



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

**SEPTEMBER 26, 2017  
5:01 PM**

**AGENDA**

- 1. Opening**
  - A. Call to Order**
  - B. Roll Call of Members**
  - C. Pledge of Allegiance**
  
- 2. Discussion Regarding Millage Rate and Budget – Guillermo Olmedillo, Town Manager**
  
- 3. Fiscal Year 2017-2018 Millage Rate Resolution**

**A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF SURFSIDE, FLORIDA, ADOPTING THE FINAL MILLAGE RATE FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2017 AND ENDING SEPTEMBER 30, 2018; ANNOUNCING THE PERCENTAGE INCREASE IN PROPERTY TAXES; PROVIDING FOR INCORPORATION OF RECITALS; AND PROVIDING FOR AN EFFECTIVE DATE.**

- 4. Public Comment**

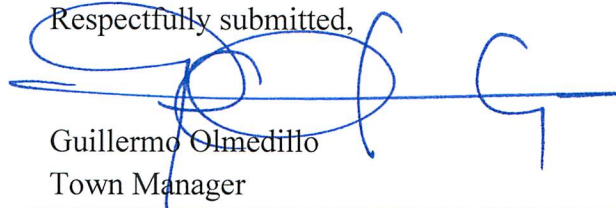
**5. Fiscal Year 2017-2018 Annual Budget Resolution**

**A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF SURFSIDE, FLORIDA, ADOPTING A FINAL BUDGET FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2017 AND ENDING SEPTEMBER 30, 2018; PROVIDING FOR INCORPORATION OF RECITALS; PROVIDING FOR EXPENDITURE OF BUDGETED FUNDS; PROVIDING FOR BUDGETARY CONTROLS; PROVIDING FOR GRANTS AND GIFTS; PROVIDING FOR BUDGET AMENDMENTS; PROVIDING FOR ENCUMBRANCES; AND PROVIDING FOR AN EFFECTIVE DATE.**

**6. Public Comment**

**7. Adjournment**

Respectfully submitted,



Guillermo Olmedillo  
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 THAT ARE DISABLED; WHO NEED SPECIAL ACCOMMODATIONS TO PARTICIPATE IN THIS MEETING BECAUSE OF THAT DISABILITY SHOULD CONTACT THE OFFICE OF THE TOWN CLERK AT 305-861-4863 EXT. 226 NO LATER THAN FOUR DAYS PRIOR TO SUCH PROCEEDING.

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 #:** 2

**Date:** September 26, 2017

**Subject:** Final Budget for Fiscal Year 2017-2018

**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, 2017.

The first public hearing on the Town of Surfside Fiscal Year 2017-2018 Budget was September 18, 2017 to adopt the proposed budget and related tentative millage rate for the upcoming year. At this first hearing, the Town Commission set the operating millage rate of 4.8000 mills.

The second required public hearing has been scheduled for September 26, 2017 at 5:01 pm. Its purpose is to adopt the final budget and related final millage rate for the 2017-2018 fiscal year.

**Analysis:** The Town of Surfside's budget process began in June, 2017, and included one budget workshop held on June 15, 2017, and one special meeting held on July 11, 2017.

Attachment A is a summary of significant features in the proposed budget including the Commission action on the Proposed Budget Modifications and New Capital Outlay Summary. These summaries reflect the results from guidance received from the Town Commission Budget Workshop and the Special Meeting. The Proposed Budget Modifications and New Capital items listed in Attachment A are for budgeted items that the Commission indicated were to be included.

There were three (3) changes to the Proposed Budget included in the Budget Summary as follows: (1) the annual contribution by the Town to the Pension Plan changed from an estimated budgeted amount of \$892,261 to \$917,274 that was received from the Independent Actuary after the Proposed Budget of July 1, 2017 was completed; (2) the Capital Projects Fund includes additional funding of \$100,000 for the Town's shared cost with Bal Harbour Village for improvements to the 96<sup>th</sup> Street End; (3) the Tourist Resort Fund includes additional funding of \$65,000 for the Harding Avenue Holiday Lights.

The Budget Summary, Attachment B for your final consideration, presents a balanced budget with the three (3) changes to the Proposed Budget, a final property tax millage rate of 4.8000, and most significantly, the addition of \$811,561 to General Fund Reserves.

