with an item entitled Appointment of Interim Town Manager.

Commissioner Kopelman made a motion to pull the item and replace it. The motion received a second from Commissioner Michael Karukin. Mayor Dietch called for the vote and all were in favor.

**F. Community Notes** – Mayor Daniel Dietch

Mayor Daniel Dietch reminded everyone of the hurricane preparedness class the details of which is on the website and of the upcoming foreclosure prevention clinic.

Mayor Daniel Dietch pointed out the need for a volunteer to coordinate the Bayanza



event this year. Commissioner Michael Karukin encouraged participation in the Surfside Spice event now being held.

**G. Community Center Update**– Calvin, Giordano & Associates, Inc.

Chris Giordano of CGA gave an update on the progress of the community center. Commissioner Marta Olchyk expressed her displeasure with the pace of the progress. Vice Mayor Joe Graubart asked for information regarding penalties for project delays. He requested that billing detail be placed in the monthly agenda packets for the Town Commission.

**2. Quasi-Judicial Hearings**

**3. Consent Agenda**

*All items on the consent agenda are considered routine by the Town Commission and will be approved by one motion. There will be no separate discussion of these items unless a Commissioner so requests, in which event, the item will be moved to the main agenda under the appropriate heading for consideration.*

**Recommended Motion: To approve all consent agenda items as presented below.**

- A. Minutes – July 7, 2010 Special Commission Meeting  
Town Clerk, Debra Eastman explained that the error on the draft minutes has been corrected and posted to the website.  
July 12, 2010 Commission Agenda Meeting  
July 13, 2010 Commission Meeting  
July 15, 2010 Water/Sewer Rate Study Workshop
- B. Monthly Budget to Actual Summary - Martin Sherwood, Finance Support Services Department Head
- C. Projects Progress Report – Calvin, Giordano & Associates, Inc.
- D. Insurance Broker of Record Revised Resolution – Lynn Dannheisser, Town Attorney  
**A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF SURFSIDE, FLORIDA CORRECTING RESOLUTION 10-1939 APPROVING A CONTRACT WITH STANTON M. BERSHAD, CLU TO BE THE INSURANCE BROKER FOR ALL OF THE TOWN’S SERVICES RELATED TO EMPLOYEE HEALTH, DISABILITY, LIFE, DENTAL AND OTHER RELATED BENEFITS PROGRAMS; AUTHORIZING AN INITIAL CONTRACT TERM OF NOT MORE THAN TWO AND ONE-QUARTER YEARS, WITH SERVICES TO CONTINUE UNTIL A SUBSEQUENT RFQ FOR THE SAME SERVICES IS ISSUED AND AWARDED TO COMMENCE OCTOBER 1, 2010; AND PROVIDING FOR AN EFFECTIVE DATE.**

A motion was made by Commissioner Edward Kopelman to adopt the items on the consent agenda. The motion received a second from Commissioner Michael Karukin. Mayor Daniel Dietch called for the vote and all were in favor.

#### 4. Ordinances and Public Hearings

##### A. Second Readings (Ordinances)

1. Re-adoption of Zoning Code (Ordinance 08-1491) Lynn Dannheisser, Town Attorney

**AN ORDINANCE OF THE TOWN OF SURFSIDE, FLORIDA AMENDING CHAPTER 90 "ZONING" OF THE CODE OF SURFSIDE, FLORIDA BY REPEALING AND REPLACING CHAPTER 90 ENTITLED "ZONING" IN IT'S ENTIRETY; ADOPTING A NEW CHAPTER 90 ENTITLED "ZONING" INCLUDING ADOPTION OF AN OFFICIAL TOWN ZONING MAP FOR ALL DISTRICTS; PROVIDING FOR REPEAL OF CONFLICTING PROVISIONS; PROVIDING FOR SEVERABILITY; PROVIDING FOR INCLUSION IN THE CODE; AND PROVIDING FOR AN EFFECTIVE DATE.**

**[This ordinance re-adopts 2008 ordinance plus all changes to date]**

Mayor Daniel Dietch gave an opening statement regarding the process so far and his support for the adoption of this ordinance. A motion was made by Commissioner Edward Kopelman to discuss the ordinance. The motion received a second from Commissioner Michael Karukin. Mayor Daniel Dietch called for the vote and it passed 4-1 with Vice Mayor Graubart voting in opposition.

Litsa Kyrellis spoke of upzoning and was opposed to an out of scale hotel and minimized parking spaces.

Dorie Lurie opined that the Planning and Zoning Board was not adequately informed on this issue and did not take adequate time in forming their recommendation.

Robert Toth spoke in opposition to having public and private schools in town that would not be taxed.

Cecilia Ward spoke in favor of adopting the ordinance.

Orestes Jimenez spoke of the intent of the Town Charter.

George Romani spoke in opposition to the ordinance and called for a referendum.

Alan Gorme spoke in opposition to having public and private schools in town that would not be taxed.

Silvia Coltrane spoke in favor of the hotel and the benefits it will bring to the Town.

Peter Neville spoke of a letter that was sent to the Florida Dept of Community Affairs in 2008 regarding the zoning code and provided a copy to the Town Clerk.

Eli Tourgeman spoke in favor of adopting the ordinance.

Randi MacBride spoke of the charter referendum in 2004, definitions of density and intensity and asked for a review of older documents.

Galen Bakken spoke in opposition to the adoption of the ordinance.

Neisen Kasdin spoke in favor of adoption of the ordinance.

Shelley Eichner, Calvin, Giordano and Associates spoke about floor area ratio, explained the comprehensive plan and zoning code allowances and explained the role of the Evaluation and Appraisal Report.

Commissioner Marta Olchyk asked questions about setbacks for the proposed hotel, minimum lot area.

Manty Sabates indicated that the school issue is federal and not a town issue.

Richard Iacobacci spoke in favor of the adoption of the ordinance.

Commissioner Edward Kopelman made a motion to adopt the ordinance to readopt the 2008 zoning code and subsequent ordinances and to remove hotels as a permitted use from the H30C zone. The motion received a second from Commissioner Michael Karukin. The Town Clerk called the roll and the motion passed 4-1 with Vice Mayor Joe Graubart voting in opposition.

2. Red Light Traffic Control Signals – Chief David Allen

**AN ORDINANCE OF THE TOWN COMMISSION OF THE TOWN OF SURFSIDE, FLORIDA AMENDING CHAPTER 74 “TRAFFIC AND VEHICLES”, CREATING ARTICLE III “DANGEROUS INTERSECTION SAFETY”; SECTION 74 PROVIDING FOR RECORDED IMAGE MONITORING AND ENFORCEMENT OF RED LIGHT TRAFFIC CONTROL SIGNALS CONSISTENT WITH GENERAL LAW AS PROVIDED BY CHAPTER 2010-80, LAWS OF FLORIDA (2010); PROVIDING FOR SEVERABILITY; PROVIDING FOR INCLUSION IN THE CODE; PROVIDING FOR SAVINGS, RATIFICATION AND RESERVATION OF RIGHTS; PROVIDING FOR AN EFFECTIVE DATE.**

**[This ordinance allows for the establishment of red-light traffic monitoring within the Town as permitted by Florida Statutes.]**

The Town Clerk read the title of the ordinance. Commissioner Edward Kopelman made a motion to discuss the ordinance. The motion received a second from Vice Mayor Joe Graubart. Mayor Daniel Dietch called for the vote and all were in favor.

In response to Commissioner concerns, Mr. Al Boucher of American Traffic Solutions explained that there is a cost neutrality clause for the term of the contract and that the Town will never owe ATS.

Elaina Ramirez spoke in opposition to the ordinance.

Peter Neville spoke in opposition to the ordinance.

Jeff Burros spoke in opposition.

Commissioner Edward Kopelman made a motion to adopt the ordinance. The motion received a second from Vice Mayor Joe Graubart.

Town Clerk, Debra Eastman called the roll and the motion passed 4-1 with Commissioner Michael Karukin voting in opposition.

3. Re-naming of Facilities – Lynn Dannheisser, Town Attorney

**AN ORDINANCE OF THE TOWN COMMISSION OF THE TOWN OF SURFSIDE, FLORIDA AMENDING CHAPTER 75 “NAMING, RENAMING, AND CO-DESIGNATION OF TOWN FACILITIES, ROADS OR PROPERTY” TO DELETE THE REQUIREMENT THAT MUNICIPAL ROADS, FACILITIES OR PROPERTIES MUST BE NAMED POSTHUMOUSLY; PROVIDING FOR SEVERABILITY;**

**PROVIDING FOR INCLUSION IN THE CODE; PROVIDING FOR CONFLICTS; AND PROVIDING FOR AN EFFECTIVE DATE.**

**[This ordinance deletes the requirement that municipal roads, facilities or properties be named only posthumously.]**

The Town Clerk read the title of the ordinance. Vice Mayor Joe Graubart made a motion to adopt the ordinance. The motion received a second from Commissioner Marta Olchyk. Commissioner Edward Kopelman spoke in opposition. Commissioner Michael Karukin suggested alternative naming. Mayor Daniel Dietch spoke in favor.

Barbara McLaughlin suggested naming things in town for famous authors. Vice Mayor Joe Graubart withdrew his motion. Mayor Daniel Dietch asked for another motion, hearing none, no further action was taken.

**B. First Readings (Public Hearings on Ordinances)**

**1. Elimination of requirement for licensed architect – Lynn Dannheisser, Town Attorney**

**AN ORDINANCE OF THE TOWN COMMISSION OF THE TOWN OF SURFSIDE, FLORIDA AMENDING CHAPTER 90-15 (b) ELIMINATING THE REQUIREMENTS FOR A LICENSED ARCHITECT TO SERVE ON THE PLANNING AND ZONING BOARD; PROVIDING FOR SEVERABILITY; PROVIDING FOR INCLUSION IN THE CODE; PROVIDING FOR CONFLICTS; AND PROVIDING FOR AN EFFECTIVE DATE.**

The Town Clerk read the title of the ordinance. Commissioner Michael Karukin made motion to introduce the ordinance on first reading. The motion received a second by Commissioner Edward Kopelman.

Mayor Daniel Dietch requested that the ordinance include other professions rather than eliminating the licensed architect. He would like to include licensed general contractors, professional planners, and landscape architects. The Town Clerk called the roll and the motion passed 4-1 with Vice Mayor Joe Graubart voting in opposition.

**2. Proposed Water and Sewer Utility Rate Adjustment – Martin Sherwood, Finance Support Services Department Head**

**AN ORDINANCE OF THE TOWN OF SURFSIDE, FLORIDA AMENDING CHAPTER 78 “UTILITIES” INCLUDING ESTABLISHING AMONG OTHER THINGS NEW SERVICE CHARGES WHICH SHALL BE EFFECTIVE BEGINNING FISCAL YEAR 2010-2011; PROVIDING FOR SEVERABILITY; PROVIDING FOR AN EFFECTIVE DATE.**

The Town Clerk read the title of the ordinance. Commissioner Edward Kopelman made a motion to introduce the ordinance on first reading. The motion received a second from Commissioner Michael Karukin.

Martin Sherwood, Director of Finance, explained the need for the rate adjustment. Brian Jewett, TischlerBise, Town vendor gave a presentation on the company’s recommendation. Mayor Daniel Dietch pointed out that the Commission

expressed at the workshop a preference not to bill monthly until the meter readers are installed and the office staff hours are restored.

Herbert Parker spoke in opposition to the increase in fees.

Sasha Plutno spoke in opposition to the bond.

Alina Ramirez spoke in opposition to the rate structure.

Peter Neville spoke in favor of replacing the pipes.

Litsa Kyrellis asked about the tiered charges and cost components.

Barbara Cohen asked if there was any federal money to offset the cost.

Mayor Daniel Dietch called for the vote. The Town Clerk called the roll and all were in favor.

## 5. Resolutions and Proclamations

- A. Referendum for Amendment to Town Charter** – Gary Word, Town Manager and Lynn Dannheisser, Town Attorney

**A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF SURFSIDE, FLORIDA, PROVIDING FOR AMENDMENT OF THE TOWN CHARTER TO DELETE SECTION 31.1, “PERSONNEL APPEALS BOARD”; PROVIDING REQUISITE BALLOT LANGUAGE FOR SUBMISSION TO ELECTORS; PROVIDING FOR COPIES OF THIS CHARTER AMENDMENT TO BE AVAILABLE FOR PUBLIC INSPECTION; PROVIDING FOR THE TOWN CLERK TO UTILIZE THE SERVICES OF MIAMI-DADE COUNTY SUPERVISOR OF ELECTIONS; PROVIDING FOR SEVERABILITY; PROVIDING FOR INCLUSION IN THE CHARTER; PROVIDING FOR ADOPTION OF ENABLING RESOLUTION; AND PROVIDING FOR AN EFFECTIVE DATE.**

The Town Clerk read the title of the resolution. Town Manager, Gary Word explained the resolution. A motion to adopt the resolution was made by Commissioner Edward Kopelman. The motion received a second from Commissioner Michael Karukin. The Town Clerk called the roll and all were in favor.

- B. Red Light Camera Contract** – Chief David Allen

**A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF SURFSIDE, FLORIDA, AUTHORIZING THE TOWN TO ENTER INTO AN AGREEMENT PIGGYBACKING OFF A COMPETITELY BID CONTRACT BY AND BETWEEN AMERICAN TRAFFIC SOLUTIONS, INC., AND THE TOWN OF SURFSIDE ATTACHED AS EXHIBIT “A” AUTHORIZING THE TOWN MANAGER AND TOWN ATTORNEY TO DO ALL THINGS NECESSARY TO IMPLEMENT THE TERMS OF THE CONTRACT; AND PROVIDING FOR AN EFFECTIVE DATE.**

The Town Clerk read the title of the resolution. Commissioner Edward Kopelman made a motion to adopt the resolution. The motion received a second from Commissioner Marta Olchyk. The Town Clerk called the roll and the motion passed 4-1 with Commissioner Michael Karukin voting in opposition.

## 6. Good and Welfare

Jason Fisher representing two websites spoke in favor of free speech and informed the Town Commission of a pending letter regarding the same.  
Frank MacBride spoke of code violations and encouraged painting of the curb at the tot lot.  
Barbara McLaughlin asked about having FPL trim trees on Harding.  
Jessie Flack spoke about boats on lawns and the need for tying them down.  
Peter Neville suggested a solar water heating system at the new Community Center.  
George Romani spoke in favor of having the zoning code adopted by referendum.  
Herbert Parker spoke in favor of tree trimming.  
Dorie Lurie asked about campaign promises and asked questions regarding the Town Attorney and the Town Attorney Budget.  
Mayor Daniel Dietch clarified his prior statement that the previous Town Commission did have good governance and that they were advocates and champions of good governance.  
Town Attorney, Lynn Dannheisser responded regarding the Office of Town Attorney duties, budget and responsibilities.

## **7. Town Manager and Town Attorney Reports**

Town Manager, Gary Word gave a verbal report on the budget workshops, progress of the Community Center construction, town record reorganization, summer camp, hanging planters in downtown and parking lot construction.

Town Attorney, Lynn Dannheisser spoke of her contact with a neighboring community regarding utility lien recovery.

Petition Received by Town Clerk 7-19-2010 – Debra Eastman, Town Clerk  
Town Clerk, Debra Eastman read a letter into the record indicating to the Town Commission that a petition received for the repeal of Ordinance 1491 and Resolution 10-Z-01 is deemed by her, per Town Charter, entirely invalid and does not meet the criteria set forth in the Town Charter.

## **8. Unfinished Business and New Business**

**A. Committee appointments – appointments and ratification of appointments**  
Commissioner Michael Karukin appointed Niza Motola to the Personnel Appeals Board and Barbara McLaughlin to the Code Enforcement Ad Hoc Committee.  
Mayor Daniel Dietch appointed Barbara Cohen to the Tourist Bureau.  
Commissioner Marta Olchyk appointed Norma Rojas to the Website Ad Hoc Committee and Mitchell Kinzer to the Code Enforcement Ad Hoc Committee.  
A motion to ratify the appointments was made by Commissioner Edward Kopelman. The motion received a second from Vice Mayor Joe Graubart. Mayor Daniel Dietch called for the vote and all were in favor.

**B. ~~Town Manager Search Process~~–Appointment of Interim Town Manager**  
Mayor Daniel Dietch reviewed the resume of Roger Carlton and recommended that he be hired for the position of Interim Town Manager. Commissioner Edward Kopelman made a motion to hire Roger Carlton as the Interim Town Manager subject to negotiations and comparable terms as the current Town Manager. The motion received a

second from Commissioner Michael Karukin. Commissioner Marta Olchyk expressed concern with funding an overlap in positions between the current and interim Town Managers. Mayor Daniel Dietch volunteered to come back with a plan to hire Roger Carlton on an interim basis with a letter of intent and duly noted Commissioner Olchyk's request of not more than two weeks overlap. The Town Clerk called the roll and all were in favor.

**C. Report of Town Manager re: life rings on beach**

Town Manager, Gary Word explained the process of installing life rings, the estimated cost and the associated liability. Vice Mayor Joe Graubart suggested contacting Miami Dade Commissioner Sally Heyman to see if there is any funding for this project. At the suggestion of Commissioner Edward Kopelman the item was deferred until the Town Manager can contact Commissioner Heyman's office.

**D. Discussion of 9450 Collins Parking Lot**

Shelley Eichner, Town Planner stated the lot needs to be rezoned to a suitable category and she will bring this back to the next meeting.

**E. Construction RFP Landscaping**

Shelley Eichner, Town Planner acknowledged that she will address this as well.

**9. Mayor, Commission and Staff Communications**

**A. Commission Meeting Recordings on Loan To Public – Vice Mayor Joe Graubart**  
Vice Mayor Joe Graubart made a motion to have 3 DVDs of the Town Commission meetings at the front desk on loan for the public. The motion received a second from Commissioner Edward Kopelman. Mayor Daniel Dietch called for the vote and all were in favor.

**B. Education Committee – Commissioner Marta Olchyk**

Commissioner Marta Olchyk suggested reinstating the Education Committee. As a previous member she spoke of the value to the community and school system. Vice Mayor Joe Graubart suggested that each Commissioner serve as a liaison to schools and volunteered for Nautilus or Beach High. Mayor Daniel Dietch volunteered to be the liaison to Bay Harbor. Vice Mayor Joe Graubart volunteered to have the school PTA presidents contact the Town Commission. Commissioner Marta Olchyk was in agreement.

**C. Zoning Code Referendum – Vice Mayor Joe Graubart**

At the request of Vice Mayor Joe Graubart, Town Clerk, Debra Eastman read the item into the record. Vice Mayor Joe Graubart made a motion to hold a referendum for the adoption of the zoning code and to direct the Town Attorney to prepare the language. The motion did not receive a second.

**10. Adjournment** The meeting adjourned at 12:15 a.m.

Accepted this \_\_\_\_ day of \_\_\_\_, 2010.

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Daniel Dietch, Mayor

Attest:

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Debra E. Eastman, MMC  
Town Clerk



**TOWN OF SURFSIDE, FLORIDA**  
**MONTHLY BUDGET TO ACTUAL EXPENSE SUMMARY**  
**FISCAL YEAR 2009/2010**  
**As of JUNE 30, 2010**  
**75% OF YEAR EXPIRED (BENCHMARK)**

Agenda Item # 3B

Agenda Date: September 14, 2010

	ACTUAL EXPENSES	ANNUAL BUDGETED EXPENSES	% BUDGET
<b>GOVERNMENTAL FUNDS:</b>			
GENERAL FUND	\$9,142,898	\$13,031,556	71%
RESORT TAX	\$98,705	\$134,000	74%
POLICE FORFEITURE/CONFISCATION	\$45,574	\$73,250	62%
TRANSPORTATION SURTAX	\$71,342	\$223,261	32%
CAPITAL PROJECTS	\$154,490	\$5,184,027	3%
<b>ENTERPRISE FUNDS:</b>			
WATER & SEWER	\$1,646,610	\$4,850,096	34%
MUNICIPAL PARKING	\$643,136	\$2,097,100	31%
SOLID WASTE	\$765,696	\$1,282,304	60%
STORMWATER	\$66,031	\$246,000	27%

Finance Support Svcs Dept Head

Town Manager



**TOWN OF SURFSIDE**  
Office of the Town Attorney

MUNICIPAL BUILDING  
9293 HARDING AVENUE  
SURFSIDE, FLORIDA 33164-3009

Lynn M. Dannheisser  
Town Attorney

Telephone: 305 861-4863

**MEMORANDUM**

**TO:** Town Commission

**FROM:** Lynn M. Dannheisser, Town Attorney *LD*

**cc:** Gary Word, Town Manager

**DATE:** August 9, 2010

**SUBJECT:** Ordinance Eliminating Requirement for Architect on P & Z Board

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As you may recall, at the last Commission meeting it was decided that it was very difficult to identify an architect to serve on the Planning and Zoning Board. This is especially the case when we have two licensed architects already serving on the Design Review Board. This ordinance removes this requirement.

