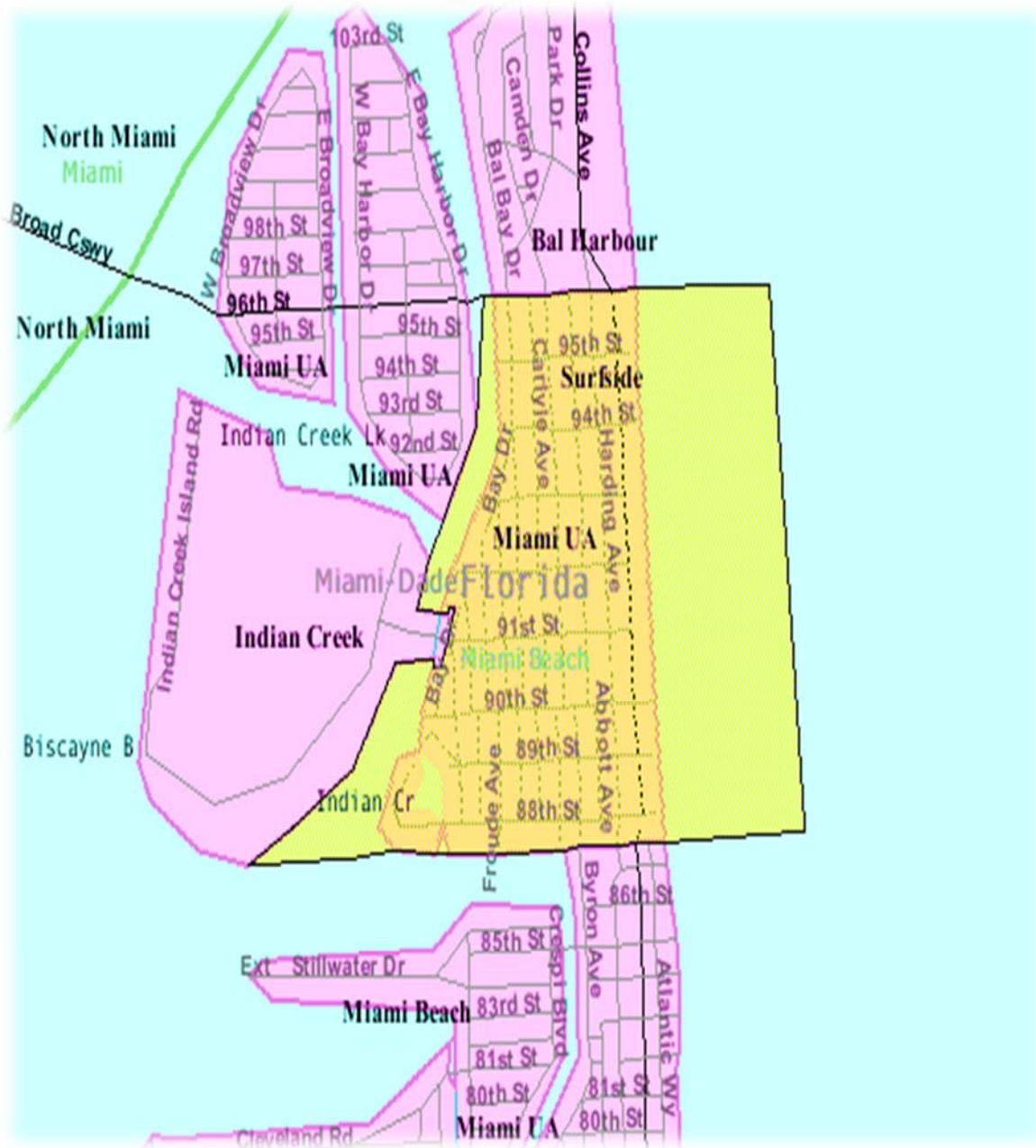


TOWN OF SURFSIDE, FLORIDA
ADOPTED BUDGET
2014-2015



TOWN OF SURFSIDE FLORIDA

2014-2015 ADOPTED BUDGET



TOWN OF SURFSIDE

ADOPTED BUDGET

FY 14/15

Town Commission:

Mayor Daniel Dietch



Vice Mayor Eli Tourgeman



Commissioner Barry Cohen



Commissioner Michael Karukin



Commissioner Marta Olchyk



TOWN OF SURFSIDE, FLORIDA

ADMINISTRATIVE STAFF

Michael Crotty, Town Manager

Linda Miller, Town Attorney

David Allen, Chief, Public Safety and Parking Services

Joe Damien, Director, Code Compliance

Mayte Gamiotea, Controller

Sarah Sinatra Gould, Town Planner, Executive Department

Joseph Kroll, Director, Public Works Department

Andria Meiri, Budget Officer

Tim Milian, Director, Parks and Recreation Services

Donald Nelson, Director, Finance Department

Sandra Novoa, Town Clerk, Town Clerk Department

Ross Prieto, Building Official, Building Services

Yamileth Slate-McCloud, Director, Human Resources

Duncan Tavares, Director, Tourism and Economic Development and Community Services



How The Budget is Organized

This guide is provided to assist the reader in understanding the construction and layout of this year's budget document. It is suggested that the reader quickly scan the Table of Contents (located just before the "Introduction" tab of this document), the Appendix (located at the end of the document) and take note of the sections set off with tabs.

The budget document includes all anticipated funds to be received by the Town including carryover from prior years and all anticipated funds to be expended (or encumbered) by the Town during the fiscal year. The fiscal year for Florida municipalities runs from October 1 through September 30. Throughout this document "FY" will be used to represent "Fiscal Year" meaning the period between October 1 – September 30. FY 14/15, for example, means the fiscal year running October 1, 2014 through September 30, 2015.

The document also includes transfers, where appropriate, from one fund to another. Since the allocation to be transferred is accounted for as received funding in each of the funds, the reader is cautioned that the addition of all revenues/incomes across funds overstates the total resources available for allocation. There is a separate page which documents all interfund transfers.

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

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

This document serves four main purposes: 1) policy and priority establishment, 2) operational guidance, 3) financial planning, and 4) communication. In these difficult financial times, it is critically important that the Town's financing be conservatively managed while meeting high priority operational and capital needs. This budget strives to meet the four purposes in the most transparent manner possible.

A Reader's Guide

The Budget as a Policy Document

As a policy document, the Budget indicates: 1) the services the Town will provide during the twelve-month period beginning October 1, 2014 and ending September 30, 2015, 2) the level to which those services will be provided and 3) what modifications to previous year practices and policies are recommended for collection of revenue and distribution of resources. The Town Manager's Budget Message (immediately following this page) summarizes the challenges and opportunities for the coming year.

The Budget as an Operations Guide

As an operations guide, the Budget indicates how revenues are generated and services are delivered to the community. The departmental budget sections provide a multi-year history of expenditures, explains the variances in expenditures from the prior year (FY 13/14) adopted budget to projected prior year expenditures, explains the variances in expenditures from the projected prior year (FY 13/14) to the recommended upcoming year (FY 14/15), and identifies funded personnel positions.

The Budget as a Financial Plan

As a financial plan, the budget outlines the cost of Town services and how those services will be funded. Revenues are projected based on historical, trend, and known internal and external factors requiring alterations. Intergovernmental revenues have been confirmed to the extent possible at the time of transmittal of this draft with local, state and federal agencies. Expenditures are projected. Debt service payments related to capital improvement projects and vehicle acquisition leases are incorporated within the appropriate fund and department. The Regions loan as well as the State Revolving Fund refinancing debt service payments for the water/sewer/storm drainage projects are reflected in the budget.

The Budget as a Communications Device

As a communications device, the budget seeks to provide useful information to many audiences. These include: 1) residents and prospective new residents, 2) business owners and prospective investors, 3) the Town Commission, 4) the Town Manager and operating departments, 5) granting agencies, 6) lenders, and 7) oversight agencies. The document's organization is designed to allow for easy and quick access to relevant information for each of these audiences.

The document is organized in compliance with current best practices for budgetary reporting. The coding and accounting system reflected herein conforms to the State of Florida's Financial Services Department (FFSD) requirements as well as Generally Accepted Accounting Principles (GAAP). Finally, this document reflects the continuing implementation of standards published by the Government Accounting Standards Board (GASB).

Once the format is understood, this budget provides a user friendly roadmap to the Town's financial and operational performance in the current fiscal year and the proposed next fiscal year.

Table of Contents

Title Page	1
Town Commission	1
Administrative Staff	1
How the Budget is Organized	1
A Reader's Guide	1
Town Manager's Budget Message	i
Introduction To The Town	
Town of Surfside	1
The Climate	1
The Aesthetic / Architecture	1
Archeological Importance	1
Historical Structures	1
The Business District	1
Shopping	1
Development	1
Population	2
Demographics	2
Incorporation	3
The Government Style	3
Surfside's Town Commission	3
The Incumbent Commissioners	3
Commission Contact	3
Commission Meeting Schedule	3
Communications	4
Town Facilities	4
Government Structure Chart	5
Administrative Structure	7
Executive Department	7
Planning and Code Compliance Division	7
Town Attorney Department	7
Town Clerk Department	7
Utility Billing Services	7
Finance Department	7
Parks and Recreation Department	7
Public Safety (Police) Department	7
Public Works Department	7
Tourism Department	7
Building Services Department	8
Administration Contacts	9
Emergency Services	10
Police Services	10

Fire & Rescue Services	10
Utilities	10
Electric	10
Natural Gas	10
Solid Waste Collection (Garbage)	10
Stormwater Control	10
Water and Sewer	10

Budget Overview

Budget Overview Contents Summary	11
The Budget Process	12
Budget Calendar Narrative	12
Town Commission Approval	13
The Adopted Budget: The Process Continues	13
Basis of Budgeting	14
Basis of Accounting	14
Budgetary Control	14
Budget Amendment Process	15
Transparency	15
Budget Calendar for FY 14/15	16
Millage Maximums	17
All Funds Adopted Budget Summary FY 14/15	18
Adopted FY 14/15 Personnel Complement	19
Summary of FY 14/15 Funded Positions Compared to FY 13/14	20

Governmental Funds

Governmental Funds Contents Summary	21
-------------------------------------	----

General Fund (001):

Fund Summary	22
Revenue & Expenditure Summary Chart (Where the Funds Come From/Go)	23
Operating Revenue Detail	24
Revenue Sources Description	26
Expenditure Summary by Type	28
Expenditure Table by Department	30

General Fund Departmental Budgets

<i>Legislative Description & Objectives</i>	31
Adopted Expenditures	33
<i>Town Attorney Description & Objectives</i>	34
Adopted Expenditures	37
Assistant to Town Attorney - to Full Time Program Modification	38
<i>Executive Description & Objectives</i>	39
Adopted Expenditures	42

<i>Planning and Code Compliance Division Description & Objectives</i>	43
Adopted Expenditures	46
Temporary Office Services Program Modification	47
10 Year Water Supply Plan Program Modification	48
Zoning Modification Program Modification	49
<i>Finance Description and Objectives</i>	50
Adopted Expenditures	53
Website Data Management Program Modification	54
<i>Town Clerk Description & Objectives</i>	55
Adopted Expenditures	58
<i>Building Services Description & Objectives</i>	59
Adopted Expenditures	62
<i>Public Safety Description and Objectives</i>	63
Adopted Expenditures	66
Police Captain Program Modification	67
Vehicle Replacement Program Phase IV	68
<i>Public Works Description and Objectives</i>	69
Adopted Expenditures	72
Custodian Part time Program Modification	73
Tree Canopy Initiative Program Modification	74
<i>Parks and Recreation Description & Objectives</i>	75
Adopted Expenditures	78
<i>Tourism Description & Objectives</i>	79
Adopted Expenditures	83
<i>Non-Departmental Description</i>	84
Adopted Expenditures	85
Capital Projects Fund (301):	
Capital Projects Fund Introduction Page	86
Capital Projects Fund Summary	87
Capital Projects Fund Description	88
Capital Projects Revenues	89
Capital Projects Expenditures	90
CIP Seawall Replacement Project	91
CIP Enterprise Resource Planning Software (ERP)	92

Special Revenue Funds

Special Revenue Funds Content Summary	93
---------------------------------------	----

Tourist Resort Fund (102):

Tourist Resort Fund Introduction	94
Tourist Resort Fund Summary	95
Tourist Resort Fund Description and Objectives	96
Adopted Revenues	101
Adopted Expenditures	102

Police Forfeiture Fund (105):

Police Forfeiture Fund Introduction	103
Police Forefeiture Fund Summary	104
Police Forfeiture Fund Description and Objectives	105
Adopted Revenues	106
Adopted Expenditures	107
Automatic Vehicle Locators Program Modification	108
Regional Crime Analyst Program Modification	109

Municipal Transportation Fund / Transportation Surtax (107):

Municipal Transportation Fund Introduction	110
Municipal Transportation Fund Summary	111
Municipal Transportation Fund Description and Objectives	112
Adopted Revenues	113
Adopted Expenditures	114

Enterprise Funds

Enterprise Funds Contents Summary	115
-----------------------------------	-----

Water and Sewer Fund (401):

Water and Sewer Fund Introduction	116
Water and Sewer Fund Summary	117
Water and Sewer Fund Description	118
Adopted Revenues	119
Adopted Expenditures	120

Municipal Parking Fund (402):

Municipal Parking Fund Introduction	121
Municipal Parking Fund Summary	122
Municipal Parking Fund Description	123
Adopted Revenues	125
Adopted Expenditures	126
Administrative Aide Program Modification	127

Solid Waste Fund (403):

Solid Waste Fund Introduction	128
Solid Waste Fund Summary	129
Solid Waste Fund Description	130
Adopted Revenues	131
Adopted Expenditures	132

Stormwater Utility Fund (404):

Stormwater Utility Fund Introduction	133
Stormwater Utility Fund Summary	134
Stormwater Fund Description	135
Adopted Revenues	136
Adopted Expenditures	137

Appendix

Appendix Contents Summary	138
Fund Descriptions	139
Glossary	143



Town of Surfside Commission Communication

MEMORANDUM

To: Mayor, Vice Mayor and Commissioners
From: Michael P. Crotty, Town Manager
Date: October 1, 2014
Subject: FY 14/15 Budget Message

Along with this budget message, I am submitting the FY 14/15 Town of Surfside Budget. This document represents the collective work of Department Directors and their staffs. While each section of the budget provides detailed information, this message will highlight significant features of the FY 14/15 budget.

Each municipality within the State of Florida is required by State Statute to adopt a balanced budget through statutorily prescribed deadline and the Truth in Millage (TRIM) process which requires two public hearings that were held on September 9, 2014 and September 23, 2014 whereby the Town Commission adopted a millage rate of 5.0293.

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.

As discussed during the budget workshops for the FY 13/14 budget last year, FY 14/15 and FY 15/16 are anticipated to be the lull between the initiation of the quality infill projects (high building permit revenues) and the completion of these projects in FY 16/17.

The FY 14/15 budget presents several unique challenges which will be discussed in substantial detail in this report: 1.) \$2.1M decrease in building permit fees for FY 14/15; 2.) Solid Waste Fund rate structure and 3.) Water/Sewer Fund rate structure and debt services.

Significant Budget issues include:

1. Ad Valorem (Property Tax)

Of particular interest in any Florida municipal budget is the adopted millage rate.

At the July 16 budget meeting, the Town Commission set the proposed Operating Millage rate of 5.2 mills. This is the millage included in the Notice of Proposed Taxes mailed to property owners.

At a subsequent meeting on July 22, the Town Commission unanimously agreed to a lower millage rate of 5.108 mills.

At the September 9 meeting the millage was further reduced to 5.0293 mills on a 4-1 vote of the Town Commission. This millage rate of 5.0293 was adopted by the same 4-1 vote on second reading at the September 23 budget meeting.

The following chart shows the reduction of the millage rate over the past three years and the growth in property value based on assessment information provided by the Miami-Dade County property appraiser:

2014/2015 Proposed Budget Property Values					
Fiscal Year		Millage Rate	Taxable Property Value	Value Increase	% Increase
2011-12	Adopted Millage Rate Certified Value July 1, 2011	5.5000	\$1,017,658,274		
2012-13	Adopted Millage Rate Certified Value July 1, 2012	5.3000	1,062,214,226	\$44,555,952	4.38%
2013-14	Adopted Millage Rate Certified Value July 1, 2013	5.2000	1,144,071,250	81,857,024	7.70%
2014-15	Adopted Millage Rate Certified Value July 1, 2014	5.0293	1,336,876,007	192,804,757*	16.85%
	*2014 New Construction			26,786,312	

FY 14/15 will see a decrease in budgeted revenues for building permits of over \$2.1M. During last year's June 27, 2013 budget session, the use of fund balance (reserves) was clearly stated as the financial strategy going forward to deal with the loss of building permit revenue which had been budgeted over the last three fiscal years. (See additional information on use of reserves on Page vii of this message).

Fortunately, the Town has experienced a significant increase in assessed value of 16.85% which will provide revenue to partially offset the loss of building permit revenue. By adopting the 2014 millage rate of 5.0293 mills, the revenue from the ad valorem tax will assist in the replacement of revenues of approximately 37% of the reduction in building permit revenue.

2. Budget Reductions to the 2014-2015 Budget

The 2014-2015 Budget includes the following changes to the proposed budget that were necessary as a result of adopting the 5.0293 millage instead of the proposed rate of 5.2000, a reduction in property tax revenue of \$256,927.

Budget FY 2014/2015
Budget Reductions After First Public Hearing of September 9, 2014

General Fund	
Revenue Adjustments	
Electric Utility Tax	\$11,000
Telecommunications Simplification Tax	(\$13,000)
Electric Franchise Tax	\$11,000
State Revenue Sharing State Estimate Revision	\$4,054
Bike Sharing Revenue	\$4,000
Community Center Facility Rentals	\$1,000
Blue Prints	\$1,000
Total	\$19,054

Department	Expenditure Reductions Description	Fund	Amount
Reduction from No Step Two Increases			
Executive	Gross Wages Human Resources Director No Second Step	001	(\$8,999)
	FICA/Medicare Human Resources Director No Second Step	001	(\$688)
	Gross Wages Code Compliance Director No Second Step	001	(\$3,939)
	FICA/Medicare Code Compliance Director No Second Step	001	(\$301)
Town Clerk	Gross Wages Town Clerk No Second Step	001	(\$3,977)
	FICA/Medicare Town Clerk No Second Step	001	(\$304)
Parks & Recreation	Gross Wages P&R Director No Second Step	001	(\$9,160)
	FICA/Medicare P&R Director No Second Step	001	(\$700)
Tourism TEDACS	Gross Wages Tourism Director No Second Step	001	(\$6,794)
	FICA/Medicare Tourism Director No Second Step	001	(\$520)
Total			(\$35,382)

Other Reductions			
Legislative	None		
Town Attorney	Professional Services	001	(\$10,000)
Executive	Other Current Charges	001	(\$5,000)
Finance	Legal Advertisement	001	(\$1,000)
	Miscellaneous Operating Supplies	001	(\$1,000)
Town Clerk	Reduction in part-time clerks	001	(\$15,000)
Building Services	Other Salaries - Part-time Inspectors	001	(\$20,000)
	Subscriptions	001	(\$2,000)
	Conferences & Seminars	001	(\$2,000)
Public Safety	Police Officers - Police Officer -1	001	(\$56,000)
	Red Light Camera Certified Mail - reduction in number of summons	001	(\$10,000)
	Vehicle Maintenance	001	(\$5,000)

	Miscellaneous Operating Supplies	001	(\$4,000)
Public Works	Grounds Maintenance - Lukes Landscaping	001	(\$30,000)
	Miscellaneous Maintenance - Adj to Downtown & 95th		
	Street Pressure Wash	001	(\$10,000)
Parks & Recreation	Maintenance Service/Repair Contracts	001	(\$10,000)
	Grounds Maintenance - Lukes Landscaping	001	(\$11,000)
Tourism TEDACS	Gross Wages less than originally proposed	001	(\$3,849)
	FICA/Medicare less than originally proposed	001	(\$294)
Non-Departmental	Unemployment Compensation	001	(\$4,000)
Non-Departmental	Postage	001	(\$2,348)
Total			(\$202,491)
			(\$256,927)

3. Program Modifications

Program modifications are significant changes within departments and enterprise fund budgets. More detailed explanation is provided within the department or fund where the program modification originated. The following are included in the FY14/15 budget modifications.

Budget FY 2014/2015 Program Modifications and Department Capital Improvement Requests

<u>General Fund</u>			
Department	Description	Fund	Amount
Town Attorney	Position to Fulltime (Assistant to Town Attorney)	001	\$22,670
Planning	10-Yr. Water Supply Plan CGA	001	\$7,500
Planning	Zoning Modification (Harding – Collins Corridor)	001	\$55,000
Code Compliance	Temp Office Services	001	\$20,000
Finance	Website Data Management	001	\$24,000
Public Safety	Police Officers - Police Captain	001	\$138,200
Public Safety	Vehicle Leasing - Phase IV Annual P&I	001	\$25,850
Public Works	Custodian - part-time	001	\$20,130
Public Works	Tree Canopy Initiative	001	\$8,000
Total			<u>\$321,350</u>
<u>Capital Improvement Fund</u>			
Finance - IT	ERP by Transfer from General Fund Reserves	301	\$100,000
Public Works	Surfside Seawall Replacement Project	<u>301</u>	<u>\$988,890</u>
			<u>\$1,088,890</u>

Special Revenue Funds

Police Forfeiture Fund	Automatic Vehicle Locators GPS	105	\$20,800
	Regional Crime Analyst Program	105	\$7,000
	Special Equipment	105	\$10,000
			<u>\$37,800</u>

Enterprise Funds

Municipal Parking Fund	Administrative Aide - Part time	402	<u>\$21,240</u>
-------------------------------	---------------------------------	-----	-----------------

4. Personnel

Funds are included in the Public Safety (Police Department) to fund the recently approved three year contract with the Fraternal Order of Police. Per the contract, a 2% increase has been budgeted for contract positions. A merit allocation has been included in the budget for general employees which will be up to 3% based on annual evaluation.

Staffing levels are reflected in the following Personnel Complement Table for FY 11/12 through FY 14/15.

Fund	Department	Funded FY 11/12 Positions			Funded FY 12/13 Positions			Funded FY 13/14 Positions			Funded FY 14/15 Positions		
		Full Time	Part Time	Temp	Full Time	Part Time	Temp	Full Time	Part Time	Temp	Full Time	Part Time	Temp
General Fund	Legislative	5	0	0	5	0	0	5	0	0	5	0	0
	Town Attorney	2	0	1	2	0	1	2	1	1	3	0	1
	Executive	4	0	0	5	0	0	5	0	0	5	0	0
	Finance	4	0	0	4	0	0	4	0	0	4	0	0
	Town Clerk	2	1	0	2	1	0	2	1	0	2	1	0
	Building Services	4	7	0	4	7.25	0	4	7	0	4	7	0
	Public Safety	32.25	0	0	32.25	0	0	33.25	0	0	34.25	0	0
	Public Works	6.25	0	0	6.25	0	0	6.65	0	0	6.65	1	0
	Leisure Services	10.75	12	25	11.32	12	25	11.32	17	27	11.32	17	27
Tourism	Leisure Services	0.25	0	0	0.68	0	0	0.68	0	0	0.68	0	0
Forfeitures	Public Safety	0	0	0	0	0	0	0	0	0	0	0	0
Transportation		0	0	0	0	0	0	0	0	0	0	0	0
Water/Sewer	Public Works	4.25	0	0	5.25	0	0	4.55	0	0	4.55	0	0
Parking	Public Safety	5.75	0	0	6.75	0	0	6.75	0	0	6.75	1	0
Solid Waste	Public Works	10.25	0	0	11.25	0	0	11.25	0	0	10.25	0	0
Stormwater	Public Works	1.25	0	0	1.25	0	0	1.55	0	0	1.55	0	0
Total		92	20	26	97	20.25	26	98	26	28	99	27	28

The funded position count for FY 14/15 reflects the following changes:

Office of the Town Attorney: One part time position to a full time position. This position is the Assistant to Town Attorney.