**General Fund:** The Town of Surfside total property value increased \$461,019,154 to a new Certified Taxable Value of \$2,150,458,492 on July 1, 2017 compared to \$1,689,439,338 on July 1, 2016. This property value increase generated \$1,696,772 of additional ad valorem tax revenues that provides the funding to purchase equipment, fund capital projects, maintain general operations expenditures and increase the General Fund Reserves \$811,561 available for unknown contingencies and natural disasters.

**Capital Project Fund:** The Capital Project Fund includes \$100,000 of funding for the third phase of financing a new Enterprise Resource Planning (ERP) system to replace the existing computer software, \$27,911 for a Town Hall Security Access System, \$150,000 for Town Hall Building interior office space reconfiguration, \$750,000 for Harding Avenue Downtown Street Lighting, \$50,000 for 91<sup>st</sup> Street Improvement Project, \$100,000 for the shared cost of improvements to the 96<sup>th</sup> Street End and \$50,000 for Westside Street End Improvements.

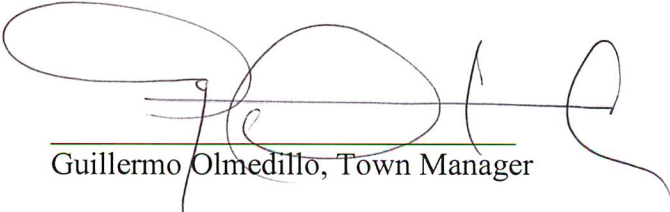
**Tourist Resort Fund:** The Tourist Resort Fund includes additional funding of \$65,000 for the Harding Avenue Holiday Lights.

**Enterprise Funds:** The Enterprise Funds include the Municipal Parking, Solid Waste Collection, Water and Sewer and Stormwater Funds. Municipal Parking Fund and Solid Waste services rates during FY 2017-2018 are projected to generate sufficient revenues to meet current operating expenditures. A Solid Waste Rate Study should be conducted to review the residential and commercial solid waste rates. The current water and sewer rates includes a rate adjustment for FY 2017-2018 to ensure sufficient revenues are received to meet operating and debt service ratio coverage.

A Notice of Proposed Tax Increase was advertised in the newspaper after the first Public Budget Hearing along with the Budget Summary as required by the State of Florida Truth in Millage (TRIM) when the proposed tax millage rate is greater than the rolled-back rate.

**Recommendation:** It is recommended that the attached Resolution adopting a final millage rate of 4.8000 and a Resolution adopting the final Annual Budget for Fiscal Year 2017-2018 be approved.

  
Donald Nelson, Finance Director

  
Guillermo Olmedillo, Town Manager

Attachments

DN/drh

**RESOLUTION NO. 2017-\_\_\_\_\_**

**A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF SURFSIDE, FLORIDA, ADOPTING THE FINAL MILLAGE RATE FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2017 AND ENDING SEPTEMBER 30, 2018; ANNOUNCING THE PERCENTAGE INCREASE IN PROPERTY TAXES; PROVIDING FOR INCORPORATION OF RECITALS; AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, pursuant to Section 200.065, Florida Statutes, the Miami-Dade County Property Appraiser (“Property Appraiser”) has certified the taxable value within the Town of Surfside (the “Town”) for the year 2017 which includes all real property within the Town; and

**WHEREAS**, on July 11, 2017, the Town Commission adopted Resolution No. 2017-2438 determining the proposed millage rate for the fiscal year commencing October 1, 2017 and further scheduled public hearings on the millage rate as required by Section 200.065, Florida Statutes, the first hearing was held on Monday, September 18, 2017 at 5:01 P.M. and the second to be held on Tuesday, September 26, 2017 at 5:01 P.M., both at Town of Surfside Town Hall, Commission Chambers, 9293 Harding Avenue, Surfside, Florida 33154; and

**WHEREAS**, at the initial public hearing on September 18, 2017, the Town Commission adopted Resolution No. 2017-2443 setting a tentative millage rate of 4.8000 mills; and

**WHEREAS**, the Town Commission finds that it is necessary to levy an ad valorem millage rate in the Town; and

**WHEREAS**, the Town Commission and the Town Manager have reviewed the Town’s proposed Fiscal Year 2017-2018 Budget, considered an estimate of the necessary expenditures contemplated for in the Budget, and have determined that the final millage rate levy set forth below provides the necessary funds for such expenditures.