**RECOMMENDATION:** It is recommended you adopt this Ordinance.

**ORDINANCE NO. \_\_\_\_**

**AN ORDINANCE OF THE TOWN COMMISSION OF THE TOWN OF SURFSIDE, FLORIDA AMENDING CHAPTER 90-15 (b) (1) ONE OF THE BOARD MEMBERS MUST BE A FLORIDA-LICENSED ARCHITECT OR A FLORIDA-LICENSED GENERAL CONTRACTOR OR A A CERTIFIED PLANNER OR A FLORIDA-LICENSED LANDSCAPE ARCHITECT TO SERVE ON THE PLANNING AND ZONING BOARD; PROVIDING FOR SEVERABILITY; PROVIDING FOR INCLUSION IN THE CODE; PROVIDING FOR CONFLICTS; AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, Section 90-15 (b) requires among other things that: “(1)... One of the [P & Z ] board members must be a Florida-licensed architect; and

**WHEREAS**, it now appears this requirement as it relates to licensed architects is too stringent and the Commission wanted to enlarge the group of professionals from which to select a board member and therefore the Commission has added different professionals; and

**WHEREAS**, The Planning and Zoning Board, as the local planning agency for the Town, has held a public hearing on August 26, 2010 and recommended approval of the proposed amendments to the Code of Ordinances and also found the proposed Code amendments to be consistent with the Comprehensive Plan; and

**WHEREAS**, after due public notice, and having received input and participation by interested members of the public and staff, and having considered the Town of Surfside Planning & Zoning Board’s recommendation, the Town Commission finds the proposed change to the Code necessary and in the best interest of the community; and

**NOW THEREFORE, BE IT ORDAINED BY THE TOWN COMMISSION OF THE TOWN OF SURFSIDE, FLORIDA, AS FOLLOWS:**

**Section 1. Recitals.** The foregoing “WHEREAS” clauses are ratified and confirmed as being true and correct and are made a specific part of this Ordinance.

**Section 2. Amendments to the Code of Ordinances.** The Code of Ordinances shall be amended as follows:

**Sec. 90-15.** Membership/quorum, minimum qualifications, officers, terms of officers, vacancies, general regulations, recommendations, expenditures, indebtedness.

(b) *Minimum board member qualifications:*

(1) *Zoning matters:* The planning and zoning board, when performing its zoning functions, shall consist of five members. One of the board members must be a Florida-licensed architect or a Florida-licensed general contractor or certified planner (AICP) or a Florida-licensed landscape architect. Each commissioner shall be entitled to one board appointment, not subject to majority approval. ~~The town commissioner responsible for appointing a Florida-licensed architect shall rotate through the commission beginning with Seat 1.~~ Three members present at the planning and zoning board meetings shall constitute a quorum.

**Section 3. Inclusion in the Code.** It is the intention of the Commission, and it is hereby ordained that this Ordinance shall become and be made a part of the Town of Surfside Code; that the sections of this Ordinance may be renumbered or relettered to accomplish such intention; and that the word “Ordinance” shall be changed to “Section” or other appropriate word.

**Section 4. Severability.** The provisions of this Ordinance are declared to be severable and if any section, sentence, clause or phrase of this Ordinance shall for any reason be held to be invalid or unconstitutional, such decision shall not affect the validity of the remaining sections, sentences, clauses, and phrases of this Ordinance but they shall remain in effect, it being the legislative intent that this Ordinance shall stand notwithstanding the invalidity of any part.

**Section 5. Conflicts.** Any and all Ordinances and Resolutions or parts of Ordinances or Resolutions in conflict herewith are hereby repealed.

**Section 6. Effective Date.** This ordinance shall become effective in ten (10) days after second reading.

**PASSED and ADOPTED** on First Reading the 10<sup>th</sup> day of August, 2010.

**PASSED and ADOPTED** on Second Reading this \_\_\_\_\_ day of \_\_\_\_\_, 2010.

\_\_\_\_\_  
Daniel Dietch, Mayor

Attest:

\_\_\_\_\_

Debra Eastman, Town Clerk

APPROVED AS TO FORM AND  
LEGAL SUFFICIENCY:

\_\_\_\_\_  
Lynn M. Dannheisser, Town Attorney

On First Reading Moved by: \_\_\_\_\_

On Second Reading Seconded by: \_\_\_\_\_

**Vote:**

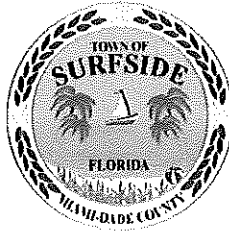
Mayor Dietch                    yes\_\_\_\_\_ no\_\_\_\_\_

Vice Mayor Graubart        yes\_\_\_\_\_ no\_\_\_\_\_

Commissioner Karukin      yes\_\_\_\_\_ no\_\_\_\_\_

Commissioner Kopelman    yes\_\_\_\_\_ no\_\_\_\_\_

Comissioner Olchyk        yes\_\_\_\_\_ no\_\_\_\_\_



## Town of Surfside Commission Communication

**Agenda Item #** 4A2

**Agenda Date:** September 14, 2010

**Subject:** Proposed Water and Sewer Utility Rate Adjustment for FY 2010-2011.

**Objective:** To restructure and establish water and sewer utility rates (per exhibits A and B) designed to recover the full cost of providing the applicable service, promote equity in utility rate implementation, and encourage water conservation throughout the Town. To eliminate the monthly minimum water allotments charge in the current rate structure and the discount program within the water rate structure.

**Recommendation:** It is recommended that the Surfside Town Commission waive second reading and adopt the attached Ordinance adjusting the Water and Sewer rates for fiscal year 2010-2011.

**Background:** Typically, users of Municipal utility funds (residents and customers) pay all of the costs (direct and indirect) based on their volume usage or through fixed charges or a combination of both mechanisms. Accordingly, it is necessary to establish water and sewer utility rates designed to recover the full cost of providing the applicable service. To facilitate and assist in this process the Town retained, via a formal competitive bidding process, the fiscal, economic and planning engineering firm of TischlerBise. Additionally, the Town scheduled, advertised and held two policy direction, input and information sessions on July 15<sup>th</sup> and August 3<sup>rd</sup>, 2010, respectively. The Town Commission approved the Ordinance on first reading during the regular Commission meeting on August 10, 2010.

**Analysis:** Due to slightly increasing utility operations costs as well as the need to improve both water and sewer capital infrastructure some of which are mandated by DERM, rate increases for the Water & Sewer fund are required. In addition to the pass through expenses, the proposed increases will enable the Town to secure funding for the capital improvement debt service costs. The capital improvements are recommended by our engineering consultants, Calvin, Giordano & Associates. Copies of the water system maintenance program and wastewater (sewer) rehabilitation capital improvement projects are attached (per exhibits C and D). Annual debt service costs are projected to be \$388,154 for water and \$377,151 for sewer. Staff has received correspondence from Miami-Dade County Water and the Miami-Beach Sewer Departments that the proposed wholesale rate adjustments for FY 2010-2011 are zero (0%) percent, respectively.

Finally, the proposed modifications to the rate structures will achieve the following:


- The proposed elimination of the monthly minimum water allotments will promote a more equitable rate structure for all customers serviced by the Town.
- The proposed elimination of the discount program for early payment of water bills will ensure that all customers pay their fair share of utility costs by not subsidizing the discount program costs.
- The proposed tiered or inclining block, water rate structure will encourage water conservation.
- The proposed rate structure for water and sewer service will ensure the Town consistently recovers costs associated with operating the fixed components (meter reading, monthly billing, customer service, administration and an allocable portion of debt services) of the water and sewer system.

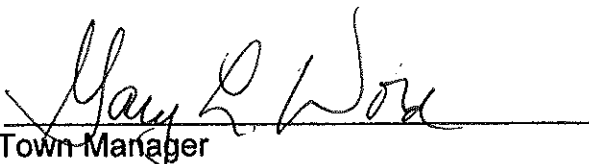
**Budget Impact:** Total revenues for both water and sewer are projected to increase up to 20% to facilitate:

- Funding for restricted renewal/replacement, rate stabilization and unrestricted operating reserves pursuant to Commission workshop direction received on July 15, 2010.
- Funding for Debt Service repayment required for the aforementioned Capital Improvement construction projects

**Growth Impact:** N/A

**Staff Impact:** It is expected that the Town Manager, Front Office, Finance and Public Works staff will incur increased customer service inquiries throughout the transition process. Additionally, existing utility software will need to be reprogrammed. These issues are slightly mitigated through the proposed FY 2010-2011 budget increasing the work hours to all Front Office personnel.

  
Finance Support Svcs. Dept Director

  
Town Manager



TOWN OF SURFSIDE, FLORIDA  
 WATER RATES  
 BY Service Type  
 CURRENT & PROPOSED FY 2010-2011

Service Type: Base (Fixed) Meter Charge	Code Section	Current Rate (monthly)	Current Rate (monthly @ min gal consumption)	Current Rate (yearly @ min gal consumption)	Current Rate (monthly in excess of minimum gal)	Proposed Rate (monthly)	\$ Change (Monthly)	\$ Change (Annual)
5/8"	new	\$0.00				\$13.90	\$13.90	\$166.85
1"	new	\$0.00				\$20.22	\$20.22	\$242.69
1 1/2"	new	\$0.00				\$30.76	\$30.76	\$369.10
2"	new	\$0.00				\$43.40	\$43.40	\$520.79
3"	new	\$0.00				\$72.90	\$72.90	\$874.74
4"	new	\$0.00				\$115.03	\$115.03	\$1,380.38
6"	new	\$0.00				\$220.37	\$220.37	\$2,644.48
8"	new	\$0.00				\$346.78	\$346.78	\$4,161.40
Service Type: Consumption Charge	Code Section	Current Rate (monthly @ min gal consumption)	Current Rate (yearly @ min gal consumption)	Current Rate (monthly in excess of minimum gal)	Proposed Rate (monthly per 1,000 gal)	\$ Change (Monthly per 1,000 gal)	\$ Change (Annual per 1,000 gal)	
5/8" - 6,000 min gal	78-27	\$21.24	\$254.88	\$3.54	N/A	N/A	N/A	
1" - 8,000 min gal	78-27	\$28.32	\$339.84	\$3.54	N/A	N/A	N/A	
1 1/2" - 10,000 min gal	78-27	\$42.48	\$509.76	\$3.54	N/A	N/A	N/A	
2" - 18,000 min gal	78-27	\$63.72	\$764.64	\$3.54	N/A	N/A	N/A	
3" - 40,000 min gal	78-27	\$141.60	\$1,699.20	\$3.54	N/A	N/A	N/A	
4" - 80,000 min gal	78-27	\$283.20	\$3,398.40	\$3.54	N/A	N/A	N/A	
6" - 120,000 min gal	78-27	\$424.80	\$5,097.60	\$3.54	N/A	N/A	N/A	
8" - 200,000 min gal	78-27	\$708.00	\$8,496.00	\$3.54	N/A	N/A	N/A	
Single-family Residential, Duplex, Tri-Plex, Quad-Plex								
Block 1 = normal (0-12,000 gal)	78-27	N/A	N/A	\$3.54	\$2.87	(\$0.57)	(\$6.85)	
Block 2 = discretionary (12,001-24,000 gal)	78-27	N/A	N/A	\$3.54	\$3.55	\$0.02	\$0.28	
Block 3 = excessive (above 24,000 gal)	78-27	N/A	N/A	\$3.54	\$5.94	\$2.40	\$28.78	
Commercial, Multi-Family greater than 4 units, Piece of Worship								
Uniform Block	78-27	N/A	N/A	\$3.54	\$3.67	\$0.13	\$1.56	
Municipality								
within Town Limits	new	N/A	N/A	\$3.54	\$2.97	(\$0.57)	(\$6.85)	
outside Town Limits	78-27	N/A	N/A	\$0.64	\$3.67	\$3.03	\$36.36	



## Funded – Dependent Upon Rate Increase

Town of Surfside, FL

EXHIBIT C

### Capital Improvement Project

<b>Project:</b>	Wastewater (Sewer) System Rehabilitation Program						
<b>Priority:</b>	1			<b>Project Manager:</b>	Calvin, Giordano, & Associates		
<b>Department:</b>	Public Works			<b>Division:</b>	Water/Sewer		
<b>Project Location:</b>	Town-wide Wastewater (Sewer) System						
<b>Fiscal Year:</b>	FY 11	FY 12	FY 13	FY 14	FY 15	5 year Total	PRIOR FYs
<b>Plans and Studies:</b>							\$135,000
<b>Engineering/ Architecture:</b>	\$78,200	\$26,000				\$104,200	\$206,988
<b>Land Acquisition/ Site Preparation:</b>							
<b>Construction:</b>	\$3,908,900	\$1,023,123				\$4,932,023	\$280,000
<b>Equipment/ Furnishings:</b>							
<b>Other (Specify):</b>							
<b>TOTAL COST:</b>	\$3,987,100	\$1,049,123				\$5,036,223	\$621,988
<b>Revenue Source:</b>	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.

#### Future Annualized Impact on Operating Budget

<b>Personnel:</b>	\$45,000	<b>Post Phase Program:</b> After the Phases have been implemented, the city should develop a continuing program to maintain the sewer system, consisting of: 1) Smoke testing, 2) Replace leaking manholes and cleanout caps, 3) Raise manhole ring and cover assemblies where necessary, 4) Grout and seal manholes and gravity sewer pipe where necessary, 5) Lined gravity sewer pipe, and 6) Inflow prevention devices for all new manholes. Costs to the left represent estimates for proper maintenance of these program components.
<b>Operating:</b>	\$45,000	
<b>Replacement Costs:</b>	5,212,023/20 years = \$260,601	
<b>Revenue/Other:</b>	Debt Service = \$377,151	
<b>Total:</b>	\$727,752	

## Funded – Dependent Upon Rate Increase

Town of Surfside, FL

EXHIBIT D

### Capital Improvement Project

<b>Project:</b>	Water System Maintenance Program						
<b>Priority:</b>	2			<b>Project Manager:</b>	Calvin, Giordano & Associates		
<b>Department:</b>	Public Works			<b>Division:</b>	Water/Sewer		
<b>Project Location:</b>	Town-wide water system						
<b>Fiscal Year:</b>	FY 11	FY 12	FY 13	FY 14	FY 15	5 year Total	PRIOR FYs
<b>Plans and Studies:</b>							
<b>Engineering/ Architecture:</b>	\$83,200	\$31,000				\$114,200	\$127,974
<b>Land Acquisition/ Site Preparation:</b>							
<b>Construction:</b>	\$4,158,000	\$1,766,371				\$5,924,371	\$381,000
<b>Equipment/ Furnishings:</b>							
<b>Construction Service</b>							
<b>TOTAL COST:</b>	<b>\$4,241,200</b>	<b>\$1,797,371</b>				<b>\$6,038,571</b>	<b>\$508,974</b>
<b>Revenue Source:</b>	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 \$508,974 (FY 2008, FY 2009 and FY 2010). These prior appropriations may be added to the prospective 5 year total to identify the complete project total. The total project cost is estimated at \$6,547,545.

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. Grant funding and replacement reserves offset the anticipated loan amount.

\$375,000 is included in this form to cover the wireless meter reading system. Includes \$30,000 tower. Anticipates changing out about 600 non – transponder meters and adding transponders to other meters.

#### Future Annualized Impact on Operating Budget

<b>Personnel:</b>		This project improves the system and will predictably lower maintenance costs for the next several decade.  Annualized costs for Renewal and Replacement for this system is estimated at \$210,179.  Debt Service = \$318,154 annually. This debt service figures assumes a 20 year term at a simple 5% rate.
<b>Operating:</b>		
<b>Replacement Costs:</b>	\$6,305,371/30 = \$210,179	
<b>Revenue/Other:</b>	Debt Service = \$318,154	
<b>Total:</b>	\$528,333	

ORDINANCE NO. \_\_\_\_\_

AN ORDINANCE OF THE TOWN OF SURFSIDE, FLORIDA, AMENDING CHAPTER 78 "UTILITIES" INCLUDING ESTABLISHING AMONG OTHER THINGS NEW SERVICE CHARGES WHICH SHALL BE EFFECTIVE BEGINNING FISCAL YEAR 2010-2011; PROVIDING FOR SEVERABILITY; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Section 11 of the Town Charter (the "Charter") of the Town of Surfside gives the Town Commission (the "Commission") the power to levy, assess and collect fees; and

WHEREAS, after having rate changes from the various providers imposed on the Town, and after the Town has conducted its own rate study and having had numerous workshops and public hearings, the Commission wishes to establish amended service charges for utilities effective beginning fiscal year 2010-2011 based upon that rate study; and

WHEREAS, the Commission believes that the establishment of new charges in the best interest of the Town for purposes of recovering the full cost of providing service, promote equity in utility rates, establishing reserve policies to avoid future rate hikes, encourage water conservation throughout the Town, improve both water and sewer capital infrastructure some of which are mandated by DERM, and enable the Town to secure funding for the capital improvement debt service costs.

NOW, THEREFORE, BE IT ORDAINED BY THE TOWN COMMISSION OF THE TOWN OF SURFSIDE, FLORIDA AS FOLLOWS:

Section 1. Recitals. The above Recitals are true and correct and are incorporated herein by this reference.

Section 2. Code Amended. Chapter 78 of the Town Code is hereby amended as follows:

**Sec. 78-26. Regulations adopted.**

Except as otherwise provided in this chapter, Chapter 45 110 of the Code of the City of Miami Beach, Florida, as same may be amended from time to time, regulating the sale and distribution of water furnished to owners and consumers and regulating rates thereof, is hereby adopted by the town to govern the maintenance and operation of the water distribution system in the town. A copy of such chapter is on file in the office of the town clerk.

Ordinance No. \_\_\_\_\_

**Sec. 78-27. Amendment of regulations.**

The changes and variations in the sections comprising Chapter 45110, Miami Beach City Code, as further amended by section 78-26, as made by the town commission are enumerated as follows:

**78-27. Amendment of regulations.**

The changes and variations in the sections comprising ~~Chapter 45~~, Chapter 110, Miami Beach City Code, as amended, adopted by section 78-26, as made by the town commission are enumerated as follows:

~~45-4(a).~~ Subsection (a) of section 45-4 Section 110-166 is amended to read as follows:

1. The meter consumption rate of nonmunicipal single-family residential, Duplex, Tri Plex, Quad Plex consumer for water supply service in the territory shall be ~~\$1.61~~ per 1,000 gallons based on an inclining block rate structure as follows:  
0-12,000 gallons \$2.97 per 1000 gallons  
12,001-24,000 gallons \$3.56 per 1000 gallons  
24,001 and above \$5.94 per 1000 gallons  
The consumption rate for nonmunicipal consumers, excluding single-family residential, Duplex, Tri Plex, Quad Plex consumers for water supply service in the territory shall be a uniform block rate of \$3.67 per 1000 gallons.

2. ~~45-4(b).~~ Subsection (b) of section 45-4 110-166. Section 110-166 is amended to read as follows:

Any municipality within Town limits, which purchases its water supply in whole or in part from the town shall be charged at the rate of \$0.64 \$2.97 per 1,000 gallons.  
Such municipality will also be charged a surcharge of three percent of the amount billed for water each month for 12 months after effective date hereof and 1 1/2 percent each month thereafter. Any municipality outside Town limits shall be charged at the rate of \$3.67 per 1000 gallons.

~~45-4(d).~~ Subsection (d) of section 45-4 110-166. Subsection (a) of section 110-166 is amended to read as follows:

Every water supply service shall have a monthly minimum service charge on each service installed. The minimum monthly service charge on each service shall vary with and be based upon the size of the service pipe required and installed. This minimum service charge shall be in accordance with the following schedule and shall entitle the consumer, without excess charge, to have supplied through the meter the number of gallons of water set forth in the table.

All bills for water service shall be paid within ~~ten~~ thirty days from date of bill. ~~If paid within that period, a discount of five percent will be allowed.~~ If such bills are not paid by the first day of the second month following that in which the service was rendered, such service shall be discontinued.

Ordinance No. \_\_\_\_\_

The monthly ~~minimum~~ service charge and water ~~allowed without excess charge~~ shall be as follows:

TABLE INSET:

Size of Service (in inches)	Minimum base (fixed) Monthly service charge	Amount of water allowed per month (in gallons)
5/8	<del>\$21.23</del> <u>\$13.90</u>	<del>6,000</del>
1	<del>28.31</del> <u>20.22</u>	<del>8,000</del>
1 1/2	<del>42.47</del> <u>30.76</u>	<del>12,000</del>
2	<del>63.70</del> <u>43.40</u>	<del>18,000</del>
3	<del>141.56</del> <u>72.90</u>	<del>40,000</del>
4	<del>283.10</del> <u>115.03</u>	<del>80,000</del>
6	<del>424.66</del> <u>220.37</u>	<del>120,000</del>
8	<del>707.77</del> <u>346.78</u>	<del>200,000</del>

There shall not be a rental charge on meters.

~~45-4(f)~~. Subsection (f) of section ~~45-4~~ 110-166. Subsection (d) of section 110-166 is amended to read as follows:

Upon the application of the owner or consumer for water service, on premises to which there has not been any previous service for water, or for an additional, enlarged or reduced service, the following tapping charges shall be made to cover the cost of the tap and the installation of the service to the property line of the lot to be supplied with water service:

TABLE INSET:

Up to 1-inch tap and service.....	\$3050.00*
1 1/2-inch tap and service.....	\$4500.00*
2-inch tap and service.....	\$6500.00*
Over 2-inch tap and service.....	Actual cost, plus <del>10</del> 15 percent
*Additional charge where a street, sidewalk, curb or gutter is cut.....	Actual cost of replacement, plus <del>10</del> 15 percent

There shall not be a rental charge on meters.

All water meters and meter boxes servicing private property shall be located upon said property, and in no case shall be in the public right-of-way.

