



**Town of Surfside**  
**FIRST BUDGET HEARING**  
**TOWN HALL COMMISSION CHAMBERS**  
**9293 HARDING AVENUE**

**SEPTEMBER 9, 2014**  
**6:30 PM**

1. **Opening**
  - A. **Call to Order**
  - B. **Roll Call of Members**
  - C. **Pledge of Allegiance**
2. **Discussion Regarding Millage Rate and Budget – Michael P. Crotty, Town Manager**
3. **Fiscal Year 2014/2015 Millage Rate**

**A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF SURFSIDE, MIAMI-DADE COUNTY, FLORIDA, ADOPTING THE TENTATIVE LEVYING OF A MILLAGE RATE AGAINST ALL TAXABLE REAL AND PERSONAL PROPERTY IN THE TOWN OF SURFSIDE, FLORIDA FOR THE FISCAL YEAR 2014/2015; AND REAFFIRMING SEPTEMBER 23, 2014 AS THE DATE OF ADOPTION OF THE FINAL MILLAGE RATE.**

4. **Public Comment**
5. **Fiscal Year 2014/2015 Annual Budget**

**A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF SURFSIDE, FLORIDA (“TOWN”) APPROVING AND ADOPTING THE FINAL ANNUAL BUDGET AND MAKING APPROPRIATIONS FOR THE FISCAL YEAR 2014/2015 ATTACHING A SUMMARY COPY OF SAID BUDGET MARKED EXHIBIT “A”; PROVIDING FOR AN EFFECTIVE DATE.**

**6. Public Comment**

**7. Adjournment**

Respectfully submitted,



Michael P. Crotty  
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

**Date:** September 9, 2014

**Subject:** Proposed Budget for Fiscal Year 2014/2015

**Background:** Each municipality within the State of Florida is required by State Statute to adopt a balanced budget through a statutorily prescribed deadline and Truth in Millage (TRIM) process which requires two public hearings in advance of the effective date of the budget on October 1, 2014. The first noticed public hearing is September 9, 2014 on the Town of Surfside 2014/2015 Budget to adopt the tentative budget and related millage rate for the upcoming year. A second public hearing is required and has been scheduled for September 23, 2014 at 6:30 p.m.

**Analysis:** The Town of Surfside's budget process began in May, 2014, and included one budget workshop held on May 22, 2014, and two special meetings held on July 16, 2014 and July 22, 2014.

Attachment A is a summary of significant features on the proposed budget including the Commission action on the Proposed Budget Modifications. This summary reflects the results from guidance received from the Commission Budget Workshop and two Special meetings. The Proposed Budget Modification listed in Attachment A shows budgeted items that the Town Commission decided to include in the budget.

On July 16, 2014, the Town Commission set the proposed Operating Millage rate of not to exceed 5.2000 mills at the Special Commission Meeting.

The Town Commission during the second Special Meeting held on July 22, 2014, all agreed to amend the Proposed Budget at the First Public Budget Hearing and lower the Proposed Operating Millage Rate of 5.2000 to a Property Tax Neutral Millage Rate of 5.108 for an average residential property homeowner with homestead exemption as shown in Attachment B.

The Neutral Millage Rate of 5.108 would result in a reduction of \$116,842 in property tax revenues that would require amending the budget as follows in order to produce a balanced budget. A reduction of proposed expenditures of \$51,000 from contracted landscaping services, the budget cut of a proposed Police Officer position for \$56,000 and revenue adjustments of \$9,842.

The Budget Summary (Attachment C) for your consideration includes the proposed tax millage rate of 5.2000 before any amendment to the rate and includes the use of \$495,314 from General Fund reserves to balance the budget.

There were many items discussed by the Town Commission at the Special Budget Meeting on July 22, 2014 that were not resolved and needed to be researched in order to provide information on the following.

- Dish with the Commish: The 2014-15 Proposed Budget can include an annual appropriation of \$1,200 (\$100 a month) in the General Fund, Legislative Department Other Grants/Aid.
- Police Vehicles: The Town purchases its police vehicles each year under a State of Florida contract for the best vehicle pricing. There are no hybrid/green police vehicles requested by the Town under the State contract.
- The relocation of the bus shelter at Publix was reviewed and it was determined to be very complicated to relocate or adjust the current location and cost prohibited.
- Employee Merit Pay is included in the Proposed Budget in Non Departmental for all eligible employees based on a performance evaluation. The total amount funded is \$125,000 and equals an average of 2% to all eligible employees to be included in their base salary (pension) or a one-time payment (non pension) method. The Police Budget includes a 2% salary adjustment (pension) for all Police Officers based on performance in accordance to the Collective Bargaining Agreement.
- The Town has five (5) Red Light Cameras and the recommended renewal of the Red Light Camera Contract with American Traffic Solution (ATS) will be presented at the Commission Meeting on September 9, 2014.
- An independent study of the Parking Enforcement Officer position has been completed and it is recommended that it be included in the 2014-15 Budget.
- The 2014-15 Budget includes the addition of a Part-time Administrative Aid position in the Parking Department that will start January 1, 2015.
- The parking rates for on street and off street (Surface lots) parking are recommended to remain the same at this time and will be reviewed during the 2014-15 Fiscal Year.