Public Safety Department: One full time position for a Captain.

Public Works Department: One part time position for a custodian/maintenance worker.

Municipal Parking Fund: One part time position for an Administrative Aide.

Solid Waste Fund: One Customer Service Representative position was reduced in this budget.

More detailed explanation of these changes is provided within the fund and departments which are affected.

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 \$1,144,074,250 on July 1, 2013. This property tax increase generates \$695,528 of additional Ad Valorem Tax 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, \$41,000 from Utility Taxes and \$37,891 from State revenues.

The FY 14/15 Budget includes the use of \$495,314 from the General Fund reserves to balance the budget.

5. Fund Balance (Reserves)

The following schedule shows the General Fund balance (reserves) have consistently increased over the past three fiscal years since 2009-10.

<u>Fiscal Year</u>	<u>General Fund Reserves</u>
2009-10	\$3,163,038
2010-11	4,256,315
2011-12	5,266,374
2012-13	5,304,042

[Note: Each total above includes \$2,000,000 for Hurricane/Emergency reserves].

In FY 12/13, there was an adopted budget amendment to the General Fund that approved the use of reserves in the amount of \$835,465. The use of reserves would have lowered the FY12/13 reserve balance of \$4,468,577. Instead the reserves at the end of FY 12/13 were \$5,304,042 as actual expenditures were below budgeted expenditures resulting in a favorable variance of \$893,589.

As in previous years, a favorable variance is expected for FY 13/14 as expenditures are likely to be less than budgeted resulting in a projected increase in the FY 13/14 year ending fund balance.

As discussed during the FY 13/14 budget workshops, reserves were bolstered over the last three years, in part, by the significant growth in building permit revenues. This is best illustrated in FY 11/12, whereby fund balance increased by \$1,010,059 due primarily to building permits exceeding budgeted amounts by \$827,201. In anticipation of an over \$2M decrease in permit fees, the FY 13/14 budget allocated \$1.048M in the Contingency/Return to Reserves line item for the expressed purpose of bridging this gap. This specific allocation was discussed in detail at the June 27, 2013 budget meeting and was included in the adopted budget (June 27, 2013; tape location 1:27:51).

6. Building Permits

The revenues from building permits reflect the development activity permitted over the last three years. The schedule below shows history of permit revenue to show the large fluctuation over the past three years.

Fiscal Year	Budget	Actual
2011-12	\$ 240,200	\$1,067,401
2012-13	1,220,900	1,124,307
2013-14	2,567,000	1,900,000*
TOTAL	\$4,028,100	\$4,091,708

*Projected – includes the final permit for Chateau project to be issued prior to September 30, 2014 (including FY 13/14 projections).

The total building permit revenue for the past three years was \$4,091,708 compared to a budget estimate of \$4,028,100 with fluctuations in each of the three years because of timing as to when the permit fees were paid to the Town.

The FY14/15 budget projects a significant decrease in building permit revenue of \$2,167,000 from the FY 13/14 budget of \$2,567,000 compared to the FY 14/15 budget of \$400,000 total permit revenues.

7. Capital Projects

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.

8. Solid Waste Fund

The Solid Waste Fund budget for FY 14/15 is delicately balanced as revenues from the residential and commercial rate structure have remained the same since the most recent solid waste rate change in October, 2008. The Solid Waste Fund has absorbed expenditure increases in personnel, health insurance, retirement funding, worker compensation, fuel and oil, truck repairs and maintenance, and solid waste dump fee increases from Miami-Dade County, yet relies on the same revenue as generated in FY 08/09. In FY 08/09 total revenues were \$1,251,695 compared to \$1,238,943 in FY 12/13.

For example, over the past six years, the cost for fuel and Miami-Dade landfill fees have increased while the 2008 rates remained unchanged. The following charts illustrate this point:

	Fuel Price Comparison – (Gallon)	Landfill Cost – (Ton)
2009	\$2.05	\$56.59
2010	\$2.81	\$58.19
2011	\$3.88	\$59.89
2012	\$3.98	\$61.74
2013	\$3.59	\$63.65
2014	\$3.77	\$64.96

Fuel costs have increased 84% and the landfill disposal fees have increased by \$8.37 per ton or 15%. Also, personnel costs have increased from \$437,720 in FY 09/10 to \$578,303 in FY 12/13.

A stagnant revenue stream and increase in operating costs actually prohibits the necessary planning to adequately finance the solid waste function going forward. Of particular concern is the lack of capital reserves to address our aging fleet/trucks of 9, 11 and 13 years old.

Staff began analyzing revenue enhancement options/rate restructuring in early 2014. Initial focus was on commercial/multi-family/hotels as these rates have been identified as “outdated” and inconsistent, particularly as it relates to small commercial businesses.

The existing rate structure effective as of October 1, 2008 utilized a unique rate structure that deviates from the standard or commonly used rate structure based on dumpster size and collection frequency.

The existing rate structure is based on such categories as number of rooms in a hotel; business rate based on first or second floor location; etc. rather than a monthly charge per dumpster based on collections per week.

Staff analyzed rates and prepared a recommended rate structure for commercial/multi-family/hotel based on a per dumpster charge. Based on this effort, a revised dumpster rate schedule would have generated about \$78,000 additional revenue per year (about an overall 7% increase) with some paying more and others paying less.

Staff decided that while such a revision would generate additional revenue; update/modernize the commercial/multi-family/hotel rate structure consistent with current standards and address some perceived inequities, it is necessary to comprehensively analyze current operation/rates; determine funding for capital needs; consider possible service modifications/options; etc.

It should be noted that residential service is billed as a non-ad valorem assessment on the property tax bill.

The cost of providing Solid Waste services and the associated residential and commercial rate structure has been studied by an independent solid waste consultant, Bell and Associates, Inc.

While Solid Waste staff should be recognized for keeping expenses down (doing more with less) and the Commission’s desire to hold down rates, now is the time to set in motion a solid financial plan that provides a certain future for the delivery of Solid Waste Services.

9. Water and Sewer Fund

Due to the success of the recently completed Water/Sewer/Drainage (W/S/D) project in reducing infiltration and eliminating inappropriate flow, the cost of sewage disposal is projected to decrease by 25% in FY 14/15.

Since the completion of the W/S/D project, the tracking of monthly sewer charges has indicated a reduction in monthly charges from Miami Beach of over 30% since FY 12/13. When reviewing all aspects of the water and sewer fund, including operations, debt service and debt service ratio requirements, the overall rate structure of the water and sewer fund needs to be monitored during the 2014-15 fiscal year. It is vital to reduce costs (reduction in sewage disposal costs billed by the City of Miami Beach) and to maintain operating revenues to ensure the water and sewer fund meets the required debt service ratio.

The financing of the W/S/D through Regions Bank and the State of Florida Loan Agreement requires debt service ratio requirements of 110% and 115% respectively, and it is therefore important to monitor revenues and expenditures during the fiscal year.

The Town financed the W/S/D project primarily through two loans, Regions Bank and the State of Florida. The outstanding balance as of September 30, 2013 for the Regions loan is \$10,438,608 and the State of Florida is \$9,000,000. The loan agreements require the Town to revise the water and sewer rates from time to time which will always provide net revenues in each fiscal year sufficient to pay 110% for the Regions loan and 115% for the State loan of the annual debt service requirements on all outstanding loans.

The Town Commission and Staff demonstrated extraordinary leadership and political “guts” to undertake such an aggressive and comprehensive project that equaled over twice the Town’s annual operating budget. The success of the W/S/D project is obvious as outlined in this message. The water, sewer and drainage systems will serve several generations of Surfside residents to come.

In the Five Year Financial Forecast Report, it is indicated that in FY 2017 a total of over \$2.5M is projected to be placed in equal shares (about \$839,000) reserve accounts (general reserves; hurricane reserves; and millage stabilization). While these revenue projections are yet to be verified, the amounts will be substantial. If 15% of the amount available to be placed in reserves is allocated to a “Utility Operation/Debt Service” fund, this would address the current financial challenges to the Town and the financial burden on residents whether it be millage rates; utility charges, etc.

Conclusion

As the Town moves forward in the next fiscal year, the Commission and Staff should take great pride in its efforts to ensure a solid financial stability base for Surfside. Your actions have charted a bright financial path that will benefit current and future residents of Surfside.

I would like to express my appreciation to Surfside staff who worked diligently in the preparation of the budget document. Special recognition goes to Budget Officer Andria Meiri and Finance Director Donald Nelson for their efforts and leadership in the budget process.

Respectfully submitted

by: 
Michael P. Crotty
Town Manager

MPC/drh



Introduction

This section contains general information about the Town of Surfside, Florida. Included in this section is information about the Town's demographics, governmental structure, history, elected officials and contact information.

Town of Surfside

Surfside, Florida is located on a barrier island east of world famous Miami and shares the island with Bal Harbour, and Bay Harbor. It occupies a one-mile long strip of land along the Atlantic and is bordered by the crystal clear Atlantic Ocean to the east and Biscayne Bay to the west.

The Climate

Surfside enjoys an excellent climate year round with warm temperatures much of the year. Unlike other warm locations, the frequent breezes rarely allow the temperatures to become excessive; the temperature rarely rises beyond the mid-90s in any year. Winter temperatures rarely hit the 40s and usually last for less than a few days each year.

The Aesthetic / Architecture

Surfside was developed over several decades, but has a fairly small mix of architectural styles. The area is dominated by the Miami Modernist Architectural Style (MiMo) which is known for its vibrant colors and architectural features. The style, developed largely in the 1950s and 1960s came in reaction to the years of World War II. The style evokes glamour and fun.

Archeological Importance

Tequestan relics unearthed in Surfside in 1935 are now property of, and preserved by, the Smithsonian Institute. Six different locations have been recognized as archeologically significant including: a prehistoric mound, a prehistoric midden, and four historical structures.

Historical Structures

Four properties in the Town are recognized as historically significant for their architecture. Two built around 1930 (one home and the Surf Club building) reflect the Mediterranean Revival Style. Two others were built around 1947 with one (Van Rel Apartments) reflecting the Mediterranean Revival Style and the other (Nichols West Apartments) being noteworthy for its Modern Architectural Style.

The Business District

The business district of the Town extends from 94th Street to 96th Street along Harding Avenue. The area enjoys much of the MiMo architectural style and, despite sitting on two State of Florida owned roadways, enjoys a very pedestrian friendly small town, downtown charm. There is a new energy for supporting the downtown and a vision process is well underway.

Shopping

The opportunity to meet retail needs lies along the business blocks of Surfside. The area is host to two grocery stores, numerous restaurants featuring many ethnic regions and kosher menus, clothing stores, and service businesses including seven banks.

Development

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

A new 343 room family oriented guest rooms/suites oceanfront and annex hotel recently opened. A 175 room hotel is in development. An expansion of The Shul, the Young Israel project, the Surf Club and the Chateau Ocean residences are all in various stages of the development process.

Population

The population of the Town of Surfside was estimated at 5,794 full-time residents in summer 2013 and was 5,744 per the 2010 US Census. This figure does not capture the many visitors who come to enjoy the excellent beaches and lifestyle opportunities.

Demographics

The information below reflects the 2010 US Census data. Data comes from the US Census Bureau Fact Finder website.

Gender: According to the 2010 census, the Town of Surfside had a slightly higher than average number of women compared to men in the Town (approximately 52.9% female compared to a US average of 47.1%)

Median Age: The Median Age in 2010 was 46.0 years with 81.3% of the population over the age of 18 years.

Race: According to the 2010 census, 98.3% of the population identifies with a single race, but there is diversity among the races with which people identify. 94.6% identified themselves as White. A full 46.5% of the population identified themselves as: "Hispanic or Latino (of any race)."

Housing: The 2010 census shows 58.3% of the respondents identified themselves as living in a family household with 21.9% of all households having children under 18 years of age.

Education: The Town of Surfside residents have more education than average United States (US) residents. The population with a high school degree or higher is 6.2% higher than across the US. The population with a bachelor's degree or higher was 46% (61% higher than the US average of 28.5%) according to the 2010 census.

Income: With 13.8% of the population reporting themselves below the poverty line, for the 2010 census, the Town was below the US average percentage of 14.9%.

Median household income: \$67,760

Number of households: 2,057

Persons per household: 2.79

Housing Values: The median owner-occupied home value in 2012 was \$459,900 for the Town compared to a median owner-occupied US home value of \$181,400.

Incorporation

The Town of Surfside, Florida was incorporated by the State of Florida in May 1935 upon the petition of members of the “Surf Club.” The Surf Club historically was a major facility in Surfside. It is currently being redeveloped/renovated beginning in FY 13/14 and is anticipated to continue to be a major facility in Surfside.

The Government Style

The Town of Surfside is a Commission / Manager form of government. This one hundred year old style of municipal government balances citizen policy leaders, through elected representatives, with a professionally trained administrator. The elected representatives set policy and provide oversight for the administrator.

Surfside’s Town Commission

The Town Commission consists of five elected representatives: Mayor, Vice-Mayor, and three Commissioners who are elected for specific terms. The Town Commission was elected in March 2014.

The Incumbent Commission

The current Town Commission is pictured on the title page of this document and includes:

- ✓ Mayor Daniel Dietch
- ✓ Vice Mayor Eli Touorgeman
- ✓ Commissioner Barry Cohen
- ✓ Commissioner Michael Karukin
- ✓ Commissioner Marta Olchyk

The Town Commission provides policy guidance to the Town at a salary of one dollar (\$1) per year.

Commission Contact

The elected officials may be contacted through Town Hall by calling (305) 861–4863 or via e-mail. Their respective e-mail addresses follow (each ends with “townofsurfsidefl.gov”):

Mayor Daniel Dietch:

ddietch@townofsurfsidefl.gov

Vice Mayor Eli Touorgeman:

etouorgeman@townofsurfsidefl.gov

Commissioner Barry Cohen:

bcohen@townofsurfsidefl.gov

Commissioner Michael Karukin:

mkarukin@townofsurfsidefl.gov

Commissioner Marta Olchyk:

molchyk@townofsurfsidefl.gov

Commission Meeting Schedule:

The Town Commission complies with the Sunshine Laws of the State of Florida. This means that there is no discussion of policy issues outside of properly noticed public meetings (except as allowed by the law for litigation and labor relation issues).

The Regular Meetings of the Mayor and Town Commission are scheduled for the second Tuesday of each month and are televised. They are held in the Commission Chambers in Town Hall (9293 Harding) and begin at 7 pm. Other properly noticed meetings may be held as needed. Please check the Town of Surfside website (www.townofsurfsidefl.gov) to verify the dates of all meetings.

Communications:

There are a number of ways that residents can be informed about actions taken by the Town Commission or other events which are planned. One way is to attend a Commission meeting. If you cannot attend a meeting, it usually may be viewed on the Town's government access cable station on Channel 77.

Some events like the adoption of ordinances are noticed in the *Miami Herald* newspaper. The Town also provides its own monthly publication, *The Gazette*, which is mailed throughout the Town and available on the Town's website. Finally, much information about the Town and current events may be found at the Town's official website:

<http://www.townofsurfsidefl.gov>



Town Facilities / Contact Information

The Town of Surfside is engaged in a variety of services and has developed a variety of facilities over the years from both donated and purchased properties. The new Community Center on the ocean opened during summer 2011. There are also the Town Hall, a Tourism Bureau, a Tennis Club, numerous municipal parking areas, the Surfside Field, Pavilion, & Playground, and a Tot Lot. A listing of contact information for these facilities follows:

Town Hall
9293 Harding Avenue
Surfside, FL 33154
305-861-4863

Police Department (non-emergency)
9293 Harding Avenue
Surfside, FL 33154
305-861-4862

Parking Lots
Call 305-861-4862 for more information.

Tourist Bureau
9301 Collins Avenue
Surfside, FL 33154
305-864-0722
surftourbrd@townofsurfsidefl.gov

Tennis Club
8750 Collins Avenue
Surfside, FL 33154
305-866-5176

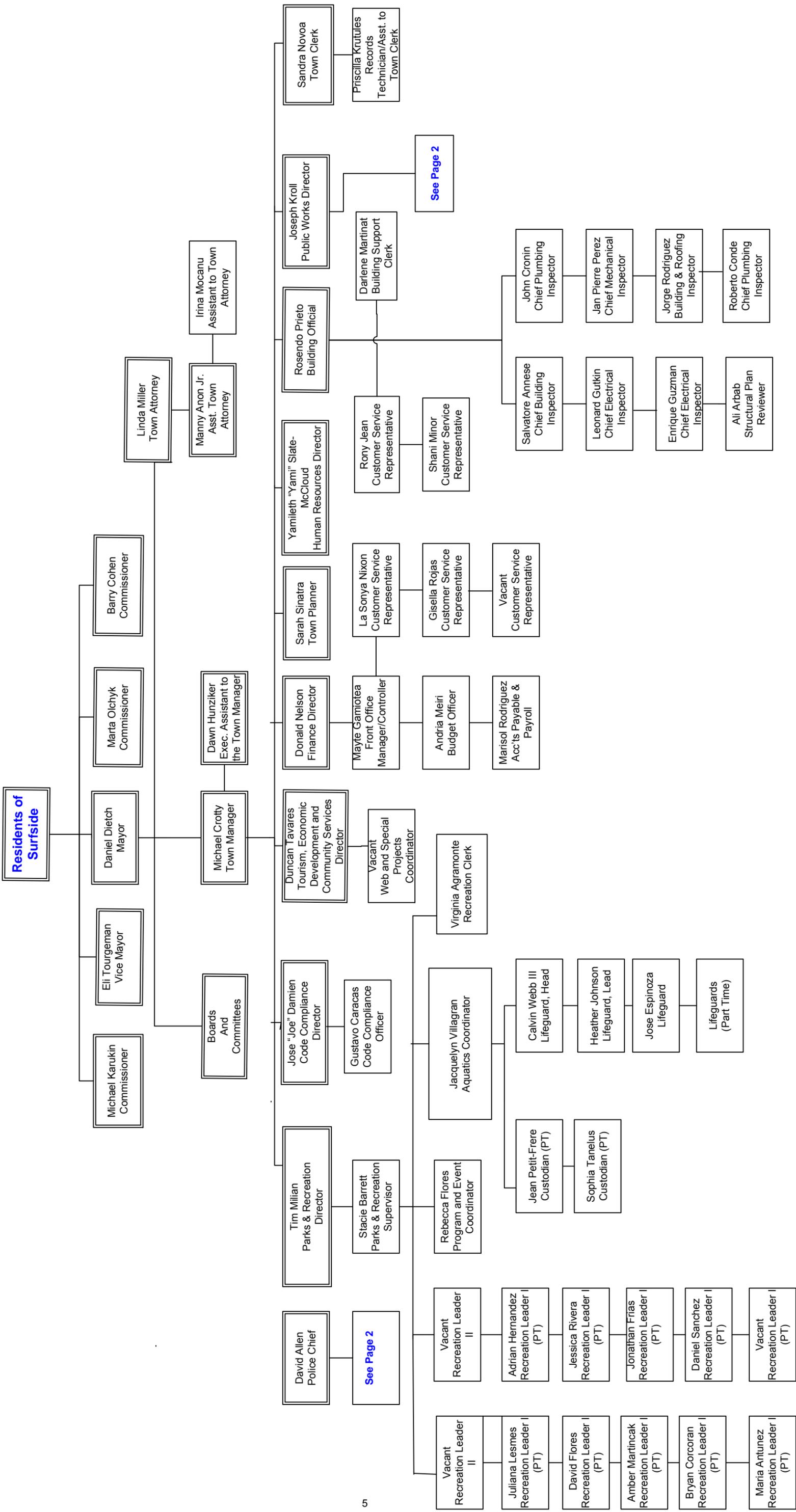
Surfside Field, Pavilion, & Playground
9572 Bay Drive
Surfside, FL 33154
305-993-1068

Tot Lot Playground
Hawthorne Ave & 90th Street



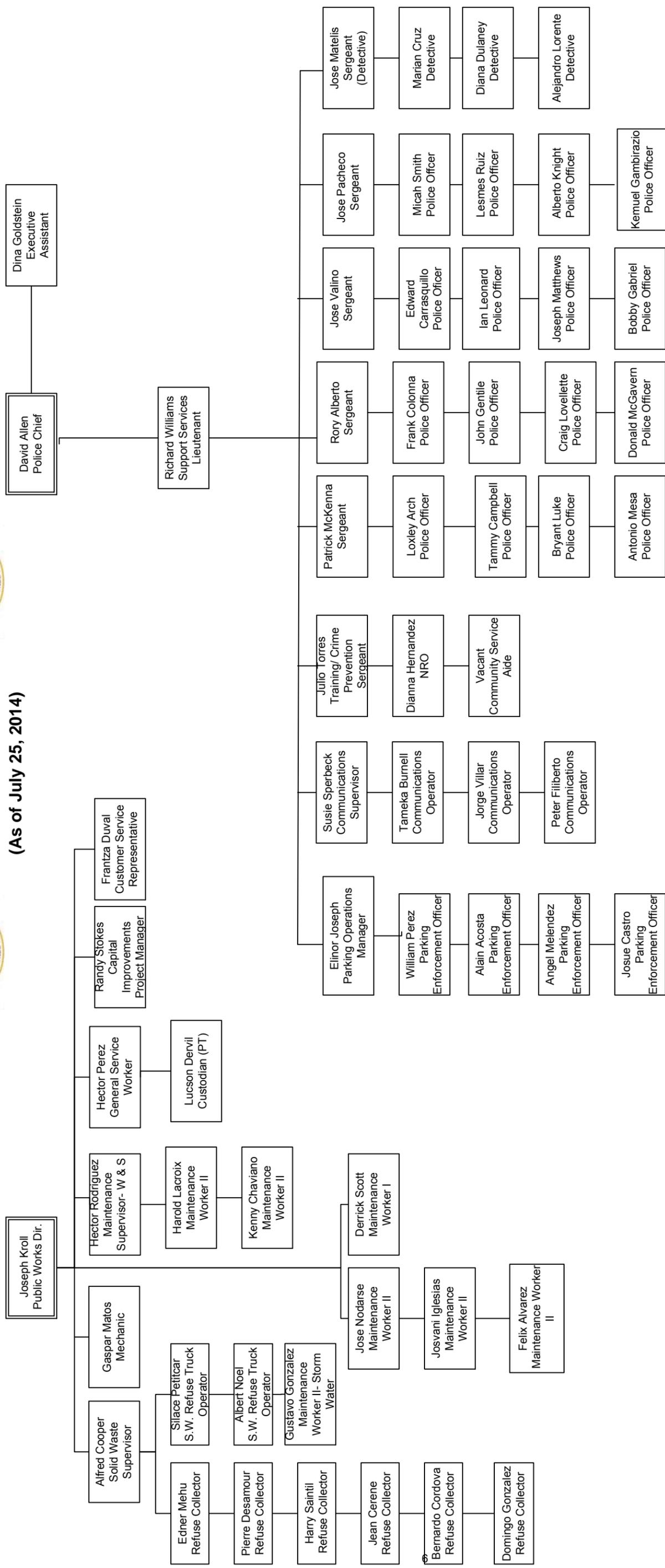
Town of Surfside
 9293 Harding Avenue
 Surfside, FL 33154

Government Structure
 (As of July 25, 2014)





Town of Surfside
9293 Harding Avenue
Surfside, FL 33154
Government Structure
(As of July 25, 2014)



Administrative Structure

The administrative appointments made by the Town Commission include: 1) Town Manager (Chief Operating Officer), 2) Town Attorney (Chief Legal Counsel), and 3) Town External Auditor (Chief Financial Compliance Examiner). The Town Manager is the primary administrator responsible for the daily operations of the Town. This is accomplished with the assistance of ten administrators which report directly to the Town Manager.

More detail on the operational departments listed below may be found in their respective sections of this budget document.