Ordinance No. \_\_\_\_\_

~~45-4(g).~~ Subsection ~~45-4(g)~~ is deleted and a new subsection ~~45-4(g)~~ 110-166. Subsection (e) of section 110-166 is hereby enacted ~~amended~~ to read as follows:

Every owner, ~~tenant~~ or consumer making an application for water service shall be required to make a deposit for each meter with the public works department called a guarantee of payment deposit. The amount of such deposit shall be according to the size of the service for each meter in the following schedule:

TABLE INSET:

Minimum Guarantee Deposits		
Service	Owner <u>per meter</u>	Tenant <u>per meter</u>
5/8"	\$ <del>80.00</del> <u>160.00</u>	\$ <del>160.00</del> <u>200.00</u>
1"	<del>100.00</del> <u>200.00</u>	<del>200.00</del> <u>240.00</u>
1 1/2"	<del>120.00</del> <u>300.00</u>	<del>240.00</del> <u>400.00</u>
2"	<del>200.00</del> <u>400.00</u>	<del>400.00</del> <u>500.00</u>
3"	<del>500.00</del> <u>600.00</u>	<del>500.00</del> <u>600.00</u>
4"	<del>600.00</del> <u>800.00</u>	<del>600.00</del> <u>1,000.00</u>
6"	<del>1,000.00</del> <u>1,200.00</u>	<del>1,000.00</del> <u>1,500.00</u>
8"	<del>1,500.00</del> <u>1,600.00</u>	<del>1,500.00</del> <u>1,600.00</u>

If no refund has been applied for within ~~three~~ one year~~s~~ after water service has been discontinued to the party making the guarantee deposit for water service at the specific location mentioned in the receipt, such deposit shall be forfeited and be transferred to the water revenue ~~fund~~ account of the town.

~~45-12(b).~~ Subsection (b) of section ~~45-12~~ 110-192. Subsection (a) of section 110-192 is amended to read as follows:

All delinquent accounts, including metered water supply service, may cause the service of the water department to be discontinued and the water supply to be shut off from and to the premises of the owner or consumer from whom such account is in arrears, immediately upon such account becoming delinquent or as soon thereafter as practicable, without notice, and such service will not be resumed and the water turned on to such premises until the amount of the delinquent account and the sum of \$~~5.00~~ 25.00 for the first occurrence then \$50.00 for the second and subsequent occurrence(s) within a rolling 12 month calendar period for turning on the supply to each premises so shut off has been paid. All accounts shall be settled in person at town hall or by mail.

Ordinance No. \_\_\_\_\_



~~45-21.~~ Section ~~45-21~~ 110-3. Section 110-3 is amended to read as follows:

Any person found guilty of a violation of any of the foregoing rules and regulations in this chapter, or who shall fail to observe any of the foregoing regulations, or who shall take and use water of the town without paying therefor, or who shall connect his premises with any water main of the town without the permission of the water department, shall, upon conviction thereof, be punished as provided in section 1-8 of the Code of the Town of Surfside, Florida.

(Code 1960, § 17-2; Ord. No. 1295, §§ 1, 2, 9-15-92; Ord. No. 1343, § 1, 9-26-94; Ord. No. 1347, § 1, 2-14-95; Ord. No. 1365, § 1, 9-30-96; Ord. No. 1378, § 1, 9-18-97; Ord. No. 1502, § 2(Exh. A), 10-14-08; Ord. No. 1536, § 2(Exh. A), 10-13-09)

State law references: User fees authorized, F.S. § 166.201.

#### **Sec. 78-28. Charges declared liens.**

(a) When water is furnished to the owner, user or occupant of any premises, the charge for such water service shall be and constitute a lien against the premises and shall become effective and binding as such lien from the date upon which the account becomes due, unpaid and in arrears. Existing liens and liens hereafter imposed pursuant to this section shall be treated as special assessment liens against the subject real property, and until fully paid and discharged shall remain liens equal in rank and dignity to the lien of ad valorem taxes, and shall be superior in rank and dignity to all other liens, encumbrances, titles and claims in, to or against the subject real property. The maximum rate of interest allowable by law shall accrue on such delinquent accounts.

(b) Such liens for service charges and penalties shall be enforced by any method provided by law, including but not limited to foreclosure proceedings instituted and prosecuted under provisions applicable to foreclosure of mortgages on real estate. Collection of payment thereof may also be accomplished by any other method provided by law. The owner, user or occupant shall pay all costs of collection, including but not limited to reasonable trial and appellate attorneys' fees, incurred in collection of fees, service charges, penalties and liens imposed by virtue of this section. The remedy provided in this section shall be cumulative and shall not be construed to waive the right of the town to require payment of any bill in arrears before renewing water service to the subject real property.

Secs. 78-29--78-50. Reserved.

### **ARTICLE III. SEWERS AND SEWAGE DISPOSAL**

#### **Sec. 78-51. Septic tank or sanitary privy prohibited.**

The construction or maintenance of any septic tank or sanitary privy by any person, owner, tenant or occupant of any lot or parcel of land within the town is hereby declared to be a nuisance, dangerous or injurious to the public health and shall be unlawful.

#### **Sec. 78-52. Connection, inspection, maintenance required; liens.**

Ordinance No. \_\_\_\_\_

(a) The owner, ~~tenant~~ or occupant of any lot or parcel of land within the town, upon which lot or parcel a building has been or shall be constructed for residential, commercial or industrial use, shall cause the building to be connected to the town's gravity sanitary main sewer and shall cease to use any other method of sewage disposal. All such connections shall be in accordance with chapter 24 of Metropolitan Dade County, Florida, "The Standard Details and Specifications of Miami Dade Water and Sewer Authority Department," and with the rules and regulations which shall be adopted from time to time by the town commission.

(b) All such connections to the town's gravity sanitary main sewer shall be inspected and approved by a person designated by the town manager.

(c) Sanitary sewage laterals connecting to the town's gravity sanitary main sewer are the responsibility of the real property owner, ~~tenant~~ or occupant served. The owner, ~~tenant~~ or occupant shall insure the proper operation, maintenance and repair of the sanitary sewage laterals connecting to the town's gravity sanitary main sewer. The portion of the laterals connecting to the town's gravity sanitary main sewer of the public right-of-way shall be the responsibility of the town.

(d) To the extent that the owner, ~~tenant~~ or occupant fails to comply with the requirements of this section, the town may, at its sole option, take such steps as are necessary to ensure compliance, and the costs directly and indirectly associated therewith shall constitute a lien against the property. Such liens shall be treated as special assessment liens against the property, and until fully paid and discharged, shall remain liens equal in rank and dignity to the lien of ad valorem taxes, and shall be superior in rank and dignity to all other liens, encumbrances, titles and claims in, to or against the property. The maximum rate of interest allowable by law shall accrue on such liens. Such liens shall be enforced by any method provided by law, including but not limited to foreclosure proceedings instituted and prosecuted under provisions applicable to foreclosure of mortgages on real estate. Collection of payment thereof may also be accomplished by any other method provided by law. The owner, ~~tenant~~ or occupant shall pay all costs of collection, including but not limited to reasonable trial and appellate attorneys' fees incurred in enforcement and foreclosure of such liens. The remedy provided in this section shall be cumulative and shall not be construed to waive the right of the town to require compliance before providing any further municipal services to the property.

**Sec. 78-53. Manner of connection.**

All connections to the town's sewer disposal facilities, now or hereafter existing, shall be made strictly in accordance with the South Florida Building Code. All such connections shall be maintained so that compliance with the South Florida Building Code is maintained. Any such connection which is not in compliance with the South Florida Building Code shall be removed within 60 days after the effective date of the ordinance from which this section was derived or immediately, if such connection results in a health hazard.

**Sec. 78-54. Restrictions on materials and substances discharged into sewers; liability; inspections.**

Ordinance No. \_\_\_\_\_

(a) No person shall discharge into the town's sanitary sewer collection system any material or substance, which discharge into sanitary sewers is restricted or prohibited by the Metropolitan Dade County Code or the rules and regulations set forth by the county department of environmental resources management or the county water and sewer authority. Any person who discharges any substances classified as overstrength by any of such authorities, or by the United States Environmental Protection Agency, or by the state, or by any department designated to make such determinations, shall be responsible and liable for:

(1) The excess costs of treating the overstrength discharge, as estimated by the town manager after proper consultation with consultants and such authorities;

(2) The cost of restoration of any facilities or any assessed damages levied against the town due to the transportation or treatment of such overstrength discharge; and

(3) The cost of any surcharges, penalties, fines or any costs, including engineering and attorneys' fees required to enforce compliance with this section.

(b) The town shall have the right to conduct inspections from time to time and, as such, shall have the right of access to any property for such inspections or collection of samples in order to ensure compliance with the intent of this section, at reasonable times, except in the case when it is reasonable to expect that an emergency exists, whereupon the town shall have the right to enter upon any property to determine whether, in fact, an emergency exists.

(Code 1960, § 17-5)

**Sec. 78-55. Sewer trust fund established for capital improvements; certified annual deposit. Reserved.**

~~(a) There is hereby established a trust fund which shall be called the Town of Surfside Sanitary Sewer Improvements Trust Fund. Use of the funds deposited into such trust fund shall be restricted as provided in this section.~~

~~(b) Funds which are deposited into the town sanitary sewer improvements trust fund shall be invested in the manner permitted by law. Such funds, and interest earned thereon, shall be expended by the town only for capital improvements, construction, rehabilitation, betterments, expansions and upgrading of any or all elements of the sanitary sewer system of the town.~~

~~(c) The town shall, not less frequently than annually, deposit into the town sanitary sewer improvements trust fund funds in accordance with section 17 50.017(2)(b), Florida Administrative Code, which section is hereby incorporated herein by reference. The town's regular certified public accountant shall certify annually to the state compliance with the foregoing deposit requirements.~~

**Sec. 78-56. Monthly Sewer service charges.**

(a) There is hereby imposed, upon all premises within the town connected to or using the facilities of the town's sanitary sewer system, a monthly sewer service charge based on effluent flow. Such sanitary sewer service charge shall be in an amount equal to ~~\$4.69~~ \$5.41 per 1,000 gallons of water billed sewer flow per account or dwelling unit delivered to the consumer, as shown by the water bills rendered in accordance with this article, or 100 percent of the minimum water rate charges, whichever is greater. In addition to the flow-based charge there shall be a base (fixed) monthly charge in the amount of \$3.44 per account or dwelling unit. The amount of such sanitary sewer system service charges shall be shown as a separate item on such water bills and

Ordinance No. \_\_\_\_\_

shall be paid by the owner, tenant or occupant in possession of such premises at the same time and in the same manner as is provided in this chapter for the payment of water bills, ~~except that there shall be no discount for early payment.~~ Further, provided that the provisions of this section shall not be applicable to any water sold and delivered through separate meters measuring water delivered and consumed solely for swimming pools, lawn sprinkler systems or other purposes not requiring the use of the sanitary sewer system facilities of the town. ~~The sanitary sewer service charge imposed hereby shall become effective for service on and after October 1, 1997.~~

(b) In addition to the penalty for violation of this section as set forth in this article, all delinquent accounts may cause the service of the water department to be discontinued and the water supply to be shut off from and to the premises in accordance with this article.

**Sec. 78-57. Review of service rates.**

Rates set forth in this article shall be reviewed annually at the time the town's general operating budget is reviewed and adopted. The town commission shall, from time to time, amend this article, so that revenues expected to be generated by the sewer service and other charges shall be sufficient to pay the projected operating and maintenance costs for providing such services as well as providing for desired unrestricted and restricted net asset reserves. The town commission shall also provide the funds necessary in accordance with this article. Sewer system customers of the town shall be notified of rates and other charges applicable to such sewer service.

Secs. 78-58--78-80. Reserved.

**ARTICLE IV. WATER AND SEWER DEVELOPMENT FEE**

**Sec. 78-81. Definitions.**

The following words, terms and phrases, when used in this article, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

*Combination account* means any account that contains both residential and commercial or nonresidential facilities served through a common meter. Such account may be treated as either residential or commercial/nonresidential, depending whichever method of computation yields the larger number of equivalent single-family residential units.

*Commercial and nonresidential account* means any account not defined in this article as an equivalent single-family residential unit. For purposes of establishing the applicable development fee, a commercial or nonresidential account shall be considered to comprise equivalent single-family residential units and the development fee therefor shall be computed in accordance with section 78-83.

*Equivalent single-family residential unit.*

- (1) Each single-family residence served by the town through a single sewer service connection and/or water meter constitutes one equivalent single-family residential unit.
- (2) Each residential room or combination of rooms, designed to be occupied or occupied by one or more persons, and each apartment unit, condominium unit, cooperative unit, multifamily unit,

Ordinance No. \_\_\_\_\_

hotel unit, apartment-hotel unit or motel unit that includes one or more connection points for sewer and/or water service constitutes one equivalent single-family residential unit, regardless of whether or not a single sewer or water connection serves the entire structure.

**Section 3. Inclusion in the Code.** It is the intention of the Town Commission, and it is hereby ordained that the provisions of this ordinance, shall become and be made a part of the Code of the Town of Surfside, Florida. The sections of this ordinance may be renumbered or re-lettered to accomplish such intention, and the word “ordinance” may be changed to “section,” “article,” or other appropriate word.

**Section 4. Severability.** The provisions of this Ordinance are declared to be severable and if any section, sentence, clause or phrase of this Ordinance shall for any reason be held to be invalid or unconstitutional, such decision shall not affect the validity of the remaining sections, sentences, clauses, and phrases of this Ordinance but they shall remain in effect, it being the legislative intent that this Ordinance shall stand notwithstanding the invalidity of any part.

**Section 5. Effective Date.** This ordinance shall become effective September 25, 2010.

PASSED and ADOPTED on First Reading this 10 day of August, 2010.

PASSED and ADOPTED on Second Reading this \_\_\_\_\_ day of September, 2010.

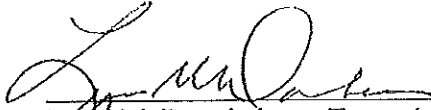
\_\_\_\_\_  
Daniel Dietch, Mayor

Attest:

\_\_\_\_\_  
Debra E. Eastman, MMC  
Town Clerk

Ordinance No. \_\_\_\_\_

APPROVED AS TO FORM AND  
LEGAL SUFFICIENCY:

  
\_\_\_\_\_  
Lynn M. Dannheisser, Town Attorney

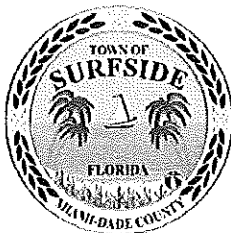
On First Reading Moved by: \_\_\_\_\_

On Second Reading Seconded by: \_\_\_\_\_

**Vote:**

Mayor Dietch	yes	_____	no	_____
Vice Mayor Graubart	yes	_____	no	_____
Commissioner Karukin	yes	_____	no	_____
Commissioner Kopelman	yes	_____	no	_____
Commissioner Olchyck	yes	_____	no	_____

Ordinance No. \_\_\_\_\_



## Town of Surfside Commission Communication

**Agenda Item #:** 4B1

**Agenda Date:** September 14, 2010

**Subject:** Clarify Parking as Subordinate Use and as Permitted Use

**Objective:** Clarify parking as a requirement and therefore permitted in every residential and commercial Zoning district and the provisions of parking shall be subordinate to main use. Clarify Parking in the MU District.

**Background:** It has come to Staff's attention that including parking in the Accessory Use table is unclear in intent. Parking is required to be provided for all uses. Staff believes Parking should be added to the Regulated Use Table and be permitted when subordinate to a main use. Further the Municipal Use District's lists of permitted uses does not specifically include stand-alone parking lots. Staff would like to clarify that the Permitted Use of Town Offices should include Town-owned parking lots.

**Analysis:** The Town's Comprehensive Plan permits related parking in the General Retail/Services Land Use designations. The Town's Comprehensive Plan does not speak to parking in any of the residential Land Use designations. The Zoning Code currently includes "Parking" in the Accessory Use table and "Parking" is permitted as an Accessory Use for H30C, H40, and SD-B40 districts. The Town does not want to permit stand-alone commercial parking facilities in these districts; however it is unclear how to implement accessory "Parking" in these districts, as parking is required for all uses. Therefore Staff recommends "Parking" be removed from the Accessory Uses table and moved to the Regulated Uses table. "Parking" will be permitted in the H30A, H30B, H30C, H40, H120, and SDB40 Zoning Districts with the limitation that it is permitted as a subordinate use to a main use.

The Town's Comprehensive Plan allows stand-alone parking in the Parking Land Use designation. The Zoning Code includes "Town Offices" as a permitted use in the MU district. Therefore Staff recommends adding a note to "Town Offices" to include town-owned parking lots, for the MU District only.

**Budget Impact:** Planning Staff's time was funded under the general services contract between the Town and CGA. Therefore the Town did not incur an additional budget impact for CGA's time.

**Growth Impact:** N/A

**Staff Impact:** N/A

**Recommendation:** It is recommended that the Surfside Town Commission introduce on first reading the attached Ordinance, amending sections 90-41 of the Town of Surfside Zoning Code.

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Karen Friedman, Town Planner

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Town Manager

ORDINANCE NO. 10- \_\_\_\_\_

**AN ORDINANCE OF THE TOWN COMMISSION OF THE TOWN OF SURFSIDE, FLORIDA AMENDING CHAPTER 90 AND SPECIFICALLY SECTION 90-41 "REGULATED USES" OF THE TOWN OF SURFSIDE CODE OF ORDINANCES TO ALLOW PARKING AS A USE WHEN SUBORDINATE TO A MAIN USE IN ALL DISTRICTS; PROVIDING FOR INCLUSION IN THE CODE; REPEALING ALL ORDINANCES OR PARTS OF ORDINANCES IN CONFLICT HEREWITH; AND PROVIDING FOR AN EFFECTIVE DATE**

**WHEREAS**, the Town of Surfside ("Town") proposes to amend its Code of Ordinances to allow parking as a use when subordinate to a main use in all districts; and

**WHEREAS**, The Town Commission held its first public reading on August 10, 2010 and recommended approval of the proposed amendments to the Code of Ordinances having complied with the notice requirements by the Florida Statutes; and

**WHEREAS**, The Planning and Zoning Board, as the local planning agency for the Town, held a public hearing on September 26, 2010 and recommended approval of the proposed amendments to the Code of Ordinances and also found the proposed Code amendments to be consistent with the Comprehensive Plan; and

**WHEREAS**, The Town Commission has conducted a second duly noticed public hearing on these regulations as required by law on October 12, 2010 and further finds the proposed change to the Code necessary and in the best interest of the community.

Ordinance No. \_\_\_\_\_



**NOW, THEREFORE, BE IT ORDAINED BY THE TOWN COMMISSION OF THE TOWN OF SURFSIDE, FLORIDA as follows:**

**Section 1. Recitals.** The foregoing “WHEREAS” clauses are ratified and confirmed as being true and correct and are made a specific part of this Ordinance.

**Section 2. Code Amendment.** The code of the Town of Surfside, Florida is hereby amended as follows:

**Sec. 90-41. Regulated uses.**

\*\*\*\*\*

(c) *Table--Regulated uses:*

TABLE INSET:

	H30A	H30B	H30C	H40	H120	SD-B40
<b>Residential Uses</b>						
Detached single-family	P(1)	P(1)	P(1)	P(1)	P(1)	-
Duplex	-	-	P	P	P	-
Multi-dwelling structure	-	-	P	P	P	-
Townhouse	-	-	P	P	P	-
<b>Lodging uses</b>						
Hotel	-	-	-	P(7)	P(7)	-
Suite-Hotel	-	-	-	P(7)	P(7)	-
<b>Office Uses and Professional Services</b>						
Banks	-	-	-	-	-	P
Business and professional offices, except veterinary offices	-	-	-	-	-	P
Currency exchange	-	-	-	-	-	P
Delivery service	-	-	-	-	-	P(9)
Employment agencies	-	-	-	-	-	P(9, 17)
General ticket agencies			-	-		P
Interior decorator	-	-	-	-	-	P
Loan or mortgage office	-	-	-	-	-	P(9)

Ordinance No. \_\_\_\_\_

Medical or dental clinic	-	-	-	-	-	P(9)
Radio or television station or studio	-	-	-	-	-	P(9)
Savings and loan associates	-	-	-	-	-	P
Secretarial service, mailing, bookkeeping, court reporter	-	-	-	-	-	P(9)
Stocks and bond brokers	-	-	-	-	-	P
Taxi agency	-	-	-	-	-	P(9)
Telegraph station	-	-	-	-	-	P
Telephone exchange	-	-	-	-	-	P
Title company	-	-	-	-	-	P(9)
Travel agency	-	-	-	-	-	P
<b>Retail and General Commercial Uses</b>						
Antique shops	-	-	-	-	-	P
Appliances	-	-	-	-	-	P
Art and photograph galleries	-	-	-	-	-	P
Art dealers	-	-	-	-	-	P
Art supplies	-	-	-	-	-	P
Barbershops			-	-		P
Beauty parlors	-	-	-	-	-	P (19)
Books and newspaper	-	-	-	-	-	P
Cigars and tobacco	-	-	-	-	-	P
Coin-operated machines			-	-		P(15)
Department stores	-	-	-	-	-	P
Drug stores and sundries	-	-	-	-	-	P
Dry cleaning and laundry agency	-	-	-	-	-	P(10)
Dry goods			-	-		P
Flowers and plants	-	-	-	-	-	P
Furniture	-	-	-	-	-	P(14)
Furrier	-	-	-	-	-	P
Gift shops			-	-		P
Hardware, paint and wallpaper	-	-	-	-	-	P
Jewelry	-	-	-	-	-	P
Locksmith	-	-	-	-	-	P(11)
Luggage			-	-		P
Men's, women's, children's clothing	-	-	-	-	-	P

Ordinance No. \_\_\_\_\_

Millinery	-	-	-	-	-	P
Office machines and supplies	-	-	-	-	-	P
Pet supplies			-	-		P
Photographers and camera stores	-	-	-	-	-	P
Pottery	-	-	-	-	-	P
Sale of televisions, radios, phonograph and recording equipment	-	-	-	-	-	P
Sheet music and musical instruments			-	-		P
Shoe repair	-	-	-	-	-	P (20)
Shoes	-	-	-	-	-	P
Sporting goods			-	-		P
Stationery and greeting cards	-	-	-	-	-	P
Tailor	-	-	-	-	-	P
Toys	-	-	-	-	-	P
Video tapes sales and rentals	-	-	-	-	-	P(12)
<b>Food Services</b>						
Bakeries	-	-	-	-	-	P(8)
Candy and nut shops			-	-		P(13)
Caterers	-	-	-	-	-	P
Confectionary and ice cream stores	-	-	-	-	-	P(13)
Delicatessens	-	-	-	-	-	P(13)
Fruit shops			-	-		P(13)
Grocery and meat stores or supermarkets	-	-	-	-	-	P(13)
Liquor stores	-	-	-	-	-	P(13)
Restaurants	-	-	-	-	-	P(13)
<b>Educational Services</b>						
Dance or music instruction studios	-	-	-	-	-	P(9, 16)
Driving school offices			-	-		P(9, 21)
Modeling school, language school, or athletic instruction	-	-	-	-	-	P(9)
Public schools	-	-	P	P	-	-
<b>Places of Assembly</b>						
See RLUIPA Map and Ordinance 07-1479	-	-	P	-	-	P
<b>Civic Uses</b>						

Ordinance No. \_\_\_\_\_

Parks and open space	P	P	P	P	P	-
Playgrounds	P	P	P	P	P	-
<u>Parking</u>	<u>P(22)</u>	<u>P(22)</u>	<u>P(22)</u>	<u>P(22)</u>	<u>P(22)</u>	<u>P(22)</u>

Key: P: Permitted Blank: Not Permitted (#): Refer to Notes

TABLE INSET:

Uses	Municipal	Community Facilities
Library	P	P
Parks & Open Space	P	P
Playgrounds	P	P
Community Center	P	P
Gymnasiums	P	P
Town Offices	P	P
Police Facilities	P	P
Pump Stations	P	P
<u>Parking</u>	<u>P</u>	<u>-</u>

Key: P: Permitted (#): Refer to Notes Blank: Not Permitted

TABLE INSET:

	H30A	H30B	H30C	H40	H120	SD-B40
Accessory uses						
Boat docks + moorings	P(2)	-		-	-	-
Game courts	P(2)	P(2)	P(2)	P(2)	P(2)	-
Home Bar-B-Q grills	P(2)	P(2)	P(2)	P(2)	P(2)	-
Laundry/service rooms	-	-	P(5)	P(5)	P(5)	-
Office spaces	-	-		P(3)	P(3)	-
Recreational rooms	-	-	P(4)	P(4)	P(4)	-
Subordinate buildings	-	-		-	-	P(18)
Swimming pools	P(2)	P(2)	P(2)	P(2)	P(2)	-
Vending machines	-	-	P(6)	P(6)	P(6)	-
<u>Parking</u>	<u>-</u>	<u>-</u>	<u>P</u>	<u>P</u>	<u>-</u>	<u>P</u>

Key: P: Permitted (#): Refer to Notes Blank: Not Permitted

(d) *Uses table notes.*

\*\*\*\*\*

Ordinance No. \_\_\_\_\_

(22). Provided parking is subordinate to main use.