**General Fund:** The Town of Surfside received a significant increase in total property value from last year of \$192,804,757, an increase of 16.85% for a total Certified Taxable Value of \$1,336,876,007 on July 1, 2014 compared to \$1,144,071,250 on July 1, 2013. This property tax increase generated \$952,455 of additional Ad Valorem Tax revenues that are needed to offset the reduction of \$2,167,000 in building permit revenues and the use of General Fund Reserves as anticipated when last years budget was developed. Other increases in revenues include \$668,791 for Resort Tax, \$30,000 from Utility Taxes and \$33,837 from State revenues.

**Capital Project Fund:** The Capital Project Fund includes funding of \$100,000 for the first phase of financing a new Enterprise Resource Planning (ERP) system to replace the existing computer software and also includes \$988,890 including grant funds for Seawall replacement.

**Enterprise Funds:** The Enterprise Funds include the Parking, Solid Waste Collection, Water and Sewer and Stormwater Funds. The Solid Waste commercial rates are recommended to be adjusted based on an independent study to a new rate structure that matches the amount of solid waste being collected. The revenues from new commercial rate structure are included in the 2014-15 Budget. The current water and sewer rates will be analyzed by an independent consultant to ensure sufficient revenues are received in the 2014-15 fiscal year through a rate increase to meet operating and debt service ratio coverage.

The State of Florida Truth in Millage (TRIM) requires that a Notice of Proposed Tax Increase be advertised in the newspaper after the first Public budget Hearing when the proposed tax millage rate is greater than the rolled-back rate.

**Recommendation:** It is recommended that the attached resolution adopting a tentative millage rate and a resolution adopting the annual budget for fiscal year 2014/2015 be approved.



Donald G. Nelson  
Finance Director

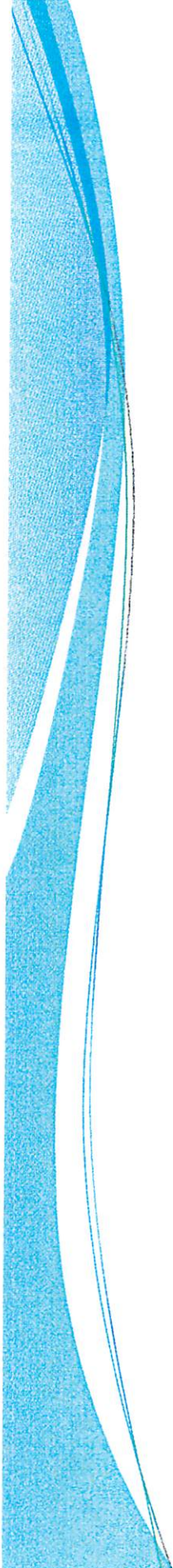


Michael P. Crotty  
Town Manager

**Town of Surfside  
2014 - 2015 Proposed Budget  
Budget Modifications, Cost and Millage  
First Public Hearing  
September 9, 2014**