Executive Department

The Executive Department is responsible for the coordination of all Town administrative activity. Phone: (305) 993-1052

Human Resources

The Human Resources element of the Executive Department is responsible for all personnel matters (recruitment, evaluating, promoting, disciplining, benefit management, collective bargaining, employee morale programs etc.). Phone: (305) 861-4863

Planning /Code Compliance Division

The Planning and Code Compliance Division of the Executive Department is responsible for Code Compliance, Development Management, and Planning & Zoning. Phone: (954) 921-7781

Town Attorney Department

The Town Attorney's office is responsible for ensuring legal compliance in all areas of Town activity. (305) 861-4863

Town Clerk Department

The Town Clerk's Office is responsible primarily for all Freedom of Information Act (FOIA) requests, printing the Commission agenda, and maintaining all public records and Town elections. Phone: (305) 861-4863

Front Office

This office is responsible for all customer financial and permitting interfaces. Phone: (305) 861-4863

Finance Department

The Finance Department is responsible for ensuring solid recommendations to promote the financial health of the Town as well as accounts payable, payroll processing, risk management, external audits, preparation of the Town's budget and financial statements, and Information Technology systems. (305) 861-4863

Parks and Recreation

The Parks and Recreation Department is responsible for the maintenance of all park facilities and all leisure services programming. (305) 866-3635

Public Safety Department

The Public Safety Department is responsible for all preventative and proactive police services as well as managing the municipal parking fund. Phone: (305) 861-4862

Public Works

The Public Works Department is responsible for the maintenance and development of most Town tangible assets. Included in this responsibility are: Water & Sewer Fund operations, Stormwater Utility Operations, Solid Waste Collection and Recycling operations, Roadway/Transportation Maintenance operations, and a variety of other physical improvements. Phone: (305) 861-4863

Tourist Bureau

The Tourist Bureau is responsible for managing the Tourist Bureau fund and promoting the Town to attract tourists and visitors. Phone: (305) 864-0722

Building Services Department

The Building Services Department is responsible for promoting compliance with all Federal, State, and Municipal codes related to building safety. Phone: (305) 861-4863.

Administration Contacts

Town Manager, Michael Crotty
(305) 861-4863
mcrotty@townofsurfsidefl.gov

Town Attorney, Linda Miller
(305) 861-4863
lmiller@townofsurfsidefl.gov

Police Chief, Dave Allen
(305) 861-4863
david.allen@townofsurfsidefl.gov

Human Resource Director, Yamileth Slate-McCloud
(305) 861-4863
yslate-mccloud@townofsurfsidefl.gov

Town Clerk, Sandra Novoa
(305) 861-4863
snovoa@townofsurfsidefl.gov

Finance Director, Donald Nelson
(305) 861-4863
dnelson@townofsurfsidefl.gov

Tourist Bureau Director, Duncan Tavares
(305) 864-0722
dtavares@townofsurfsidefl.gov

Parks and Recreation Director, Tim Milian
(305) 866-3635
tmilian@townofsurfsidefl.gov

Building Official, Rosendo Prieto
(305) 861-4863
rprieto@townofsurfsidefl.gov

Planning Director, Sarah Sinatra Gould
(954) 921-7781
ssinatra@calvin-giordano.com

Public Works Director, Joseph Kroll
(305) 861-4863
jkroll@townofsurfsidefl.gov

Code Compliance Director, Joe Damian
(305) 861-4863
jdamien@townofsurfsidefl.gov

Emergency Services

The Town maintains its own police public safety program. Fire & Rescue Services are provided by Miami-Dade County. For emergencies, dial 911.

Police Services

Surfside provides a police response time of approximately two minutes. This excellent response time is one of many reasons that our police department is highly respected.

Fire & Rescue Services

Fire & Rescue Services are provided in the Town of Surfside by Miami-Dade Fire Rescue. With a station only a few miles away, response time is respectable. Due to the efforts of responsible residents and the enforcement efforts of the Building Department and Code Compliance, the Town experiences very few structural fires.

Utilities

Surfside operates its own utilities functions. Surfside provides: Stormwater Maintenance, Solid Waste and Recycling Collection, and Water and Sewer Services. Neither electric nor natural gas services are provided directly by the Town.

Electric

Florida Power and Light (FPL) is the primary supplier of electric power to the Town of Surfside.

Natural Gas

The Town does not provide its own natural gas facilities. Private companies supply natural gas in the Town.

Solid Waste Collection (Garbage and Recycling)

The Town provides its own solid waste and recycling collection to residential customers at a rate which is well below that of neighboring municipalities providing lesser levels of service. The Public Works Department is responsible for operational issues. The Front Office may be contacted for billing issues. Recycling is provided by a private contractor.

Stormwater Control

Surfside's stormwater control operations are performed by Town staff. This operation is managed by the Public Works Department which may be contacted for operational concerns (street flooding, etc.)

Water and Sewer

Surfside provides its own water and sewer utility through the Public Works Department. Water supply is provided by Miami Dade County and sewage transmission to the Virginia Key treatment plant is provided by Miami Beach.



Budget Overview

This section contains summary information about the Budget. It includes: 1) an explanation of the Budget Process, 2) the Town's budget calendar, 3) millage rate and millage impact information, 4) the budget summary and 5) the adopted town-wide personnel complement.

The Town of Surfside Budget Process

THE BUDGET PROCESS BEGINS

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

Budget preparation begins in February and is designed to assist the Town's management in the development of short-term and long-term plans to meet legal and policy directives as well as perceived wishes of the community including the various Advisory and Policy boards and committees. The policy directives of the Town of Surfside's Town Commission are the principal focus of each budget process.

BUDGET CALENDAR

Budget preparation begins with the development of instructions and general directives for staff. The documents and policies resulting from these discussions are then presented to each department as a means of soliciting their identified needs and resources. Staff involvement at all levels reinforces the importance of building the budget with the participation of those familiar with their individual operations and who use the resources provided to achieve funded outcomes.

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

The budget requests are submitted on forms developed by the Finance Department in an attempt to maintain consistency and to reduce the amount of time spent on formatting issues and to increase the amount of time spent on budget development. To assist departments in budgeting and planning, the department heads are given detailed actual expenditure reports for their department. All department funding requests are reviewed and revenue projections are completed by mid-June.

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 and not as a way to establish a guaranteed base funding level on which to build. Each request for funding must be accompanied by a detailed justification. The practice of incremental budgeting (identifying operational budgets by increasing/decreasing the prior year expenditures by a percentage) is a process which the Town has rejected.

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

the Town. Items that qualify as capital improvement projects are capital assets which have a useful life of not less than three years.

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

Funding for the projects is appropriated on an annual basis by the Town Commission. Some of the projects included in the Five Year CIP Plan are related to enterprise funds. Only general government capital improvement projects are funded in the Capital Projects Fund. Future operating cost (e.g. additional personnel, maintenance or utility costs) associated with capital projects are projected for each individual CIP. Anticipated operating cost information is not included in the current year's budget unless the projects are expected to be completed prior to year end.

The Town Commission at the Town Commission meeting held on Tuesday, June 10, 2014 accepted the Budget Preparation Calendar. The Town Manager presented the Fiscal Year 2014-2015 Proposed Budget to the Town Commission on July 1, 2014. The Town Commission held a Budget Meeting and Preliminary Millage Rate Adoption Special Commission Meeting on July 16, 2014.

The Town Manager met with the Town Commission at the July 16, 2014 Special Commission Meeting to formally present the proposed budget document and to receive Town Commission direction. The public is invited to attend, but the meeting is not a public hearing per se. The budget meeting provides an opportunity for the Mayor and Town Commission to seek clarification on proposed items, often from department directors, and to provide policy direction to the Town Manager. Two public hearings required by Florida law occur in September.

Town Commission Approval

A preliminary millage rate resolution is required before August 4, 2014. This is the rate which is reflected on the preliminary tax statement (TRIM statement) sent to each property owner in the Town during the summer. This rate becomes the "not-to-exceed" rate to fund the Town's budget, which may be lowered without a requirement to re-notice property owners

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

The Adopted Budget: The Process Continues

The adopted budget with any Commission amendments is then printed for distribution and posted to the Town's website after October 1, 2014. The various allocations included in the adopted budget are then "loaded" into the Town's financial system and become the basis for all expenditure controls and reporting throughout the fiscal year. The Town Commission receives a summary of expenses, revenues, fund balances and comparison to budget every month as an element of the monthly agenda. A check register reflecting all payments by the Town is also posted to the website.

Basis of Budgeting

Annual appropriated budgets are adopted for all funds on a basis consistent with Generally Accepted Accounting Principles (GAAP). The budget is balanced for every fund. Total anticipated revenues equal total budgeted expenditures plus required transfers, contingencies, and fund balance reserves.

The “basis of accounting” and “basis of budgeting” are the same for governmental funds, except for encumbrances. Unfilled encumbrances expire at the end of the fiscal year. Accordingly, unfilled encumbrances are considered expenditures in the budget but not in the financial statement unless a liability is incurred. The budget document is presented using the modified accrual basis as described below.

Basis of Accounting

The Generally Accepted Accounting Principles (GAAP) basis of accounting for governmental funds is modified accrual. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when you know how much the amounts are and have access to them). “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The Town considers all revenues available if they are collected within 60 days after year-end. Expenditures are recorded when the liability is incurred (when an agreement for a purchase is complete).

The accrual (sometimes called “full accrual”) basis of accounting is utilized by proprietary funds (primarily enterprise funds). Under the accrual basis, revenues are recognized in the accounting period in which they are earned, if objectively measurable, whether collected sooner or later. Expenses are recognized when the benefits of the agreement (cost) have been achieved. This is important to correctly calculate debt service coverage levels mandated in the bond ordinance for retiring water/sewer/storm drainage debt.

Budgetary Control

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

The Town is required to undergo an annual external audit of its financial statements in accordance with auditing standards generally accepted in the United States of America and the standards issued by the Comptroller General of the United States. Upon completion of the annual audit the Town files the Annual Financial Report with the Department of Banking and Financial Services pursuant to Florida Statutes, section 218.32. The most recent external audit was for FY 12/13 and was presented in the form of a Comprehensive Annual Financial Report (CAFR). The external auditor provided a unqualified (clean) audit opinion for that period.

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

Budget Amendment Process

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

The first method allows for administrative budget transfers upon the approval of the Town Manager. The Town Manager, or designee, is authorized to transfer part or all of an unencumbered balance within the same fund; however, the Town Commission must approve any revisions that alter the total appropriations of a fund. The classification detail at which expenditures may not legally exceed appropriations is at the fund level. Transfers are also reviewed by the Town Commission at approximately mid fiscal year in the form of a mid-year budget amendment.

The second method provides for the Town Commission to transfer between different funds any unrestricted and unassigned fund balance for which an appropriation for the current year is insufficient.

In order to amend funds, the Town Commission: 1) by Resolution: indicates their policy directive to include the amendment as supplemental appropriation and 2) adopts as part of the resolution, or directs inclusion in a subsequent resolution before year end, the supplemental appropriations and authorizing the identified transfers, appropriations, or other amendments to the budget.

It is important to understand that budget amendments and transfers are necessary because the budget is a plan prepared five months before it is implemented for a twelve month period. This seventeen month cycle is not fully predictable requiring adjustments for contingencies that are often beyond our control. Examples include storm clean-up, gasoline price increases, rate adjustments by service providers such as Miami Dade County and building permit revenues.

Transparency

During FY 13/14, the Town Commission continued to greatly enhance the citizen's ability to understand the Town's finances and to ensure that the funds were handled in the most fiscally responsible manner possible. Evidence of this policy include the CAFR report which provides greatly expanded information regarding the audit in conjunction with the Town Manager's roadmap to the CAFR which allows easy and quick review of this document. Posting weekly check registers on the Town's website ensures that everyone interested in Town finances can determine exactly which vendors receive payments from the Town. The monthly Town Commission agenda also includes a year to date budget to actual summary to reflect how the Town is doing in relation to the projected financial outcomes complete with fund balances. This identifies trends early so that corrective action is taken before a trend becomes a problem. The Town also prepared a Five Year Financial Plan to analyze and capture the impacts of certain known developments within the Town, real and personal property tax issues, resort tax revenue growth, determine if current policies will result in adequate reserves over a five year horizon, and to analyze current policies to promote the sustainability of Town services and rate structures. This Five Year Financial Plan now informs many policy discussions by the Town Commission and various citizen advisory groups. The addition of a full time Budget Officer has also greatly increased the Town Manager's ability to monitor expenditures and revenues and to increase accuracy of projections.



Town of Surfside
2014/2015 Budget
BUDGET PREPARATION CALENDAR

Distribution of Department Budget Package to Department Directors	February 13 (Thursday)
Submission of Department Budget Requests to Finance Department	March 13 (Thursday)
Department Budget Meetings with the Town Manager	March 17 - March 28
First Budget Workshop	May 22 (Thursday)
Miami Dade Property Appraiser 2014 Assessment Roll Estimate	May 30 (Friday)
2014/2015 Proposed Budget Delivered to the Town Commission	July 1 (Tuesday)
Miami-Dade Property Appraiser Certified Taxable Value	July 1 (Tuesday)
Town Commission Budget Meeting and Preliminary Millage Rate Adoption at Special Commission Meeting	July 16 (Wednesday 5:00pm)
Town Special Commission Meeting - Proposed Budget	July 22 (Tuesday 5:00pm)
First Public Hearing	September 9 (Tuesday 6:30pm)
Budget Summary and Notice of Hearing Published	September 18 and September 19
Second Public Hearing	September 23 (Tuesday 6:30pm)
2014/2015 Fiscal Year Begins	October 1

FY 2014/15 Millage Maximums and Related Information

(Based on Certified Assessment Information)

As of July 1, 2014

Millage Name	Votes Required	Maximum Millage	Total Resulting Net Revenues	Tax Increase
FY 14/15 Adopted Rate	4	5.0293	\$6,387,373	(\$216,794)
FY 13/14 Adopted Rate		5.2000	\$5,651,712	
FY 14/15 Proposed Rate	5	5.2000	\$6,604,167	
Rolled-back Rate	3	4.4792	\$5,688,728	(\$915,439)
Majority Vote Rate	3	4.6203	\$5,867,930	(\$736,237)
First Hearing Tentative Rate September 9, 2014	4	5.0293	\$6,387,373	(\$216,794)
Two-Thirds Vote Rate	4	5.0823	\$6,454,685	(\$149,482)
Budget Meeting July 22, 2014 Proposed Rate	5	5.1080	\$6,487,325	(\$116,842)

Based on Certified Taxable Value of \$1,336,876,007 as of July 1, 2014 @ 95% Collection

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

THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE TOWN OF SURFSIDE, FLORIDA ARE 0.4%
 MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES

	General Fund 5.0293	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	5.0293									
Voted Debt	0.0000									
ESTIMATED REVENUES:										
TAXES:										
Millage per \$1,000										
Ad Valorem Taxes	6,387,373	0	0	0	0	0	0	0	0	6,387,373
Ad Valorem Taxes	0.0000 (voted debt)	0	0	0	0	0	0	0	0	0
Franchise /Utility Taxes	1,291,725	0	0	0	0	0	0	0	0	1,291,725
Sales & Use Taxes	1,259,275	0	595,000	0	0	0	0	0	0	1,854,275
Licenses/Permits	551,500	0	0	0	0	0	0	0	0	551,500
Intergovernmental	574,504	494,445	0	0	197,000	0	0	0	0	1,265,949
Charges for Services	402,550	0	0	0	0	2,659,079	1,046,078	1,261,359	505,000	5,874,066
Fines & Forfeitures	675,000	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	613,445
Miscellaneous Revenues	61,000	0	3,000	0	0	0	0	0	0	64,300
Capital Contributions/Developer Contributions	49,500	160,432	37,465	0	0	0	300	0	0	263,897
TOTAL SOURCES	11,371,427	1,149,322	635,465	0	197,000	2,659,079	1,062,878	1,261,359	505,000	18,841,530
Interfund Transfers - In	173,577	100,000	0	0	0	0	0	0	0	273,577
Fund Balance/Reserves/Net Assets	495,314	0	0	90,300	0	250,829	0	0	0	836,443
TOTAL REVENUES, TRANSFERS & BALANCES	12,040,318	1,249,322	635,465	90,300	197,000	2,909,908	1,062,878	1,261,359	505,000	19,951,550
EXPENDITURES/EXPENSES										
General Government	2,921,275	100,000	0	0	0	0	0	0	0	3,021,275
Building Services	576,714	0	0	0	0	0	0	0	0	576,714
Public Safety	5,312,847	0	0	90,300	0	0	0	0	0	5,403,147
Streets	99,500	0	0	0	0	0	0	0	0	99,500
Recreation, Culture, and Tourism	1,899,175	0	456,000	0	0	0	0	0	0	2,355,175
Physical Environment	1,130,807	1,024,322	0	0	0	1,687,049	0	1,261,359	240,025	5,343,562
Municipal Transportation	0	0	0	0	146,603	0	923,455	0	0	1,070,058
Debt Service	0	0	0	0	0	1,171,127	0	0	220,216	1,391,343
TOTAL EXPENDITURES/EXPENSES	11,940,318	1,124,322	456,000	90,300	146,603	2,858,176	923,455	1,261,359	460,241	19,260,774
Interfund Transfers - Out	100,000	0	0	0	9,850	51,732	87,988	0	24,007	273,577
Fund Balance/Reserves/Net Assets	0	125,000	179,465	0	40,547	0	51,435	0	20,752	417,199
TOTAL APPROPRIATED EXPENDITURES	12,040,318	1,249,322	635,465	90,300	197,000	2,909,908	1,062,878	1,261,359	505,000	19,951,550
TRANSFERS, RESERVES & BALANCES										

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.

Town-Wide Personnel Complement

Fund	Department	Funded FY 11/12 Positions			Funded FY 12/13 Positions			Funded FY 13/14 Positions			Funded FY 14/15 Positions		
		Full Time	Part Time	Temp	Full Time	Part Time	Temp	Full Time	Part Time	Temp	Full Time	Part Time	Temp
General Fund	Legislative	5	0	0	5	0	0	5	0	0	5	0	0
	Town Attorney	2	0	1	2	0	1	2	1	1	3	0	1
	Executive	4	0	0	5	0	0	5	0	0	5	0	0
	Finance	4	0	0	4	0	0	4	0	0	4	0	0
	Town Clerk	2	1	0	2	1	0	2	1	0	2	1	0
	Building Services	4	7	0	4	7.25	0	4	7	0	4	7	0
	Public Safety	32.25	0	0	32.25	0	0	33.25	0	0	34.25	0	0
	Public Works	6.25	0	0	6.25	0	0	6.65	0	0	6.65	1	0
	Leisure Services	10.75	12	25	11.32	12	25	11.32	17	27	11.32	17	27
Tourism	Leisure Services	0.25	0	0	0.68	0	0	0.68	0	0	0.68	0	0
Forfeitures	Public Safety	0	0	0	0	0	0	0	0	0	0	0	0
Transportation		0	0	0	0	0	0	0	0	0	0	0	0
Water/Sewer	Public Works	4.25	0	0	5.25	0	0	4.55	0	0	4.55	0	0
Parking	Public Safety	5.75	0	0	6.75	0	0	6.75	0	0	6.75	1	0
Solid Waste	Public Works	10.25	0	0	11.25	0	0	11.25	0	0	10.25	0	0
Stormwater	Public Works	1.25	0	0	1.25	0	0	1.55	0	0	1.55	0	0
	Total	92	20	26	97	20.25	26	98	26	28	99	27	28

Summary of FY 14/15 Funded Positions Compared to FY 13/14

The FY 14/15 Town-wide Personnel Complement Table shows the funded positions for each fund and department from FY 11/12 through FY 14/15. The net number of FY 14/15 full time funded positions increased by one more than the positions funded in FY 13/14. The net number of part time and other temporary positions have increased by one more than the positions funded in FY 13/14.

The funded position count for FY 14/15 reflects the following changes:

General Fund:

Office of the Town Attorney: One part time position to a full time position. This position is the Assistant to Town Attorney.

Public Safety Department: One full time position for a Police Captain.

Public Works Department: One part time position for a custodian/maintenance worker.

Enterprise Funds:

Municipal Parking Fund: One part time position for an Administrative Aide.

Solid Waste Fund: One Customer Service Representative position is not funded.

More detailed explanation of these changes is provided within the fund and departments which are affected.



Governmental Funds

This section contains information about two of the Town's funds: the General Fund and the Capital Improvements Fund.

Included in this section are: 1) summary information for the funds, 2) summary information about adopted Town revenues, 3) summary information on adopted departmental expenditures by type, 4) departmental information, 5) adopted departmental expenditures, and 6) other information related to these two funds.

General Fund Summary FY 14/15

FY 13/14 Adopted	Millage Rate: 5.2000
Estimated Total Revenues	12,462,985
Use of Fund Balance (Reserves) FY 13/14	593,273
Estimated Expenditures & Encumbrances	(13,056,258)
Estimated FY 13/14 Year End Difference	<u><u>0</u></u>

Projected Unassigned Fund Balance

Audited Unassigned Fund Balance 9/30/2013	3,304,042
Estimated FY 13/14 Year End Difference	0
Appropriated Fund Balance FY 13/14	(593,273)
Projected Unassigned Fund Balance 9/30/2014	<u>2,710,769</u>
Estimated Use of in Reserves FY 14/15	(495,314)
Projected Unassigned Fund Balance 9/30/2015	<u><u>2,215,455</u></u>

FY 14/15 Budget Summary	Millage Rate: 5.0293
-------------------------	----------------------

Adopted Revenues

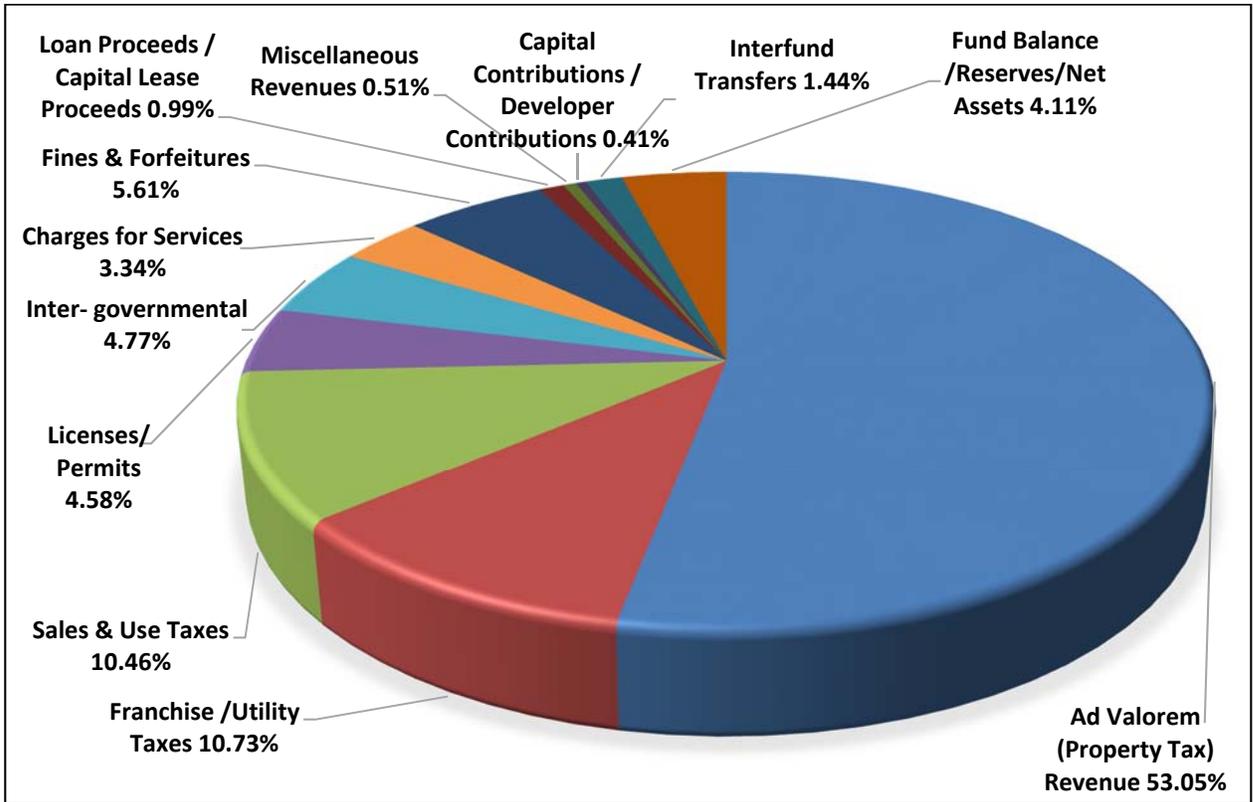
Projected Unassigned Fund Balance 10/1/2014	2,710,769
Real and Personal Property Taxes	6,387,373
Sales and Use Taxes	1,259,275
Franchise and Utility Taxes	1,291,725
Permits/Licenses/Inspections	551,500
Intergovernmental Revenues	574,504
Services Revenues	402,550
Fines and Forfeitures	675,000
Miscellaneous Revenues	403,077
Total Revenue	<u><u>14,255,773</u></u>