\*\*\*\*\*

**Section 3. Severability.** If any section, subsection, clause or provision of this Ordinance is declared invalid or unconstitutional by a court of competent jurisdiction, the remainder shall not be affected by such invalidity.

**Section 4. Conflict.** All sections or parts of sections of the Town of Surfside Code of Ordinances in conflict herewith are intended to be repealed to the extent of such conflict.

**Section 5. Inclusion in the Code of Ordinances.** It is the intention of the Town Commission, and it is hereby ordained that the provisions of this Ordinance shall become and made a part of the Town of Surfside Code of Ordinances, that the sections of this Ordinance may be renumbered or re-lettered to accomplish such intentions; and the word "ordinance" may be changed to "Section" or other appropriate word.

**Section 6. Effective Date.** This Ordinance shall be effective ten (10) days after adoption on second reading.

PASSED and ADOPTED on first reading this \_\_\_\_\_ day of \_\_\_\_\_, 2010.

PASSED and ADOPTED on second reading this \_\_\_\_ day of \_\_\_\_\_, 2010.

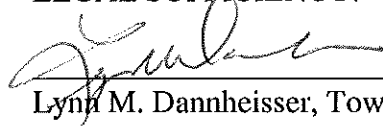
\_\_\_\_\_  
Daniel Dietch, Mayor

Attest:

\_\_\_\_\_  
Debra E. Eastman, MMC  
Town Clerk

Ordinance No. \_\_\_\_\_

APPROVED AS TO FORM AND  
LEGAL SUFFICIENCY:



\_\_\_\_\_  
Lynn M. Dannheisser, Town Attorney

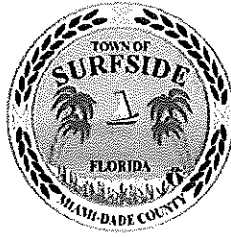
On First Reading Moved by: \_\_\_\_\_

On Second Reading Seconded by: \_\_\_\_\_

**Vote:**

Mayor Dietch	yes	_____	no	_____
Vice Mayor Graubart	yes	_____	no	_____
Commissioner Karukin	yes	_____	no	_____
Commissioner Kopelman	yes	_____	no	_____
Commissioner Olchyck	yes	_____	no	_____

Ordinance No. \_\_\_\_\_



## Town of Surfside Commission Communication

**Agenda Item #:** 4B2

**Agenda Date:** September 14, 2010

**Subject:** Clarify Off-Street Parking Design Standards, relative to onsite and offsite circulation.

**Objective:** Clarify the standards utilized by Town Staff to review site plans for onsite and offsite vehicular circulation

**Background:** The Zoning Code does not specifically state the standards of review utilized by Staff for onsite and offsite vehicular circulation.

**Analysis:** The Town's Zoning Code includes regulations regarding parking lot lay out, parking space size, and parking lot location. Due to the adjacency to state roadways, Staff has utilized Miami-Dade County Standards for review of offsite and onsite vehicular circulation. Yet this reliance on County standards was not specifically stated in the Zoning Code. Staff felt it was appropriate to amend the Off-Street Parking Design Standards to clearly state that Miami-Dade County Standards are utilized. Further, additional language was added to give Town Staff the flexibility to impose stricter standards when the County Standards do not result in adequate queuing and circulation space. Finally, language clarifying review and approval by FDOT for projects that have direct access to and from the state roadways was also included.

**Budget Impact:** Planning Staff's time was funded under the general services contract between the Town and CGA. Therefore the Town did not incur an additional budget impact for CGA's time.

**Growth Impact:** N/A

**Staff Impact:** N/A

**Recommendation:** It is recommended that the Surfside Town Commission introduce on first reading the attached Ordinance, amending sections 90-82 of the Town of Surfside Zoning Code.

Karen Friedman, Town Planner

Town Manager

**ORDINANCE NO. 10- \_\_\_\_\_**

**AN ORDINANCE OF THE TOWN COMMISSION OF THE TOWN OF SURFSIDE, FLORIDA AMENDING CHAPTER 90, DIVISION 1. OFF-STREET PARKING, SECTION 90-82 "DESIGN STANDARDS" OF THE TOWN OF SURFSIDE CODE OF ORDINANCES TO CLARIFY THE STANDARDS USED FOR VEHICULAR QUEUING, ACCESS TO STATE ROADWAYS; AND ON-SITE CIRCULATION; PROVIDING FOR INCLUSION IN THE CODE; REPEALING ALL ORDINANCES OR PARTS OF ORDINANCES IN CONFLICT HEREWITH; AND PROVIDING FOR AN EFFECTIVE DATE**

**WHEREAS**, the Town of Surfside ("Town") proposes to amend its Code of Ordinances to allow parking as a use when subordinate to a main use in all districts; and

**WHEREAS**, The Town Commission held its first public reading on September 14, 2010 and recommended approval of the proposed amendments to the Code of Ordinances having complied with the notice requirements by the Florida Statutes; and

**WHEREAS**, The Planning and Zoning Board, as the local planning agency for the Town, held a public hearing on September 26, 2010 and recommended approval of the proposed amendments to the Code of Ordinances and also found the proposed Code amendments to be consistent with the Comprehensive Plan; and

**WHEREAS**, The Town Commission has conducted a second duly noticed public hearing on these regulations as required by law on October 12, 2010 and further finds the proposed change to the Code necessary and in the best interest of the community.

Ordinance No. \_\_\_\_\_



NOW, THEREFORE, BE IT ORDAINED BY THE TOWN COMMISSION OF THE TOWN OF SURFSIDE, FLORIDA as follows:

**Section 1. Recitals.** The foregoing “WHEREAS” clauses are ratified and confirmed as being true and correct and are made a specific part of this Ordinance.

**Section 2. Code Amendment.** The code of the Town of Surfside, Florida and specifically Division 1. OFF-STREET PARKING, Section 90-82 Design Standards is hereby amended to add Sections (j), (k), and (l) as follows:

**DIVISION 1. OFF-STREET PARKING**

**Sec. 90-82. Design standards.**

- (j) *Vehicular Queuing.* On-site vehicular queuing shall conform at a minimum to Miami-Dade County standards. The Town Manager or his designee reserves the right to modify vehicular queuing requirements if deemed necessary based on individual circumstances and so as to cause the least practical interference with the use of adjacent Property and with the movement of pedestrian or vehicular traffic.
- (k) *Access to State Roadways.* Projects that have direct access to Collins Avenue or Harding Avenue shall be subject to the review and approval by the FDOT for compliance with driveway spacing requirements and off-site vehicular queuing.
- (l) *On-site Circulation.* There shall be safe, adequate, logical and convenient arrangement of pedestrian walkways, bikeways, roadways, driveways, driving aisles and off street parking and loading spaces on-site. All minimum standards and specifications not specifically addressed in this code shall conform to Miami-Dade County standards.

**Section 3. Severability.** If any section, subsection, clause or provision of this Ordinance is declared invalid or unconstitutional by a court of competent jurisdiction, the remainder shall not be affected by such invalidity.

**Section 4. Conflict.** All sections or parts of sections of the Town of Surfside Code of Ordinances in conflict herewith are intended to be repealed to the extent of such conflict.

Ordinance No. \_\_\_\_\_

**Section 5. Inclusion in the Code of Ordinances.** It is the intention of the Town Commission, and it is hereby ordained that the provisions of this Ordinance shall become and made a part of the Town of Surfside Code of Ordinances, that the sections of this Ordinance may be renumbered or re-lettered to accomplish such intentions; and the word "ordinance" may be changed to "Section" or other appropriate word.

**Section 6. Effective Date.** This Ordinance shall be effective ten (10) days after adoption on second reading.

PASSED and ADOPTED on first reading this \_\_\_\_\_ day of \_\_\_\_\_, 2010.

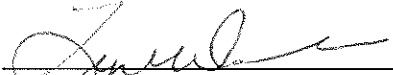
PASSED and ADOPTED on second reading this \_\_\_\_\_ day of \_\_\_\_\_, 2010.

\_\_\_\_\_  
Daniel Dietch, Mayor

Attest:

\_\_\_\_\_  
Debra E. Eastman, MMC  
Town Clerk

APPROVED AS TO FORM AND  
LEGAL SUFFICIENCY:

  
\_\_\_\_\_  
Lynn M. Dannheisser, Town Attorney

On First Reading Moved by: \_\_\_\_\_

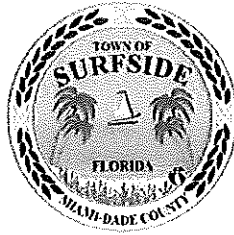
On Second Reading Seconded by: \_\_\_\_\_

Ordinance No. \_\_\_\_\_

**Vote:**

Mayor Dietch	yes_____	no_____
Vice Mayor Graubart	yes_____	no_____
Commissioner Karukin	yes_____	no_____
Commissioner Kopelman	yes_____	no_____
Commissioner Olchyck	yes_____	no_____

Ordinance No. \_\_\_\_\_



**Town of Surfside  
Commission Communication**

**Agenda Item #** 4B3

**Agenda Date:** September 14, 2010

**Subject:** FY11 Capital Improvement Element Update

**Background:** The Capital Improvements Element must be reviewed on an annual basis based upon the Town's adopted budget and modified as necessary in accordance with 163.3177 and 163.3184 of the Florida Statutes. Once the Town Commission has adopted the Capital Improvement Element Update, the ordinance and attached Capital Improvement Element will be transmitted to the Department of Community Affairs. DCA will not issue an Objections, Recommendations, and Comments (ORC) Report, but will review the Capital Improvement Element for compliance.

**Summary:** The provision of potable water, sanitary sewer, drainage, transportation, parks and schools and maintenance of level of service standards as required in the Comprehensive Plan has been reviewed and noted in the Data Inventory and Analysis. Also, revenue and expense projections have been updated for the FY11-15 period.

The revised Schedule of Capital Improvements has been included as Tables 9-8A-9-8D. The Schedule of Capital Improvements is a subset of a local government's Capital Improvement Program and includes only capital improvements related to level of service standards in the Comprehensive Plan for a five year period.

Florida statutes require that the Schedule of Capital Improvements show financial feasibility meaning that sufficient revenues are currently available or will be available from committed funding sources for the first 3 years of the Schedule. The Town's Schedule of Capital Improvements show funds committed throughout the five year period.

The Town's scheduled projects and related funding sources show a positive or zero balance. The Plan has been further determined to be financially feasible because this comparison demonstrates the ability of the Town to finance capital improvements necessitated by the anticipated population and revenues.

Additionally, Policy 1.9 was updated based upon Miami-Dade Public School's adoption of their Five-Year Facilities Work Program for 2010-11 through 2014-15. Florida statutes for the annual update of the Capital Improvements Element require that the CIE reflect annual updates to the School Board's capital plan.

**Budget Impact:** Planning, Engineering and Traffic Engineering staff's time was funded under a contract in the amount of \$5,000 approved in August 2010 to prepare the FY11 Capital Improvement Element Update.

**Staff Impact:** N/A

**Recommendation** It is recommended that the Surfside Town Commission adopt on first reading the attached Ordinance to update the Comprehensive Plan.

*Shelley Eichner*

Department Head  
**Page 140**

*Gary R. Wore*  
Town Manager

ORDINANCE NO. \_\_\_\_

**AN ORDINANCE OF THE TOWN COMMISSION OF THE TOWN OF SURFSIDE, FLORIDA, ADOPTING THE ANNUAL UPDATE TO THE CAPITAL IMPROVEMENTS ELEMENT WITHIN THE TOWN'S COMPREHENSIVE PLAN IN ACCORDANCE WITH SECTION 163.3177, FLORIDA STATUTES; PROVIDING FOR SEVERABILITY, CONFLICT, INCLUSION IN THE COMPREHENSIVE PLAN AND AN EFFECTIVE DATE.**

**WHEREAS**, in 2005, the Florida Legislature passed Senate Bill 360, which required, in part, that local governments annually update the Capital Improvements Element contained in their Comprehensive Plans in order to ensure that the required level of service standard for the public facilities listed in Section 163.3180, Florida Statutes is achieved and maintained over the planning period; and

**WHEREAS**, pursuant to Section 163.3177, Florida Statutes, all local governments are required to adopt this update annually; and

**WHEREAS**, the Town of Surfside Planning and Zoning Board, as the local planning agency for the Town of Surfside ("Town"), recommended approval of the proposed amendments to the Capital Improvements Element of the Town of Surfside Comprehensive Plan ("Comprehensive Plan") on October 12, 2010; and

**WHEREAS**, after having received input and participation by interested members of the public and staff, and having considered the October 12, 2010 recommendation of the Town of Surfside Planning and Zoning Board and staff, the Town Commission found the proposed update to the Capital Improvements Element to be consistent with the Comprehensive Plan; and

**WHEREAS**, the Town Commission has conducted a first and second reading of the proposed ordinance at duly noticed public hearings as required by law and further finds the proposed changes to the Capital Improvements Element of the Comprehensive Plan necessary and in the best interest of the Town.

**NOW THEREFORE, BE IT ORDAINED BY THE TOWN COMMISSION OF THE TOWN OF SURFSIDE, FLORIDA, AS FOLLOWS:**

**Section 1. Recitals.** The foregoing "WHEREAS" clauses are ratified and confirmed as being true and correct and are made a specific part of this Ordinance.

**Section 2. Adoption of the Annual Update to the Capital Improvements Element.**

The Town Commission hereby adopts the annual update to the Capital Improvements Element contained in the Town of Surfside Comprehensive Plan, which is attached as Exhibit "A."

**Section 3. Severability.** If any section, subsection, clause or provision of this Ordinance is declared invalid or unconstitutional by a court of competent jurisdiction, the remainder shall not be affected by such invalidity.

**Section 4. Conflict.** All sections or parts of sections of the Comprehensive Plan in conflict herewith are intended to be repealed to the extent of such conflict.

**Section 5. Inclusion in the Comprehensive Plan.** It is the intention of the Town Commission, and it is hereby ordained that the provisions of this Ordinance shall become and made a part of the Comprehensive Plan, that the sections of this Ordinance may be renumbered or re-lettered to accomplish such intentions; and the word "ordinance" may be changed to "Section" or other appropriate word.

**Section 6. Effective Date.**

This Ordinance shall be effective immediately upon passage by the Town Commission on second reading, except that the effective date of the Plan Amendment approved by this Ordinance shall be the date a final order is issued by the Department of Community Affairs or Administration Commission finding the Plan Amendment in compliance in accordance with Section 163.3184, Florida Statutes, whichever occurs earlier. The Department of Community Affairs notice of intent to find the Plan Amendment in compliance shall be deemed to be a final order if no timely petition challenging the Plan Amendment is filed.

PASSED and ADOPTED on First Reading the \_\_\_\_\_ day of \_\_\_\_\_, 2010.

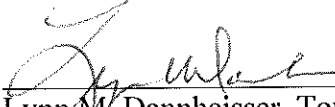
PASSED and ADOPTED on Second Reading this \_\_\_\_\_ day of \_\_\_\_\_, 2010.

\_\_\_\_\_  
Daniel Dietch, Mayor

**Attest:**

\_\_\_\_\_  
Debra Eastman, MMC  
Town Clerk

**APPROVED AS TO FORM AND  
LEGAL SUFFICIENCY:**

  
\_\_\_\_\_  
Lynn M. Dannheisser, Town Attorney

On First Reading Moved by: \_\_\_\_\_

On Second Reading Seconded by: \_\_\_\_\_

**Vote:**

Mayor Dietch	yes _____	no _____
Vice Mayor Graubart	yes _____	no _____
Commissioner Karukin	yes _____	no _____
Commissioner Kopelman	yes _____	no _____
Comissioner Olchyk	yes _____	no _____

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## CAPITAL IMPROVEMENTS ELEMENT

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### DATA INVENTORY AND ANALYSIS

#### PURPOSE

The purpose of the Capital Improvements Element is to evaluate the need for public facilities as identified in the other comprehensive plan elements and as defined in the applicable definitions for each type of public facility, to estimate the cost of improvements for which the local government has fiscal responsibility, to analyze the fiscal capability of the local government to finance and construct improvements, to adopt financial policies to guide the funding of improvements and to schedule the funding and construction of improvements in a manner necessary to ensure that capital improvements are provided when required based on needs identified in the other comprehensive plan elements. The element shall also include the requirements to ensure that an adequate concurrency management system will be implemented by local governments pursuant to Rule 9J-5.0055, F.A.C., of this chapter.

#### Public Facility Needs

#### TRANSPORTATION

The Town is responsible for maintaining the local network program. The regional road network is under the State of Florida's jurisdiction. Collins Avenue and Harding Avenue are the major north-south corridors through the Town, while 96<sup>th</sup> Street is the main east-west roadway.

The Town of Surfside comes under the Miami-Dade County's Transportation Concurrency Exception Area (TCEA) to promote urban infill and redevelopment in the area. The Level of Service for major, state roadways in Surfside is LOS E+20, meaning that where mass transit service having headways of 20 minutes or less is provided within a ½ mile distance, roadways shall operate at no greater than 120 percent of their capacity.

State arterial roadways include Collins Avenue, Harding Avenue and 96th Street which are all functioning at Level of Service Standard D and therefore are meeting level of service standards. There are no FIHS or SIS facilities within the Town of Surfside.

Roadway performance conditions were measured by Level of Service (LOS) which is represented by letters "A" or most favorable through "F" or least favorable conditions. Roadway LOS standards are the ratio of the number of vehicles to the road capacity during peak time periods. The Town monitors roadway concurrency and currently all roadways are meeting level of service standards.

Currently, the only roadway capital improvements planned in Surfside are FDOT resurfacing projects that do not affect level of service.

To accommodate the impacts of new development, alternative modes of transportation are required to reduce traffic congestion. Six bus routes from Miami-Dade Transit travel through the Town; all the routes run along Collins Avenue. The Town has its own bus system which complements the Miami-Dade County Transit. The Town's mini buses circulate between the business district and residential areas.



*De Minimis Impacts*

The Town does not allow for exceptions for de minimis impacts. Also, the Town lies completely within a Transportation Concurrency Exception Area.

**POTABLE WATER**

The Town of Surfside's potable water is provided by the Miami-Dade County Water and Sewer Department (MDWASD) which provides service for approximately two million customers in Miami Dade County. The Town of Surfside is serviced by the Hialeah-Preston Water Treatment Plant service area which includes the northern part of Miami-Dade County.

The water is distributed to residents and commercial business by approximately 11 miles of cast iron pipe installed in 1938. Primary mains feeding the system run under the Town's streets and vary in size from 6-inch to 16-inches in diameter, which feed three-inch and four-inch water lines located along the rear property lines.

*Water Source*

The Hialeah and Preston Water Treatment Plants (WTPs) located at 200 W. 2<sup>nd</sup> Avenue and 1100 W. 2<sup>nd</sup> Avenue are interconnected with adjacent facilities with a main source of water from the Biscayne Aquifer. The WTPs are currently being modified and will receive groundwater from five Upper Floridan Aquifer wells by 2010. The wells will be located in Miami Springs Wellfield and the Northwest Wellfield according to MDWASD.