| <b>Department</b>               | <b>General Fund Description</b>            | <b>Amount</b>      | <b>Millage</b> | <b>Commission Action</b> |
|---------------------------------|--|--------------------|----------------|--------------------------|
| Town Attorney                   | Position to Full time                      | \$22,670           | 0.0178         | Yes                      |
| Code Compliance                 | Temp Office Services                       | \$20,000           | 0.0157         | Yes                      |
| Planning                        | 10-Yr. Water Supply Plan CGA               | \$7,500            | 0.0059         | Yes                      |
| Planning                        | Zoning Modification                        | \$55,000           | 0.0433         | Yes                      |
| Finance                         | Website Data Management                    | \$24,000           | 0.0189         | Yes                      |
| Public Safety                   | Police Officers - Police Captain -1        | \$138,200          | 0.1088         | Yes                      |
| Public Safety                   | Vehicle Leasing - Phase IV Annual P&I      | \$25,850           | 0.0204         | Yes                      |
| Public Works                    | Custodian - Part time                      | \$20,130           | 0.0158         | Yes                      |
| Public Works                    | Tree Canopy Initiative                     | \$8,000            | 0.0063         | Yes                      |
| <b>Total</b>                    |  | <b>\$321,350</b>   | <b>0.2530</b>  |                          |
| Public Safety                   | Police Officers - Police Officer -1        | \$56,000           | 0.0441         | No                       |
| <b>Total</b>                    |  | <b>\$56,000</b>    | <b>0.0441</b>  |                          |
| <b>Capital Improvement Fund</b> |  |                    |                |                          |
| Finance - IT                    | ERP by Transfer from General Fund Reserves | \$100,000          |                | Yes                      |
| Public Works                    | Surfside Seawall Replacement Project       | \$988,890          |                | Yes                      |
|                                 |  | <b>\$1,088,890</b> |                |                          |
| <b>Special Revenue Funds</b>    |  |                    |                |                          |
| Police Forfeiture Fund          | Automatic Vehicle Locators GPS             | \$20,800           |                | Yes                      |
|                                 | Regional Crime Analyst Program             | \$7,000            |                | Yes                      |
|                                 |  | <b>\$27,800</b>    |                |                          |
| <b>Municipal Parking Fund</b>   |  |                    |                |                          |
|                                 | <b>Enterprise Funds</b>                    |                    |                |                          |
|                                 | Administrative Aide - Part time            | \$21,240           |                | Yes                      |

# TOWN OF SURFSIDE



# Fiscal Year 2014-2015

## Proposed Millage

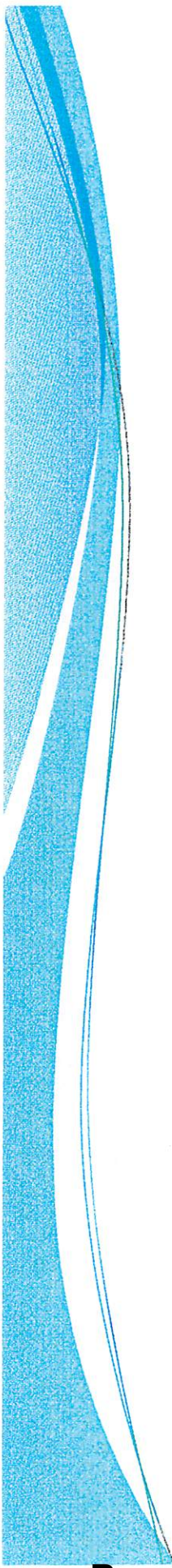
|                              |           |
|------------------------------|-----------|
| 2013 Millage Rate            | 5.2 Mills |
| 2014 Millage Rate (Proposed) | 5.2 Mills |



## Impact to Property Owners

### Example 1:

A Homestead property with an assessed value of \$300,000 in 2013 will be increased by 1.5% for 2014 if the property's assessed value is less than market value as determined by the Property Appraiser. The 2014 assessed value will increase to \$304,500.00



# Assessment Information

| <u>2013</u>      | <u>2014</u>      |
|------------------|------------------|
| \$300,000        | \$304,500        |
| Assessed Value   |                  |
| -\$50,000        | -\$50,000        |
| Exemptions       |                  |
| -----            | -----            |
| <b>\$250,000</b> | <b>\$254,500</b> |
| Taxable Value    |                  |

## Town Ad Valorem Taxes

2013

$$\$250,000 \times .0052 = \$1,300.00$$

2014

$$\$254,500 \times .0052 = \$1,323.40$$

## Comparison

Under this example, increase in Town Ad Valorem taxes would be **\$23.40** per year or **\$1.95** per month.



# Homeowner Revenue Neutral Millage Rate

What Millage Rate is Revenue Neutral to the Homesteaded properties contained in the above examples?

Example 1. \$250,000 taxable values (2013); taxes: \$1,300  
\$254,500 taxable values (2014)