Adopted Expenditures

Personnel Costs	8,105,031
Operating Items	3,535,429
Capital Outlay	119,000
Debt Service	172,858
Non-Operating Expenses	108,000
Projected Unassigned Fund Balance 9/30/2015	<u>2,215,455</u>
Total Expenditures	<u><u>14,255,773</u></u>

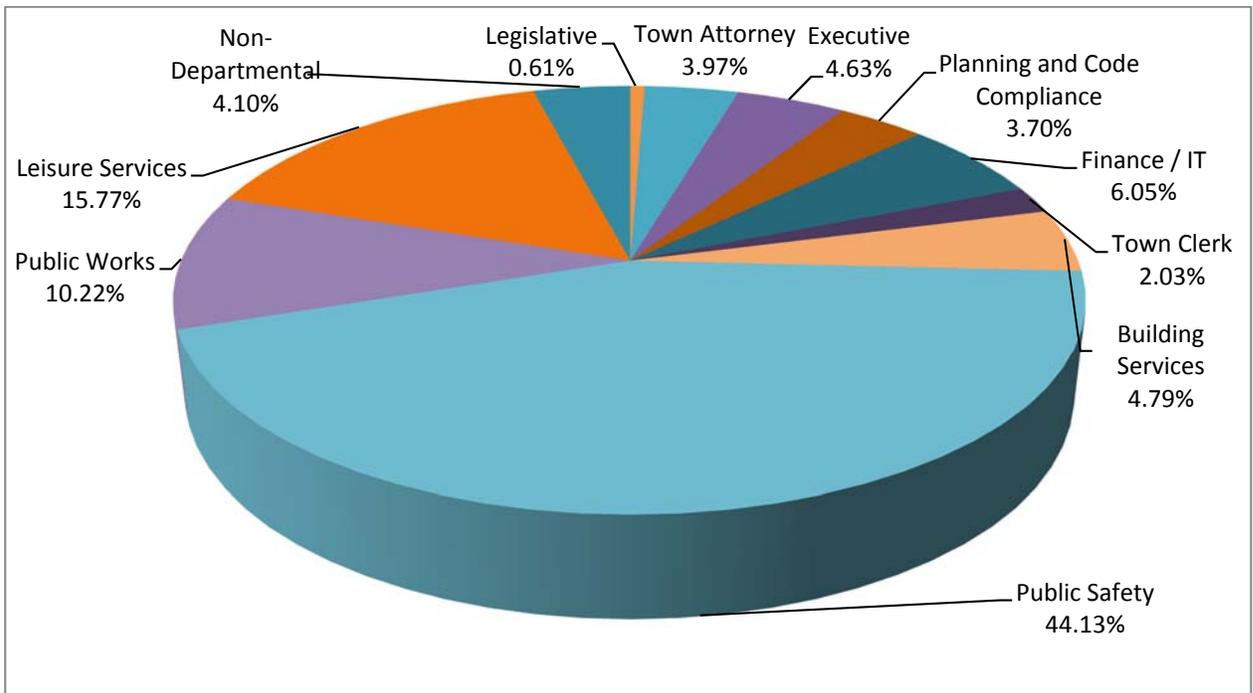
Note: There is an additional \$2 million in assigned reserves for hurricane recovery in the General Fund

Where Do the Funds Come From?



Total General Fund Revenues \$12,040,318

Where Do the Funds Go?



Total General Fund Expenditures \$12,040,318

GENERAL FUND OPERATING REVENUE

Line Item Prefix: 001-0000-:		FY 10/11 Actual	FY 11/12 Actual	FY 12/13 Actual	FY 13/14 Adopted	FY 13/14 Estimated	FY 14/15 Adopted
311-1000	Current & Delinquent Real Property	5,553,560	5,198,693	5,189,794	5,591,712	5,591,712	6,327,373
311-1001	Current & Delinquent Personal Property	65,934	65,694	67,932	60,000	60,000	60,000
TOTAL	Current Real Property Tax (operating)	5,619,494	5,264,387	5,257,726	5,651,712	5,651,712	6,387,373
312-1200	Two Percent Resort Tax (Food)	137,442	205,678	185,622	210,045	210,045	295,000
312-1400	Four Percent Resort Tax	142,897	132,850	132,543	276,164	276,164	860,000
312-1500	Resort Tax Penalties / Interest	897	5,535	9,068	5,000	12,950	5,000
312-4100	First Local Option Gas Tax	81,045	71,114	72,579	68,916	68,916	71,250
312-4200	Second Local Option Gas Tax	31,318	27,504	28,413	26,572	26,572	28,025
TOTAL	Sales and Use Taxes	393,599	442,681	428,225	586,697	594,647	1,259,275
314-1000	Electric Utility	447,280	452,591	477,566	450,000	450,000	486,000
314-4000	Gas Utility	23,070	19,403	26,026	20,000	20,000	25,000
315-0100	Telecommunication Simplification Tax	353,667	325,102	298,019	303,320	303,320	275,275
316-0100	Surfside Local Business Licensing Tax	56,224	56,665	68,101	60,000	69,625	70,000
316-0200	Miami-Dade Occ Licenses Tax Share	8,076	7,327	7,725	8,400	8,400	8,400
316-0300	Surfside Local Business License Penalty	1,718	4,238	39	550	1,170	550
TOTAL	Municipal Utility & Other Use Taxes	890,035	865,326	877,476	842,270	852,515	865,225
323-1000	Electric Franchise	391,566	376,976	368,011	408,000	408,000	400,500
323-4000	Gas Franchise	24,711	22,645	26,602	26,000	26,000	26,000
TOTAL	Franchise Fees	416,277	399,621	394,613	434,000	434,000	426,500
322-1000	Building Permits	237,326	1,067,401	1,124,307	2,567,000	2,567,000	400,000
322-2000	Electrical Permits	12,954	15,090	31,686	25,000	25,000	30,000
322-3000	Plumbing Permits	13,331	9,142	15,550	18,000	18,000	20,000
322-4000	Mechanical Permit	29,782	24,289	27,585	25,000	25,000	25,000
322-6000	Structural Review	14,025	20,150	26,275	20,000	20,000	20,000
322-8500	Contractor's Registration	48,650	34,800	43,904	35,000	45,000	45,000
322-8600	Certificate of Use	8,090	5,462	8,640	7,100	7,100	7,500
322-9000	Civil Engineering Review		125				
322-9100	Educational Dev. - Building Services		19,368	15,000	15,000	15,000	
322-9500	Legal Review	7,500					
322-9600	Permits - 40 Year Certification			7,200	11,700	11,700	
329-2010	Lobbyist Fees / Registrations	700	3,250	4,350	4,000	4,000	4,000
329-3010	Development Fees			4,515			
TOTAL	Permits/Licenses/Inspection	372,358	1,199,077	1,309,012	2,727,800	2,737,800	551,500
331-2110	Miami-Dade Public Safety Grant	3,193	2,780				
331-2120	U.S. Public Safety Grant - Justice Asst.	1,814	1,300				
335-1200	State Revenue Sharing	144,800	151,410	134,242	140,550	140,550	147,404
335-1500	Beverage License	5,181	5,181	5,984	5,100	5,100	5,100
335-1800	1/2 Cent Sales Tax	382,273	373,211	395,496	383,963	383,963	415,000
335-4900	Motor Fuel Tax Rebate	6,836	7,082	2,230	7,000	7,000	7,000
TOTAL	Intergovernmental - Federal/State	544,097	540,964	537,952	536,613	536,613	574,504
341-8000	Permit Penalties	21,174	7,638	11,116	10,000	10,000	10,000
341-9000	Election Qualifying Fees		726	50	500	500	
342-1010	Special Police Detail - Extra Duty (new)	98,290	143,877	200,765	75,000	215,000	150,000
347-2002	Pool Admission Fees	7,510	23,320	25,911	23,000	23,000	26,000
347-2003	Recreation - Aquatics	12,468	32,712	29,966	30,000	30,000	30,000
347-2004	Recreation - Special Events / Hosting	400	4,232	3,037	4,200	4,200	4,200
347-2005	Recreation - ID Cards	125	375	555	350	350	350
347-2006	Recreation - Winter Camp	4,830	4,070	2,342	2,500	3,565	3,600
347-2007	Recreation - Summer Camp	78,934	72,133	102,535	100,000	100,000	102,000

GENERAL FUND OPERATING REVENUE

Line Item		FY 10/11 Actual	FY 11/12 Actual	FY 12/13 Actual	FY 13/14 Adopted	FY 13/14 Estimated	FY 14/15 Adopted
347-2008	Recreation - Locker Rentals	11	90	75			
347-2011	Recreation - Beach Equipment Rentals	292	654	24			
347-2015	Recreation - Adult Programs	11,786	15,656	15,004	15,500	15,500	15,000
347-2016	Recreation - Youth Programs	43,461	46,032	35,187	52,000	52,000	52,000
347-2018	Recreation - Senior Programs	3,731	2,760	2,391	2,800	2,800	2,800
347-2090	Recreation - Concessions	2,636	5,529	7,150	6,600	6,600	6,600
TOTAL	Services Revenues	285,648	359,804	436,108	322,450	463,515	402,550
351-5010	Parking and Traffic Violations	156,264	201,821	271,627	245,890	245,890	250,000
351-5030	Red Light Enforcement	291,799	410,501	351,575	410,000	410,000	410,000
351-5040	Red Light Enforcement - New Special Masters				48,000	48,000	
359-4000	Code Enforcement Fees and Penalties	27,645	14,050	22,601	15,000	15,000	15,000
359-5000	Fines - Lien Enforcement Revenue (new)	4,087					
TOTAL	Fines & Forfeitures	479,795	626,372	645,803	718,890	718,890	675,000
361-1000	Interest Earnings	29,002	44,763	23,832	7,500	7,500	22,500
364-1000	Disposition of Assets	2,249	29,164	2,304			
366-1400	Developer Contributions - Resort Tax Partial Replacement			16,500	66,000	66,000	49,500
369-9004	Other Miscellaneous Revenues - Police	2,569	7,155	5,186	2,500	2,500	5,000
369-9009	Blue Prints	1,260	1,055	1,091	450	1,000	1,500
369-9010	Other Miscellaneous Revenues	30,504	23,856	18,307	28,000	41,000	28,000
369-9050	Bike Sharing Revenue			2,513			4,000
381-1700	Interfund Transfer: Mun. Transportation	4,700	8,232	9,282	9,846	9,846	9,850
381-3100	Interfund Transfer: Capital Projects		150,000				
381-4100	Interfund Transfer: Water / Sewer	60,421	62,961	64,554	49,582	49,582	51,732
381-4200	Interfund Transfer: Mun. Parking	33,032	44,780	147,272	70,955	70,955	87,988
381-4300	Interfund Transfer: Solid Waste	104,129	110,950	112,193	121,476	121,476	0
381-4400	Interfund Transfer: Stormwater	14,590	17,642	18,259	20,875	20,875	24,007
384-0000	Capital Lease Proceeds		500,074			82,559	119,000
392-0000	Appropriated Fund Balance					593,273	495,314
TOTAL	Miscellaneous Revenues	282,456	1,000,632	421,293	377,184	1,066,566	898,391
GRAND TOTAL		9,283,759	10,698,864	10,308,208	12,197,616	13,056,258	12,040,318

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 multiplied by a millage rate. The property appraised and assessed is either real property (for example, a house) or personal property (for example, a boat). The personal property may include intangible assets (for example, the value of holding a patent). 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 \$50,000 homestead exemption, and \$75,000 in exemption for homeowners aged 65 or greater, subject to income requirements. The maximum millage a Town may levy pursuant to State law is 10 mills, but this can only be accomplished through a unanimous vote of all Commissioners (not just those present).

Under the Save our Homes provisions of the Florida State Constitution, all homestead properties can only have an annual increase of assessed value of either 3% or the Consumer Price Index (CPI), whichever is lower. For FY 14/15 the increase is capped at 3.0%. For FY 14/15, the State Constitution also limits local governments to a millage rate of the roll-back rate plus the adjustment for growth in per capita Florida income by a simple majority vote.

For FY 13/14, the Town of Surfside's Mayor and Town Commission adopted the rate of 5.200 mills. Miami Dade Property Appraiser 2014 July 1st Certified Taxable Values for the FY 14/15 budget are 16.85% above the certified values for FY 13/14 budget.

For FY 14/15, the Town Commission adopted a rate of 5.0293 mills which is more than the rolled-back rate of 4.4792 and less than FY 13/14 tax rate for the Town of 5.200 mills.

Sales and Use Taxes

This category of taxes includes the local option sales tax and resort taxes. The resort tax is a tax to be utilized for the promotion of tourism. Surfside is one of three towns in the State which controls its own resort tax proceeds rather than utilizing the State system. The tax generally is 2% on food and beverage sales (although some sales are excluded) and 4% on short-term rentals. These are taxes generated by local jurisdictions under authorization by the State of Florida.

Franchise, Utility and Occupational (Business) Taxes

The Town collects three types of franchise, utility, and occupational (business) taxes: electric, gas, and Surfside Occupational Taxes. Utility taxes may be levied at a maximum rate of 10% for each utility. The latter 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 FY 01/02, municipalities were 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. While the Town is primarily built out there are a few significant commercial properties anticipated for new development and some refurbishing of older structures continues. The Town projects \$495,000 in revenues for FY 14/15 from these combined sources.

Intergovernmental Revenue

The Town receives recurring revenues from revenue sharing programs with the State of Florida. The Town receives periodic intergovernmental revenues from the United States of America in the form of assistance grants for specific projects. All disbursements of State revenues are based on receipts by the State and the Town's population. Most projections for revenues in this category are established by

the State of Florida's Department of Revenue. Municipalities are required to budget at least 95% of the State's estimates. The projection for these funds is \$574,504.

Services Revenues

This category includes all fees generated from services provided by the Town. This includes recreation fees; water and sewer, solid waste collection fees, stormwater charges, lien search services, and similar items. Total collections in the general fund are projected at \$402,550 for FY 14/15.

Fines and Forfeitures

Funds to promote public safety and other projects are received by the City from fines, forfeitures, and/or seizures connected with illegal behavior in the community. Those funds are restricted to, and accounted for, in the Town's Forfeiture fund. Fines for the general fund derive from code enforcement and parking violations. Total FY 14/15 General Fund fines and forfeitures are projected at \$675,000.

Miscellaneous Revenues

Any revenues that the Town receives which do not reasonably conform to any of the above identified categories are included in this category. This category includes interest earnings, receipts from the disposition of assets by sale, and similar items. In FY 14/15, staff anticipates \$110,500 in miscellaneous revenues.

Appropriations and Transfers:

These sources of funding may not fit into a strictly drawn definition of "revenue," but are sources of funding nevertheless. Appropriations are the use of surplus (available fund balance) resulting from attaining revenues in excess of expenditures in prior periods. For FY 14/15, a balanced budget is adopted with an appropriation (use) of General Fund unassigned balance (reserves). FY 14/15 is projected to end with \$2,215,455 in available fund balance and \$2.0 million in the assigned "hurricane reserves."

Transfers are funding sources resulting from the movement of available funds from one fund to another. The Town's enterprise funds (those funds like water and sewer which are run on a business accounting model) transfer payments to the General Fund to pay for the service provided by General Fund employees. These services include items such as general management, payroll, human resources, agenda development and processing, records retention, risk management, and similar administrative functions. The transfer is a percentage of the enterprise funds total personnel and operating costs, less any direct cost passed along to consumers. For example, the Water/Sewer fund pays for services at 10% based on their total personnel and operating costs less the amount the Town pays for usage based water purchases and sewage disposal. The FY 14/15 Adopted Budget includes \$173,577 in interfund transfers.

General Fund Expenditure Summary By Type

Line Item		FY 10/11 Actual	FY 11/12 Actual	FY 12/13 Actual	FY 13/14 Adopted	FY 13/14 Estimated	FY 14/15 Adopted
1210	Regular Salaries	\$3,647,154	\$4,271,571	\$4,461,579	\$4,953,875	\$4,929,069	\$4,897,732
1230	Regular Salaries - Settlement			\$48,327	\$64,945	\$64,945	\$0
1310	Other Salaries	\$311,804	\$99,572	\$353,271	\$370,662	\$370,662	\$626,529
1410	Overtime	\$182,807	\$182,886	\$190,643	\$210,200	\$212,500	\$212,500
1510	Special pay	\$110,241	\$99,632	\$105,130	\$100,280	\$101,530	\$117,770
1520	Extra Duty Pay	\$76,458	\$139,619	\$172,195	\$75,000	\$215,000	\$150,000
2110	Payroll Taxes	\$316,567	\$349,674	\$393,994	\$419,944	\$435,432	\$449,656
2210	Retirement Contribution	\$617,310	\$499,835	\$637,656	\$600,502	\$600,502	\$659,927
2310	Life & Health Insurance	\$436,604	\$502,706	\$580,278	\$707,952	\$713,718	\$770,606
2410	Workers Compensation	\$99,005	\$124,149	\$86,942	\$179,804	\$179,804	\$214,311
2510	Unemployment Compensation	\$31,612	\$33,988	\$21,103	\$30,000	\$30,000	\$6,000
TOTAL	PERSONNEL EXPENSES	\$5,829,562	\$6,303,632	\$7,051,118	\$7,713,164	\$7,853,162	\$8,105,031
3103	Lobbyist	\$36,000	\$36,000	\$36,000	\$36,000	\$39,918	\$36,000
3110	Professional Services	\$280,784	\$436,644	\$480,840	\$520,785	\$643,951	\$588,475
3111	Lawsuits and Prosecutions	\$125,277	\$238,315	\$294,748	\$98,000	\$133,000	\$62,000
3112	Physical Examinations	\$16,176	\$5,983	\$11,133	\$12,000	\$12,000	\$13,050
3210	Accounting and Auditing	\$68,529	\$52,441	\$64,480	\$77,000	\$77,000	\$79,000
3410	Other Contractual Services	\$182,082	\$157,516	\$239,120	\$227,606	\$227,606	\$256,550
3411	Nuisance Abatement	\$0	\$5,393	\$0	\$10,000	\$10,000	\$10,000
4009	Car Allowance	\$14,363	\$14,700	\$9,700	\$6,900	\$6,900	\$6,750
4110	Telecommunications	\$34,432	\$51,486	\$48,160	\$56,860	\$56,500	\$61,776
4111	Postage	\$3,573	\$8,562	\$12,778	\$22,450	\$22,450	\$16,140
4112	Mobile Phone Allowance	\$1,890	\$6,525	\$7,981	\$11,815	\$12,175	\$11,455
4310	Electricity	\$74,721	\$80,237	\$82,239	\$100,480	\$100,480	\$98,480
461-4310	Roadway Electricity	\$29,114	\$33,708	\$33,171	\$41,600	\$41,600	\$41,600
4311	Water and Sewer	\$45,904	\$51,094	\$54,160	\$53,400	\$53,400	\$62,100
4312	Natural Gas Service	\$1,069	\$22,223	\$23,402	\$27,000	\$27,000	\$29,400
4402	Building Rental/Leasing	\$71,404	\$25,234	\$864	\$4,000	\$4,000	\$4,000
4403	Equipment/Vehicle Leasing	\$20,982	\$39,147	\$43,391	\$60,196	\$60,196	\$60,712
4510	Property and Liability Insurance	\$98,151	\$129,621	\$107,670	\$191,886	\$191,886	\$238,162
4601	Maintenance Service/Repair Contracts	\$43,353	\$55,624	\$69,868	\$87,740	\$87,740	\$91,790
4602	Building Maintenance	\$62,396	\$105,692	\$95,384	\$96,000	\$96,000	\$100,000
4603	Equipment Maintenance	\$17,259	\$31,685	\$32,253	\$34,050	\$43,049	\$39,420
4604	Grounds Maintenance	\$94,334	\$271,884	\$301,847	\$344,480	\$344,480	\$363,484
4611	Miscellaneous Maintenance	\$6,194	\$19,695	\$28,670	\$29,750	\$29,750	\$63,250
4612	Vehicle Maintenance	\$27,437	\$19,712	\$21,892	\$33,700	\$33,700	\$36,400
4710	Printing & Binding	\$3,187	\$3,419	\$3,560	\$8,700	\$8,700	\$8,700
4810	Promotional Activities	\$123,369	\$131,141	\$149,168	\$146,535	\$146,535	\$164,735
4910	Legal Advertisement	\$19,391	\$11,243	\$18,114	\$24,500	\$24,500	\$23,500
4911	Other Current Charges	\$277,119	\$299,491	\$370,453	\$455,930	\$455,930	\$426,180
4913	Other Current Charges Senior Transportation				\$7,500	\$7,500	\$0
4915	Red Light State Portion					\$0	\$100,000
5110	Office Supplies	\$40,132	\$45,877	\$41,411	\$47,550	\$47,550	\$48,100
5210	Property and Maintenance	\$34,591	\$35,331	\$23,132	\$35,000	\$35,000	\$35,000
5213	Landscape Improvements	\$0	\$56,610	\$6,305	\$5,750	\$5,750	\$5,750
5214	Uniforms	\$21,929	\$21,428	\$25,076	\$25,450	\$25,450	\$30,750
5215	Uniform Allowance	\$6,000	\$6,000	\$5,700	\$6,000	\$6,000	\$6,000
5216	Gasoline	\$125,793	\$121,059	\$133,820	\$134,490	\$134,490	\$138,510
5217	K-9 Allowance	\$1,200	\$600	\$0	\$0	\$0	\$0
5225	Merchant Fees					\$0	\$1,550
5290	Miscellaneous Operating Supplies	\$53,695	\$56,045	\$69,901	\$86,520	\$86,520	\$90,870
5310	Road Materials	\$1,483	\$120	\$4,118	\$5,000	\$5,000	\$5,000
5410	Subscriptions and Memberships	\$14,268	\$24,772	\$15,314	\$24,625	\$24,625	\$24,730
5420	Conferences and Seminars	\$15,969	\$36,810	\$40,239	\$52,260	\$52,260	\$52,260
5510	Training & Educational			\$448	\$0	\$0	\$3,800
TOTAL	OPERATING EXPENSES	\$2,093,550	\$2,749,067	\$3,006,510	\$3,249,508	\$3,420,591	\$3,535,429

General Fund Expenditure Summary By Type

Line Item		FY 10/11 Actual	FY 11/12 Actual	FY 12/13 Actual	FY 13/14 Adopted	FY 13/14 Estimated	FY 14/15 Adopted
6210	Buildings	\$5,162	\$0	\$0	\$0	\$0	\$0
6310	Improvements other than Building	\$6,194	\$12,216	\$0	\$9,140	\$9,140	\$0
6410	Machinery and Equipment	\$114,853	514,685	70,769	\$11,200	\$93,759	\$119,000
6600	Books, Publications, Library Materials	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL	CAPITAL OUTLAY	\$126,209	\$526,901	\$70,769	\$20,340	\$102,899	\$119,000
7110	Principal	\$0	\$72,945	\$123,380	\$148,382	\$148,382	\$166,741
7210	Interest	\$0	\$4,754	\$6,045	\$7,276	\$7,276	\$6,117
7310	Capital Lease Service Costs		\$5,000	\$0	\$0	\$0	\$0
TOTAL	DEBT SERVICE	\$0	\$82,699	\$129,425	\$155,658	\$155,658	\$172,858
8300	Other Grants and Aid	\$1,500	\$0	\$12,722	\$10,200	\$10,200	\$8,000
9120	Transfers to Capital Projects Fund	\$139,660	\$0	\$0	\$0	\$465,000	\$100,000
9140	Transfer to Water Sewer Fund	\$0	\$26,512	\$0	\$0	\$0	\$0
9144	Transfer to Stormwater Fund						
9310	Contingency/Reserve	\$0	\$0	\$0	\$1,048,746	\$1,048,748	\$0
TOTAL	NON-OPERATING EXPENSES	\$141,160	\$26,512	\$12,722	\$1,058,946	\$1,523,948	\$108,000
TOTAL	GENERAL FUND	\$8,190,481	\$9,688,811	\$10,270,544	\$12,197,616	\$13,056,258	\$12,040,318