*Water Treatment Plants (WTPs)*

The Hialeah and Preston Plants are currently fed by forty five wells, including the Northwest Wellfield and the Hialeah/Preston on-site wells. The quantity of water available to serve MDWASD's North District, as reflected in permitted withdrawal allocations, provides more than adequate capacity.

The Hialeah WTP was originally designed in 1924 with a total capacity of 10 mgd. By 1935, the plant's capacity was 40 mgd. In 1946, capacity was increased to 60 mgd. There are plans to re-rate and upgrade the Hialeah WTP to a capacity of 70 mgd, if necessary. The source of water for the Hialeah WTP comes from the Hialeah-Miami Springs Wellfields, supplemented by the Northwest Wellfield. The Hialeah WTP has a current rated capacity of 60 mgd.

The John E. Preston Water Treatment Plant was originally designed as a 60 mgd plant in 1968 and upgraded to 110 mgd in 1980. The plant was re-rated to a total capacity of 130 mgd in 1984. The plant reached its present capacity of 165 mgd and 185 mgd in 2005 with the addition of air stripping capacity. The main source of water for the Preston WTP is from the Northwest wellfield.

*Potable Water Level of Service*

In order to maintain level of service Town-wide, a water maintenance program will be implemented in 2010. Currently, construction documents are being prepared for a Town-wide replacement of the water mains, meters, and fire hydrants. The program will evaluate the existing infrastructure and replace pipes in poor condition and in need of repairs. The project and funding source is listed in Table 9-8B of the Schedule of Capital Improvements.

The Town of Surfside currently coordinates with MDWASD and the South Florida Water Management District to meet existing and projected demands based on level of service (LOS). The Town's projected water demands shown in Table 9-1 were developed by incorporating the county's average per capita value of 155 gpcd.

**Table 9-1  
Water Supply Level of Service**

<b>PROJECTED WATER SUPPLY</b>			
<b>Year</b>	<b>2010</b>	<b>2015</b>	<b>2030</b>
Population	5,280	5,483	6,076
Proposed Per Capita (gallons per day finished water)	155	155	155
(all potable volumes are finished water)	MGD	MGD	MGD
Potable Water Demand (daily average)	0.82	0.850	0.94

Source: Calvin, Giordano & Associates, Inc., 2008.

The 155 gallons per capita per day (gpcd) value is a MDWASD system-wide finished water rate which was calculated from taking historical data. In 2007 the actual gpcd value for the Town of Surfside was 206 gpcd. The Town of Surfside is aware of this higher gpcd value, and is currently working with MDWASD to implement water efficiency plans, public education, and BMPs to reduce the Town of Surfside's gpcd value. In addition, the planned replacement of the leaking water valves, mains, fire hydrants, meters and service laterals will reduce the total water consumption.

Table 5-2 in the Water Supply Facilities Work Plan indicates that there will be no deficit of finished water through 2030. Therefore, level of service will be met for Surfside in the short term and long term planning periods.

The existing LOS for the Town of Surfside based on MDWASD goals for potable water is as follows:

- A. The regional treatment system shall operate with a rated maximum daily capacity of no less than 2 percent above the maximum daily flow for the preceding year, and an average daily capacity of 2 percent above the average daily system demand for the preceding 5 years.
- B. Water shall be delivered to users at a pressure no less than 20 pounds per square inch (psi) and no greater than 100 psi.
- C. Water quality shall meet all federal, state, and county primary standards for potable water.
- D. MDWASD storage capacity for finished water shall equal no less than 15 percent of the average daily demand.
- E. The level of service (LOS) standard for potable water facilities shall be 155 gallons per capita per day.

*Storage Capacity*

The finished water storage facilities for the Hiialeah-Preston subarea consist of both "in-plant" and remote storage facilities. The total combined storage capacity between both plants is 28.28 MG.

## SANITARY SEWER

The sanitary sewer system is defined as structures or systems designed for the collection, transmission, treatment, or disposal of sewage and may include trunk mains, interceptors, treatment facilities, and disposal systems. The Town's sanitary sewer system is interconnected with the Miami-Dade County Water and Sewer Department (MDWASD) system. Surfside maintains its own sewer collection system and two pumping stations. By agreement, the Town of Surfside and Bal Harbour share a sanitary force main that connects to the City of Miami Beach transmission system. The tri-party agreement provides for the transmission of sewage via force mains to the MDWASD system and eventually to the treatment plant and disposal.

### *Geographic Service Area*

The Town of Surfside's sanitary sewer system; therefore, is part of a system run by MDWASD. The Town's system is coextensive with the Town's boundaries, while the County system includes unincorporated and incorporated areas of Miami-Dade County inside the 2005 Urban Development Boundary that have an agreement with MDWASD. The system also incorporates a small number of facilities, mostly State or County owned, outside of the Urban Development Boundary.

### *Treatment Facilities and Capacity*

There has been a significant reduction in average flow into the regional system as a result of extensive infiltration and inflow (groundwater and rainwater) prevention projects conducted by MDWASD in recent years. Infiltration and inflow within the sewer system should be kept at a minimum to avoid hydraulic overload to the receiving treatment plant. It is pertinent for an operation and maintenance plan to be part of the county's sanitary sewer system. As a result, the regional wastewater treatment plants operating capacity can remain in compliance with Miami-Dade County MDWASD and Florida Department of Environmental Protection (FDEP) standards.

The Town of Surfside is located in the MDWASD Central District Sanitary sewer system; however, as noted in the MDWASD's 2007 Water Supply Facilities Work Plan, MDWASD operates two additional regional wastewater treatment plants in the North and South Districts. Because the system is interconnected, the service districts have flexible boundaries, and some flows from one district can be diverted to other plants in the system.

Surfside's sewer system is treated by a secondary treatment facility on Virginia Key owned and operated by the Miami-Dade County Water and Sewer Department (MDWASD). The Town's sanitary sewer collection system is divided into two basins. Sanitary sewer pipes range in size from 8 to 15 inches with flows directed to two pump stations. Pump Station 1 receives sewage from the area of Surfside north of 91<sup>st</sup> Street, which includes the Business District and a majority of the high rise buildings. Pump Station 2 serves the remainder of the Town, including most of the waterfront lots. The sewage is pumped via the force main which runs along Byron Avenue and connects to the City of Miami Beach's system near 74<sup>th</sup> street. Sewage continues under pressure through MDWASD force mains to Virginia Key.

### *Current Facility Demand*

According to the MDWASD 2006 Comprehensive Annual Financial Report, approximately 689 million gallons of wastewater were treated by the County system from the Town of Surfside and 814 million in 2007.

In FY08, the Town began mapping all sewer and potable water lines within the municipal boundary to enhance maintenance. Also in FY09, the Town identified infiltration issues to the sanitary sewer system and has completed a program to seal manholes to identify and inventory broken lines. In FY09, existing pump stations were rehabilitated in order to ensure levels of service standards are maintained. Table 9-2

shows projected sewage flow demands for the Town of Surfside and Table 9-2B show current and projected wastewater capacity for the entire county.

**Table 9-2A**  
**Projected Sewage Flows**

PROJECTED SEWAGE FLOWS			
Year	2010	2015	2030
Population	5,280	5,483	6,076
Per Capita (gallons per day finished sewage)	155	155	155
(all potable volumes are finished sewage)	MGD	MGD	MGD
Sewage Total Flow (daily average annual)	0.82	0.85	0.94

Source: Calvin, Giordano & Associates, Inc. 2008

**Table 9-2B**  
**Miami-Dade County Current Wastewater System Capacity 2005-2020**

County WWTP Capacities		Actual County Flow (mgd)	Projected County Flows (mgd)		
	Plant Capacity (mgd)	2005	2010	2015	2020
North	112.5	84.3	83.8	88.5	92.3
Central	143.0	135.3	132.5	139.6	146.4
South	112.5	75.1	76.5	82.6	87.4
Total	368.0	294.7	292.8	310.7	326.0

Source: Miami Dade Water and Sewer Department, 2009

## DRAINAGE

Surfside's existing storm drainage system consists of a network of underground storm sewers that collect and direct stormwater to Indian Creek and Biscayne Bay. A pumping station at the western end of 92<sup>nd</sup> Street assists the drainage of water from that street by pumping to an outfall. Storm sewers in the system range in diameter from 10 inches to 36 inches.

The Florida Department of Transportation (FDOT) provided storm drainage improvements on Harding and Collins Avenue in the early 1990's. Equipment which currently serves the 92<sup>nd</sup> Street pump station were replaced by FDOT and will be maintained by the Town; however, even with these modifications, water may still reach curb level in various locations due to tidal fluctuations. The water level of Biscayne Bay is higher than normal during high- high tide, creating a back up in the outfall pipes. The Harding and Collins storm drainage improvements utilize on-site wells and control structures to provide additional capacity.

In 2002 FDOT completed the Stormwater Pump Station System Operational Evaluation and Recommended Improvements (OERI) Report which provided three alternatives to improve stormwater pump systems along Harding. It was determined that the most feasible alternatives are those that have an appropriate overflow capacity, once the wells reach capacity. This was achieved by introducing an emergency gravity bypass in the event that the pumps fail. The alternative consists of new pump stations at the existing vault locations. These new stations required the existing gravity system to be extended to

the Intracoastal Waterway seawalls (at 88<sup>th</sup> Street and 94<sup>th</sup> Street), a new 36-inch force main to connect to existing wells; new pumps, structures, controls, and a new gravity bypass drainage pipe.

In 2006, the Town of Surfside initiated another stormwater project, which consists of retrofitting the Town's outfall pipes to reduce pollutants entering Biscayne Bay. The proposed facilities at each location consists of three new stormwater pump stations which pump water into 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 which is included in this retrofit project.

The project will addresses long-term concerns regarding water backing into the streets and poor water quality that discharges into Biscayne Bay. The project directly addresses The Trust for Public Land's Biscayne Bay Accessibility report, supports the SFWMD's Biscayne Bay Partnership Initiative (BBPI), and enhances level of service.

### SOLID WASTE

The Town's Public Works Department has three garbage trucks which collect trash and garbage on a weekly basis and haul it to Miami-Dade County's Resource Recovery Plant west of Miami International Airport and other Miami-Dade County landfills. Each year Surfside deposits approximately 6,048 tons of waste material at the county's facility. Based on an estimated 2007 population of 5,159, approximately 6 pounds per person per day was collected. Since 2007, the Town is recycling over 500 tons per year. An increase involvement of private firms in the development of solid waste disposal facilities led to an oversupply of disposal capacity and a reduction in disposal fees. As a result, existing disposal capacity at the North Dade Landfill and the South Dade Landfill and the Resource Recovery Plan appear to have adequate to meet Surfside's needs for the foreseeable future.

Table 9-2C  
Miami-Dade County Solid Waste Facility Capacity

Data Item / Landfill ID	South Dade Landfill	North Dade Landfill	Resources Recovery Ashfill	Total
<b>Acres and Data</b>				
FDEP Landfill Type	Class I (Garbage)	Class III (Trash)	Class I (Ash)	N/A
Total Area (Acres)	300	218	80	608
Disposal Area (Acres)	180	180	66	428
Stormwater Management Area + Offices (Acres)	120	38	14	172
Formally Closed Area (Acres)	45	96	26	167
Cell filled in & Closure in progress (Acres)	45	0	20	65
Active Area (Acres)	45	84	10	139
Future Area (Acres)	45	0	10	55
Landfill peak elevation at closure (Feet)	160	138	125	N/A
Landfill average Bottom elevation (Feet)	10	12	10	N/A
Landfill Maximum Depth (+/-Feet)	140	126	115	N/A
<b>Capacity Information</b>				
Tons in Place (June 30, 2006)	13,789,000	10,328,000	4,077,000	28,204,000
Built out capacity in tons	21,184,000	12,681,000	6,582,000	40,347,000
Remaining Capacity in tons	7,385,000	2,253,000	2,505,000	12,143,000
Last year's disposal tonnage (7/1/05-6/30/06)	1,042,000	641,000	159,000	1,842,000
Estimated average disposal rate per year	550,000	360,000	155,000	1,065,000
Years of remaining life at normal disposal rate	13	6	16	N/A

Source: Miami-Dade County, 2009

There is sufficient capacity Miami-Dade County landfills to meet the Town's needs for solid waste disposal for the five year and ten year planning horizons.

**PARKS**

The following is an acreage inventory of Surfside's public recreation facilities:

**Table 9-3  
Park Inventory**

FACILITY	ACREAGE
Hawthorne Park Tot Lot	0.22
Veterans Park/Surfside Tennis Center	0.75
96 <sup>th</sup> Street Park	0.92
Surfside Community Center	1.26
Public beach	38.17
Street ends	0.45
<b>TOTAL:</b>	<b>41.77</b>

Source: Calvin, Giordano & Associates, Inc., 2009

While the public beach does not generally offer Parks and Recreation Department programming, this acreage will be included for the level of service (LOS) analysis because it is an integral part of the Town. Using the 41.78 acres of public recreation, along with the Miami-Dade Planning and Zoning's population projections, Surfside's LOS for recreation can be projected through 2030. The LOS standard for publicly-owned recreation lands in Surfside is six (6) acres per one thousand (1,000) permanent population. As the following table shows, this standard will be met through 2030.

**Table 9-4  
Projected Park LOS**

Year	2007	2010	2014 (5-yr planning timeframe)	2015	2019 (10-yr planning timeframe)	2020	2025	2030
Projected population	5,159	5,280	5,442	5,483	5,641	5,680	5,878	6,076
Total park acreage	41.8	41.8	41.8	41.8	41.8	41.8	41.8	41.8
Park acreage needed to maintain LOS	31.0	31.7	32.7	32.9	33.8	34.1	35.3	36.5
Surplus/ deficit acreage	+ 10.8	+ 10.1	+ 9.1	+ 8.9	+ 7.9	+ 7.7	+ 6.5	+ 5.3

Source: Calvin, Giordano & Associates, Inc., 2008.

It should be noted this analysis does not take into account private recreation facilities such as the Surf Club and private beach frontage west of the erosion control line.

**SCHOOLS**

Surfside is within District 3 of the Miami-Dade County School District. Although there are no public schools within the Town limits of Surfside, there are currently two elementary schools, one middle school and one high school in which students residing in Town of Surfside may attend.

Although there are no public schools within the limits of Surfside, the following table shows student enrollment and capacity in 2009 of the schools serving Surfside. Each school is operating below capacity.

**Table 9-5  
Public Schools Serving Surfside  
Capacity and Enrollment (2009)**

School	Enrollment	Capacity	Percent Capacity Utilized
<b>Elementary Schools</b>			
Ruth K. Broad Bay Harbor	895	979	91.4%
<b>Middle School</b>			
Nautilus	947	1047	90.4%
<b>High School</b>			
Miami Beach Senior High	2,023	2,100	96.3%

Source: Miami-Dade Public Schools, 2009

The School District adopted their Five-Year Facilities Work Program for 2009-10 through 2013-14 on September 9, 2009, is incorporated by reference. Per the Town of Surfside Public School Facilities Element, the schools that serve Surfside students will remain under capacity.

**PUBLIC HEALTH SYSTEM**

Capital Improvement Element must also include the location of public health systems within the local jurisdiction. There are no major public health facilities within Surfside. The hospitals and public health centers located nearby and accessible to Surfside residents are as follows:

Aventura Hospital & Medical Center  
20900 Biscayne Blvd, Aventura

The Miami-Dade Health Department (Florida Department of Health) has offices in various location in Miami-Dade County with the following offices closest to Surfside:

Miami-Dade County Health Department  
Main Complex  
1350 NW 14th St.  
Miami, FL 33125

North Miami Center  
Women, Infants & Children (WIC)  
14101 NW 8th Ave.  
Miami, FL 33168

North Miami Sr. High School  
(Pioneer Health Center)  
Contact: Joan Christopher, ARNP  
800 NE 137 St.  
Miami, FL 33161

PET Center  
615 Collins Avenue  
Miami Beach, FL 33139

## LOCAL POLICIES AND PRACTICES

The Town annually prepares and adopts operating budgets for its various departments. Through the budget process, capital improvement needs are considered and funds are allocated.

Timing and location of public facilities is determined by needs projected by the various departments of the Town, and in the case of multi-jurisdictional facilities such as state roads or potable water, by coordination with the affected agencies. Capital facilities will be planned and constructed in accordance with the established Schedule of Capital Improvements. This program is a five year schedule of improvements which is supported by a projection of revenues to ensure its feasibility. Improvements included in the 5-year program include those items called for by the various departments of the Town.

There are four stimuli which prompt Town departments to call for capital improvements; demand created from outside the Town as well as within the Town:

- Anticipated demand through growth
- Coordination of Town plans with those of State agencies and water management districts, and other outside agencies
- Demand for improvements created by facility breakdown or by life expectancy of the facility
- Maintenance of level of service standards

## FUNDING SOURCES

### Existing 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 mils, but this can only be accomplished through a unanimous vote of all Commissioners (not just those present).

#### *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.

#### *Intergovernmental Revenue*

The Town receives recurring revenues from revenue sharing programs with the State of Florida. The Town receives periodic intergovernmental revenues from the federal government 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 will be releasing projected revenues in late June or July of this year. The Town is required to use these numbers as a base for budgeting, so revisions will be 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.

#### *Fines and Forfeitures*

Funds to promote public safety and other projects are received by the Town 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 parking violations.

#### *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.

### **Revenue and Expense Projections**

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. The following tables illustrate the projected Revenue and Expense Projections for FY2010-FY2014 based upon a projected 12% project decrease in property values and a 3% decrease in other funds in FY 11 and a 3% overall increase yearly FY12-FY14.

**Table 9-6  
Projected General Fund Revenues (FY10-FY14)**

Department	2009 (Projected)	2010	2011	2012	2013	2014
Property Tax	6,297,112	5,273,378	4,640,573	4,779,790	4,923,184	5,070,879
Sales and Use Taxes	331,896	335,874	325,798	335,572	345,639	356,008
Franchise and Utility Tax	1,282,683	1,248,727	1,211,265	1,247,603	1,285,031	1,323,582
Permits/Licenses/Inspection	108,203	114,100	110,677	113,997	117,417	120,940
Intergovernmental-Federal/State	480,851	448,991	435,521	448,587	462,045	475,906
Services Revenues	138,865	182,540	177,064	182,376	187,847	193,482
Fines & Forfeitures	166,921	166,000	161,020	165,851	170,826	175,951
Miscellaneous Revenues	207,278	285,898	688,082	708,724	729,986	751,886
Appropriated Fund Balance		5,000,000				
<b>Total General Fund</b>	<b>9,013,809</b>	<b>13,055,508</b>	<b>7,750,000</b>	<b>7,982,500</b>	<b>8,221,975</b>	<b>8,468,634</b>

Source: Calvin, Giordano and Associates, Inc. (Based upon Town of Surfside Adopted Budget Fiscal Year 2009/2010)

**Table 9-7  
Projected General Fund Expenditures (FY10-FY14)**

Department	2009 (Projected)	2010	2011	2012	2013	2014
Personnel	6,351,937	5,850,166	5,674,661	5,844,901	6,020,248	6,200,855
Operating Expenses	2,512,842	2,141,209	2,076,973	2,139,282	2,203,460	2,269,564
Capital Outlay	49,730	17,174	16,659	17,159	17,673	18,203
Debt Service	0	0	0	0	0	0
Non-Operating Expenses	99,300	5,046,959	22,500	23,175	23,870	24,586
<b>Total General Fund</b>	<b>9,013,809</b>	<b>13,055,508</b>	<b>7,750,000</b>	<b>7,982,500</b>	<b>8,221,975</b>	<b>8,468,634</b>

Source: Calvin, Giordano and Associates, Inc. (Based upon Town of Surfside Adopted Budget Fiscal Year 2009/2010)

**Debt Capacity**

Town currently has no long term debt or bond issues and relatively few long term liabilities.

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## Capital Improvement Element Goals, Objectives and Policies

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*Goal 1: Undertake capital improvements necessary to provide adequate infrastructure and a high quality of life within sound fiscal practices.*

**Objective 1 – In general, use the capital improvements element as a means to meet the needs for capital facilities necessary to meet existing deficiencies, accommodate desired future growth and replace obsolete or worn-out facilities. In particular achieve annual Town Commission use of this element as the framework to monitor public facility needs as a basis for annual capital budget and five-year program preparation. [9J-5.016(3)(b)1]**

**Policy 1.1 – In setting priorities, the following kinds of criteria shall be used by the Town Commission; in all cases, financial feasibility or budget impact will be assessed:**

Public safety projects: any project to ameliorate a threat to public health or safety.

Quality of life projects: any project that would enhance the quality of life, such as a public streetscape improvement project.

Level of service or capacity projects: any project needed to maintain an adopted or otherwise desirable Level of Service.

Redevelopment projects: any project that would assist in the revitalization of deteriorated non-residential properties.

Environmental enhancement projects: any project which would enhance the environmental quality of the Atlantic Ocean, the Atlantic Ocean beach and dune system, Biscayne Bay or other natural resources. [9J-5.016(3)(c) 1 and 3]

Potable water projects:

Update the capital improvements schedule to maintain consistency with its 20-Year Water Supply Facilities Work Plan.

Use funds for the expansion, enhancement, and upgrade of the water supply facilities in accordance with the 20-Year Water Supply Facilities Work Plan.

Coordinate planning for the Town's infrastructure improvements related to water supply with the plans of state agencies, the South Florida Water Management District and Miami-Dade County.

Revision of priorities for the replacement of facilities, correction of existing water supply and facility deficiencies, and provision for future water supply and facility needs.