$$\$254,500(x) = \$1,300$$

$$(x) = \frac{\$1,300}{\$254,500} = 5.108 \text{ mills}$$

$$\$254,500$$

**BUDGET SUMMARY - PROPOSED  
TOWN OF SURFSIDE, FLORIDA  
FISCAL YEAR 2014 - 2015**

|   | General Fund      | 5.2000              |                     | GENERAL FUND      | CAPITAL PROJECTS FUND | TOURIST RESORT FUND | POLICE FORFEITURE FUND | MUN. TRANS. FUND | WATER & SEWER FUND | MUN. PARKING FUND | SOLID WASTE FUND | STORM WATER FUND | TOTAL ALL FUNDS BUDGET |
|---|-------------------|---------------------|---------------------|-------------------|-----------------------|---------------------|------------------------|------------------|--------------------|-------------------|------------------|------------------|------------------------|
| General Fund                                    |                   | 5.2000              |                     |                   |                       |                     |                        |                  |                    |                   |                  |                  |                        |
| Voted Debt                                      |                   | 0.0000              |                     |                   |                       |                     |                        |                  |                    |                   |                  |                  |                        |
| <b>ESTIMATED REVENUES:</b>                      |                   |                     |                     |                   |                       |                     |                        |                  |                    |                   |                  |                  |                        |
| <b>TAXES:</b>                                   |                   |                     |                     |                   |                       |                     |                        |                  |                    |                   |                  |                  |                        |
|   |                   |                     | Millage per \$1,000 |                   |                       |                     |                        |                  |                    |                   |                  |                  |                        |
| Ad Valorem Taxes                                | 6,644,300         | 5.2000              |                     | 6,644,300         | 0                     | 0                   | 0                      | 0                | 0                  | 0                 | 0                | 0                | 6,644,300              |
| Ad Valorem Taxes                                | 0                 | 0.0000 (voted debt) |                     | 0                 | 0                     | 0                   | 0                      | 0                | 0                  | 0                 | 0                | 0                | 0                      |
| Franchise /Utility Taxes                        | 1,282,725         |                     |                     | 1,282,725         | 0                     | 0                   | 0                      | 0                | 0                  | 0                 | 0                | 0                | 1,282,725              |
| Sales & Use Taxes                               | 1,259,275         |                     |                     | 1,259,275         | 0                     | 595,000             | 0                      | 0                | 0                  | 0                 | 0                | 0                | 1,854,275              |
| Licenses/Permits                                | 551,500           |                     |                     | 551,500           | 0                     | 0                   | 0                      | 0                | 0                  | 0                 | 0                | 0                | 551,500                |
| Intergovernmental                               | 570,450           |                     |                     | 570,450           | 494,445               | 0                   | 0                      | 197,000          | 0                  | 0                 | 0                | 0                | 1,261,895              |
| Charges for Services                            | 401,550           |                     |                     | 401,550           | 0                     | 0                   | 0                      | 0                | 2,659,079          | 1,046,078         | 1,261,359        | 505,000          | 5,873,066              |
| Fines & Forfeitures                             | 675,000           |                     |                     | 675,000           | 0                     | 0                   | 0                      | 0                | 0                  | 0                 | 0                | 0                | 675,000                |
| Loan Proceeds/Capital Lease Proceeds            | 119,000           |                     |                     | 119,000           | 494,445               | 0                   | 0                      | 0                | 0                  | 0                 | 0                | 0                | 613,445                |
| Miscellaneous Revenues                          | 56,000            |                     |                     | 56,000            | 0                     | 3,000               | 0                      | 0                | 0                  | 0                 | 0                | 0                | 59,000                 |
| Capital Contributions/Developer Contributions   | 49,500            |                     |                     | 49,500            | 160,432               | 37,465              | 0                      | 0                | 250,829            | 16,500            | 0                | 0                | 514,726                |
| <b>TOTAL SOURCES</b>                            | <b>11,609,300</b> |                     |                     | <b>11,609,300</b> | <b>1,149,322</b>      | <b>635,465</b>      | <b>0</b>               | <b>197,000</b>   | <b>2,909,908</b>   | <b>1,062,878</b>  | <b>1,261,359</b> | <b>505,000</b>   | <b>19,330,232</b>      |
| Interfund Transfers - In                        | 173,577           |                     |                     | 173,577           | 100,000               | 0                   | 0                      | 0                | 0                  | 0                 | 0                | 0                | 273,577                |
| Fund Balance/Reserves/Net Assets                | 495,314           |                     |                     | 495,314           | 0                     | 0                   | 90,300                 | 0                | 0                  | 0                 | 0                | 0                | 585,614                |
| <b>TOTAL REVENUES, TRANSFERS &amp; BALANCES</b> | <b>12,278,191</b> |                     |                     | <b>12,278,191</b> | <b>1,249,322</b>      | <b>635,465</b>      | <b>90,300</b>          | <b>197,000</b>   | <b>2,909,908</b>   | <b>1,062,878</b>  | <b>1,261,359</b> | <b>505,000</b>   | <b>20,189,423</b>      |
| <b>EXPENDITURES/EXPENSES</b>                    |                   |                     |                     |                   |                       |                     |                        |                  |                    |                   |                  |                  |                        |
| General Government                              | 2,979,241         |                     |                     | 2,979,241         | 100,000               | 0                   | 0                      | 0                | 0                  | 0                 | 0                | 0                | 3,079,241              |
| Building Services                               | 600,713           |                     |                     | 600,713           | 0                     | 0                   | 0                      | 0                | 0                  | 0                 | 0                | 0                | 600,713                |
| Public Safety                                   | 5,387,847         |                     |                     | 5,387,847         | 0                     | 0                   | 90,300                 | 0                | 0                  | 0                 | 0                | 0                | 5,478,147              |
| Streets   | 99,500            |                     |                     | 99,500            | 0                     | 0                   | 0                      | 0                | 0                  | 0                 | 0                | 0                | 99,500                 |
| Recreation, Culture, and Tourism                | 1,940,082         |                     |                     | 1,940,082         | 0                     | 457,410             | 0                      | 0                | 0                  | 0                 | 0                | 0                | 2,397,492              |
| Physical Environment                            | 1,170,808         |                     |                     | 1,170,808         | 1,024,322             | 0                   | 0                      | 146,603          | 1,687,049          | 0                 | 1,261,359        | 240,025          | 5,383,563              |
| Municipal Transportation                        | 0                 |                     |                     | 0                 | 0                     | 0                   | 0                      | 0                | 923,455            | 0                 | 0                | 0                | 1,070,058              |
| Debt Service                                    | 0                 |                     |                     | 0                 | 0                     | 0                   | 0                      | 0                | 1,171,127          | 0                 | 0                | 220,216          | 1,391,343              |
| <b>TOTAL EXPENDITURES/EXPENSES</b>              | <b>12,178,191</b> |                     |                     | <b>12,178,191</b> | <b>1,124,322</b>      | <b>457,410</b>      | <b>90,300</b>          | <b>146,603</b>   | <b>2,858,176</b>   | <b>923,455</b>    | <b>1,261,359</b> | <b>460,241</b>   | <b>19,500,057</b>      |
| Interfund Transfers - Out                       | 100,000           |                     |                     | 100,000           | 0                     | 0                   | 0                      | 9,850            | 51,732             | 87,988            | 0                | 24,007           | 273,577                |
| Fund Balance/Reserves/Net Assets                | 0                 |                     |                     | 0                 | 125,000               | 178,055             | 0                      | 40,547           | 0                  | 51,435            | 0                | 20,752           | 415,789                |
| <b>TOTAL APPROPRIATED EXPENDITURES</b>          | <b>12,278,191</b> |                     |                     | <b>12,278,191</b> | <b>1,249,322</b>      | <b>635,465</b>      | <b>90,300</b>          | <b>197,000</b>   | <b>2,909,908</b>   | <b>1,062,878</b>  | <b>1,261,359</b> | <b>505,000</b>   | <b>20,189,423</b>      |
| <b>TRANSFERS, RESERVES &amp; BALANCES</b>       |                   |                     |                     |                   |                       |                     |                        |                  |                    |                   |                  |                  |                        |