General Fund Expenditures Summary by Department

Department	FY 10/11 Actual	FY 11/12 Actual	FY 12/13 Actual	FY 13/14 Adopted	FY 13/14 Estimated	FY 14/15 Adopted
Legislative	59,719	55,925	66,481	78,605	82,523	73,205
Town Attorney	413,519	475,117	554,907	400,697	518,759	478,025
Executive	506,759	484,835	585,503	513,087	544,214	557,338
Planning and Code Compliance	0	283,622	315,902	356,334	375,158	445,637
Finance / IT	372,466	383,268	582,817	684,055	707,867	728,426
Town Clerk	282,630	329,014	196,516	254,922	270,243	244,833
Building Services	457,100	416,828	539,442	589,455	597,107	576,714
Public Safety	3,924,307	4,479,580	4,349,444	4,729,771	5,006,331	5,312,847
Public Works	720,889	886,444	934,658	1,123,124	1,138,404	1,230,307
Leisure Services	1,187,609	1,570,343	1,586,044	1,850,986	1,891,759	1,899,174
Non-Departmental	265,483	323,835	558,830	567,836	875,145	493,812
Total	8,190,481	9,688,811	10,270,544	11,148,870	12,007,510	12,040,318

Legislative Department

Services, Functions, and Activities:

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

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

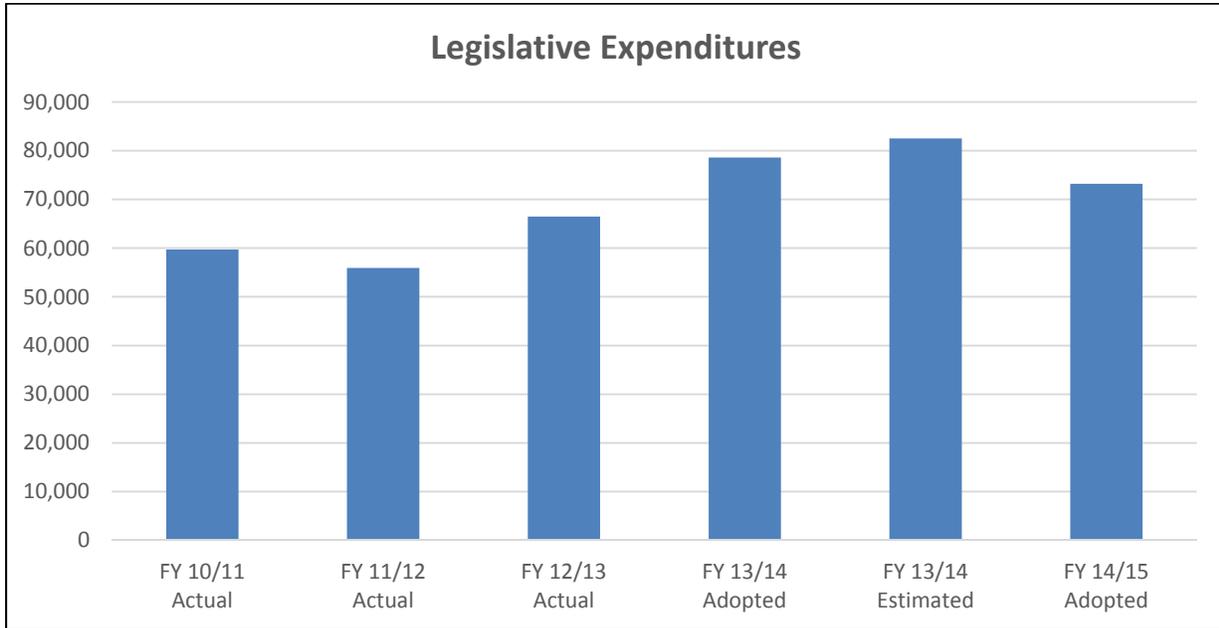
The powers and responsibilities of the Town Commission designated in the Town Charter include, among others: 1) appointments, 2) establishing administrative departments through the adopted budget, 3) levying taxes and assessments, 4) authorizing bond issuance, 5) adopting and modifying the official Town map, 6) regulating development consistent with governing laws, 7) addressing neighborhood development, 8) granting public utility franchises, 9) providing for an employee pension plan, 10) monitoring administrative services through the Town Manager, 11) appointing interim Commissioners in the event of a vacancy of office, and 12) providing Town ceremonial functions.

Personnel Complement

Position Title	Funded FY 13/14			Funded FY 14/15		
	Full Time	Part Time	Temp	Full Time	Part Time	Temp
Mayor	1			1		
Vice Mayor	1			1		
Town Commissioners	3			3		
Total	5	0	0	5	0	0

History of Expenditures Chart:

The following chart represents the history of expenditures for the Legislative Department of the Town of Surfside from FY 10/11 through the adopted expenditures for FY 14/15. Personnel and operating costs for this function increased in FY 13/14 mainly to provide aid in support of the expansion of the school nurse system jointly with the Town of Bay Harbor Islands and the Village of Bal Harbour. The FY 14/15 Adopted Budget continues to provide funding for the school nurse initiative as well as two college scholarships for eligible Surfside high school seniors.



Legislative Department Expenditures

Line Item Prefix: 001-1000-511-:		FY 10/11 Actual	FY 11/12 Actual	FY 12/13 Actual	FY 13/14 Adopted	FY 13/14 Estimated	FY 14/15 Adopted
Suffix	Object Description						
1210	Regular Salaries	5	5	5	5	5	5
2110	Payroll Taxes						
2410	Workers Compensation						
TOTAL	PERSONNEL EXPENSES	5	5	5	5	5	5
3103	Lobbyist	36,000	36,000	36,000	36,000	39,918	36,000
3110	Professional Services				5,000	5,000	
4110	Telecommunications	3,407	2,631	2,525	4,100	4,100	5,900
5110	Office Supplies	4,111	1,715	2,236	3,000	3,000	3,000
5290	Miscellaneous Operating Supplies	3,761	2,761	4,787	9,000	9,000	9,000
5410	Subscriptions and Memberships	1,763	1,186	547	3,300	3,300	3,300
5420	Conferences and Seminars	2,978	6,411	7,659	8,000	8,000	8,000
TOTAL	OPERATING EXPENSES	52,020	50,704	53,754	68,400	72,318	65,200
6310	Improvements other than Building	6,194	3,716				
6410	Machinery and Equipment		1,500				
TOTAL	CAPITAL OUTLAY	6,194	5,216	0	0	0	0
8300	Other Grants/Aid	1,500		12,722	10,200	10,200	8,000
TOTAL	NON-OPERATING EXPENSES	1,500	0	12,722	10,200	10,200	8,000
TOTAL	Department Total	59,719	55,925	66,481	78,605	82,523	73,205

Major Variance or Highlights of the Departmental Budget - FY 13/14 Estimated to FY 14/15 Adopted

Code	Amount	Explanation of Variance
3110	(5,000)	Citizen Surveys not anticipated in FY 14/15

Office of the Town Attorney

Services, Functions, and Activities:

The Town Attorney strives to deliver high quality, efficient, and professional legal guidance in the most cost effective manner for the Town of Surfside. The Town Attorney is a charter officer directly responsible to the Town Commission. The Town Attorney provides legal counsel and representation in all matters affecting the Town of Surfside.

The Town Attorney is the primary legal counsel for the Town Commission, Charter Review Board, Planning & Zoning Board, and advisory committees. The Town Attorney attends and provides legal counsel at regular and special Town Commission meetings, and meetings for the Planning and Zoning Board, Resort Tax Board, Parks & Recreation Committee, DVAC and Code Enforcement hearings. The Town Attorney counsels individual Commissioners and serves as chief parliamentarian for the Town in matters of procedure at Commission meetings.

The Town Attorney supports the Town Manager and Town administrative departments by preparing legislation, preparing and reviewing contracts, providing in-house legal representation and advice on all areas of operation including personnel, grants, public works, historic preservation, ad valorem taxation, real estate transactions, parks and recreation issues, building and zoning, utilities, finance, police issues, code enforcement and licensing, elections, public records and issues specific to the Town Clerk's Office, constitutional issues, administrative services, special projects, and Tourist Bureau issues. The only specialized area in which the Town Attorney does not provide legal advice is in the area of pension matters where the Pension Board retains its own counsel.

The Town Attorney educates Town staff on legal issues relating to each department's substantive areas as part of an on-going preventative law program designed to minimize costly litigation in the Town and protect the Town from liability. The Office of the Town Attorney performs the majority of the legal work required by the Town including negotiations on development conditions for site plans submitted before the Town. The Town Attorney also supervises outside counsel when special expertise is required. In addition, the Town Attorney coordinates with St. Thomas University School of Law to provide mentoring opportunities for law students and law graduates to serve as legal interns and law clerks who provide legal services at no cost to the Town.

Fiscal Year 13/14 Accomplishments:

- Prepared and attended all Town Commission meetings, Special Commission meetings, Commission workshops, Planning & Zoning meetings, Special Master hearings, Development Review Group meetings, Development Impact Committee meetings, Downtown Vision Advisory Committee/Business Improvement District meetings, Parks & Recreation Committee meetings, Resort Tax Board meetings, and the DRG/DIC/Quasi-judicial Hearings for the Planning & Zoning Board and Town Commission.

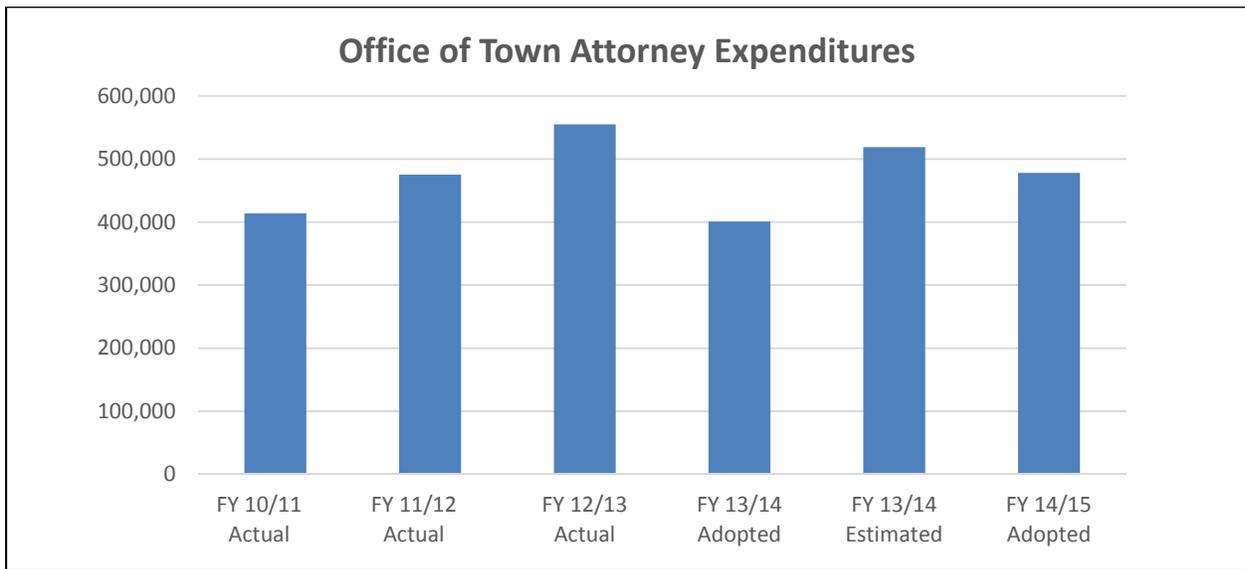
- Charter Review Board: Completed Phase I of Charter Review; detailed review and analysis of election; related Charter provision with related amendments and ballot language for suggested presentation to the Town's electorate.
- Prepared RFQs for Engineering and Architectural and Enterprise Resource Planning (ERP) services.
- Monitor with counsel for the Florida League of Cities on Surfside matters.
- Served as co-counsel in Pieter and Shirley Bakker vs. Surfside in the Division of Administrative Hearings (DOAH) matter regarding the Comprehensive Plan Amendments Challenge.
- Attended approximately ninety-five (95) Town Commission, Board or Committee meetings, prepared approximately thirty (30) ordinances including adoption of the Comprehensive Plan Amendment, prepared approximately seventy-five (75) resolutions.
- Reviewed and/or prepared numerous agreements/amendments to contracts for all departments in all areas including updates to the Town's emergency debris removal and monitoring contracts.
- Followed up with Business Improvement District issues.
- Assisted Parks & Recreation Department with liability issues.
- Rendered advice relating to elections issues, bond issuance, finance issues, utilities, capital improvements, Tourist Bureau/Resort Tax issues, operations, planning and zoning issues and personnel policies and procedures.
- Supervision relating to title and construction matters.
- Researched and advised human resources on personnel forms, issues and independent contractor and volunteer agreements.
- Assisted staff in code compliance, lien filings, collection of fees and code enforcement matters, established procedures and prosecuted to achieve compliance with code enforcement special master hearings.
- Continued follow up and work with the Town Manager and building Official to resolve the REMA issue to comply with the Town commission's goal to be invited to formally participate in the CRS Program so that residents can receive a discount on their flood insurance.

FY 14/15 Primary Objectives:

- Complete Phase I Charter Review and Ballot questions for Charter Amendments for November 4, 2014 Ballot and preparation of a Voter's Guide.
- Assist Town Commission and Town Manager on issues related to Public Private Partnership and all parking issues.
- Support the Town Commission, Town Manager, Chief of Police, Town Clerk and all Town departments with their legal needs.
- Represent or assist the Town in all its negotiations.
- Ensure adoption of effective legislation to run a smooth, efficient, lawful, customer friendly government that carries out the goals and policies of the elected officials.
- Monitor changes in law and legislation that may affect the Town at county, state, and federal levels.

Department Expenditure History:

The chart below provides a history of the expenditures associated with legal services for the Town of Surfside. These expenditures can be significantly influenced by the number and nature of litigation cases active at any time. The increase in expenditures during FY 11/12 and FY 12/13 is primarily attributable to planning, zoning and development related to new construction projects, settlement of other litigation and departmental staffing changes. The estimated increase FY 13/14 expenditures is primarily attributable to Charter Review Phase I and the related election and ballot issues, as well as the Comprehensive Plan Amendments challenge.



Personnel Complement:

Position Title	Funded FY 13/14			Funded FY 14/15		
	Full Time	Part Time	Temp	Full Time	Part Time	Temp
Town Attorney	1			1		
Assistant Town Attorney	1			1		
Assistant to Town Attorney		1		1		
Legal Intern			1			1
Total	2	1	1	3	0	1

Town Attorney Department Expenditures

Line Item Prefix: 001-1500-514-:		FY 10/11 Actual	FY 11/12 Actual	FY 12/13 Actual	FY 13/14 Adopted	FY 13/14 Estimated	FY 14/15 Adopted
Suffix	Account Description						
1210	Regular Salaries	239,167	239,762	344,190	232,700	287,701	302,700
1510	Special pay						1,000
2110	Payroll Taxes	12,906	13,749	21,837	17,802	20,862	21,993
2210	Retirement Contribution	32,593	31,094	12,690	16,789	16,789	21,989
2310	Life & Health Insurance	14,830	15,589	19,786	19,008	19,008	24,194
2410	Workers Compensation	573	586	499	850	850	909
TOTAL	PERSONNEL EXPENSES	300,069	300,780	399,002	287,148	345,210	372,785
3110	Professional Services	4,029	5,291	69,603	50,000	75,000	40,000
3111	Lawsuits and Prosecutions	36,307	110,238	66,840	50,000	85,000	50,000
3120	Lawsuits - Planning & Zoning	53,794	37,864	916			
4009	Car Allowance	6,600	6,600	2,200			
4110	Telecommunications	1,400	1,226	777	1,584	1,584	1,860
4111	Postage	183	52	518	500	500	500
4403	Equipment/Vehicle Leasing	2,330	2,312	3,090	2,640	2,640	2,720
4911	Other Current Charges	500	596	631			
5110	Office Supplies	2,347	2,323	2,610	2,200	2,200	2,500
5290	Miscellaneous Operating Supplies	283	607	69	500	500	500
5410	Subscriptions and Memberships	4,011	6,496	5,340	4,625	4,625	5,160
5420	Conferences and Seminars	1,666	732	2,043	1,500	1,500	2,000
TOTAL	OPERATING EXPENSES	113,450	174,337	154,637	113,549	173,549	105,240
6410	Machinery and Equipment			1,268			
TOTAL	CAPITAL OUTLAY	0	0	1,268	0	0	0
TOTAL	Department Total	413,519	475,117	554,907	400,697	518,759	478,025

Major Variance from Adopted Budget FY 13/14 to Estimated FY 13/14

Code	Amount	Explanation of Variance
1210 - 2410	\$58,062	Department compensation adjustments
3110	\$25,000	Charter review, election and ballot cost adjustments
3110	\$35,000	Comp plan challenge cost adjustments

Major Variance or Highlights of the Departmental Budget - FY 13/14 Estimated to FY 14/15 Adopted

Code	Amount	Explanation of Variance
1210 - 2410	\$22,670	Program modification - Legal Assistant to full time position
2210	\$5,186	Increase in allocated pension contribution
3110	(\$35,000)	Additional charter review costs not anticipated
3111	(\$35,000)	Comp plan challenge not anticipated

Adopted

Town of Surfside, Florida

FY 14/15 Program Modification

Assistant to Town Attorney

Department Name	Division Name	Funding Source	Dept. Priority	Fiscal Impact
Legal/Town Attorney	Legal Department	General Fund	1	\$22,670

Justification and Description

The Office of the Town Attorney (“OTA”) is comprised of a Town Attorney, Assistant Town Attorney and a part-time Assistant to Town Attorney, who is limited to 29 hours per week or 3 ½ days. As a result, for one and a half days the OTA has no administrative and legal support to provide legal and administrative assistance to the Town Attorney or Assistant Town Attorney. The Assistant’s duties and responsibilities include customary administrative tasks such as, but not limited to, schedule appointments, make copies, filter phone calls and inquires, coordinate meetings and also draft letters, conduct research of case law and statutes for preparation of proposed legislation. The Assistant to Town Attorney full-time position would assist the OTA with coordination of various assignments, activities and initiatives. There is a need for comprehensive administrative work which occupies a disproportionate amount of the OTA. The OTA deals with numerous issues that come up daily and often require immediate attention. In addition, the Town Attorney and Assistant Town Attorney devote a considerable amount of time attending various meetings. As a result, the OTA is left without a “front person” to answer phones and respond efficiently to the numerous and frequent requests of the OTA.

Alternative/Adverse Impacts if not funded:

The administrative requirements of the Office of the Town Attorney are increasing. Without full-time support many of the demands and inquiries are backlogged.

The impact if not funded, will impact the service provided to the Town. Without full-time administrative and legal support, the OTA has an additional challenge to run a smooth operation..

Required Resources

Line item	Title or Description of request	Cost
001-1500-514-1210:2410	Personnel Costs	\$22,670

Executive Department

Services, Functions, and Activities:

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

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

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

To assist the Town Manager in communications, the Town publishes the highly visible *The Gazette* from the Executive Department. *The Gazette* is a publication which provides information on services, recent legislative action and special programs and events.

In FY 11/12 a new division was adopted within the Executive Department. The division is known as the Planning and Compliance Division. This division is responsible for code compliance, community development and planning and zoning functions. Additional detail on this division and its budget are located within this tab.

It was the intent to submit a reorganization proposal with the FY 14/15 budget to integrate functions of Code Compliance and Building Department. Analysis indicated that a number of operational efficiencies would be achieved and optimal utilization of physical space would improve coordination/communication between two interrelated municipal services. Due to the current Town Manager transition, this should be addressed and finalized by the new Town Manager.

Town Manager:

FY 13/14 Accomplishments:

- Successfully completed the Harding Streetscape and 95th Street (Collins to bulkhead) projects. Harding Avenue Streetscape received an award from Miami-Dade Community Image Advisory Board for leadership in beautification, gateways and maintenance.
- Implemented the planning and community outreach process for the second floor expansion of the Community Center.
- Presented a report entitled: Parking Solution: The Next Step. Report provided two options that provide a clear and logical path to addressing the Town's parking needs

in a financially feasible manner. Commission has authorized beginning the planning of a Public-Private Partnership for parking enhancement at the Post Office site.

- Finalized the Enterprise Resource Planning process; prepared specifications and will be initiating a bid process.
- Upgraded means and methods of communication with residents through live video streaming and Channel 77 upgrades.
- Restructured health insurance program resulting in cost reductions of approximately \$200,000.
- Extended health insurance coverage to domestic partners of fulltime employees.
- Finalized Town Manager Evaluation Form and Manager evaluated in November and March.
- Through leadership of the Town Commission, identified resolution to long standing community controversy regarding sight triangle/hedges.

FY 14/15 Primary Objectives:

- Assist in a successful transition to a new Town Manager.
- Finalize planning and community outreach for the second story addition to the Community Center which will produce a plan to proceed with implementing the expansion.
- Finalize the Town's efforts to be rated through FEMA's Community Rating System resulting in a community-wide discount on Flood Insurance premiums.
- Undertake a full, comprehensive analysis of Solid Waste rate structure and implement fair/realistic rates to assure efficient operation going forward and adequate funding to address capital equipment needs.
- Undertake a full, comprehensive analysis of Water/Sewer Fund rate structure in order to fund operations and meet debt service ratio reserve requirements.
- Coordinate and successfully implement the ERP recommended integrated systems/software insuring that information/data flow between and among departments while also implementing access/connections with external stakeholders (residents; general public; vendors; other governmental partners, etc.)

Human Resources:

The Human Resources element of the Executive Department is responsible for all personnel matters such as recruitment, employee relations, benefits, labor relations and risk management.

- Recruitment functions entail assisting all departments with recruitment efforts to fill vacant positions through advertising, screening applications/resumes, preparing interview questions, conducting background checks, and employee orientation.
- Employee relations functions associated with disciplinary actions are coordinated with the assistance of the Human Resources Director to ensure proper procedures and consistency with the process.
- Employee benefits involves retirement plans, health, dental and vision insurance, leave programs and holidays. Benefits may vary by collective bargaining agreement.
- Labor relations duties between union representatives and management to assist employees and management with conflict resolution.

- Risk management includes handling workers' compensation claims and compliance with the American with Disabilities Act (ADA) and Equal Employment Opportunity Commission (EEOC).

FY 13/14 Accomplishments:

- Completed recruitment process for non-executive vacancies within reasonable time (in less than 30 days unless the position was frozen for economic reasons.)
- Successfully completed FOP negotiations.
- Monitored human resources/labor cases decided by PERC or in the courts for “lessons learned” for Surfside.
- Maintained surveys of comparable jurisdiction’s salary and benefits.
- Enhanced the Employee Discount Program.
- Enriched employee communication to meet employee information needs.
- Implemented various professional development trainings to enhance employee skills.

FY 14/15 Primary Objectives:

- Ensure compliance will all applicable labor laws and provide a work environment that is conducive to professionalism and high quality performance.
- Motivate the existing workforce and inspire long-term commitment.
- Enhance job satisfaction by encouraging and assisting every employee to realize their full potential.
- Achieve and maintain high morale among employees.
- Improve employee engagement with the Town.
- Provide educational information regarding awareness, self-care and behavioral change to improve wellness and productivity.
- Collaborate with various health partners to provide a broader range of wellness programs and services to improve staff’s physical and mental health.
- Reinforce the need for competitive compensation to attract and retain top talent.