The Capital Improvement Element shall be reviewed and revised, as necessary, on an annual basis. The annual update shall demonstrate that the level of service standards will be maintained during the next five-year planning period.

In order to coordinate land uses with available and projected fiscal resources and a financially feasible schedule of capital improvements for water supply and facility projects, the Town shall include in its annual update of the its financially feasible five (5) year capital improvement project listing the first five (5) years of Water Supply Facilities Work Plan to ensure consistency between the Potable Water Sub-Element of the Infrastructure Element and the Capital Improvements Element.

The Town shall incorporate by reference the potable water projects for the FY10-14 period in the Miami-Dade Water Supply Facilities Work Plan adopted on April 24, 2008.

Policy 1.2 – The Town shall prudently limit the amount of debt it assumes for capital improvements or other purposes. At a minimum, the Town shall not assume debt obligations which would result in the Town exceeding the debt ratios established by state law. [9J-5.016(3)(c)2]

Policy 1.3 – The Town shall maintain a current inventory of all Town-owned capital facilities, to include information on type, capacity, location and condition. [9J-5.016(3)(c)3]

Policy 1.4 – The Town shall regularly schedule inspections of all capital facilities to monitor and record the condition of each. [9J-5.016(3)(c)3]

Policy 1.5 – The Town shall use designated funding mechanisms such as the sewer assessments thereby freeing up general funds (and general obligation bonds) for such Town-wide projects identified in the policies of other Comprehensive Plan elements. [9J-5.016(3)(c)9]

Policy 1.6 – The Town shall prepare and adopt each year a five year capital improvements program and a one-year capital budget, to include all projects which entail expenditures of at least \$10,000 and a life of at least three years. Staff studies, engineering studies and other appropriate studies shall form the basis for preparation of a five-year capital improvement program, including one year capital budget. Among items which are specifically authorized and encouraged by this policy are the following: sidewalk repair and replacement; roadway and right-of-way drainage; street lighting; traffic signs, traffic engineer, signalization, and pavement markings; parking improvements serving the Harding Avenue Business District, ~~expansion of municipal services and facilities as identified in and supported by needs analyses, continued improvement of the Town Hall Civic Center and related facilities;~~ and debt service and current expenditures for transportation capital projects in the foregoing program areas (including construction or reconstruction of roads). The preceding list is intended to be illustrative of appropriate expenditure categories. Other capital expenditures in related and different projects are hereby authorized. [9J-5.016(3)(c)7]

Policy 1.7 – The Town shall utilize the following implementation schedule to aid state requirements for annual updates and to ensure level of service standards are maintained.

- Preliminary meetings in April with the ~~Planning~~Building, Public Works, and Finance department to discuss capital improvement planning and revenues
- Capital improvement plan/budget workshop in July with the Town Commission for discussion of proposed projects and financing
- Prepare capital improvement plan in coordination with Town budget for approval in June.
- Public hearing on capital improvement plan/budget in September.

- Revise Schedule of Capital Improvements and update Capital Improvement Element in October.

Policy 1.8 – The Town will implement the projects listed in the capital improvement program and in the Implementation Schedule of this capital improvements element according to the schedule listed in this Element. [9J-5.016(3)(c)7]

Policy 1.9 –Capital improvements associated with the construction of educational facilities are not addressed in the Town’s Capital Improvement Plan or Schedule of Capital Improvements, but rather are the responsibility of the Miami-Dade County Public Schools. To address financial feasibility associated with school concurrency, the Miami-Dade County Public School Facilities Work Program, dated September 4<sup>th</sup>, 2008-2009, for educational facilities will be incorporated by reference into the CIB.

Policy 1.10 – The Town, in conjunction with Miami-Dade County and the Miami-Dade County School Board, has the responsibility for providing school concurrency related to capital improvements and should continually seek to expand funding sources available to meet those requirements.

Policy 1.11 – For public school facilities, a proportionate share mitigation agreement, is subject to approval by Miami-Dade County School Board and the Town and must be identified in the adopted Miami-Dade County Public School Facilities Work Program.

Policy 1.12 – The Town shall update its Capital Improvements Element and Program annually, to include the annual update of the Miami-Dade County Public Schools 5-Year District Facilities Work Plan.

Policy 1.13 – The annual update of the Capital Improvement Element shall include reflect proportionate fair-share contributions for transportation projects if applicable.

**Objective 2 – In general, the coordination of land use decisions and available or projected fiscal resources with a schedule of capital improvements which maintains adopted level of service standards and meets existing and future facility needs. In particular, achieve coordinated Town use of: 1) existing and already approved development; 2) the Future Land Use Plan; 3) the financial analyses in this Element, and 4) the established Level of Service Standards in both reviewing development applications and in preparing the annual schedule of capital improvements. [Scrivener’s notes: The title and in the “in general” statement for this objective reflect the mandate 9J-5.016(3)(b)5. The mandate of 9J-5.016(3)(b)5 is verbose and vague, at least to the scrivener. It appears to be mostly redundant to the mandate of 9J-5.016(3)(b)3. It does indicate that existing approved development must be considered in concurrency management, a provision not apparent in 9J-5.016(3)(b)3. That provision is reflected in the “in particular” portion of the language employed herein.]**

Policy 2.1 – The following Level of Service (LOS) standards shall be maintained:

*Streets:*

*Local Roads*

The Town shall regulate the timing of development to maintain a peak hour Level of Service ‘D’ standard.

*State Roadways*

A Level of Service of LOS E+120 shall be established (where mass transit service having headways of 20 minutes less is provided within 1/2-mile distance, roadways shall operate at no greater than 120 percent of their capacity.)

*Sanitary Sewers:* The County-wide “maximum day flow” of the preceding year shall not exceed ~~98-102~~ percent of the County treatment system’s rated capacity. The sewage generation standard shall be ~~140-155~~ average gallons per capita per day.

*Potable Water:* The County-wide “maximum day flow” of the preceding year shall not exceed 98 percent of the County treatment and storage system’s rated capacity. The pressure shall be at least 20 pounds per square inch at the property line. The potable water consumption standard shall be ~~270~~ 155 average gallons per capita per day.

*Drainage:* All nonresidential development and redevelopment shall adequately accommodate runoff to meet all Federal, state and local requirements. Stormwater shall be treated in accordance with the provisions of Chapter 17-25, *FAC* in order to meet receiving water standards in Chapter 17-302.500, *FAC*. One inch runoff shall be retained on site. Post-development runoff shall not exceed peak pre development runoff.

*Solid Waste:* The County solid waste disposal system shall maintain a minimum of five years’ capacity. For Town planning purposes, a generation rate of 5.6 pounds per person per calendar day shall be used.

*Parks:* The Town shall achieve and maintain a Level of Service standard of at least 6 acres of public recreation sites per 1,000 permanent population. [9J-5.016(3)(c)4]

*Public Schools:* The adopted level of service (LOS) standard for all public school facilities is 100% utilization of Florida Inventory of School Houses (FISH) Capacity (with Relocatable Classrooms). This LOS standard, except for Magnet Schools, shall be applicable in each public school concurrency service area (CSA), defined as the public school attendance boundary established by the Miami-Dade County Public Schools. The adopted LOS standard for Magnet Schools is 100% of FISH (with Relocatable Classrooms), which shall be calculated on a districtwide basis. Level of Service standards for public school facilities apply to those traditional educational facilities, owned and operated by the Miami-Dade County Public Schools, that are required to serve the residential development within their established Concurrency Service Area. Levels of Service standards do not apply to charter schools. However, the capacity of both charter and magnet schools will be credited against the impact of development.

Policy 2.2 – The concurrency management system formulas shall include the public facility demands to be created by “committed” development and the capital improvement schedule shall include the project implications of such committed development to assure facilities are provided concurrent with the impact of development. 9J-5.016(3) (c) 5]

Policy 2.3 – The Town shall not give development approval to any new construction, redevelopment, or renovation project which creates a need for new or expanded public capital improvement unless the project pays a proportional share of the costs of these improvements. [9J-5.017(3)(b) 4 and (c) 8]

Policy 2.4 – The Town shall maintain and improve as part of the land development code a concurrency management system which meets the requirements of 9J-5.0055. The concurrency

management system shall specify that no development permit shall be issued unless the public facilities necessitated by a development (in order to meet level of service standards specified in the ~~Traffic-Circulation~~ Transportation, Recreation and Open Space, Infrastructure and Public School Facilities) will be in place concurrent with the impacts of the development or the permit is conditional to assure that they will be in place. The requirement that no development permit shall be issued unless public facilities necessitated by the project are in place concurrent with the impacts of development shall be effective immediately and shall be interpreted pursuant to the provisions of Policy 1.4 of the Future Land Use Element. [9J-5.016(3)(c)6]

**9J-5.0016 Objective and Policy Requirements Not Applicable to Surfside:** Rule 9J-5 of the Florida Administrative Code requires communities to adopt as part of their Future Land Use Element objectives and policies which address various issues, except where those issues are not reasonable applicable to a particular community. The following objective and policy provisions of Rule 9J-5 are deemed by the Town of Surfside to be inapplicable:

~~9J5.016(3)(b)2~~ – The limitation of public expenditures that subsidize development in high hazard coastal areas.

~~9J5.016(3)(b)4~~ – The extent to which future development will bear a proportionate cost of facility improvements necessitated by the development in order to adequately maintain adopted level of service standards.

~~9J5.016(3)(e)8~~ – Assessing new developments a pro-rata share of the costs necessary to finance public facility improvements necessitated by development in order to adequately maintain adopted levels of service standards.

#### **CAPITAL IMPROVEMENT ELEMENT IMPLEMENTATION SYSTEMS [9J-5.016(4)(a)]**

Five-Year Schedule of Capital Improvements: See schedule nearby in this element. [9J-5.016(4)(a) 1 and 2]

Other Programs: The other principal programs needed to implement this Element are as follows:

- Continue the annual capital programming and budgeting including use of the project selection criteria contained on Policy 1.1; related thereto will be the annual review of the Element.
- Amendments to the existing land development code to assure conformance to the “concurrency” requirements relative to development orders, levels of service and public facility timing as outlined in C below. [9J-5.016(4)(b)]

Monitoring and Evaluation: The Town Manager or designee shall annually prepare a status report on this Capital Improvement Element for submittal to the Town Commission. The primary purpose is to update the five-year schedule including the basis for next year’s capital budget. The project evaluation criteria shall be used in the project list review and special attention shall be devoted to maintenance of the level of service standards. This entire evaluation process shall be integrated into the Town’s annual budget process. [9J-5.016(5)]

Concurrency Management: Concurrency management shall be implemented as articulated in Land Use Element Policy 1.4 and Capital Improvement Element Policy 2.3. [9J-5.016(4)(b) and 9J-5.0055]

**MONITORING, UPDATING AND EVALUATION PROCEDURES** as required by 9J-5.005(7), F.A.C.

Annual Monitoring: In conjunction with one of the plan amendment cycles, the Local Planning Agency shall ~~may~~ annually conduct a public workshop on the Comprehensive Plan. A status report shall be provided by the Town Manager or designee and then citizen comment shall be solicited. This meeting shall be publicized by a legal notice in the newspaper plus efforts to have a news story in the Miami Herald and flyer announcements at the Town Hall. The LPA will then submit a report on the status of the Plan to the Town Commission. This report may be accompanied by recommended amendments, using the normal amendment process.

~~Five-Year~~ Evaluation and Appraisal Report (EAR): ~~In early 2001,~~ The Town Manager or designee shall prepare an ~~Five-Year~~ Evaluation and Appraisal Report in conformance with statutory requirements and with special emphasis on the extent to which the ~~1996~~ Comprehensive Plan objectives and policies have been achieved. The report will pinpoint obstacles to plan implementation and update baseline data.

Revised Objectives and Policies: As part of this EAR process, amendments to the goals, measurable objectives and policies based upon the above review, focusing ~~on the 2001-2006 period but also including longer term short and long term community objectives.~~ The citizen participation procedures used in preparing the ~~1996~~ Comprehensive Plan plus any future modifications thereto) shall be used in amending the Plan.

*Concurrency Management System Standards*

*Facility Capacity Determinations:* The determination that there is adequate facility capacity for a proposed project shall be based on a formulation such as  $(A+B) \text{ minus } (C+D+E)$  shall be greater than zero, where

“A” equals the total *design capacity* of existing facilities;

“B” equals the total *design capacity* of any *planned new facilities* that will become available concurrent with the impact of the proposed development;

“C” equals existing demand on facilities measured as traffic volumes, sewer and water flows, utilization of FISH capacity (for schools) or population;

“D” equals committed demand from approved projects that are not yet constructed; and

“E” equals the demand anticipated to be created by a proposed project.

*Criteria for Measuring the Design Capacity of Existing and Planned New Facilities:* The design capacity of existing and planned new facilities shall be determined as follows:

Sewage: the capacity of the County sewage treatment system.

Water: the capacity of the County water treatment and storage system.

Solid Waste: the capacity of the County disposal system.

Drainage: the on-site detention capability and/or storm sewer capacity.



Roadways: The standard for measuring highway capacities shall be the Florida DOT Table of Generalized Two-Way Peak Hour Volumes for Urbanized Areas or other techniques that are compatible to the maximum extent feasible with FDOT standards and guidelines. The measurement of capacity may also be determined by engineering studies provided that analysis techniques are technically sound and acceptable to the Town engineer.

Recreation: Measurement shall be based on recreation data in the Comprehensive Plan plus the latest Town population estimate with any necessary interpretation provided by the Town Manager or designee thereof.

Transit: The County Transit Agency bus schedules for routes within the Town.

*Criteria for Counting the Capacity of Planned New Facilities:* The capacity of planned new facilities may be counted only if the following timing requirements to ensure that adequate public facilities are available to meet level of service standards with the impact of development:

- (a) Sanitary sewer, solid waste, drainage, adequate water supplies, and potable water facilities shall be in place and available to serve new development no later than the issuance by the local government of a certificate of occupancy or its functional equivalent. Prior to approval of a building permit or its functional equivalent, the Town shall determine whether adequate water supplies to serve the new development will be available no later than the anticipated date of issuance by the Town of a certificate of occupancy or its functional equivalent.
- (b) Parks and recreation facilities to serve new development shall be in place or under actual construction no later than 1 year after issuance by the local government of a certificate of occupancy or its functional equivalent. However, the acreage for such facilities shall be dedicated or be acquired by the Town prior to issuance of a certificate of occupancy or its functional equivalent, or funds in the amount of the developer's fair share shall be committed no later than the local government's approval to commence construction.
- (c) Transportation facilities needed to serve new development shall be in place or under actual construction within 3 years after the Town approves a building permit that results in traffic generation.

*Responsibility for Concurrency Monitoring System:* The manager or designee thereof shall be responsible for monitoring facility capacities and development activity to ensure that the concurrency management system data base is kept current, i.e., includes all existing and committed development. This data base shall be used to systematically update the formulas used to assess projects. An annual report shall be prepared.

*Capacity Reservation:* Any development permit application which includes a specific plan for development, including densities and intensities, shall require a concurrency review. Compliance will be finally calculated and capacity reserved at time of final action on a design review or building permit if no design review is required or enforceable developers agreement. Phasing of development is authorized in accordance with Rule 9J-5.0055. Applications for development permits shall be chronologically logged upon approval to determine rights to available capacity. A capacity reservation shall be valid for a time to be specified in the land development code; if construction is not initiated during this period, the reservation shall be terminated.

*Public School Concurrency Review* : Prior to the issuance of any development order for new residential development or redevelopment, public school facilities needed to support the development at adopted school LOS standards must meet the following requirements:

1. The necessary public school facilities and services are in place or under actual construction within three years after issuance of final subdivision or site plan approval, or the functional equivalent.
2. The necessary facilities and services are guaranteed in an enforceable development agreement, pursuant to Section 163.3220, F.S., or an agreement or development order issued pursuant to Chapter 380, F.S., to be in place or under actual construction not more than three years after issuance of a certificate of occupancy or its functional equivalent.

School concurrency approval for the development and anticipated students shall be valid for up to two (2) years, beginning from the date the application received final approval from the Town.

*Project Impact or Demand Measurement*: The concurrency management user's procedural guide (a supplement to the land development code) will contain the formulas for calculating compliance plus tables which provide generation rates for water use, sewer use, solid waste and traffic, by land use category. Alternative methods are acceptable to the Town Manager or designee thereof may also be used by the applicant. For example, traffic generation may be based upon the Institute of Transportation Engineer's "Trip Generation" manual.

Schedule of Capital Improvements by Category and Funding Sources

Tables 9-8 A-C and Table 9-9 make up the Town's schedule of Capital Improvements. Funding sources are shown where applicable.

Table 9-8A  
Stormwater Projects

Town Stormwater Projects							
Project Name	Location	FY 2010	FY2011	FY2012	FY2013	FY2014	Total
<u>Stormwater Pollution Control Project</u>	<u>Townwide</u>	<u>472,000</u>	<u>151,000</u>	<u>172,000</u>	<u>172,000</u>	<u>172,000</u>	<u>1,139,000</u>
			-	-	-	-	
<u>Total Cost of Stormwater Projects</u>		<u>472,000</u>	<u>151,000</u>	<u>172,000</u>	<u>172,000</u>	<u>172,000</u>	<u>1,139,000</u>
<u>Funding Sources</u>	<u>Florida Dept. of Environmental Protection</u>	<u>134,500</u>	<u>151,000</u>	<u>172,000</u>	<u>172,000</u>	<u>172,000</u>	<u>801,500</u>
	<u>Stormwater Fund Balance</u>	<u>337,500</u>	-	-	-	-	<u>337,500</u>
			-	-	-	-	
<u>Total Funding Available for Stormwater Pollution Control Project</u>		<u>472,000</u>	<u>151,000</u>	<u>172,000</u>	<u>172,000</u>	<u>172,000</u>	<u>1,139,000</u>
<u>Balance</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Source: Town of Surfside, Calvin, Giordano and Associates, Inc.

Notes: The FDEP grant for the stormwater improvements was signed on February 26, 2008. FDOT funds - agreement approved January 9, 2008.

Town Stormwater Projects							
Project Name	Location	FY2009	FY2010	FY2011	FY2012	FY2013	Total
Stormwater Pollution Control Project	Townwide	472,000	151,000	172,000	172,000	172,000	1,139,000
Stormwater Pump Stations	Townwide	3,500,000	-	-	-	-	3,500,000
<b>Total Cost of Stormwater Projects</b>		<b>3,972,000</b>	<b>151,000</b>	<b>172,000</b>	<b>172,000</b>	<b>172,000</b>	<b>4,639,000</b>
Funding Sources	Florida Dept. of Environmental Protection	134,500	151,000	172,000	172,000	172,000	801,500
	Stormwater fund-Balance	337,500	-	-	-	-	337,500
	FDOT	3,500,000	-	-	-	-	3,500,000
<b>Total Funding Available for Stormwater Pollution Control Project Balance</b>		<b>3,972,000</b>	<b>151,000</b>	<b>172,000</b>	<b>172,000</b>	<b>172,000</b>	<b>4,639,000</b>
		0	0	0	0	0	0

Source: Town of Surfside 2008/2009 Budget Report.

**Table 9-8B  
Wastewater and Potable Water Projects**

<b>Town Wastewater and Potable Water Projects</b>							
<u>Project Name</u>	<u>Location</u>	<u>FY2010</u>	<u>FY2011</u>	<u>FY2012</u>	<u>FY2013</u>	<u>FY2014</u>	<u>Total</u>
<b>Wastewater System Rehabilitation Program</b>	<b>Townwide</b>	<b>1,145,000</b>	<b>1,145,000</b>	<b>725,000</b>	<b>20,000</b>	<b>20,000</b>	<b>3,055,000</b>
<b>Water System Program</b>	<b>Townwide</b>	<b>1,428,000</b>	<b>285,600</b>	<b>285,600</b>	<b>285,600</b>	<b>285,600</b>	<b>2,570,400</b>
<b>Total Cost of Projects</b>		<b>2,573,000</b>	<b>1,430,600</b>	<b>1,010,600</b>	<b>305,600</b>	<b>305,600</b>	<b>5,625,400</b>
<b>Funding Sources</b>	<b>Water and Sewer Fund-Balance</b>	<b>1,533,328</b>	<b>1,910,593</b>	<b>2,159,126</b>	<b>2,245,491</b>	<b>2,335,311</b>	<b>10,183,849</b>
	<b>General Fund</b>	<b>210,672</b>					
	<b>General Obligation Bond</b>	<b>829,000</b>					<b>829,000</b>
<b>Total Funding Available for Stormwater Pollution Control Project</b>		<b>2,362,328</b>	<b>1,910,593</b>	<b>2,159,126</b>	<b>2,245,491</b>	<b>2,335,311</b>	<b>11,012,849</b>
<b>Balance</b>		<b>0</b>	<b>479,993</b>	<b>1,148,526</b>	<b>1,939,891</b>	<b>2,029,711</b>	<b>5,387,449</b>

Source: Town of Surfside, Calvin, Giordano and Associates, Inc.

Notes: Description of Wastewater Rehabilitation Program: The Wastewater Rehabilitation Plan will be broken into three phases. Phase I will bring the town into partial compliance with the mandates from DERM (place full dish gaskets on manhole openings). Phase II (repair pipes determined to have inflow/infiltration issues) and III (renovating pump stations) will complete the requirements as outlined in the Sanitary Sewer Evaluation Study (SSES).

Description of Water System Program: This project provides for several miles of water system pipe known to be in particularly poor repair. This pipe replacement program will address those existing iron water pipes that are undersized, corroded or both.

The Town Commission approved water and sewer service charge increases on October 14, 2008. Therefore, the fund balances for FY2010 and FY2011 can be considered committed sources of funding.