THE TENTATIVE, ADOPTED, AND/OR FINAL BUDGETS ARE ON FILE IN THE TOWN CLERK'S OFFICE (9293 HARDING AVENUE, SURFSIDE, FL 33154) AS A PUBLIC RECORD.

**RESOLUTION NO. 14 - \_\_\_\_\_**

**A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF SURFSIDE, MIAMI-DADE COUNTY, FLORIDA, ADOPTING THE TENTATIVE LEVYING OF A MILLAGE RATE AGAINST ALL TAXABLE REAL AND PERSONAL PROPERTY IN THE TOWN OF SURFSIDE, FLORIDA FOR THE FISCAL YEAR 2014/2015; AND REAFFIRMING SEPTEMBER 23, 2014 AS THE DATE OF ADOPTION OF THE FINAL MILLAGE RATE.**

WHEREAS, the Town Commission of Surfside, Florida of Miami-Dade County finds it necessary to levy an ad valorem millage rate in the Town of Surfside, and

WHEREAS, on September 9, 2014 at 6:30 p.m., the Town Commission held a Public Hearing regarding such ad valorem millage rate as required by Florida Statute 200.65.

**NOW, THEREFORE, THE COMMISSION OF THE TOWN OF SURFSIDE, FLORIDA HEREBY RESOLVES AS FOLLOWS:**

**Section 1. Recitals.** The above and foregoing recitals are true and correct.

**Section 2. Adoption of Tentative Millage.** The millage rate of 5.2000 mills is hereby adopted as the tentative millage rate for the Town of Surfside.

**Section 3. Comparative.** The tentative millage rate of 5.2000 mills is more than the rolled-back rate of 4.3990 mills as established by the State of Florida Truth in Millage (TRIM) of 18.21%.

**Section 4. Finalization of Millage.** A final public hearing shall be held on September 23, 2014 at 6:30 p.m. to adopt the final millage rate.