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

**Section 1. Recitals Adopted.** That the above-stated recitals are hereby adopted and confirmed.

**Section 2. Adopting Final Millage Rate.** The final millage rate to be levied for the Town of Surfside for the fiscal year commencing October 1, 2017 and ending September 30, 2018 is hereby fixed at 4.8000 mills per \$1,000.00 of assessed property value.

**Section 3. Announcing Percentage Increase.** The proposed millage rate of 4.8000 mills exceeds the rolled-back rate computed pursuant to Section 200.065, Florida Statutes of 4.6913 mills by 2.32%, which is the percentage increase in property taxes tentative adopted by the Town.

**Section 4. Effective Date.** That this Resolution shall become effective immediately upon adoption.

**PASSED AND ADOPTED** on this 26<sup>th</sup> day of September, 2017.

Motion By: \_\_\_\_\_

Second By: \_\_\_\_\_

**FINAL VOTE ON ADOPTION**

Commissioner Daniel Gielchinsky \_\_\_\_\_

Commissioner Michael Karukin \_\_\_\_\_

Commissioner Tina Paul \_\_\_\_\_

Vice Mayor Barry Cohen \_\_\_\_\_

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

Attest:

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

\_\_\_\_\_  
Sandra Novoa, MMC  
Town Clerk

Approved as to Form and Legal Sufficiency:

\_\_\_\_\_  
Weiss Serota Helfman Cole & Bierman, P.L.  
Town Attorney

**RESOLUTION NO. 2017-\_\_\_\_\_**

**A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF SURFSIDE, FLORIDA, ADOPTING A FINAL BUDGET FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2017 AND ENDING SEPTEMBER 30, 2018; PROVIDING FOR INCORPORATION OF RECITALS; PROVIDING FOR EXPENDITURE OF BUDGETED FUNDS; PROVIDING FOR BUDGETARY CONTROLS; PROVIDING FOR GRANTS AND GIFTS; PROVIDING FOR BUDGET AMENDMENTS; PROVIDING FOR ENCUMBRANCES; AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, pursuant to Section 200.065, Florida Statutes, the Miami-Dade County Property Appraiser (“Property Appraiser”) has certified the taxable value within the Town of Surfside (the “Town”) for the year 2017 which includes all real property within the Town; and

**WHEREAS**, on July 11, 2017, the Town Commission adopted Resolution No. 2017-2438 determining the proposed millage rate for the fiscal year commencing October 1, 2017 and further scheduled public hearings on the millage rate as required by Section 200.065, Florida Statutes, the first hearing was held on Monday, September 18, 2017 at 5:01 P.M. and the second to be held on Tuesday, September 26, 2017 at 5:01 P.M., both at Town of Surfside Town Hall, Commission Chambers, 9293 Harding Avenue, Surfside, Florida 33154; and

**WHEREAS**, the Town Manager has submitted to the Town Commission a budget and an explanatory budget message for Fiscal Year 2017-2018 showing estimates of revenues and expenditures, together with the character and object of expenditures and an estimate of all municipal projects pending or to be undertaken; and

**WHEREAS**, the Town Commission and the Town Manager have reviewed the Town’s proposed Fiscal Year 2017-2018 Budget, considered an estimate of the necessary expenditures contemplated for in the Budget, and determined the final millage rate levy to provide the necessary funds for such expenditures.

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

**Section 1. Recitals Adopted.** That the above-stated recitals are hereby adopted and confirmed.

**Section 2. Adopting Budget.** The Town's Budget for the fiscal year commencing October 1, 2017 and ending September 30, 2018, is hereby approved and adopted as set in Exhibit "A," attached hereto and incorporated herein ("Budget").

**Section 3. Authorizing Expenditure of Budgeted Funds.** 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. Town funds shall be expended in accordance with the appropriations provided in the Budget adopted herein 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, Town Code, and applicable laws.

**Section 4. Budget Control.** The Budget establishes a limitation on expenditures by fund total. Fund limitations require that the total sum allocated to each fund for Operating and Capital expenses 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.** If and when the Town receives monies from any source, be it private or public, 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.** If the Town Manager determines that an Operating or 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 amend the Budget.

**Section 7. Encumbrances.** All outstanding encumbrances on September 30, 2017 shall lapse at that time and all lapsed capital encumbrances shall be re-appropriated in the 2017-2018 Fiscal Year.