Personnel Complement:

Position Title	Funded FY 13/14			Funded FY 14/15		
	Full Time	Part Time	Temp	Full Time	Part Time	Temp
Town Manager	1			1		
Code Compliance Director	1			1		
Code Compliance Officer	1			1		
Executive Assistant	1			1		
Human Resources Director	1			1		
Total	5	0	0	5	0	0

Executive Department Expenditures

Line Item Prefix: 001-2000-512-:		FY 10/11 Actual	FY 11/12 Actual	FY 12/13 Actual	FY 13/14 Adopted	FY 13/14 Estimated	FY 14/15 Adopted
Code Suffix	Object Description						
1210	Regular Salaries*	\$247,530	\$273,103	\$351,436	\$283,764	\$312,212	\$304,119
1410	Overtime		\$68				
1510	Special pay					\$1,000	\$2,000
2110	Payroll Taxes*	\$17,107	\$18,412	\$24,605	\$21,708	\$23,387	\$23,418
2210	Retirement Contribution*	\$45,737	\$37,448	\$36,736	\$31,641	\$31,641	\$35,103
2310	Life & Health Insurance	\$31,521	\$33,946	\$36,457	\$46,149	\$46,149	\$49,680
2410	Workers Compensation	\$802	\$709	\$549	\$877	\$877	\$970
TOTAL	PERSONNEL EXPENSES	342,697	363,686	449,783	384,139	415,266	415,290
3110	Professional Services	69,543	8,205	2,785	15,000	15,000	15,000
3410	Other Contractual Services	8,310	3,550				
4009	Car Allowance	6,325	6,600	6,550	5,400	5,400	5,400
4111	Postage	55					
4112	Mobile Phone Allowance	720	1,260	1,590	1,620	1,620	1,620
4403	Equipment/Vehicle Leasing	2,775			1,306	1,306	
4510	Property and Liability Insurance	7,498	8,963	7,719	10,072	10,072	13,278
4601	Maintenance Service/Repair Contracts	3,868	1,234				
4710	Printing & Binding				250	250	250
4810	Promotional Activities / Newsletter	47,960	50,386	63,676	55,800	55,800	72,000
4911	Other Current Charges	3,235	15,572	20,818	12,000	12,000	7,000
5110	Office Supplies	2,552	3,318	3,954	3,000	3,000	3,000
5290	Miscellaneous Operating Supplies	4,665	6,140	14,990	16,000	16,000	16,000
5410	Subscriptions and Memberships	3,743	7,929	4,246	4,500	4,500	4,500
5420	Conferences and Seminars	2,813	7,992	8,944	4,000	4,000	4,000
5510	Training & Educational			448	0		
TOTAL	OPERATING EXPENSES	164,062	121,149	135,720	128,948	128,948	142,048
TOTAL	Department Total	506,759	484,835	585,503	513,087	544,214	557,338

Major Variance from Adopted Budget FY 13/14 to Estimated FY 13/14

Code	Amount	Explanation of Variance
1210 - 2510	\$31,127	Merit Pay Allocation, Compensation plan adjustment, Longevity adjustment

Major Variance or Highlights of the Departmental Budget - FY 13/14 Estimated to FY 14/15 Adopted

Code	Amount	Explanation of Variance
4510	\$3,206	Insurance increases
4810	\$16,200	Newsletter costs

Executive Department Planning and Code Compliance Division

Services, Functions, and Activities:

The Planning and Code Enforcement Division of the Executive Department was created in FY 11/12 although the services have been in place for many years. This Division includes three primary functions: Code Compliance, Community Development Services, and Planning and Zoning. The Planning and Community Development functions will continue to be outsourced to Calvin, Giordano & Associates and report to the Town Manager. The Code Compliance Director is responsible for developing a town-wide comprehensive compliance program using a sensitive and measured approach to gain compliance. In addition, the Director handles Special Magistrate Hearing cases after voluntary efforts to obtain compliance have failed. The Code Compliance Director reports to the Town Manager.

Code Compliance Services: This Division is responsible for ensuring that the Property Maintenance Standards and other sections of the Code of the Town of Surfside, as well as the Minimum Housing Standards, as adopted from the Miami-Dade County Code, are met by residential and commercial property owners. To accomplish the Town's code compliance goals, the Division enforces regulations concerning zoning requirements, requirements for building permits, landscaping, signs, land clearance, property maintenance, abandoned property, illegal trash disposal and other issues that affect the welfare of the community. This Division works to enhance the quality of life in the Town of Surfside through diligent observation, education, gradual enforcement, cooperation with the Police Department and eventual progressive economic penalties when voluntary compliance is not attained..

Community Development Services: This Division is responsible for the forward looking strategic planning for the community, recommending development policies and procedures, developing strategies to attract desired investment to the community, and related functions to ensure that the Town of Surfside remains vital, attractive, a pleasant place to reside and competitive for prospective new residents and businesses. These services are currently provided to the Town of Surfside through a contractual agreement with Calvin, Giordano & Associates (CGA).

Planning and Zoning Services: This Division is responsible for the creation of and the modification to the Town ordinances that regulate development within the Town. This includes review of all plans for new development or modifications to existing development for compliance with the Town's applicable ordinances. The Planning and Zoning Division provides a number of services to the residents and commercial property developers of the Town to ensure compliance with the Town's codes. The purpose of Planning and Zoning is to establish and enforce development criteria such as setbacks, building heights, landscaping and signs, to assure that Surfside's small town appearance and atmosphere is preserved. All plans for development, whether it be a new building, the modification of or addition to an existing building, the addition of items such as swimming pools, fences and signs, require a building permit application which is reviewed by zoning. This Division also serves as the liaison to the Planning and Zoning Board and the Design Review Board. These services are currently provided to the Town of Surfside through a contractual agreement with Calvin, Giordano & Associates (CGA).

Code Compliance FY 13/14 Accomplishments:

- Initiated full use of new compliance software (violation, noticing, management system.).
- Uploaded ownership data, Town Code, and forms to code compliance program.
- Researched, presented and facilitated establishment of Code Compliance priorities in the business and residential districts.
- Researched, prepared and presented alternatives for enforcement of corner property sight-line visibility issues.
- Pursued, on a limited basis, the Special Master process for habitually non-compliant offenders and provided for hearings, default orders, and liens, as necessary.
- Assisted the Building Department with: FEMA flood-plain response and 40 Year recertification enforcement of non-compliant cases.
- Continued to assist the Finance Department with local business tax receipt, certificate of use, and resort tax enforcement of delinquent accounts.
- Updated Florida Association of Code Enforcement certifications, including pursuit of professional designation.
- Out-reach to businesses on most commonly occurring violations in commercial districts with regard to licensing, signs, awnings, sidewalk cafes and littering.
- Out-reach to residents on most commonly occurring violations in residential district (trash, debris and property maintenance).
- Responded to 70% of complaints within 48 hours, and the rest within 72 hours.
- Responded to 75% of e-mails and telephone messages within 48 hours and the rest within 72 hours.
- Assisted Planning & Zoning with development of new sign ordinance.
- Prepared updated fine and compliance schedules and assisted with ordinance/resolution drafting.
- Launched enforcement campaign for sidewalk café and ADA compliance on Harding Avenue business district.
- Assisted the Town Manager with settlement agreements on code related fines.

Issues:

- Limited resources to carry out all intended outcomes in a professional and timely manner.
- Existing organization-wide automated system is outdated and inefficient for code, building and public works which limits access to historic records, the ability to generate reports and integrate with code compliance software.
- Limited availability of support for legal code aspects/Special Master process.
- Existing behavior and/or response policy results in inefficient use of very limited resources.
- Critical and/or perceived emergencies requiring immediate response hinders the ability to effectively and efficiently manage day-to-day operations.
- Number of enforcement priorities require daily assessment of resource allocation.

Fiscal Year 14/15 Primary Objectives:

- Continue implementing a code compliance program that finds the correct balance between attaining compliance and the reasonable atmosphere that is the essence of Surfside.
- Continue to develop a proactive public information campaign that seeks to educate and encourage voluntary compliance in single and multi-family areas and the downtown business district.
- Assess and prioritize the issues in residential neighborhoods and continue to monitor/enforce the most egregious code, life safety, and commonly occurring violations.
- Assess and prioritize the issues in the business district and enforce the most commonly occurring violations.
- Begin proactive commercial property inspections for exterior violations.
- Continue to monitor the Town for construction work without permits
- Respond to 80% of complaints within 48 hours, and the rest within 72 hours.
- Respond to 80% of telephone messages within 24 hours, and the rest within 48 hours.

Planning and Zoning FY 13/14 Accomplishments:

- Completion of the Sign Code update.
- Completion of numerous code modifications resulting from a Joint Planning & Zoning/Town Commission meeting.
- Worked with the Planning & Zoning Board to modify the code relating to the massing of structures.
- Updated the Capital Improvements Element of the Comprehensive Plan.

Planning and Zoning FY 14/15 Primary Objectives:

- Continue to review site plans and design review items efficiently.
- Address zoning text changes relating to massing.

**Executive Department
Planning and Code Enforcement Division Expenditures**

Line Item Prefix: 001-2000-524-:		FY 10/11 Actual	FY 11/12 Actual	FY 12/13 Actual	FY 13/14 Adopted	FY 13/14 Estimated	FY 14/15 Adopted
Suffix	Object Description						
1210	Regular Salaries		65,692	92,644	102,000	110,275	109,841
2110	Payroll Taxes		4,722	6,606	7,803	8,436	8,403
2210	Retirement Contribution		5,868	4,502	6,945	6,945	9,097
2310	Life & Health Insurance		10,797	19,203	26,712	26,712	27,100
2410	Workers Compensation		1,644	1,504	3,425	3,425	4,007
TOTAL	PERSONNEL EXPENSES	0	88,723	124,459	146,885	155,793	158,447
3110	Professional Services		178,906	161,988	182,635	192,551	235,250
3410	Other Contractual Services		10,706	18,946	9,600	9,600	34,400
4110	Telecommunications			525			1,080
4111	Postage		751	1,480	2,300	2,300	3,240
4112	Mobile Phone Allowance		660	932	1,440	1,440	720
4510	Property and Liability Insurance				774	774	1,450
4601	Maintenance Service/Repair Contracts			3,408	3,000	3,000	3,000
4610	Vehicle Maintenance			323	500	500	1,200
4810	Promotional Activities/Newsletter				1,000	1,000	1,000
5110	Office Supplies		121	999	750	750	1,000
5214	Uniforms		39	491	500	500	750
5216	Gasoline		1,076	800	1,500	1,500	1,600
5290	Miscellaneous Operating Supplies				200	200	300
5410	Subscriptions and Memberships			435	1,500	1,500	700
5420	Conferences and Seminars			1,116			1,500
TOTAL	OPERATING EXPENSES	0	192,259	191,443	205,699	215,615	287,190
6310	Improvements other than Building				2,500	2,500	
6410	Machinery and Equipment		2,640		1,250	1,250	
TOTAL	CAPITAL OUTLAY	0	2,640	0	3,750	3,750	0
TOTAL	Department Total	0	283,622	315,902	356,334	375,158	445,637

Major Variance from Adopted Budget FY 13/14 to Estimated FY 13/14

Code	Amount	Explanation of Variance
1210:2410	\$8,908	Merit pay allocation, Compensatin plan adjustment
3110	\$4,033	Unbudgeted increase for Community Development and Planning & Zoning Director
3110	\$5,883	Unbudgeted Planning & Zoning massing renderings

Major Variance or Highlights of the Departmental Budget - FY 13/14 Estimated to FY 14/15 Adopted

Code	Amount	Explanation of Variance
3110	\$55,000	Planning assistance for review of H-40 corridor program modification
3110	\$7,500	10 year water supply plan program modification
3410	\$20,000	Temporary office services program modification

Adopted

Town of Surfside, Florida

FY 14/15 Program Modification

Temporary Office Services

Department Name	Division Name	Funding Source	Dept. Priority	Fiscal Impact
Executive	Code Compliance	General	1	\$20,000

Justification and Description

Temporary office services for the Code Compliance Division: Code compliance enforcement operations and special magistrate procedures require a substantial amount of clerical work, including but not limited to entering updated case status information, report generation, preparation of notices to appear, certified mail documents, and Special Master Orders, as well as coordination with respondents, typing, filing and mailing functions. The Code Compliance Director also handles many duties beyond his enforcement responsibilities which require assistance with coordination of administrative issues, meeting scheduling and preparation, letter writing, research and preparation of commission related memorandums and reports. Moreover, approximately 70% of the work required on a case file is clerical in nature. Although the addition of the Code Compliance Officer position in FY 2012/13 provided much needed assistance in the field, it has resulted in a greater caseload requiring additional clerical support. The initiation of the iWorQ Code Compliance software also has revealed that there is a considerable amount of upkeep and record maintenance regularly required, as we do not have in-house technical support available to complete required adjustments to the system. Additionally, the anticipated and continued growth in development projects has already reflected in increase in required responses by field staff, and impacted the limited time available by for clerical work.

The addition of these services would serve to alleviate a large portion of the clerical work currently required of the Director and Compliance Officer, allowing them to focus on public education and facilitating the compliance process by allowing more direct interaction with residents and business owners and in responding the to issues in the recently enhanced downtown business district, as well as to the ongoing and anticipated development projects.

Alternative/Adverse Impacts if not funded:

If not funded, the Division would not be able to increase the number of inspections and pursue additional non-compliant properties, but would continue to process non-compliant situations at a similar rate and frequency as it is currently doing. The Director and Compliance Officer would not be able to allow for additional field time, and interaction with the residents and business community.

Required Resources

Line item	Title or Description of request	Cost
001-2000-524-3410	Other Contractual Services	\$20,000

Adopted

Town of Surfside, Florida

FY 14/15 Program Modification

10 Year Water Supply Plan

Department Name	Division Name	Funding Source	Dept. Priority	Fiscal Impact
Executive	Planning & Zoning	General	1	\$7,500

Justification and Description

The Town is required to update its 10 Year Water Supply Plan. This includes identifying any sources of alternative water supply and analyzing data from its supplier.

Alternative/Adverse Impacts if not funded:

The Town will not be in compliance with the State of Florida.

Required Resources

Line item	Title or Description of request	Cost
001-2000-524-3110	Professional Services - Update to the 10 Year Water Supply Plan	\$7,500

Adopted

Town of Surfside, Florida

FY 14/15 Program Modification

Zoning Modification

Department Name	Division Name	Funding Source	Dept. Priority	Fiscal Impact
Executive	Planning	General Fund	1	\$55,000

Justification and Description

At the September 30, 2013 Joint Planning and Zoning and Town Commission meeting, there was a discussion about the block between Collins and Harding Avenues and the high interest in redevelopment of this corridor. In an effort to stay ahead of the new construction, there was interest from both boards to prepare criteria to help guide future development into the desired development pattern. Based on that, a budget item will be included for an analysis and preparation of zoning criteria which includes the following:

- Preparation of new zoning criteria and comparison of existing conditions
- A review of green book traffic engineering standards as well as Miami-Dade County and FDOT as it relates to mid-block accessibility, walkways, pedestrian activity
- Impacts to existing buildings and strategies for potential non-conformities such as if there is a modification to an existing building, under what circumstances would the entire development need to be brought up to the proposed code
- Consistency of new criteria with comprehensive plan, including the 1989 Comprehensive Plan, which provided for a study of this corridor
- Consistency of new criteria with other sections of the zoning code such as off-street parking, signs, accessory structures, conditional uses, landscaping
- Requirements for open space in terms of landscaping, public space
- Coordination with legal in terms of vested rights, reduced density or intensity resulting from new zoning criteria
- Design criteria for pedestrian walkways

Alternative/Adverse Impacts if not funded:

Development will continue within the block between Collins and Harding Avenue without not additional zoning criteria to guide development in this corridor.

Required Resources

Line item	Title or Description of request	Cost
001-200-524-3110	Professional Services - Zoning Modification - Prepare zoning criteria for block between Collins & Harding	\$55,000

Finance Department

Mission Statement:

- Manage and maintain financial records in conformity with generally accepted accounting principles and in compliance with State and Federal laws.
- Develop and maintain effective and efficient financial planning, reporting and support the operating departments in achieving their program objectives.
- To provide the Town Commission and residents with transparent financial information in a timely and meaningful manner.
- Provide quality service to the residents, merchants and to safeguard the Town's assets.

Services, Functions, and Activities:

The Finance Department provides for the effective, lawful, and efficient management of the Town's financial matters. Main areas of responsibility include: departmental administration, accounting, payroll and risk management, budgeting, financial reporting, banking, treasury management, debt management, fixed asset management, internal support, and pension plan oversight. Each of these areas requires their own reporting and documentation procedures.

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

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

Payroll and Risk Management includes: risk related policy development and recommendations, ensuring compliance with Federal Internal Revenue Service requirements as well as Fair Labor Standards and other Federal, State and local requirements, reviewing and processing hours and benefit calculations for payroll purposes, and ensuring fund transfers and availability for the twenty-six (26) regular payrolls each year, calculating retroactive payments and other pay and benefits adjustments as part of the regular cycle or special payrolls.

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

Banking Relations includes: ensuring transfers are completed, maintaining a professional working relationship with bank officials, bank account reconciliation, interest allocations and containing costs while maximizing interest earned.

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

Debt Management involves: the identification of debt needs, researching available options for debt placement, issuing debt, avoiding positive arbitrage, and ensuring timely debt principal and interest payments.

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

Information Technology Management: The Finance Director serves as liaison between a contracted IT vendor including on-site IT staff and coordinating the technology needs of all Town staff and Elected Officials with the services provided through the IT contract. Those services include:

- hardware, including desktop computers, laptops, telephones, office machines including copiers and printers for all departments
- network trouble shooting
- software maintenance and development
- phone hardware and software
- provide broadcast services and monitor Channel 77
- automation of billing service payments through credit cards on Web access

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

FY 13/14 Accomplishments:

- Managed the development of a request for proposal for an Enterprise Resource Planning (ERP) computer software system to update the Town's computer applications.
- The front office staff was cross trained to provide excellent customer service including timely response to questions and accurate processing of customer bills.
- Completed the collection of resort taxes from businesses that were audited by contracted independent auditors.
- Provided the financial information and input for the updated Parking Study.
- Completed the Comprehensive Annual Financial Report for the Fiscal year ended September 30, 2013 and submitted the report to the Government Finance Officers Association for the Certificate of Achievement for Excellence in Financial Reporting.
- Completed the installation of the credit card processing terminal that allows customers to pay their water and sewer utility bills business taxes and building permits at the Town Hall Customer Counter.

FY 14/15 Primary Objectives:

- Start the implementation process of an Enterprise Resource Planning (ERP) computer software system to update the SunGard software currently being used.
- Manage the process of auditing businesses that remit resort tax revenues by two outside independent auditors to ensure compliance with tax remittance requirements.
- Update the Five Year Financial Forecast and use as a guide for the 2015-2016 annual budget process.
- Complete the Comprehensive Annual Financial Report (CAFR) before March 31, 2015, submit for the Certificate of Achievement for Excellence in Financial Reporting and to have no external auditor comments in the CAFR Management Letter.

Personnel Complement:

	Funded FY13/14			Funded FY 14/15		
Position Title	Full Time	Part Time	Temp	Full Time	Part Time	Temp
Finance Director	1			1		
Controller	1			1		
Budget Officer	1			1		
Accounting Clerk	1			1		
Total	4	0	0	4	0	0

Finance Department Expenditures

Line Item Prefix: 001-2100-513-:		FY 10/11 Actual	FY 11/12 Actual	FY 12/13 Actual	FY 13/14 Adopted	FY 13/14 Estimated	FY 14/15 Adopted
Code Suffix	Object Description						
1210	Regular Salaries	\$207,233	\$229,268	\$300,260	\$299,564	\$308,216	\$308,216
1410	Overtime	\$2,109	\$772	\$193	\$2,500	\$2,500	\$2,500
1510	Special pay	\$1,469	\$1,036	\$1,163	\$1,000	\$1,000	\$2,250
2110	Payroll Taxes	\$15,273	\$16,770	\$23,058	\$24,239	\$24,901	\$24,997
2210	Retirement Contribution	\$19,353	\$21,541	\$18,392	\$19,885	\$19,885	\$25,526
2310	Life & Health Insurance	\$20,126	\$26,363	\$39,797	\$44,885	\$44,885	\$50,693
2410	Workers Compensation	\$496	\$502	\$624	\$946	\$946	\$974
TOTAL	PERSONNEL EXPENSES	266,059	296,252	383,487	393,020	402,333	415,156
3110	Professional Services	28,343	23,378	5,222	9,000	9,000	9,000
516-3110	Professional Services IT			81,220	105,950	111,450	128,025
3210	Accounting and Auditing	68,529	52,441	64,480	77,000	77,000	79,000
516-3410	Other Contractual Services IT			18,559	47,400	47,400	52,200
4110	Telecommunications	492					
4111	Postage	250		126	450	450	450
4112	Mobile Phone Allowance	120	180		720	720	
4403	Equipment/Vehicle Leasing	2,725					
516-4403	Equipment Leasing IT			500	7,295	7,295	7,795
516-4601	IT Maint Svs Repair Contracts			4,298	9,850	9,850	10,750
516-4603	IT Equipment Maintenance			7,028	5,600	14,599	10,230
4710	Printing & Binding	274	1,214	1,200	2,000	2,000	2,000
4910	Legal Advertisement	1,992		2,934	4,500	4,500	3,500
5110	Office Supplies	1,990	2,156	507	2,150	2,150	2,150
5290	Miscellaneous Operating Supplies		3,520	938	3,600	3,600	2,600
5410	Subscriptions and Memberships	1,165	522	832	1,600	1,600	1,600
5420	Conferences and Seminars	527	1,673	1,956	3,970	3,970	3,970
TOTAL	OPERATING EXPENSES	106,407	85,084	189,800	281,085	295,584	313,270
6410	Machinery and Equipment		1,932	9,530	9,950	9,950	
TOTAL	CAPITAL OUTLAY		1,932	9,530	9,950	9,950	0
TOTAL	Department Total	372,466	383,268	582,817	684,055	707,867	728,426

Major Variance from Adopted Budget FY 13/14 to Estimated FY 13/14

Code	Amount	Explanation of Variance
1210:2410	\$9,313	Merit pay allocation
516-4603	\$1,876	Battery backup for servers unbudgeted
516-4603	\$7,123	Software licenses unbudgeted

Major Variance or Highlights of the Departmental Budget - FY 13/14 Estimated to FY 14/15 Adopted

Code	Amount	Explanation of Variance
3210	\$2,000	Increase for special audit services
516-3410	\$4,800	Increased broadcasting of Town meetings
516-4603	(\$4,369)	Software licenses required less than prior year

Adopted

Town of Surfside, Florida

FY 14/15 Program Modification

Website Data Management

Department Name	Division Name	Funding Source	Dept. Priority	Fiscal Impact
Finance	Information Technology	General Fund	1	\$24,000

Justification and Description

To better align IT services, the responsibility of website data management reverts to the IT division. The amount reflects ten hours per week for six months for services for outside IT contractual services. These services will be reviewed as part of the Enterprise Resources Solution (ERP) during FY 14/15.

Alternative/Adverse Impacts if not funded:

These services are a necessary element in maintaining the Town's website.

Required Resources

Line item	Title or Description of request	Cost
001-2100-516-3110	Professional Services IT – Website Maintenance	\$24,000

Town Clerk Department

Services, Functions and Activities:

The Town Clerk preserves the integrity of the Town's official records, which encompass business transactions, law and policy making. The Office of Town Clerk is established by Town Charter and provides a variety of information services to the public, the Town Commission and to staff. Services provided to the public include coordination of information requests and supervision of elections. Services provided to the Town Commission include scheduling, minute taking, agenda preparation, advertising and other duties related to coordination of Town Commission meetings, recording and retention of documents.