**PASSED and ADOPTED** this \_\_\_\_\_ day of \_\_\_\_\_, 2014.

Motion by Commissioner \_\_\_\_\_, second by Commissioner \_\_\_\_\_.

**FINAL VOTE ON ADOPTION**

Commissioner Barry R. Cohen \_\_\_\_\_  
Commissioner Michael Karukin \_\_\_\_\_  
Commissioner Marta Olchyk \_\_\_\_\_  
Vice Mayor Eli Tourgeman \_\_\_\_\_  
Mayor Daniel Dietch \_\_\_\_\_

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

**ATTEST:**

\_\_\_\_\_  
Sandra Novoa, CMC  
Town Clerk

**APPROVED AS TO FORM AND  
LEGAL SUFFICIENCY:**

  
\_\_\_\_\_  
Linda Miller, Town Attorney

RESOLUTION NO. 14 – \_\_\_\_\_

**A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF SURFSIDE, FLORIDA (“TOWN”) APPROVING AND ADOPTING THE FINAL ANNUAL BUDGET AND MAKING APPROPRIATIONS FOR THE FISCAL YEAR 2014/2015; ATTACHING A SUMMARY COPY OF SAID BUDGET MARKED EXHIBIT “A”; PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, the Town Manager has submitted to the Town Commission a budget and an explanatory budget message for the Fiscal Year 2014/2015, showing estimates of revenues and expenditures by organization entity, together with character and object of expenditure and an estimate of all municipal projects pending or to be undertaken; and

**WHEREAS**, on September 9, 2014, at 6:30 p.m., the Town Commission held a Public Hearing on said budget as provided by the Miami-Dade TRIM Notice of the time and place of said hearing; and

**WHEREAS**, prior to consideration of the Tentative Budget and at the same meeting, the Town Commission discussed the millage rate as required by Florida Statute.

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

**Section 1. Recitals.** That each of the above stated recitals are hereby adopted, confirmed, and incorporated herein.

**Section 2. Adoption of Final Budget.** The Tentative Budget for the fiscal year commencing October 1, 2014 and ending September 30, 2015, is hereby approved and adopted in the amounts and in the form detailed in the budget attached hereto, marked Exhibit “A” and by reference thereto made a part hereof.

**Section 3. Expenditure of Funds Appropriated in the Budget Authorized.** Funds appropriated in the Budget may be expended by and with the approval of the Town Manager in accordance with the provisions of the Town Charter and applicable laws. Funds of the Town shall be expended in accordance with the appropriations provided in the Budget adopted by this Resolution and shall constitute an appropriation of the amounts specified therein. Supplemental appropriations or the reduction of appropriations, if any, shall be made in accordance with the Town Charter.

**Section 4. Budgetary Control.** The Fiscal Year 2014/2015 Operating and Capital Budget establishes a limitation on expenditures by fund total. Said fund total limitations requires that the total sum allocated to each fund for Operating and Capital expenses may not be



increased or decreased without specific authorization by a duly-enacted Resolution affecting such amendment or transfer. Therefore, the Town Manager may authorize transfers from one individual line item account to another and from one department to another so long as the line item and department accounts are within the same fund.

**Section 5. Grants and Gifts.** When the Town of Surfside receives monies from any source, be it private or governmental, by Grant, Gift, or otherwise, to which there is attached as a condition of acceptance any limitation regarding the use of expenditures of the monies received, the funds so received need not be shown in the Operating Budget nor shall said budget be subject to amendment of expenditures as a result of the receipt of said monies, but said monies shall only be disbursed and applied toward the purposes for which the said funds were received. To ensure the integrity of the Operating Budget, and the integrity of the monies received by the Town under Grants or Gifts, all monies received as contemplated above must, upon receipt, be segregated and accounted for based upon generally accepted accounting principles and where appropriate, placed into separate and individual trust and/or escrow accounts from which any money drawn may only be disbursed and applied within the limitations placed upon same.

**Section 6. Amendments.** Upon the passage and adoption of the final Fiscal Year 2014/2015 Budget for the Town of Surfside, if the Town Manager determines that an Operating or a Capital fund total will exceed its original appropriation, the Town Manager is hereby authorized and directed to prepare such Resolutions as may be necessary and proper to modify the Budget hereby.

**Section 7. Encumbrances.** All outstanding encumbrances at September 30, 2014 shall lapse at that time; and all lapsed capital encumbrances shall be re-appropriated in the 2014/2015 fiscal year.

**Section 8. Effective Date.** This Resolution shall take effect immediately upon adoption and a second hearing will be held on September 23, 2014 at 6:30 p.m. to adopt the Final Annual Budget for Fiscal Year 2014/2015.