**Section 8. Effective Date.** That this Resolution shall become effective immediately upon adoption.



**PASSED AND ADOPTED** on this 26<sup>th</sup> day of September, 2017.

Motion By: \_\_\_\_\_

Second By: \_\_\_\_\_

**FINAL VOTE ON ADOPTION**

Commissioner Daniel Gielchinsky \_\_\_\_\_

Commissioner Michael Karukin \_\_\_\_\_

Commissioner Tina Paul \_\_\_\_\_

Vice Mayor Barry Cohen \_\_\_\_\_

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

Attest:

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

\_\_\_\_\_  
Sandra Novoa, MMC  
Town Clerk

Approved as to Form and Legal Sufficiency:

\_\_\_\_\_  
Weiss Serota Helfman Cole & Bierman, P.L.  
Town Attorney

**BUDGET SUMMARY**  
**TOWN OF SURFSIDE, FLORIDA**  
**FISCAL YEAR 2017 - 2018**

**THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE TOWN OF SURFSIDE, FLORIDA ARE 9.7% MORE THAN LAST YEAR'S TOTAL ADOPTED OPERATING EXPENDITURES**

**General Fund            4.8000**  
**Voted Debt             0.0000**

	GENERAL FUND	CAPITAL PROJECTS FUND	SPECIAL REVENUE FUNDS	ENTERPRISE FUNDS	TOTAL ALL FUNDS BUDGET
<b>ESTIMATED REVENUES:</b>					
<b>TAXES:</b>	<b>Millage per \$1,000</b>				
Ad Valorem Taxes	4.8000				
Ad Valorem Taxes	0.0000 (voted debt)				
	9,806,091		0	0	<b>9,806,091</b>
Franchise /Utility Taxes	1,328,059		0	0	<b>1,328,059</b>
Sales & Use Taxes	1,706,861		829,617	0	<b>2,536,478</b>
Licenses/Permits	5,000		1,656,500	0	<b>1,661,500</b>
Intergovernmental	581,854		223,000	0	<b>804,854</b>
Charges for Services	459,125		0	7,086,043	<b>7,545,168</b>
Fines & Forfeitures	184,000		0	0	<b>184,000</b>
Miscellaneous Revenues	56,700		11,000	0	<b>67,700</b>
Capital Contributions/Developer Contributions	0		0	21,000	<b>21,000</b>
<b>TOTAL SOURCES</b>	<b>14,127,690</b>	<b>0</b>	<b>2,720,117</b>	<b>7,107,043</b>	<b>23,954,850</b>
Interfund Transfers - In	470,406	1,227,911	0	0	<b>1,698,317</b>
Fund Balance/Reserves/Net Assets	0	325,000	530,878	232,488	<b>1,088,366</b>
<b>TOTAL REVENUES, TRANSFERS &amp; BALANCES</b>	<b>14,598,096</b>	<b>1,552,911</b>	<b>3,250,995</b>	<b>7,339,531</b>	<b>26,741,533</b>
<b>EXPENDITURES/EXPENSES</b>					
General Government	3,667,696	1,552,911	0	0	<b>5,220,607</b>
Building Services	0		1,081,537	0	<b>1,081,537</b>
Public Safety	5,531,739		78,192	0	<b>5,609,931</b>
Streets	181,126		0	0	<b>181,126</b>
Recreation, Culture, and Tourism	2,066,445		901,553	0	<b>2,967,997</b>
Physical Environment	1,391,618		0	4,089,005	<b>5,480,624</b>
Municipal Transportation			323,000	1,088,928	<b>1,411,928</b>
Debt Service			0	1,656,504	<b>1,656,504</b>
<b>TOTAL EXPENDITURES/EXPENSES</b>	<b>12,838,624</b>	<b>1,552,911</b>	<b>2,384,281</b>	<b>6,834,438</b>	<b>23,610,254</b>
Interfund Transfers - Out	947,911		406,156	344,250	<b>1,698,317</b>
Fund Balance/Reserves/Net Assets	811,561		460,557	160,844	<b>1,432,962</b>
<b>TOTAL APPROPRIATED EXPENDITURES</b>					
<b>TRANSFERS, RESERVES &amp; BALANCES</b>	<b>14,598,096</b>	<b>1,552,911</b>	<b>3,250,995</b>	<b>7,339,531</b>	<b>26,741,533</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.