Town Wastewater and Potable Water Projects							
Project Name	Location	FY 2009	FY2010	FY2011	FY2012	FY2013	Total
Wastewater System Rehabilitation Program	Townwide	1,145,000	1,145,000	725,000	20,000	20,000	3,055,000
Water System Program	Townwide	285,600	285,600	285,600	285,600	285,600	1,428,000
<b>Total Cost of Projects</b>		<b>1,430,600</b>	<b>1,430,600</b>	<b>1,010,600</b>	<b>305,600</b>	<b>305,600</b>	<b>4,483,000</b>
Funding Sources	Water and Sewer Fund-Balance	1,533,328	1,910,593	2,159,126	2,245,491	2,335,311	10,183,849
<b>Total Funding Available for Stormwater Pollution Control Project</b>		<b>1,533,328</b>	<b>1,910,593</b>	<b>2,159,126</b>	<b>2,245,491</b>	<b>2,335,311</b>	<b>10,183,849</b>
Balance		102,7280	479,993	1,148,5260	1,939,891	2,029,711	5,700,849

Source: Town of Surfside 2008/2009 Budget Report

**Table 9-8C  
FDOT Projects**

<b>FDOT Projects</b>							
<u>Project Name</u>	<u>Location</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Total</u>
SRAIA/Collins Avenue Resurfacing FDOT Item No. 4198581	150 feet north of 75th Street to north of 96th Street			\$5,156,000			\$5,516,000
SRAIA/Harding Avenue Resurfacing FDOT Item No. 4198601	75 Street to 91st Street			\$1,462,000			\$1,462,000
SRAIA/Harding Avenue Resurfacing FDOT Item No. 4198231	From Bal Harbour Shop Entrance to 94th Street		\$1,056,000				\$1,056,000
<b>Total Cost of FDOT Projects</b>			<b>\$1,056,000</b>	<b>\$6,978,000</b>			<b>\$8,034,000</b>

Source: FY2010-2014 Transportation Improvement Program, Miami-Dade Metropolitan Planning Organization

<b>FDOT Projects</b>							
<u>Project Name</u>	<u>Location</u>	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>Total</u>
Harding Avenue Street Resurfacing	NE 87th Street to Bal Harbour	1,275,191	1,275,191	1,240,819	-	-	3,791,201
<b>Total Cost of FDOT Projects</b>		<b>\$1,275,191</b>	<b>1,275,191</b>	<b>1,240,819</b>	<b>0</b>	<b>0</b>	<b>3,791,201</b>

Source: Florida Department of Transportation FY09-FY13 Work Program

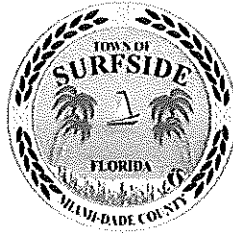
**Table 9-9  
MDWASD Water/Alternative Water Supply CIE Program**

Project Name	Expenditure <sup>(a)</sup> (In Millions of Dollars)						Six Year Totals
	2007/ 2008	2008/ 2009	2009/ 2010	2010/ 2011	2011/ 2012	2012/ 2013	
<b>Sewer Facilities</b>							
Village of Key Biscayne Reuse Distr. System	2.85	0.00	0.00	0.00	0.00	0.00	2.85
Biscayne Bay Coastal Wellands Rehydr. Pilot.	0.11	2.98	9.12	5.56	0.00	0.00	17.77
Aquifer Recharge Pilot Study (20,000 gpd)	0.24	2.00	0.00	0.00	0.00	0.00	2.24
North District W.W.T.P. Reuse Projects (7.0 mgd)	1.53	6.17	12.93	6.16	0.00	0.00	26.79
Central District W.W.T.P. Reuse Project (1.0 mgd)	0.90	3.38	7.03	4.00	0.00	0.00	15.29
South District W.R.P. Groundwater Recharge Ph 1 (18.6 mgd)	8.93	17.87	34.48	78.81	121.40	96.00	357.49
West District W.R.P. Canal Recharge Ph 2 (21 mgd)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
West District W.R.P. Canal Recharge Ph 3 (16 mgd)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Biscayne Bay Coast. Wellands Reh. (75.7 mgd)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Water Facilities</b>							
South Miami Heights W.T.P. & Wellfield	13.14	19.12	26.58	12.92	12.48	0.00	84.24
ASR Ultraviolet (UV) Disinfection System for ASR Syst. @W&SW Wellfield(7.2 mgd ASR&b)	6.83	0.00	0.00	0.00	0.00	0.00	6.83
Floridan Aquifer Blending at Hialeah/Preston(4.7 mgd)	0.82	2.57	6.60	0.00	0.00	0.00	9.99
Hialeah Floridan Aquifer R.O. W.T.P. Phase 1 (10.0 mgd)	10.49	18.29	34.44	26.67	2.66	0.00	92.55
Hialeah Floridan Aquifer R.O. W.T.P. Phase 2 (5.0 mgd)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Hialeah Floridan Aquifer R.O. W.T.P. Phase 3 (2.5 mgd)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Totals</b>	<b>46.84</b>	<b>72.36</b>	<b>131.18</b>	<b>134.12</b>	<b>136.54</b>	<b>96.00</b>	<b>616.04</b>

Source: MDWASD CDMP CIE

<sup>(a)</sup> December, 2006 Dollars (BNR CCI=7638)





## Town of Surfside Commission Communication

**Agenda Item #** 5A

**Agenda Date:** September 14, 2010

**Subject:** Proposed Mutual Aid Agreement with the City of Miami Police Department

**Objective:** To receive and extend mutual aid in law enforcement services and resources with the City of Miami Police Department.

**Background:** The Town staff has received notice that the current Mutual Aid Agreement with the City of Miami Police Department expired September 1, 2010. A new agreement has been drafted (attachments A) and will remain in effect until September 1, 2015.

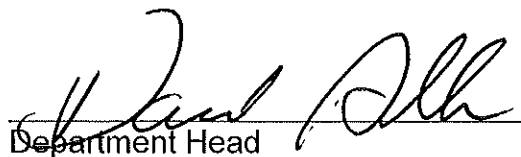
**Analysis:** The Surfside Police Department requires approval and authorization to enter into the proposed agreement at the request of the City of Miami Police Department to maintain continuity of voluntary and operational assistance with multi-jurisdiction law enforcement problems, emergency situations, and routine law enforcement services across jurisdictional lines.

**Budget Impact:** N/A

**Growth Impact:** N/A

**Staff Impact:** N/A

**Recommendation:** It is recommended that the Surfside Town Commission approve the resolution authorizing a new Mutual Aid Agreement with the City of Miami Police Department (attachment B).

  
\_\_\_\_\_  
Department Head

  
\_\_\_\_\_  
Town Manager

RESOLUTION NO. 10 - \_\_\_\_

**A RESOLUTION OF THE TOWN COMMISSION FOR  
THE TOWN OF SURFSIDE, FLORIDA AUTHORIZING  
AND DIRECTING THE TOWN MANAGER AND TOWN  
CLERK TO EXECUTE A MUTUAL AID AGREEMENT  
WITH THE CITY OF MIAMI, FLORIDA POLICE  
DEPARTMENT AND THE TOWN OF SURFSIDE POLICE  
DEPARTMENT**

WHEREAS, the Town Commission of the Town of Surfside, Florida would like to enter into a Mutual Aid Agreement with the City of Miami, Florida Police Department and the Town of Surfside, Florida Police Department.

WHEREAS, the Town Commission believes that it is in the best interest of the Town to enter into the agreement attached as Exhibit "A";

**NOW THEREFORE, BE IT RESOLVED BY THE TOWN COMMISSION OF  
THE TOWN OF SURFSIDE, FLORIDA, AS FOLLOWS:**

**Section 1.    Recitals.**    The above and foregoing recitals are true and correct and are incorporated herein by reference.

**Section 2.    Authorization.**    The Town Commission hereby authorizes the execution of the Mutual Aid Agreement with the City of Miami Police Department attached hereto as Exhibit "A" and authorizes the Town Manager and Town Police Chief to do all things necessary to effectuate this Agreement.

**Section 3.    Effective Date.**    This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED this \_\_\_\_ day of \_\_\_\_\_, 2010.

Motion by Commissioner \_\_\_\_\_, second by Commissioner \_\_\_\_\_.

FINAL VOTE ON ADOPTION

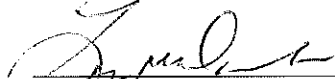
Commissioner Michael Karukin	_____
Commissioner Edward Kopelman	_____
Commissioner Marta Olchyk	_____
Vice Mayor Joseph Graubart	_____
Mayor Daniel Dietch	_____

\_\_\_\_\_  
Daniel Dietch, Mayor

ATTEST:

\_\_\_\_\_  
Debra E. Eastman, MMC  
Town Clerk

APPROVED AND TO FORM AND  
LEGAL SUFFICIENCY FOR  
THE TOWN OF SURFSIDE ONLY:

  
\_\_\_\_\_  
Lynn M. Dannheisser  
Town Attorney

Resolution No. \_\_\_\_\_

**Mutual Aid Agreement**  
Between the City of Miami, Florida and the  
Town of Surfside, Florida

**WITNESSETH**

Whereas, it is the responsibility of the governments of the City of Miami, Florida, and the Town of Surfside, Florida, to ensure the public safety of their citizens by providing adequate levels of police services to address any foreseeable routine or emergency situation; and

Whereas, because of the existing and continuing possibility of the occurrence of law enforcement problems and other natural and man-made conditions which are, or are likely to be, beyond the control of the services, personnel, equipment, or facilities of the City of Miami Police Department or the Town of Surfside Police Department; and

Whereas, in order to ensure that preparation of these law enforcement agencies will be adequate to address any and all of these conditions, to protect the public peace and safety, and to preserve the lives and property of the people of the City of Miami and the Town of Surfside; and

Whereas, it is to the advantage of each agency to receive and extend mutual aid in the form of law enforcement services and resources to adequately respond to:

- (1) Continuing, multi-jurisdiction law enforcement problems, so as to protect the public peace and safety, and preserve the lives and property of the people; and
- (2) Intensive situations including but not limited to emergencies as defined under Section 252.34, F.S. or joint provision of certain law enforcement services specified herein and allowed pursuant to F.S. 166.0495; and,

Whereas, the City of Miami and the Town of Surfside have the authority under Section 23.12, F.S., et seq., The Florida Mutual Aid Act, to enter into a combined mutual aid agreement for law enforcement service which:

- (1) Permits voluntary cooperation and assistance of a routine law enforcement nature across jurisdictional lines as allowed under F.S. 166.0495;
- (2) Provides for rendering of assistance in a law enforcement emergency as defined in Section 252.34, F.S.

NOW THEREFORE, BE IT KNOWN that the City of Miami, a political subdivision of the State of Florida, and the Town of Surfside, a political subdivision of the State of Florida, in consideration for mutual promises to render valuable aid in times of necessity, do hereby agree to fully and faithfully abide by and be bound by the following terms and conditions:

## SECTION I: PROVISIONS FOR VOLUNTARY COOPERATION

Each of the aforesaid law enforcement agencies hereby approve and enter into this agreement whereby each of the agencies may request and render law enforcement assistance to the other in dealing with any violations of Florida Statutes to include, but not necessarily be limited to, investigating sex offenses, robberies, assaults, batteries, burglaries, larcenies, gambling, motor vehicle thefts, drug violations pursuant to Chapter 893, F.S., routine traffic offenses, backup services during patrol activities, school resource officers on official duty out of their jurisdiction, and inter-agency task forces and/or joint investigation.

## SECTION II: PROVISIONS FOR OPERATIONAL ASSISTANCE

The aforesaid law enforcement agencies hereby approve and enter into this agreement whereby each of the agencies may request and render law enforcement assistance to the other to include, but not necessarily be limited to dealing with, the following:

1. Joint multi-jurisdictional criminal investigations
2. Civil affray or disobedience, disturbances, riots, large protest demonstrations and assemblies, controversial trials, political conventions, labor disputes, and strikes.
3. Any natural disaster.
4. Incidents which require rescue operations and crowd and traffic control measures including, but not limited to, large-scale evacuations, aircraft and shipping disasters, fires, explosions, gas line leaks, radiological incidents, train wrecks and derailments, chemical or hazardous waste spills, and electrical power failures.
5. Terrorist activities including, but not limited to, acts of sabotage.
6. Escapes from, or disturbances within, prisoner processing facilities.
7. Hostage and barricaded subject situations, and aircraft piracy.
8. Control of major crime scenes, area searches, perimeter control, back-ups to emergency and in-progress calls, pursuits, and missing person calls.
9. Enemy attack.
10. Transportation of evidence requiring security.
11. Major events, e.g., sporting events, concerts, parades, fairs, festivals, and conventions.
12. Security and escort duties for dignitaries.
13. Incidents requiring utilization of specialized units; e.g., underwater recovery, aircraft, canine, motorcycle, bomb, crime scene and police information.
14. Emergency situations in which one agency cannot perform its functional objective.
15. Joint training in areas of mutual need.
16. Joint multi-jurisdictional marine interdiction operations.

The following procedures will apply in mutual aid operations:

1. Mutual aid requested or rendered will be approved by the Chief of Police, or designee.
2. Specific reporting instructions for personnel rendering mutual aid will be included in the request for mutual aid. In the absence of such instructions, personnel will report to the ranking on-duty supervisor on the scene.
3. Communications instructions will be included in each request for mutual aid and each agency's communications centers will maintain radio contact with each other until the mutual aid situation has ended.
4. Incidents requiring mass processing of arrestees, transporting prisoners, and operating temporary detention facilities will be handled per established procedures of the requesting agency, or directors involved.

### **SECTION III: PROCEDURE FOR REQUESTING ASSISTANCE**

In the event that a party to this agreement is in need of assistance as set forth above, the Chief of Police or designee, shall notify the agency, director or his/her designee from whom such assistance is requested. The director or authorized agency representative whose assistance is sought shall evaluate the situation and the agency's available resources, consult with his/her supervisors if necessary and will respond in a manner he/she deems appropriate.

The director in whose jurisdiction assistance is being rendered may determine who is authorized to lend assistance in his/her jurisdiction, for how long such assistance is authorized and for what purpose such authority is granted. This authority may be granted either verbally or in writing as the particular situation dictates.

Should a sworn law enforcement officer be in another subscribed agency's jurisdiction for matters of a routine nature, such as traveling through the area on routine business, attending a meeting or going to or from work, and a violation of Florida Statutes occurs in the presence of said party, representing his/her respective agency, he/she shall be empowered to render enforcement assistance and act in accordance with law. Should enforcement action be taken, said party shall notify the agency having normal jurisdiction and upon the latter's arrival, turn the situation over to them and offer any assistance requested including but not limited to a follow-up written report documenting the event and the actions taken. This provision so prescribed in this paragraph is not intended to grant general authority to conduct investigations, serve warrants, and/or subpoenas or to respond without request to emergencies already being addressed by the agency of normal jurisdiction, but is intended to address critical, life-threatening or public safety situations, prevent bodily injury to citizens, or secure apprehension of criminals whom the law enforcement officer may encounter.

### **SECTION IV: COMMAND AND SUPERVISORY RESPONSIBILITY**

The personnel and equipment that are assigned by the assisting director shall be under the immediate command of a supervising officer designated by the assisting director. Such

supervising officer shall be under the direct supervision and command of the director or his/her designee of the agency requesting assistance.

**CONFLICTS:**

Whenever an officer is rendering assistance pursuant to this agreement, the officer shall abide by and be subject to the rules and regulations, personnel policies, general orders, and standard operating procedures of his/her own employer. If any such rule, regulation, personnel policy general order or standard operating procedure is contradicted, contravened or otherwise in conflict with a direct order of a superior officer of the requesting agency, then such rule, regulation, policy, general order or procedure shall control and shall supersede the direct order.

**HANDLING COMPLAINTS:**

Whenever there is cause to believe that a complaint has arisen as a result of a cooperative effort as it may pertain to this agreement, the director or his/her designee of the requesting agency shall be responsible for the documentation of said complaint to ascertain at a minimum:

1. The identity of the complainant.
2. An address where the complaining party can be contacted.
3. The specific allegation
4. The identity of the employees accused without regard as to agency affiliation.

If it is determined that the accused is an employee of the assisting agency, the above information, with all pertinent documentation gathered during the receipt and processing of the complaint, shall be forwarded without delay to the agency for administrative review. The requesting agency may conduct a review of the complaint to determine if any factual basis for the complaint exists and/or whether any of the employees of the requesting agency violated any of their agency's policies or procedures.

**SECTION V: LIABILITY**

Each party engaging in any mutual cooperation and assistance, pursuant to this agreement, agrees to assume responsibility for the acts, omissions or conduct of such party's own employees while engaged in rendering such aid pursuant to this agreement, subject to the provisions of Section 768.28., Florida Statutes, where applicable.

**SECTION VI: POWERS, PRIVILEGES, IMMUNITIES AND COSTS**

a. Employees of the City of Miami and the Town of Surfside, when actually engaging in mutual cooperation and assistance outside of their normal jurisdictional limits but inside this State, under the terms of this Agreement, shall pursuant to the provisions of Section 23.127(1), Fla. Stat. (as amended), have the same powers, duties, rights, privileges and immunities as if the employee was performing duties inside the employee's political subdivision in which normally employed.

b. Each party agrees to furnish necessary personnel equipment, resources and facilities and to render services to each other party to the agreement as set forth above; provided however, that no party shall be required to deplete unreasonably its own personnel, equipment, resources, facilities, and services in furnishing such mutual aid.

(c) A political subdivision that furnishes equipment pursuant to this agreement must bear the cost of loss or damage to that equipment and must pay any expense incurred in the operation and maintenance of that equipment.

(d) The agency furnishing and pursuant to this agreement shall compensate its appointees/employees during the time such aid is rendered and shall defray the actual travel and maintenance expenses of its employees while they are rendering such aid, including any amounts paid or due for compensation due to personal injury or death while such employees are engaged in rendering such aid.

(e) The privileges and immunities from liability, exemption from laws, ordinances and rules, and all pension, insurance, relief, disability, worker's compensation, salary, death and other benefits that apply to the activity of an employee of an agency when performing the employee's duties within the territorial limits of the employee's agency apply to the employee to the same degree, manner, and extent while engaged in the performance of the employee's duties extraterritorially under the provisions of this mutual aid agreement. The provisions of this section shall apply with equal effect to paid, volunteer, and reserve employees.

(f) Nothing herein shall prevent the requesting agency from requesting supplemental appropriations from the governing authority having budgeting jurisdiction to reimburse the assisting agency for any actual costs or expenses incurred by the assisting agency performing hereunder.

## **SECTION VII: INSURANCE**

Each party shall, upon request, provide satisfactory proof of liability insurance by one or more of the means specified in Section 768.28 (14), Florida Statutes, in an amount which is, in the judgment of the governing body of that party, at least adequate to cover the risk to which that party may be exposed. Should the insurance coverage, however provided, of any party be canceled or undergo material change, that party shall notify all parties to this agreement of such change within ten (10) days of receipt of notice or actual knowledge of such change.

## **SECTION VIII: EFFECTIVE DATE**

This agreement shall take effect upon execution and approval by the hereinafter named officials and shall continue in full force and effect until September 1, 2015. Under no circumstances may this agreement be renewed, amended, or extended except in writing.



SECTION IX: CANCELLATION

Any party may cancel its participation in this agreement upon delivery of written notice to the other party or parties. Cancellation will be at the direction of any subscribing party.

In witness whereof, the parties hereto cause to these presents to be signed on the date specified.

AGREED TO AND ACKNOWLEDGED this \_\_\_\_\_ day of \_\_\_\_\_, 2010.

\_\_\_\_\_  
CARLOS A. MIGOYA  
CITY MANAGER  
CITY OF MIAMI, FLORIDA

\_\_\_\_\_  
GARY L. WORD  
TOWN MANAGER  
TOWN OF SURFSIDE, FLORIDA

Date: \_\_\_\_\_

Date: \_\_\_\_\_

Attest:

Attest:


\_\_\_\_\_  
PRISCILLA S. THOMPSON  
CITY CLERK  
CITY OF MIAMI, FLORIDA

\_\_\_\_\_  
DEBRA E. EASTMAN  
TOWN CLERK  
TOWN OF SURFSIDE, FLORIDA

APPROVED AS TO FORM  
AND LEGAL SUFFICIENCY:

APPROVED AS TO FORM  
AND LEGAL SUFFICIENCY:

\_\_\_\_\_  
JULIE O. BRU  
CITY ATTORNEY  
CITY OF MIAMI, FLORIDA

  
\_\_\_\_\_  
LYNN M. DANNHEISSER  
TOWN ATTORNEY  
TOWN OF SURFSIDE, FLORIDA

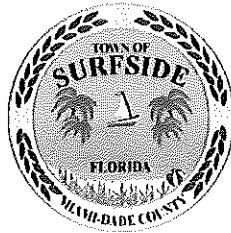
\_\_\_\_\_  
MIGUEL A. EXPOSITO  
CHIEF OF POLICE  
CITY OF MIAMI, FLORIDA

\_\_\_\_\_  
DAVE ALLEN  
CHIEF OF POLICE  
TOWN OF SURFSIDE, FLORIDA

APPROVED AS TO INSURANCE  
REQUIREMENTS:

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GARY RESHEFSKY  
RISK MANAGEMENT INTERIM DIRECTOR  
CITY OF MIAMI, FLORIDA



## Town of Surfside Commission Communication

**Agenda Item #** 5B

**Agenda Date:** September 14, 2010

**Subject:** Proposed Stormwater Rate Adjustments for FY 2010-2011.

**Objective:** To establish Stormwater utility rates sufficient to address recurring operations and provide repayment for new debt service arising from future borrowing required to complete the Stormwater Pollution Control capital project (Attachment A).