**[This portion intentionally left blank]**

**PASSED AND ADOPTED** this \_\_\_\_ day of \_\_\_\_\_ 2014.

Motion by Commissioner \_\_\_\_\_, second by Commissioner \_\_\_\_\_.

**FINAL VOTE ON ADOPTION**

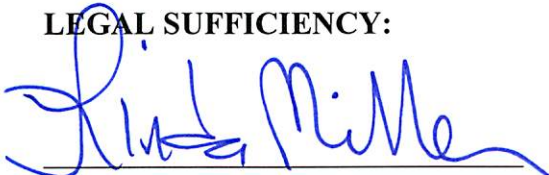
Commissioner Barry R. Cohen \_\_\_\_\_  
Commissioner Michael Karukin \_\_\_\_\_  
Commissioner Marta Olchyk \_\_\_\_\_  
Vice Mayor Eli Tourgeman \_\_\_\_\_  
Mayor Daniel Dietch \_\_\_\_\_

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

**ATTEST:**

\_\_\_\_\_  
Sandra Novoa, CMC  
Town Clerk

**APPROVED AS TO FORM AND  
LEGAL SUFFICIENCY:**

  
\_\_\_\_\_  
Linda Miller, Town Attorney

**BUDGET SUMMARY - PROPOSED  
TOWN OF SURFSIDE, FLORIDA  
FISCAL YEAR 2014 - 2015**

|   | General Fund      | 5.2000              | Voted Debt       | 0.0000         | GENERAL FUND  | CAPITAL PROJECTS FUND | TOURIST RESORT FUND | POLICE FORFEITURE FUND | MUN. TRANS. FUND | WATER & SEWER FUND | MUN. PARKING FUND | SOLID WASTE FUND | STORM WATER FUND | TOTAL ALL FUNDS BUDGET |
|---|-------------------|---------------------|------------------|----------------|---------------|-----------------------|---------------------|------------------------|------------------|--------------------|-------------------|------------------|------------------|------------------------|
| <b>ESTIMATED REVENUES:</b>                      |                   |                     |                  |                |               |                       |                     |                        |                  |                    |                   |                  |                  |                        |
| <b>TAXES:</b>                                   |                   |                     |                  |                |               |                       |                     |                        |                  |                    |                   |                  |                  |                        |
| Ad Valorem Taxes                                | 6,644,300         | 5.2000              | 0                | 0              | 0             | 0                     | 0                   | 0                      | 0                | 0                  | 0                 | 0                | 0                | 6,644,300              |
| Ad Valorem Taxes                                | 0                 | 0.0000 (voted debt) | 0                | 0              | 0             | 0                     | 0                   | 0                      | 0                | 0                  | 0                 | 0                | 0                | 0                      |
| Franchise /Utility Taxes                        | 1,282,725         |                     | 0                | 0              | 0             | 0                     | 0                   | 0                      | 0                | 0                  | 0                 | 0                | 0                | 1,282,725              |
| Sales & Use Taxes                               | 1,259,275         |                     | 0                | 595,000        | 0             | 0                     | 0                   | 0                      | 0                | 0                  | 0                 | 0                | 0                | 1,854,275              |
| Licenses/Permits                                | 551,500           |                     | 0                | 0              | 0             | 0                     | 0                   | 0                      | 0                | 0                  | 0                 | 0                | 0                | 551,500                |
| Intergovernmental                               | 570,450           |                     | 494,445          | 0              | 0             | 197,000               | 0                   | 0                      | 0                | 0                  | 0                 | 0                | 0                | 1,261,895              |
| Charges for Services                            | 401,550           |                     | 0                | 0              | 0             | 0                     | 0                   | 0                      | 0                | 2,659,079          | 1,046,078         | 1,261,359        | 505,000          | 5,873,066              |
| Fines & Forfeitures                             | 675,000           |                     | 0                | 0              | 0             | 0                     | 0                   | 0                      | 0                | 0                  | 0                 | 0                | 0                | 675,000                |
| Loan Proceeds/Capital Lease Proceeds            | 119,000           |                     | 494,445          | 0              | 0             | 0                     | 0                   | 0                      | 0                | 0                  | 0                 | 0                | 0                | 613,445                |
| Miscellaneous Revenues                          | 56,000            |                     | 0                | 3,000          | 0             | 0                     | 0                   | 0                      | 0                | 0                  | 0                 | 0                | 0                | 59,300                 |
| Capital Contributions/Developer Contributions   | 49,500            |                     | 160,432          | 37,465         | 0             | 0                     | 0                   | 0                      | 0                | 250,829            | 16,500            | 0                | 0                | 514,726                |