Town Clerk Administration: The Town Clerk is responsible for the Town's Records Management Program, which includes the purging of all documents that have met retention according to the State of Florida General Records Schedule. This division includes managing the department's personnel, schedule creation, policy creation, coordination with internal departments and external vendors, and ensuring appropriate compliance with contract and legal requirements, management of the Department's budget and expenditure controls. The Town Clerk shall also give public notice of all Town meetings and is responsible for recording and transcribing such proceedings. The Town Clerk handles all public records requests for the Town in accordance with Florida Statutes.

Legislative: In addition to the services above identified to the Town Commission, the Town Clerk's office is responsible for development and management of the Legislative Department's budget.

Procurement and Contracts Management: This responsibility includes the management of all requests for proposal, requests for qualifications and invitations to bid, as well as certain purchases as requested by the Town Manager. Duties include the following:

- legal and internal advertising
- scheduling and calendaring
- posting of bids on website and other internet sites
- attendance at pre-bid conferences
- opening and recording of all bids
- records management
- contract management

Risk Management: The Town Clerk's Department is responsible for coordination of risk management in coordination with the Finance Department. These responsibilities include the reporting of incidents and general liability claims (slip and fall, motor vehicle, etc.) to the Town's insurance carrier.

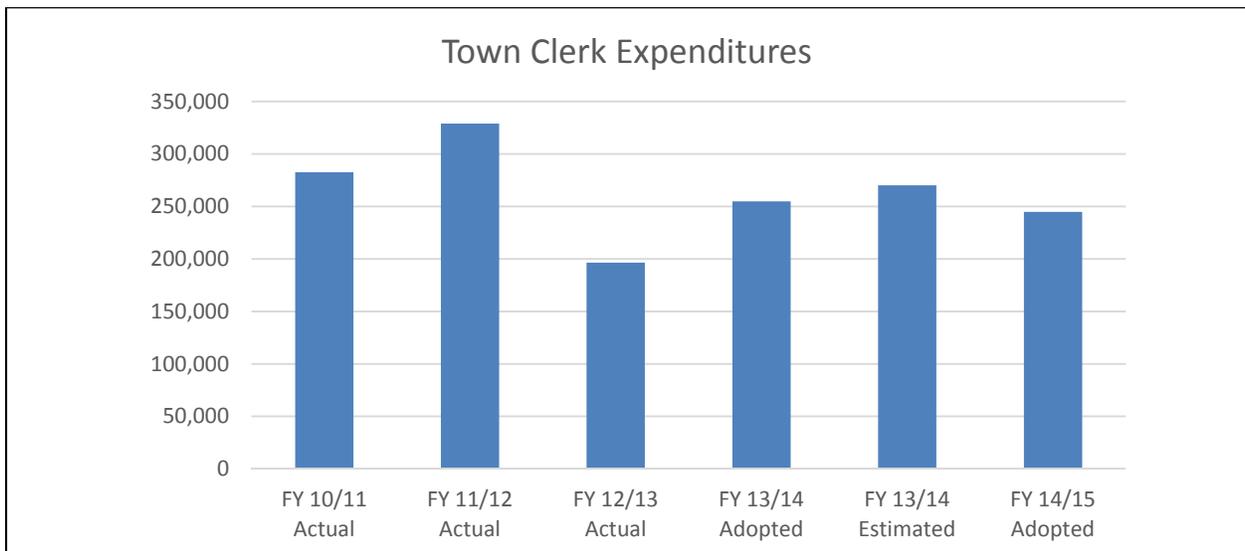
FY 13/14 Accomplishments:

- Continued to work on the process of scanning Town documents for easy access and retrieval.
- Received, processed and completed a total of 173 public records requests from October 1, 2013 to June 25, 2014.
- Maintained accurate information on the Town's website.
- Uploaded all Town Commission agendas and Planning and Zoning agendas to the Town's website.
- Complied with State Law by posting 115 public notices from October 1, 2013 to June 25, 2014.
- Completed 10 Regular Town Commission Meetings, 9 Special Town Commission Meetings, 2 Special Master Hearing Meeting, and 1 Executive Session from October 1, 2013 to June 25, 2014.
- Conducted one Town wide election successfully.
- Conducted the Town's Business Improvement District for a Special Assessment District election
- Completed three Municode ordinance codifications.
- Advertised and worked on 2 Request for Qualification (RFQ).
- Advertised and worked on 7 Request for Proposals (RFP).

FY 14/15 Primary Objectives:

- Continue implementing the scanning of all Town documents not in storage for easy access and retrieval.
- Implement an automated system for Town Commission Agenda Management through the EFP solution. This system will support transparency and public meeting workflow initiatives.
- Identify onsite/offsite storage for records (bids, accounts payables and receivables, other financial records, etc.)
- Continue to update the Town Clerk's page on the Town's website with the most up-to-date and accurate information.
- Continue to destroy documents after retention has been met in accordance with State Law.
- Update the Town's public records request policy.

The following chart represents the history of expenditures for the Town Clerk’s Department from FY 10/11 to the FY 14/15 Adopted Budget. It is important to note that the Town Clerk expenditures in the chart below reflect those related to the IT function of \$66,425 in FY 10/11 and \$124,572 in FY 11/12. In FY 12/13 the IT function was transferred to the Finance Department. In FY 13/14 the number of municipal elections conducted and the related costs increased. The FY 14/15 Adopted Budget anticipates a slight decrease in departmental expenditures mainly from the reduction in the anticipated number of municipal elections.



The table below represents the current positions for the Town Clerk’s Department.

Personnel Complement:

Position Title	Funded FY 13/14			Funded FY 14/15		
	Full Time	Part Time	Temp	Full Time	Part Time	Temp
Town Clerk	1			1		
Assistant to Town Clerk	1			1		
Recording Clerks for Boards		1			1	
Total	2	1	0	2	1	0

Town Clerk Department Expenditures

Line Item prefix: 001-2400-519-:		FY 10/11 Actual	FY 11/12 Actual	FY 12/13 Actual	FY 13/14 Adopted	FY 13/14 Estimated	FY 14/15 Adopted
Suffix	Object Description						
1210	Regular Salaries	\$121,608	\$97,477	\$105,157	\$102,525	\$116,507	\$116,171
1310	Other Salaries	\$430		\$2,573	\$30,000	\$30,000	\$16,066
1410	Overtime				\$1,500	\$1,500	\$1,500
1510	Special pay	\$1,658	\$1,000	\$1,250	\$1,000	\$1,250	\$1,250
2110	Payroll Taxes	\$9,212	\$7,412	\$8,149	\$10,384	\$11,473	\$10,382
2210	Retirement Contribution	\$11,117	\$8,659	\$6,568	\$6,980	\$6,980	\$9,621
2310	Life & Health Insurance	\$10,174	\$8,732	\$12,588	\$13,469	\$13,469	\$15,554
2410	Workers Compensation	\$285	\$84	\$96	\$324	\$324	\$380
TOTAL	PERSONNEL EXPENSES	154,484	123,364	136,381	166,182	181,503	170,923
516-3110	Professional Services (IT)		95,952				
3410	Other Contractual Services	66,425	9,113	10,136	12,650	12,650	12,650
516-3410	Other Contractual Services (IT)		21,097				
4110	Telecommunications	780					
4111	Postage	83	142	132	350	350	350
4112	Mobile Phone Allowance		630	720	720	720	720
4402	Building Rental/Leasing	6,129	15,766	452	4,000	4,000	4,000
4601	Maintenance Service/Repair Contracts						
516-4601	Maintenance Svcs/Repair Contracts IT		1,177				
516-4603	Equipment Maintenance IT		6,346				
4910	Legal Advertisement	17,399	11,243	15,180	20,000	20,000	20,000
4911	Other Current Charges	12,546	26,463	26,458	40,000	40,000	25,000
5110	Office Supplies	1,614	3,365	2,862	3,100	3,100	3,100
5290	Miscellaneous Operating Supplies	454	188	617	1,920	1,920	1,920
5410	Subscriptions and Memberships	65	671	635	500	500	670
5420	Conferences and Seminars	429	3,158	2,943	5,500	5,500	5,500
TOTAL	OPERATING EXPENSES	105,924	195,311	60,135	88,740	88,740	73,910
6310	Improvements other than Building		3,885				
6410	Machinery and Equipment	22,222	6,454				
TOTAL	CAPITAL OUTLAY	22,222	10,339	0	0	0	0
8210	Aid to Private Organizations						
TOTAL	NON-OPERATING EXPENSES	0	0	0	0	0	0
TOTAL	Department Total	282,630	329,014	196,516	254,922	270,243	244,833

Note: In FY 12/13 the IT function was transferred to the Finance Department

Major Variance from Adopted Budget FY 13/14 to Estimated FY 13/14

Code	Amount	Explanation of Variance
1210:2410	\$15,321	Merit pay and compensation plan adjustments

Major Variance or Highlights of the Departmental Budget - FY 13/14 Estimated to FY 14/15 Adopted

Code	Amount	Explanation of Variance
1310:2410	(\$15,000)	Reduction in cost of part time recording clerks
4911	(\$15,000)	No anticipated candidate election costs

Building Services Department

Mission Statement:

The Building Department is dedicated to providing the community of Surfside with courteous, knowledgeable and professional building regulatory guidance reflecting its commitment to the highest ideals and principles of ethical conduct in safeguarding life, health and the public welfare.

Services, Functions, and Activities:

The Building Services Department provides a full range of services to the residents, contractors and commercial property developers of our Town with the aim of ensuring that all buildings and other regulated structures reflect the Building Departments commitment to the protection of life, health and property in any reasonably predictable environment (sunshine to hurricane). Minimizing hazards of all types through compliance with the Florida Building Code and related Federal, State and Town adopted laws, statutes, codes and ordinances ensures that safe and compliant buildings are completed, used and enjoyed by all. The department's responsibilities include reviewing plans, issuing permits, performing field inspections, and issuing Certificates of Occupancy.

The Building Services Department provides the following services:

Permit Clerks

- Building permit applications are submitted at the front counter.
- The application is reviewed, assessed and assigned a number.
- The permit documents are then routed for review by Planning, Structural, Mechanical, Electrical, Plumbing, Public Works, Code Compliance and Building.
- The permit documents once approved are processed; fees collected and the permits are issued.

Inspectors

- Perform field inspections within their respective disciplines for compliance with approved permit documents, the current version of the Florida Building Code and all applicable laws, statutes and ordinances.
- Perform certificate of use and licensing inspections at all commercial locales for compliance with applicable business licensing, life safety and other governing regulations on a yearly basis.
- Perform inspections and evaluate structures for possible hazards and habitability in violations and unsafe structures cases.
- Perform post-disaster inspections and evaluations.

Plans Examiners

- Review construction documents including but not limited to building plans, structural observation and geotechnical reports, equipment and material specifications and shop

drawings to ascertain compliance with the Florida Building Code and all applicable laws, statutes and ordinances.

Fiscal Year 13/14 Accomplishments:

- **FEMA: National Flood Insurance Program (NFIP):**
Successfully closed the Community Assistance Visit (CAV) and provided the required information to reinstate the Town of Surfside into the NFIP with a letter of good standing.
- **Development Impact Committee:**
Successfully established the oversight committee partnering with all development projects managers in meeting twice monthly to discuss project impact issues in planning the allocation of Town resources in an effective and economically responsible fashion.
- Examined and Approved 1,037 Permit Applications, during the most recently completed fiscal year.
- Performed 1,964 inspections at a cost of \$40 per hour, during the most recently completed fiscal year.

The FY 14/15 adopted revenues for the Building Services Department are estimated to be \$547,500. This is predominantly from building permit activity from several development projects and other permits for construction, alteration, remodeling and repair.

Fiscal Year 14/15 Primary Objectives:

- Continue providing the community of Surfside with courteous, knowledgeable and professional building regulatory guidance reflecting its commitment to the highest ideals and principles of ethical conduct in safeguarding life, health and the public welfare.
- Continue bi-monthly meetings of the Development Impact Committee's assertive implementation and oversight of project impacts on the Town of Surfside.
- Successfully complete the application and file for ranking under the Community Rating System and work in conjunction with the Insurance Services Office to provide the highest possible flood insurance premium discounts for the Town of Surfside.
- Review, assess and update Town of Surfside Code of Ordinances, Part II, Chapter 14.
- Complete scanning all existing building plans and building department documents, and publish to the Town website to provide convenient public records access.
- Complete the 40-year certification process.
- Convert the current plan storage room into a secure document storage facility.

Personnel Complement:

Position Title	Funded FY 13/14			Funded FY 14/15		
	Full Time	Part Time	Temp	Full Time	Part Time	Temp
Building Official	1			1		
Building Permit Clerk	1			1		
Customer Service Representative	2			2		
Chief Building Inspector		2			2	
Chief Electrical Inspector		2			2	
Chief Plumbing Inspector		2			2	
Chief Mechanical Inspector		1			1	
Total	4	7		4	7	

Building Services Department Expenditures

Line Item Prefix: 001-2500-524-:		FY 10/11 Actual	FY 11/12 Actual	FY 12/13 Actual	FY 13/14 Adopted	FY 13/14 Estimated	FY 14/15 Adopted
Suffix	Object Description						
1210	Regular Salaries	107,314	187,893	197,261	215,842	222,950	222,950
1310	Other Salaries	157,400	97,193	138,469	178,530	178,530	159,951
1410	Overtime	896	\$851	\$608	\$1,500	\$1,500	\$1,500
1510	Special pay	3,558	\$1,871	\$1,500	\$1,500	\$1,500	\$1,500
2110	Payroll Taxes	20,344	\$21,741	\$28,676	\$30,399	\$30,943	\$29,522
2210	Retirement Contribution	7,080	\$14,348	\$13,266	\$14,695	\$14,695	\$18,465
2310	Life & Health Insurance	15,990	\$16,910	\$19,849	\$37,942	\$37,942	\$37,573
2410	Workers Compensation	4,505	\$4,277	\$3,439	\$7,076	\$7,076	\$8,482
TOTAL	PERSONNEL EXPENSES	317,087	345,084	403,068	487,484	495,136	479,943
3110	Professional Services	73,976	72	6,356	15,000	15,000	
3111	Lawsuits and Prosecutions	1,099					
3410	Other Contractual Services	40,079	59,054	117,987	65,500	65,500	75,500
4110	Telecommunications	660					
4111	Postage	1894	421	871	250	250	250
4112	Mobile Phone Allowance	300	360	330	720	720	720
4403	Equipment/Vehicle Leasing	2,725					
4510	Property and Liability Insurance	356	431	371	851	851	851
4610	Vehicle Maintenance						1,000
4710	Printing & Binding	2,913	2,205	2,360	6,450	6,450	6,450
5110	Office Supplies	887	2,352	4,305	2,700	2,700	2,700
5214	Uniforms			712	500	500	850
5216	Gasoline	448					1,200
5290	Miscellaneous Operating Supplies						1,250
5410	Subscriptions and Memberships	1,293	5,089	65	5,000	5,000	3,000
5420	Conferences and Seminars	516	1,760	1,932	5,000	5,000	3,000
TOTAL	OPERATING EXPENSES	129,163	71,744	135,289	101,971	101,971	96,771
6410	Machinery and Equipment	10,850		1,085			
TOTAL	CAPITAL OUTLAY	10,850	0	1,085	0	0	0
TOTAL	Department Total	457,100	416,828	539,442	589,455	597,107	576,714

Major Variance from Adopted Budget FY 13/14 to Estimated FY 13/14

Code	Amount	Explanation of Variance
1210:2410	\$7,652	Merit pay allocation

Major Variance or Highlights of the Departmental Budget - FY 13/14 Estimated to FY 14/15 Adopted

Code	Amount	Explanation of Variance
1210:2410	(\$20,000)	Estimated reduction in cost of part-time inspectors
3410	\$10,000	Increase in outside structural engineering services from increase in developer construction
5216	\$1,200	Vehicle maintenance for department automobile
5290	\$1,250	Storm drainage and flood plain management supplies

Public Safety Department

Mission Statement:

Providing the highest level of police service to the community in a professional, courteous, ethical, and judicious manner.

Services, Functions, and Activities:

The Public Safety Department provides for the police operations required to maintain peace and order within the community, to provide for the protection of life and property, and to provide the highest level of police services in a professional, courteous, ethical, and judicious manner. The Department is responsible for: 1) receiving, dispatch and response to public safety calls, 2) combating crime problems and trends, 3) addressing traffic, parking and quality of life issues, 4) deterring crimes through proactive policing, 5) organizing crime prevention programs and events, 6) conducting criminal investigations, 7) investigating internal complaints, 8) hiring and background investigations, 9) in-service, supervisory, tactical and state mandatory training of personnel, 10) maintaining state professional accreditation standards, 11) police public record requests, 12) service of court subpoenas for officers, 13) property and evidence functions, 14) fleet services, 15) uniforms and equipment maintenance and calibration, 16) asset forfeiture funds 17) federal and local grants, 18) the computer aided dispatch system, records management system, FDLE/ NCIC/ FCIC/ DAVID system, Code Red Emergency Notification system, Crime Reports system, and the in-car laptop program, 19) administrative functions, payroll, billing and extra duty details, 20) support for Parks and Recreation, Tourism, and Public Works Departments, 21) liaison, cooperation and mutual aid with the State Attorney's Office, federal, state, and local law enforcement agencies and 22) the Red Light Camera Safety Program. Additional responsibilities include the oversight, maintenance, and enforcement of the Town's parking operations and emergency management services.

Fiscal Year 13/14 Accomplishments:

- Increased crime prevention/public safety awareness activities and initiatives to 93 events in 2013 from 60 events in 2012.
- Reduced overall crime by 26.3% (2012 to 2013).
- Effectively increased enforcement and addressed quality of life issues (219 arrests, 15,400 parking citations, 4879 traffic citations, 4,938 traffic warnings, 78 code violations, 251 traffic crashes in 2012 to 201 arrests, 18,704 parking citations, 5,558 traffic citations, 3,753 traffic warnings, 76 code violations, 204 traffic crashes in 2013).
- Finalized new Collective Bargaining Agreement with the Fraternal Order of Police (FOP).
- Purchased three police vehicles.
- Departmental personnel were recognized with five nominations and two finalists for Miami-Dade County Law Enforcement Officer of the Year Awards.
- Equipped and trained all police officers with new firearms, holsters, and light attachments.
- Purchased tactical assault firearms and simunition training equipment.

- Trained all police officers in active shooter, barricaded subject, warrant service, building searches, and felony vehicle stops.
- Graduated one Lieutenant from a command staff school.
- Attained new debris removal and debris monitoring contracts.
- Renewed Mutual Aid Agreements with local municipalities.
- Implemented a new Special Magistrate hearing for Red Light Camera Safety Program.
- Implemented a new research investigative system in the Criminal Investigations Unit
- Re-programmed all mobile and portable radios to new Miami-Dade County digital radio system.
- Participated in several state-wide local traffic enforcement programs.
- Participated in several multi-agency tactical and training operations as well as multi-agency local and federal criminal investigations.
- Seized 2012 Honda and \$72,793.45 in currency.
- Installed new flooring in the Police Department.
- Awarded 36 laptops from a Miami-Dade County grant.

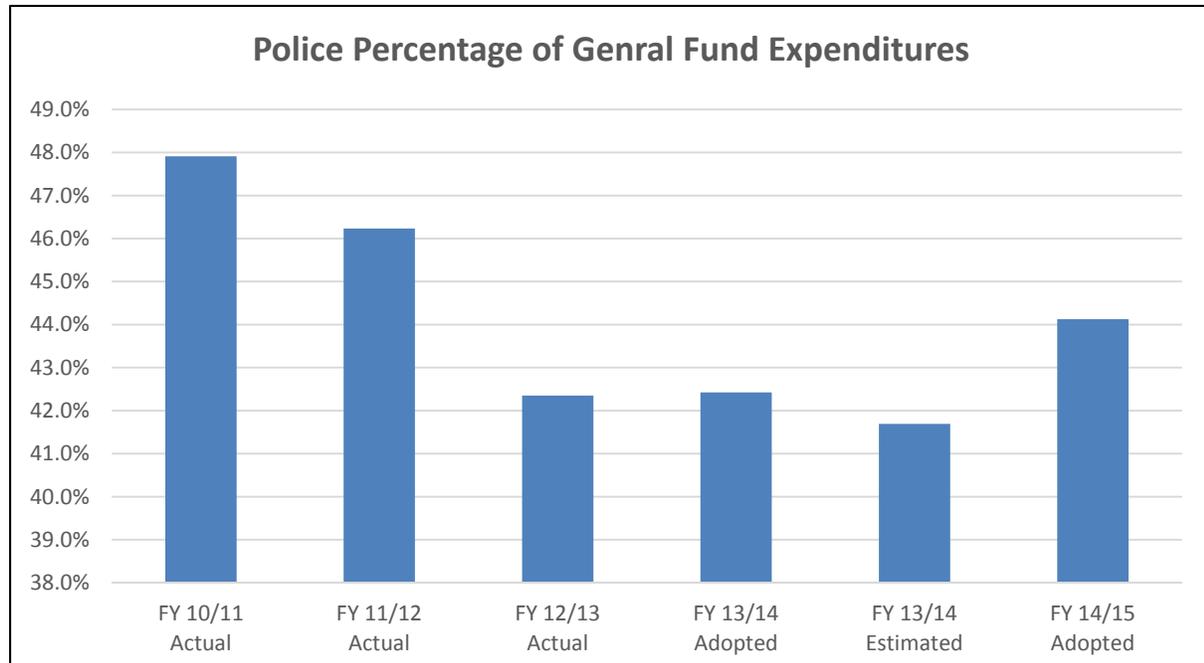
Issues:

- Reorganize command and supervisory staff.
- Increase salary of Executive Assistant to one comparable with Town staff with similar duties as well as Executive Assistants in Bal Harbour and Bay Harbor Islands Police Departments.
- Need part time administrative support.
- Address increased crime, traffic, and parking concerns due to number of workers at hotel and construction projects.
- Lieutenants' salary compressed with sergeants' salary.
- Need to update payroll and purchase order system.
- Lack of available parking in the business district.

Fiscal Year 14/15 Primary Objectives:

- Hire one Police Captain.
- Implement new crime prevention/ community initiatives.
- Implement new traffic mitigations program.
- Participate in a multi-agency crime analysis solution.
- Implement Automatic Vehicle Locator program in fleet.

The chart below represents the expenditures associated with this Department's activities in the General Fund as a percentage of total General Fund expenditures. The percentage declines in FY 11/12 through FY 12/13, and is projected to slightly increase from FY 13/14 through FY 14/15 mainly from additional staffing for crime deterrent initiatives and the need to provide services as a result of new development in the Town.



General Fund revenues associated with the Public Safety Department include parking and traffic violations of \$250,000, municipal parking fund transfer of \$87,988 and red light camera enforcement of \$410,000. These four revenues total \$747,988 or 14.07% of Police costs in the General Fund.

Personnel Complement:

Position Title	Funded FY 13/14			Funded FY 14/15		
	Full Time	Part Time	Temp	Full Time	Part Time	Temp
Police Chief	1			1		
Police Captain				1		
Lieutenants	1.50			.50		
Community Service Aides	1			1		
Executive Assistant to the Chief*	.75			.75		
Neighborhood Resource Officer	1			1		
Communications Operators	4			4		
Patrol Officers	16			16		
Detectives	3			3		
Police Sergeants	5			6		
Total	33.25	0	0	34.25	0	0

*Note: Includes General Fund positions or apportionment only.