**Recommendation:** It is recommended that the Surfside Town Commission adopt the attached Resolution (Attachment B) adjusting the Stormwater rates effective for FY 2010-2011.

**Background:** The Stormwater utility rates were last adjusted in FY 2008-2009 after a decade of remaining at the same level. At that time, the rates moved from the FY 1998-1999 rate of \$2.50 to \$5.35 per base equivalent residential unit (ERU). An ERU is a statistically derived standardized unit of measurement representing the amount of stormwater impact per a typically sized residence.

**Analysis:** During most of the first decade of the 21<sup>st</sup> Century (1998-2008), rates were stable but the costs of operations were increasing due to inflationary pressures and revenue growth never materialized. Consequently, the Town was increasing its expenditures without increasing its ability to meet the expenses. Simultaneously, no significant Stormwater repair programs were taking place, nor were significant replacement funds reserved. The impact of the lack of maintenance was not easy to detect as the collection system is largely underground and out of view. Recent research, performed by or under the direction of our consulting environmental engineers, Calvin, Giordano, and Associates has revealed the impact. The Town is emitting pollutants into Biscayne Bay. Water backs up into the streets. The water quality of the Bay has suffered. The condition of the stormwater pipes allow for inflow and seepage. To address these concerns, a project retrofitting three of the Town's outflow pipes and other work is highly recommended. However, the stormwater fund has insufficient unrestricted net assets, in the amount of over three million dollars (\$3,000,000), to commence construction of this nearly three million, nine hundred thousand dollars (\$3,900,000) project including contingencies.

To fund the project, staff has undergone an investigation of lending options. Chief among these are financing through the Florida League of Cities or through the State's Revolving Loan Fund. Grant funding has also been secured from FDEP, in the amount of almost \$900,000, to defray some of the costs. Sound budget policy requires budgeting expenditures at the highest probable amount. Following this practice leads to an assumption of a twenty-year (20) term loan with fixed interest of five percent (5%) and an annualized debt service of \$240,468 per year.

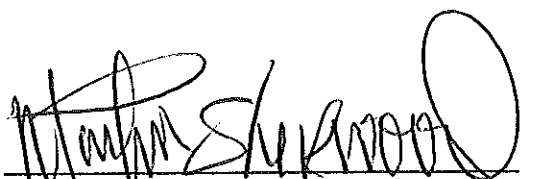
Current Stormwater utility rates which are used for basic operations, generate approximately \$246,775 annually. To meet the additional debt service obligation of \$240,468 the revenue received needs to be doubled. Accepting the rate adjustment proposed will ensure sufficient funding to move forward with this long delayed comprehensive system repair while taking advantage of grant assistance already secured.

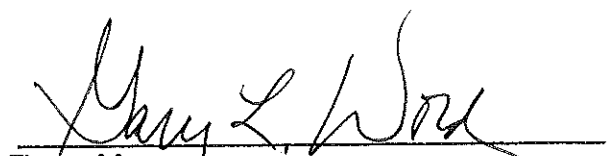
**Budget Impact:** Total revenues for Stormwater utility fees are projected to increase up to 100% to facilitate:

- Funding the debt service associated with the Stormwater Pollution Control capital project as provided by Calvin, Giordano & Associates.
- Maintaining basic and recurring maintenance obligations currently performed within this fund.

**Growth Impact:** N/A

**Staff Impact:** In the interim, due to the fact that billing will remain on a bi-monthly basis in conjunction with our water and sewer billing, no immediate and direct impact to staff is anticipated.

  
Finance Support Svs. Dept Director

  
Town Manager

## Funded – Dependent on Rate Increase

Town of Surfside, FL							
Capital Improvement Project							
<b>Project:</b>	Stormwater Pollution Control Project						
<b>Priority:</b>	1	<b>Project Manager:</b>		Calvin, Giordano, & Associates			
<b>Department:</b>	Public Works		<b>Division:</b>		Stormwater		
<b>Project Location:</b>	Town limits						
<b>Fiscal Year:</b>	<b>FY 11</b>	<b>FY 12</b>	<b>FY 13</b>	<b>FY 14</b>	<b>FY 15</b>	<b>5 year Total</b>	<b>Prior FYs</b>
<b>Plans and Studies:</b>							\$13,423
<b>Engineering/ Architecture:</b>	\$59,442					\$59,442	\$212,135
<b>Land Acquisition/ Site Preparation:</b>							
<b>Construction:</b>	\$1,264,000	\$1,507,190				\$2,771,190	
<b>Equipment/ Furnishings:</b>							
<b>Monitoring &amp; Educ.:</b>	\$30,000					\$30,000	\$168,000
<b>TOTAL COST:</b>	<b>\$1,353,442</b>	<b>1,507,190</b>				<b>\$2,860,632</b>	<b>\$393,558</b>
<b>Revenue Source:</b>	SF:FDEP	SF:FDEP					SF:FDEP
<b>Description (Justification and Explanation)</b>							
<p>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.</p> <p>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).</p> <p>The project will be funded through a cost share program grant with the FDEP. The Town anticipates receipt of a total of \$873,500 from FDEP for this project. Possible additional FDEP assistance exists. To finance the Town's portion, the Town anticipates borrowing up to \$3,036,418 for this project. This would capture project costs plus the financing of transaction costs.</p>							
<b>Future Annualized Impact on Operating Budget</b>							
<b>Personal:</b>			No additional maintenance responsibilities will result from this project. It is anticipated that the Town will provide electricity to the improvements however. The pumps will generally only run for testing and during storm events, but are designed to move large volumes at those times. Estimated electric for all three stations is \$35,000. These stations should have a life of at least 25 years at which point the Town anticipates cost sharing for their replacement. To fund the replacement, the Town should reserve annually over the next 25 years.				
<b>Operating:</b>	\$35,000						
<b>Replacement Costs:</b>	\$2,771,190/25 = \$110,848						
<b>Revenue/Other:</b>							
<b>Total:</b>	\$145,848						

RESOLUTION No. \_\_\_\_\_

**A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF SURFSIDE, FLORIDA, ESTABLISHING THE RATE PER EQUIVALENT RESIDENTIAL UNIT (ERU) TO BE USED IN CALCULATING STORMWATER UTILITY RATES; PROVIDING FOR IMPLEMENTATION AND PROVIDING FOR AN EFFECTIVE DATE.**

WHEREAS, Section 11 of the Town Charter (the “Charter”) of the Town of Surfside gives the Town Commission (the “Commission”) the power to levy, assess and collect fees; and

WHEREAS, pursuant to Section 34-75, the rate per Equivalent Residential Unit (“ERU”) to be used in calculating stormwater utility fees shall be set by resolution of the Commission; and

WHEREAS, in as much as rates for stormwater utility fees are insufficient to complete needed substantial capital improvements to the stormwater system without incurring debt service payments of as much as \$240,468 annually.

**NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COMMISSION OF THE TOWN OF SURFSIDE, FLORIDA,**

**Section 1.    Recitals.**    That the above and foregoing recitals are true and correct and are incorporated herein by reference.

**Section 2.    Rates per ERU.** The Town Manager or his designee is authorized to establish new rates per ERU as provided in Exhibit “A”.

**Section 3. Implementation.** The Town Manager and the Town Clerk are hereby authorized to take any and all action necessary to implement this Resolution in accordance with the terms, conditions and purposes of this Resolution.

**Section 5. Effective Date.** This Resolution shall become effective September 25, 2010.

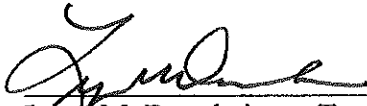
**PASSED AND ADOPTED** this \_\_\_\_ day of \_\_\_\_\_ 2010.

\_\_\_\_\_  
Daniel Dietch, Mayor

**ATTEST:**

\_\_\_\_\_  
Town Clerk

**APPROVED AS TO FORM AND  
LEGAL SUFFICIENCY:**

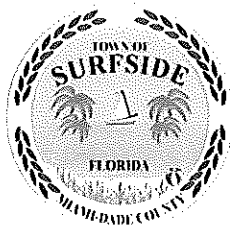
  
\_\_\_\_\_  
Lynn M. Dannheisser, Town Attorney

Resolution No. \_\_\_\_\_

**TOWN OF SURFSIDE, FLORIDA  
STORMWATER RATES  
BY Service Type  
CURRENT & PROPOSED FY 2010-2011**

Service Type	Code Section	Current Rate (monthly) since FY 2008-2009	Proposed Rate	\$ Change (Annual)	\$ Change (Monthly)
Single Family Residential (1.0 ERU)	34-75 (c) (1)	\$5.35	\$10.70	\$64.20	\$5.35
Multi-Family Residential (1.0 ERU per dwelling unit)		\$5.35	\$10.70	\$64.20	\$5.35
Place of Worship (0.5 ERU per 1,300 sq. ft. of Impervious Area)		\$2.68	\$5.35	\$32.04	\$2.67
Non-Residential Developed Property excluding Places of Worship (1.25 ERU per 1,300 sq. ft. of Impervious Area)		\$6.69	\$13.38	\$80.28	\$6.69
<b>In Summary: The proposal for FY 2010 - FY 2011 is to increase each of the existing codified rates by one hundred percent (100%)</b>					





## Town of Surfside Commission Communication

**Agenda Item #:** 8A

**Agenda Date:** Sept 14, 2010

**Subject:** Surfside Library Commission Directive.

**Objective:** Seek Commission Direction regarding the Surfside Library closure and liquidation of assets.

**Background:** The Town Manager was directed by the Commission at the June 3, 2010, Commission Meeting to open the Library under a part-time, temporary basis this summer.

The following outlines the Town's efforts to operate the Library with a part time, temporary staff position, supplemented by a volunteer work force, on Mondays, Wednesdays and Fridays from 10am to 4pm.

- The Library was open for thirteen (13) weeks from June 7, 2010, through September 6, 2010.
- Services provided at the Library included the checking out of items (books, movies, etc) to Surfside residents only, computer access with wifi, copying and printing.
- Eighteen (18) volunteers were approved for service. Sixteen (16) worked a least one shift. Ten (10) interested volunteers did not return applications and/or phone calls.
- Three hundred and fifty (350) patrons (children and adults) visited the library.
- One hundred seventy (170) books/movies were checked out.
- The internet was accessed one hundred sixty two (162) times.

**Analysis:** The following are options that the Commission should consider with regard to determining a direction for the Library assets:

- 1) The current Library modular lease is set to expire on April 30<sup>th</sup>, 2011. If the liquidation of Library assets and the removal of the Library modular were conducted by this date, there would be a one-time addition to the Town's revenue from the sale of assets (amount TBD) and there would be an operational savings of \$20,535 for FY 10/11. Please note that there is nominal fee of \$2500 associated with the removal of the modular.

- 2) Due to the limited space in the Library modular, there are 440 items in offsite storage (Pompano Beach, FL) since April 2008 at a cost of \$3900 per year. Most of these items are boxes of books. Extent, quality and value of the entire TBD.
- 3) The continuation of the existing Miami-Dade Library Card Reimbursement program at \$50 per household. To date, for FY 09/10, one hundred and ten (110) Households have applied for and received reimbursement at a cost of \$5500. A projected annual budgetary expense of \$10,000 would cover this program going forward and is included in the FY10/11 Budget.
- 4) The Florida Division of Libraries offers a complimentary Listserv for the liquidation of library assets. An asset appraiser would be required to evaluate the assets' worth. Cost and revenue TBD.
- 5) The auctioning of the assets through a certified book auctioneer. Cost and revenue TBD.
- 6) The possible donation of some of the assets to the Miami-Dade Library System.
- 7) The Town could provide complimentary computer access in the lobby of Town Hall. The approximate cost: \$2,500 - \$3,000 for build-out, furnishings, IT, etc.

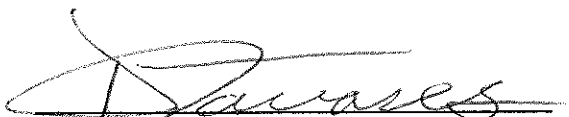
**Budget Impact:** The elimination of the Library modular and liquidation of the Library assets would result in a reduction in the Town's operating budget and provide for a one-time addition to the Town's revenue that could be utilized on other Town projects and services.

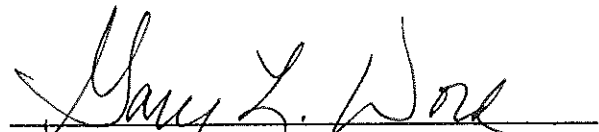
The continuation of the Miami-Dade Library Reimbursement Program, and additional Shuttle service, has a nominal impact of the Town's budget while providing access to up-to-date library services to those residents of Surfside who choose to utilize the service.

**Growth Impact:** N/A

**Staff Impact:** The liquidation of Library assets and the removal of the Library modular would require existing staff supervision and the possible contracting of an asset liquidator.

**Recommendation:** It is recommended that the Town Commission direct staff to proceed with securing detailed information regarding the options for disposal of the Library assets and to return to the Commission, with the appropriate options, at the October 12, 2010, meeting.

  
Department Head

  
Town Manager

**Debra Eastman**

---

**From:** Joe Graubart  
**Sent:** Saturday, September 04, 2010 5:52 PM  
**To:** Doris Obregon  
**Cc:** Gary Word; Debra Eastman  
**Subject:** RE: Parks & Rec committee

Hello all:

Doris, thanks very much for volunteering to become a member of - and my appointment to the Parks and Rec. Committee.

I am including our Town Clerk, Debra Eastman, as a recipient of this email so she can contact you with the info - application - etc., that you will need to expedite your appointment. Debra, kindly inform Doris and I as to when the next P & R Committee will be held...I think it's Sept. 16th (Thursday) in the Commission Chambers. If I appoint Doris at the September 14th Comm. Meet - she should be able to go to her first meeting - correct?

Please advise us...

Thanks

Best regards,

Joseph 'Joe' Graubart  
Vice-Mayor  
Town of Surfside  
9293 Harding Ave  
Surfside, FL 33154  
(305) 861-4863  
Email: [JGraubart@townofsurfsidefl.gov](mailto:JGraubart@townofsurfsidefl.gov)  
[www.townofsurfsidefl.gov](http://www.townofsurfsidefl.gov)

"Be the change you wish to see in the world" Gandhi

-----Original Message-----

**From:** Doris Obregon [<mailto:dorisaobregon@gmail.com>]  
**Sent:** Thursday, September 02, 2010 10:57 AM  
**To:** Joe Graubart  
**Subject:** Parks & Rec committee

Hi Joe-

Sorry for the delay. I would like to participate in the above committee. Would you offer my name for appointment? Thank you!

Sent from my iPhone

## Town of Surfside Committees as of 9-14-2010

### Planning and Zoning Committee

Member 1 (Dietch) Peter Glynn

Member 2 (Graubart) Galen Baken (appointed 7-13-010) [galen@gatorinv.com](mailto:galen@gatorinv.com)

Member 3 (Karukin) Scarlet Tenen

Member 4 (Kopelman) Sheldon Lisbon

Member 5 (Olchyk) Armando Castellanos

Liaison: D. Dietch

### Design Review Board (\*note same members as P&Z + \*2 architect members)

Member 1 (Dietch) Peter Glynn [Propmasters@mac.com](mailto:Propmasters@mac.com)

Member 2 (Graubart) Galen Baken [galen@gatorinv.com](mailto:galen@gatorinv.com)

Member 3 ((Karukin) Scarlet Tenen [stenen@corradino.com](mailto:stenen@corradino.com)

Member 4 (Kopelman) Sheldon Lisbon [slisbon7346@aol.com](mailto:slisbon7346@aol.com)

Member 5 (Olchyk) Armando Castellanos [armymarh@aol.com](mailto:armymarh@aol.com)

Architect Member: Elizabeth Ogden [eogden@miamidade.gov](mailto:eogden@miamidade.gov)

Architect Member: Jorge Gutierrez [jgutierrez@syalovski.com](mailto:jgutierrez@syalovski.com)

### Education Committee

Sunset 12-8-09

### Personnel Appeals Board

Member 1 (Dietch) Brian Doreck [bdooreck@aol.com](mailto:bdooreck@aol.com)

Member 2 (Graubart) Alina Ramirez [arami@bellsouth.net](mailto:arami@bellsouth.net)

Member 3 (Karukin) Niza Motola [nmotola@littler.com](mailto:nmotola@littler.com)

Member 4 (Kopelman) Richard Iacobacci [richardrcw@att.net](mailto:richardrcw@att.net)

Member 5 (Olchyk) Norma Padrone [LPADRON@the-beach.net](mailto:LPADRON@the-beach.net)

Liaison: Mayor Daniel Dietch

### Parks and Recreation Committee

Member 1 (Dietch) Eliana Salzhauer [esalzhauer@gmail.com](mailto:esalzhauer@gmail.com)

Member 2 (Graubart) Doris Obregon [dorisaobregon@gmail.com](mailto:dorisaobregon@gmail.com) **TO BE CONFIRMED AT 9-14-10 mtg**

Member 3 (Karukin) Pilar Carvajal [pilar@miaconsulting.com](mailto:pilar@miaconsulting.com)

Member 4 (Kopelman) Rasciel Socarras [docraz@yahoo.com](mailto:docraz@yahoo.com)

Member 5 (Olchyk) Arni Notkin [ARNIECOACH@aol.com](mailto:ARNIECOACH@aol.com)

Liaison: Commissioner Edward Kopelman

### Pension Board (corrected 7-28-10)

MEMBER 1 (PD Elected) – Julio Torres

MEMBER 2 (Employee) Yamileth Slate-McCloud

MEMBER 3 (Secretary) Gary Word, Town Manager

MEMBER 4 (Resident) - Stan Bershad [stanbershad@earthlink.com](mailto:stanbershad@earthlink.com)

MEMBER 5 (Resident) - Michael Feldman, Chairman [mike@feldmanattorney.com](mailto:mike@feldmanattorney.com)

#### **Tourist Bureau**

Member 1 (Dietch) Barbara Cohen [louandbarbara1@netzero.com](mailto:louandbarbara1@netzero.com)

Member 2 (Graubart) Ricardo Mualin [Ricardo.mualin@alz.org](mailto:Ricardo.mualin@alz.org)

Member 3 (Karukin) Litsa Kyrellis [litsakyrellis@bellsouth.net](mailto:litsakyrellis@bellsouth.net)

Member 4 (Kopelman) Eli Tourgeman [eli.tourgeman@us.hsbc.com](mailto:eli.tourgeman@us.hsbc.com)

Member 5 (Olchyk) Jacobo Blachar [blacharj@bellsouth.net](mailto:blacharj@bellsouth.net)

Liaison: Commissioner Michael Karukin

#### **Beautification Committee**

Member 1 (Dietch ) Jennifer Brilliant [Jennifer.brilliant@yahoo.com](mailto:Jennifer.brilliant@yahoo.com)

Member 2 (Graubart ) David Steinfeld [David.Steinfeld@cbre.com](mailto:David.Steinfeld@cbre.com)

Member 3 (Karukin) \_\_\_\_\_

Member 4 (Kopelman) ~~Randal Rubin~~ [rubins2000@aol.com](mailto:rubins2000@aol.com) per Jen Brilliant 7/20

Member 5 (Olchyk) Sandra Argow [sargow@the-beach.net](mailto:sargow@the-beach.net)

Liaison: Commissioner Marta Olchyk

#### **Police Officers Pension Trust Fund**

Member 1 (PD Elected) Ted Arboleda

Member 2 (PD Elected) John Gentile

Member 3 (PD Elected) Joe Matthews

Member 4(Resident) Roberto Silvagni

Member 5 (Resident) Eduardo Yero

#### **Green Committee – Inactive**

#### **Website Ad Hoc Committee**

Member 1 (Dietch) Cheryl Arnold \_\_\_\_\_

Member 2 (Graubart) \_\_\_\_\_

Member 3 (Karukin) \_\_\_\_\_

Member 4 (Kopelman) \_\_\_\_\_

Member 5 (Olchyk) Norma Rojas [marty81@bellsouth.net](mailto:marty81@bellsouth.net)

Liaison: \_\_\_\_\_

#### **Code Enforcement Ad Hoc Committee**

Member 1 (Dietch) Randal Rubin [rubins2000@aol.com](mailto:rubins2000@aol.com)

Member 2 (Graubart) Anthony Blate [anthonyblate@aol.com](mailto:anthonyblate@aol.com)

Member 3 (Karukin) Barbara McLaughlin

Member 4 (Kopelman) \_\_\_\_\_

Member 5 (Olchyk) Mitchell Kinzer [mkinzer@aol.com](mailto:mkinzer@aol.com) 305-86-5747

Liaison: \_\_\_\_\_



**Town of Surfside  
Town Commission Meeting  
September 14, 2010  
7 p.m.**

**DISCUSSION ITEM MEMORANDUM**

**Title: MIA – POW Flag for Town Hall and Veterans Park**

**Objective: Desire for the Town of Surfside to ‘fly’ a MIA – POW flag at both Town Hall and Veterans Park. I would like a short discussion regarding this.**

**Consideration: Many of our Country’s soldiers and military personnel continue to go unaccounted for – I want to see ‘our’ Town acknowledge this as well as the sacrifices so many families endure.**

**Approximate Cost: Each Flag \$60.00 (3’ X 5’) Pay with (?) Police Confiscation funds.**

**Additional Info: The POW/MIA flag is an American flag designed as a symbol of citizen concern about United States military personnel taken as prisoners of war (POWs) or listed as missing in action (MIA). The POW/MIA flag was created by the National League of Families and officially recognized by the Congress in conjunction with the Vietnam War POW/MIA issue, "as the symbol of our Nation's concern and commitment to resolving as fully as possible the fates of Americans still prisoner, missing and unaccounted for in Southeast Asia, thus ending the uncertainty for their families and the Nation."  
(From Wikipedia)**

**Respectfully,**

**Joe Graubart, Vice Mayor**