| <b>TOTAL SOURCES</b>                            | <b>11,609,300</b> |                     | <b>1,149,322</b> | <b>635,465</b> | <b>0</b>      | <b>197,000</b>        | <b>0</b>            | <b>0</b>               | <b>0</b>         | <b>2,909,908</b>   | <b>1,062,878</b>  | <b>1,261,359</b> | <b>505,000</b>   | <b>19,330,232</b>      |
| Interfund Transfers - In                        | 173,577           |                     | 100,000          | 0              | 0             | 0                     | 0                   | 0                      | 0                | 0                  | 0                 | 0                | 0                | 273,577                |
| Fund Balance/Reserves/Net Assets                | 495,314           |                     | 0                | 0              | 90,300        | 0                     | 0                   | 0                      | 0                | 0                  | 0                 | 0                | 0                | 585,614                |
| <b>TOTAL REVENUES, TRANSFERS &amp; BALANCES</b> | <b>12,278,191</b> |                     | <b>1,249,322</b> | <b>635,465</b> | <b>90,300</b> | <b>197,000</b>        | <b>0</b>            | <b>0</b>               | <b>0</b>         | <b>2,909,908</b>   | <b>1,062,878</b>  | <b>1,261,359</b> | <b>505,000</b>   | <b>20,189,423</b>      |
| <b>EXPENDITURES/EXPENSES</b>                    |                   |                     |                  |                |               |                       |                     |                        |                  |                    |                   |                  |                  |                        |
| General Government                              | 2,979,241         |                     | 100,000          | 0              | 0             | 0                     | 0                   | 0                      | 0                | 0                  | 0                 | 0                | 0                | 3,079,241              |
| Building Services                               | 600,713           |                     | 0                | 0              | 0             | 0                     | 0                   | 0                      | 0                | 0                  | 0                 | 0                | 0                | 600,713                |
| Public Safety                                   | 5,387,847         |                     | 0                | 0              | 90,300        | 0                     | 0                   | 0                      | 0                | 0                  | 0                 | 0                | 0                | 5,478,147              |
| Streets   | 99,500            |                     | 0                | 0              | 0             | 0                     | 0                   | 0                      | 0                | 0                  | 0                 | 0                | 0                | 99,500                 |
| Recreation, Culture, and Tourism                | 1,940,082         |                     | 0                | 457,410        | 0             | 0                     | 0                   | 0                      | 0                | 0                  | 0                 | 0                | 0                | 2,397,492              |
| Physical Environment                            | 1,170,808         |                     | 1,024,322        | 0              | 0             | 0                     | 0                   | 0                      | 0                | 1,687,049          | 0                 | 1,261,359        | 240,025          | 5,383,563              |
| Municipal Transportation                        | 0                 |                     | 0                | 0              | 0             | 146,603               | 0                   | 0                      | 0                | 923,455            | 0                 | 0                | 0                | 1,070,058              |
| Debt Service                                    | 0                 |                     | 0                | 0              | 0             | 0                     | 0                   | 0                      | 0                | 1,171,127          | 0                 | 0                | 220,216          | 1,391,343              |
| <b>TOTAL EXPENDITURES/EXPENSES</b>              | <b>12,178,191</b> |                     | <b>1,124,322</b> | <b>457,410</b> | <b>90,300</b> | <b>146,603</b>        | <b>0</b>            | <b>0</b>               | <b>0</b>         | <b>2,858,176</b>   | <b>923,455</b>    | <b>1,261,359</b> | <b>460,241</b>   | <b>19,500,057</b>      |
| Interfund Transfers - Out                       | 100,000           |                     | 0                | 0              | 0             | 9,850                 | 0                   | 0                      | 0                | 51,732             | 87,988            | 0                | 24,007           | 273,577                |
| Fund Balance/Reserves/Net Assets                | 0                 |                     | 125,000          | 178,055        | 0             | 40,547                | 0                   | 0                      | 0                | 0                  | 51,435            | 0                | 20,752           | 415,789                |
| <b>TOTAL APPROPRIATED EXPENDITURES</b>          | <b>12,278,191</b> |                     | <b>1,249,322</b> | <b>635,465</b> | <b>90,300</b> | <b>197,000</b>        | <b>0</b>            | <b>0</b>               | <b>0</b>         | <b>2,909,908</b>   | <b>1,062,878</b>  | <b>1,261,359</b> | <b>505,000</b>   | <b>20,189,423</b>      |

THE TENTATIVE, ADOPTED, AND/OR FINAL BUDGETS ARE ON FILE IN THE TOWN CLERK'S OFFICE (9293 HARDING AVENUE, SURFSIDE, FL 33154) AS A PUBLIC RECORD.