Public Safety Department Expenditures

Line Item Prefix: 001-3000-521-		FY 10/11 Actual	FY 11/12 Actual	FY 12/13 Actual	FY 13/14 Adopted	FY 13/14 Estimated	FY 14/15 Adopted
Suffix	Object Description						
1210	Regular Salaries	2,144,959	2,202,762	2,243,984	2,355,572	2,405,737	2,585,976
1230	Regular Salaries -Settlement			48,327	64,945	64,945	
1310	Other Salaries	1,316			22,250	22,250	34,750
1410	Overtime	153,220	158,803	162,746	180,000	180,000	180,000
1510	Special pay	86,681	83,275	94,117	84,500	84,500	94,500
1520	Extra Duty Pay	76,458	139,619	172,195	75,000	215,000	150,000
2110	Payroll Taxes	184,467	191,556	202,245	212,843	216,681	232,960
2210	Retirement Contribution	453,978	327,279	369,757	448,963	448,963	475,979
2310	Life & Health Insurance	245,143	265,236	290,724	329,899	329,899	374,468
2410	Workers Compensation	64,231	77,131	53,131	106,199	106,199	125,783
TOTAL	PERSONNEL EXPENSES	3,410,453	3,445,661	3,637,226	3,880,173	4,074,174	4,254,416
3110	Professional Services	10,825	9,870	15,764	15,000	15,000	15,000
3111	Lawsuits and Prosecutions - Red Light	34,077			48,000	48,000	12,000
3112	Physical Examinations	7,687	1,728	6,704	9,000	9,000	9,000
3410	Other Contractual Services	6,464	6,472	6,724	7,300	7,300	7,300
4110	Telecommunications	2,084	1,638	899	1,920	1,920	1,920
4111	Postage	997	709	795	1,000	1,000	1,000
4112	Mobile Phone Allowance	750	3,120	3,568	6,120	6,120	6,120
4402	Building Rental/Leasing	2,100					
4403	Equipment/Vehicle Leasing*	4,365	12,590	10,637	8,528	8,528	8,528
4510	Property and Liability Insurance	29,203	34,877	26,457	61,302	61,302	70,865
4601	Maintenance Service/Repair Contracts	21,620	23,460	22,144	23,160	23,160	23,160
4603	Equipment Maintenance	8,434	11,939	12,104	11,950	11,950	12,690
4611	Miscellaneous Maintenance	97	20				
4612	Vehicle Maintenance	16,521	9,837	12,484	20,000	20,000	20,000
4810	Promotional Activities	1,978	3,381	5,630	6,000	6,000	8,000
4911	Other Current Charges	196,784	214,434	247,525	287,030	287,030	277,280
4915	Red Light State Portion						100,000
5110	Office Supplies	6,867	4,726	4,212	5,000	5,000	5,000
5214	Uniforms	11,879	11,107	11,074	12,000	12,000	15,000
5215	Uniform Allowance	6,000	6,000	5,700	6,000	6,000	6,000
5216	Gasoline	114,547	108,716	120,406	114,400	114,400	120,120
5217	K-9 Allowance	1,200	600				
5290	Miscellaneous Operating Supplies	13,703	18,924	14,780	23,000	23,000	25,000
5410	Subscriptions and Memberships	2,228	2,454	3,045	3,000	3,000	5,000
5420	Conferences and Seminars	4,190	11,474	9,179	17,590	17,590	17,590
TOTAL	OPERATING EXPENSES	504,600	498,076	539,831	687,300	687,300	766,573
6310	Improvements other than Building				6,640	6,640	
6410	Machinery and Equipment	9,254	453,144	42,962		82,559	119,000
TOTAL	CAPITAL OUTLAY	9,254	453,144	42,962	6,640	89,199	119,000
7110	Principal Capital Lease		72,945	123,380	148,382	148,382	166,741
7210	Interest Capital Lease		4,754	6,045	7,276	7,276	6,117
7310	Capital Lease Service Costs		5,000				
TOTAL	DEBT SERVICE		82,699	129,425	155,658	155,658	172,858
TOTAL	Department Total	3,924,307	4,479,580	4,349,444	4,729,771	5,006,331	5,312,847

Major Variance from Adopted Budget FY 13/14 to Estimated FY 13/14

Code	Amount	Explanation of Variance
1210:2410	\$54,001	Increase from FOP Collective Bargaining Agreement
1210:2410	\$140,000	Increase in extra duty pay (revenue recognition offset to this expenditure)
1310	\$12,500	Increase from longevity eligibility
6410	\$82,559	Police vehicles replacement program Phase III and balance of Phase II

Major Variance or Highlights of the Departmental Budget - FY 13/14 Projected to FY 14/15Adopted

Code	Amount	Explanation of Variance
1210:2410	\$98,500	Increase from FOP Collective Bargaining Agreement
1210:2410	\$138,200	Program Modification for a Police Captain position
1230	(\$64,945)	No anticipated costs for legal settlement in FY 13/14 only
3110	(\$36,000)	Decrease in cost of Red Light Camera Hearings
4911	(\$10,000)	Decrease in cost of postage for Red Light Camera program
5216	\$5,720	Projected increase in fuel costs
5290	\$2,000	Projected increase in operating supplies
6410	\$36,441	Phase IV vehicle replacement program cost in excess of Phase III
7110:7210	\$17,200	Phase III vehicle replacement program capital lease payments

Adopted

Town of Surfside, Florida

FY 14/15 Program Modification

Police Captain

Department Name	Division Name	Funding Source	Dept. Priority	Fiscal Impact
Public Safety	Police	General	1	\$138,200

Justification and Description

The Department is requesting to add one position to the FY 14/15 budget. This is for a Police Captain. This position will be second-in-command to the Police Chief and will oversee department operations. This position will replace the one Lieutenant position that was changed to a sergeant position in FY 13/14. This position is critical to the current overall management of the Police Department and will also help maintain its professionalism and continued high standards. It will also provide for succession planning in the Police department. The Captain position is requested for October 1, 2014.

The Police Department did have a five year plan in place beginning in FY 13/14 to increase staffing by one police per year.

Alternative/Adverse Impacts if not funded:

The Police Department currently has one Lieutenant who oversees both Operations and Support Services Sections due to the demotion of the second budgeted Lieutenant. A Captain position is needed for the continued and future success of the Department. Without this position, the Department cannot maintain its high standards, overall management of personnel and provide the highest quality service to the community.

Required Resources

Line item	Title or Description of request	Cost
001-3000-521-1210:2510	Personnel Expenses	\$138,200

Adopted

Town of Surfside, Florida

FY 14/15 Program Modification

Vehicle Lease Program – Phase IV

Department Name	Division Name	Funding Source	Dept. Priority	Fiscal Impact
Public Safety	Police	General	1	\$119,000

Justification and Description

The Department is requesting to implement Phase IV of the Vehicle Replacement Program. This program will enable the Department to replace its aging fleet and reduce maintenance costs. The vehicles to be replaced have over 100,000 miles.

The Department is requesting to lease four (4) vehicles, three marked and one unmarked, under a municipal leasing program in conjunction with the Florida Sheriff's Association and Florida Association of Counties. The vehicles are all six cylinder, fuel efficient Ford Interceptor SUVs that can be utilized during inclement weather, storms, flooding, emergency operations, and beach patrol and rescue.

The cost to purchase, outfit and install the necessary equipment on the four (4) police vehicles is approximately \$119,000. The amount financed includes an extended bumper to bumper warranty for five years or 75,000 miles, whichever comes first.

Alternative/Adverse Impacts if not funded:

The repair/maintenance costs for the current fleet will continue to rise and the older vehicles are not as fuel efficient. In addition, due to their age and mileage the older vehicles present safety and reliability concerns.

Required Resources

Line item	Title or Description of request	Cost
001-3000-521-6410	Vehicle Lease Program – Phase IV	\$119,000

Public Works Department

Services, Functions, and Activities:

The Public Works Department provides for the effective management and maintenance of the Town's roadways, infrastructure systems, and buildings as well as the management and supervision of the solid waste collection operation and the storm water, water/sewer utilities. The Department has direct responsibility for several allocation centers and has several divisions. The divisions include: administration, public works, solid waste, water and sewer, and storm water. The department meets its responsibilities through specialized divisions that correspond to these areas.

- **Administration Division:** The Public Works Director is responsible for all administrative activity for the Department. This includes management of all the day-to-day field operations, personnel management, departmental records management, agenda preparation, research, customer service and all related managerial responsibilities.
- **Capital Improvement Plan Management:** This area of responsibility includes coordination, planning, and management of infrastructure related improvements within the Town. Examples of current year projects include: storm water drainage improvement, water system replacement, and sewer system rehabilitation. Responsibility for the management of the related contracts rests with the Public Works Department.
- **General Maintenance:** This area of responsibility includes needs identification, assignment and supervision for all general maintenance to Town property including: buildings, equipment, grounds, streets, vehicles and landscape maintenance as well as miscellaneous maintenance items.
- **Solid Waste Division:** The Public Works Department is responsible for garbage, yard waste and recycling collection and disposal services for 1,200 residential accounts and 130 commercial accounts. Funding for this division is found within the Solid Waste tab of this document.
- **Storm Water Division:** The Public Works Department is responsible for planning and management of all improvements and maintenance related to the storm water infrastructure system and works in conjunction with the water and sewer division. Further information about those operations and budget is found in the Storm water tab of this document.
- **Street Maintenance:** Maintenance of roadways, road way cleaning, coordination with other departments regarding community bus schedules, and roadway hazards is the

responsibility of this Department. Expenditures directly related to street operations are found within this section and can be identified either by title or by the presence of “541” in the line coding.

- **Water and Sewer Division:** This division provides planning, maintenance and repair of water supply and sanitary sewer systems pipelines, valves, manholes, and hydrants along with maintenance and monitoring of sanitary and storm sewer pump stations. This division is also responsible for reading meters and coordination with the billing function (supervised by the Finance Department). Additional information about this division is found in the “Water/Sewer” tab of this document.

FY 13/14 Accomplishments:

- Successfully completed the Harding Avenue Streetscape project in an efficient and timely manner.
- Successfully completed the 95th Street End project (phase 1) in an efficient and timely manner.
- Successfully removed and transplanted the trees located on Harding Avenue between 94th and 96th streets preparing for the streetscape project.
- Successfully completed the 94th Street and Abbott parking lot upgrades with new landscaping, asphalt seal coating and re-striping.
- Successfully completed new underground wiring for the parking lot lights at 94th Street parking lot.
- Successfully completed the upgrade to the dirt parking lot south of Town Hall with new subgrade, base and asphalt to create 30 additional parking spaces.
- Upgraded the hard pack and walking path with new material and increased the maintenance grading schedule.
- Installed new wooden fencing along boundary lines at the 92nd Street pump station, community garden and south Town Hall parking lot.
- Instituted policy and schedule for residential vegetation and bulk pick up.
- Pressure washed and painted sidewalks from 94th Street to 96th Street on Harding Avenue.

FY 14/15 Primary Objectives:

- Complete the 95th Street End project (phase 2) in an efficient and timely manner.
- Institute the restructure of the solid waste commercial rates.
- Continue to monitor the water/waste water project.
- Follow up and ensure that the sidewalk corridor is safe and intact.
- Institute a cart system for residential trash and recycle pick up.

Personnel Complement: The table below represents the positions associated with operations budgeted in this fund (General Fund). Position information related to Solid Waste Collection, Stormwater Management, and Water/Sewer operations is found under the corresponding tabs within this document. The FY 14/15 Adopted Budget includes the addition of a part time custodian and maintains the allocation of forty percent (40%) of the Capital Improvement Projects Manager’s position for public works projects.

Position Title	Funded FY 13/14			Funded FY 14/15		
	Full Time	Part Time	Temp	Full Time	Part Time	Temp
Director of Public Works	0.25			0.25		
Laborer (CITT - MOE)	1			1		
Mechanic	1			1		
Maintenance Worker	2			2	1	
Customer Service Rep	1			1		
General Service Worker	1			1		
Capital Improvement Project Manager**	.40			.40		
Total	6.65	0	0	6.65	1	0

**In FY 14/15 forty percent (40%) of the Capital Improvement Project Manager position is allocated to the Public Works Department.

Public Works Department Expenditures

Line Item Prefix: 001-5000-539 (unless noted):		FY 10/11 Actual	FY 11/12 Actual	FY 12/13 Actual	FY 13/14 Adopted	FY 13/14 Estimated	FY 14/15 Adopted
Suffix	Object Description						
1210	Regular Salaries	180,624	201,424	213,590	277,680	280,192	300,204
541-1210	Road's Regular Salaries	22,328	25,947	29,570	28,591	32,208	32,208
1410	Overtime	10,683	11,815	12,848	10,000	10,000	10,000
541-1410	Road's Overtime	657	740	880	700	3,000	3,000
1510	Special pay	8,243	5,696	4,151	6,780	6,780	6,360
541-1510	Road's Special Pay	1,000	1,000	930	1,000	1,000	1,250
2110	Payroll Taxes	14,641	16,204	16,350	22,526	23,159	24,217
541-2110	Road's Payroll Taxes	1,806	2,073	2,196	2,317	2,770	2,789
2210	Retirement Contribution	16,551	17,491	16,118	20,592	20,592	20,618
541-2210	Road's Retirement Contribution	2,018	1,413	1,355	1,947	1,947	2,667
2310	Life & Health Insurance	34,807	39,980	43,836	63,085	63,085	65,002
541-2310	Road's Life & Health Insurance	5,031	5,301	9,476	6,285	12,052	12,052
2410	Workers Compensation	9,523	12,212	5,050	17,671	17,671	21,729
541-2410	Road's Workers Compensation	1,865	2,017	1,534	3,258	3,258	3,934
TOTAL	PERSONNEL EXPENSES	309,777	343,313	357,884	462,434	477,714	506,030
3110	Professional Services	84,088	81,799	110,219	95,000	95,000	103,000
3112	Physical Examinations	246	466	913	250	250	250
3410	Other Contractual Services	8,933	1,250	5,620	15,656	15,656	5,000
3411	Nuisance Abatement		5,393		10,000	10,000	10,000
4009	Car Allowance	1,438	1,500	950	1,500	1,500	1,350
4110	Telecommunications	1,142	813	1,377	1,500	1,140	1,500
4111	Postage				100	100	100
4112	Mobile Phone Allowance			357		360	360
4310	Electricity	46,424	36,971	36,781	45,980	45,980	45,980
541-4310	Roadway Electricity	29,114	33,708	33,171	41,600	41,600	41,600
4311	Water and Sewer	25,625	25,781	33,132	25,800	25,800	34,500
4403	Equipment/Vehicle Leasing	2,725		449	3,348	3,348	3,348
4510	Property and Liability Insurance	20,416	24,484	21,301	30,246	30,246	38,226
4601	Maintenance Service/Repair Contracts	6,601	10,474	8,561	22,300	22,300	13,600
4602	Building Maintenance	44,408	53,805	44,616	44,000	44,000	48,000
4603	Equipment Maintenance	429	7,069	5,965	7,500	7,500	7,500
4604	Grounds Maintenance	72,412	164,768	177,232	205,560	205,560	224,314
4611	Miscellaneous Maintenance	3,675	16,452	25,294	24,750	24,750	58,250
4612	Vehicle Maintenance	10,916	9,875	8,175	11,000	11,000	11,000
4911	Other Current Charges	1,539	1,635	1,376	2,100	2,100	2,100
5110	Office Supplies	434	395	620	1,000	1,000	1,000
5210	Property and Maintenance	34,591	35,331	23,132	35,000	35,000	35,000
5214	Uniforms	5,462	5,451	7,101	7,500	7,500	8,300
5216	Gasoline	7,573	8,707	9,781	15,000	15,000	12,000
5290	Miscellaneous Operating Supplies	1,193	3,564	6,615	6,900	6,900	6,900
5310	Road Materials	1,483	120	4,118	5,000	5,000	5,000
5410	Subscriptions and Memberships		425	169	600	600	800
5420	Conferences and Seminars	245		279	1,500	1,500	1,500
5510	Training & Educational						3,800
TOTAL	OPERATING EXPENSES	411,112	530,236	567,304	660,690	660,690	724,278
6310	Improvements other than Building		4,615				
6410	Machinery and Equipment		8,280	9,470			
TOTAL	CAPITAL OUTLAY	0	12,895	9,470	0	0	0
TOTAL	Department Total	720,889	886,444	934,658	1,123,124	1,138,404	1,230,307

Major Variance from Adopted Budget FY 13/14 to Estimated FY 13/14

Code	Amount	Explanation of Variance
1210:2410	\$15,280	Merit pay allocation

Major Variance or Highlights of the Departmental Budget - FY 13/14 Estimated to FY 14/15 Adopted

Code	Amount	Explanation of Variance
1210:2410	\$20,130	Custodian part time program modification
3110	\$8,000	Tree Canopy initiative program modification
4510	\$7,980	Increased costs for insurances: liability, flood, fire, property, etc
4601	(\$8,700)	Janitorial services replaced by custodian part time
4604	\$18,754	Increase from townwide landscaping improvements
4611	\$31,000	Harding Ave. and 95th Steetend project pressure washing and maintenance

Adopted

Town of Surfside, Florida

FY 14/15 Program Modification

Custodian Part-time

Department Name	Division Name	Funding Source	Dept. Priority	Fiscal Impact
Public Works	Public Works	General Fund	1	\$20,130

Justification and Description

Public Works is seeking to hire a part-time worker (maximum 20 hours) to help assist in additional janitorial work on Saturday, Sunday, and Wednesdays. The part-time worker will help alleviate some of the work placed on the Town's current maintenance worker. The Town previously had a contract with a cleaning firm that did not work out.

Alternative/Adverse Impacts if not funded:

The adverse impacts if not funded will be that items concerning janitorial maintenance of Town Hall will take longer with a staff of one.

Required Resources

Line item	Title or Description of request	Cost
001-5000-539-1210:2410	Custodian – Part-time	\$20,130

Adopted

Town of Surfside, Florida

FY 14/15 Program Modification

Tree Canopy Initiative

Department Name	Division Name	Funding Source	Dept. Priority	Fiscal Impact
Public Works	Public Works	General Fund	1	\$8,000

Justification and Description

The Town has invested over \$400,000 in trees during the last several years. Due to limited staff, there has not been a plan developed to comprehensively inventory the over 1,000 Town trees. Such an inventory would include the number of trees; locations; species; size; condition rating; maintenance requirements and the existence of overhead utilities. Once inventoried, an analysis could be made utilizing environmental based software. This would produce a report analyzing the size of the tree canopy and estimate of area/space available for additional tree plantings. Also, a report would be submitted indicating the Town's canopy cover percentage; comparison of our tree canopy with select other municipalities and specific recommendations to maintain and increase the extent of the Town's tree canopy.

What benefits would the Town receive from these types of professional services? The benefits include the establishment of detailed inventory of trees by type/species; condition inventory which would serve as a basis for ongoing annual maintenance and identifying areas for future improvements/plantings according to industry standards.

Also, there are more technical and environmental benefits of pursuing an urban tree canopy, including reduction in cost of providing carbon sequestration; air pollutant removal and even storm water management. These types of benefits from a tree canopy are typically addressed in a Sustainability Action Plan.

Other practicable/useful benefits include having the necessary legal documentation should a major storm event occur to receive FEMA and/or insurance reimbursement. Also, this documentation would provide the necessary baseline data should the Town seek tree planning grants/funding assistance.

Finally, this information would be particularly useful should the Town wish to pursue the designation of "Tree City USA".

In summary, the value of conducting a comprehensively tree inventory greatly exceeds the cost of the study.

Alternative/Adverse Impacts if not funded:

- Less effective tree management and maintenance program due to lack of proper documentation.
- Staff lacks the professional expertise to fully develop such a program/plan.

Required Resources

Line item	Title or Description of request	Cost
001-5000-539-3110	Professional Services	\$8,000

Parks and Recreation Department

Mission Statement:

Provide recreational and leisure opportunities to build a strong sense of community while increasing the social, cultural and physical well-being of the residents and to be innovative in the programming needs of the community.

Services, Functions, and Activities:

The Parks and Recreation Department provides for the planning, supervision, maintenance and development of parks, park facilities, recreational programming, beach activities and supervision, and numerous special events while balancing those needs with available resources. The goal of the Department is to courteously assist patrons in meeting their needs for recreation, community involvement, and enjoyable leisure time through the development of diverse offerings in a safe, attractive and well maintained environment. A 5 year capital plan was developed with the assistance of the Parks and Recreation Committee to continue to provide quality facilities to meet the recreational needs of the ever changing Town demographics.

To accomplish the park related goals, the Department offers a variety of well-maintained park facilities (active recreation, passive recreation, and aquatic opportunities). To accomplish the community related goals, the Department continues its involvement in the coordination of numerous special events throughout the year. To accomplish the recreation related goals, the Department continues offering diverse programming for all ages and abilities. The Community Center operates on a year round basis and provides quality programming and activities to all segments of the community. The Tennis Center's courts were resurfaced during FY 13/14 and the tennis facility building is undergoing renovations. New programming/programs are provided on an annual basis to meet the needs as they arise during the course of any fiscal year. The Department recently resurfaced the

Fiscal Year 13/14 Accomplishments:

- Successfully staffed, operated and provided programming for the third year operations of the Community Center.
- Developed and implemented (22) new programs to include Senior, Teen, Aquatic, Youth and Cultural Events.
- Worked in conjunction with the Public Works Department and Miami Dade County to provide a year round expanded beach/dune maintenance program.
- Worked in conjunction with the Public Works Department to maintain a Town-wide landscape maintenance program.
- In cooperation with Miami Dade County and the Florida Department of Environmental Protection (FDEP), helped in the negotiation to bring a written agreement with Miami Dade County for the maintenance and management of the beach. Continue to follow this to completion.
- Hit the 75,000 visitor mark to the community center in early March 2015.
- Continue to work with the existing concession vendor (Shaka Jons) to provide concession at the community center.

- Submitted a proposal through the Florida Recreation and Parks Association (FRPA) for the 2013 Agency Excellence Award.
- Successfully implemented the operations of the summer camp for the third year in the new Community Center and continue to increase the maximum number of participants based on the facilities availability and resident's needs.
- Assist in the operations of a Special Needs Sumer Camp provided by Phycology and Associates.
- Staffed annual meetings of the Parks and Recreation Committee. This includes helping direct the meetings along with monthly agenda preparation for each meeting.
- Started implementing the top 3 phases of the five year capital plan with the Parks and Recreation Committee's input.
- Continue to update the web page for the Parks and Recreation Department to be displayed on the new Town Web Site.
- Input and update information for Parks and Recreation in the SCALA (channel 77).
- Implement an expanded youth program to include youth flag football.
- Provided supervision for repairs and maintenance work on the water playground equipment at the community center.
- Had staff trained as Anti Bully Program instructors to continue to work on an annual Anti Bully program introduced by the Town Commission as a resolution.
- Continue an electronic bi-weekly newsletter for the Parks and Recreation Department and to add to the existing database.
- Oversaw the renovation of the tennis courts and lighting completed on time and within budget.
- Started new youth tennis programs along with assuming the responsibility of staffing the renovated tennis courts with Parks and Recreation staff as was requested by the Parks and Recreation Committee.
- Assist the Public Works Director in the renovation of the existing tennis facility building.
- Developed and implemented a new Spring Adventure Camp (based on community demand) with over 40 participants and within the existing P&R budgeted operations.
- Had all full time lifeguards trained as Aquatic Facility Operator. This certification is nationwide and provided by the National Recreation and Park Association.
- Work with HR to insure that all Parks and Recreation employees and volunteers meet the new standards for the under the DCF guidelines.
- Updated all existing community center maintenance agreements necessary for operations.
- Installed (emergency repairs) new playground equipment at 96th Street Park and Hawthorne Tot Lot.
- Assist in maintaining the new dog park and dog stations town wide.

Fiscal Year 14/15 Primary Objectives:

- Work on the accreditation process for the Parks and Recreation Department. This approval process could take up to two years.
- Continue implementing the Parks and Recreation five year capital plan subject to policy direction from the Town Commission.
- Assist in the preparation and planning for the possible addition of a second story for the community center.

- Develop a full scale in-house Tennis Program and Operations. To be run by the Parks and Recreation Department.
- Look into the possibility of increasing the hours of operations of the community center pool year round or the possibly of adding lights to the pool deck for expanded hours of operation.
- Research and possibly develop a year round after school program to be housed in the community center and the 96th street Park.

For FY 14/15 revenues for the General Fund associated with Parks and Recreation programming and services total \$242,550 or 13.96 percent of the Parks and Recreation Department operating budget. Revenue from food and room tax in the amount of \$1,155,000 is also projected to be included from the Town's 66 percent share of this revenue thereby reducing the cost of the Parks and Recreation programs to \$339,743 including all non-ad valorem revenue sources.

Personnel Complement:

Position Title	Funded FY 13/14			Funder FY 14/15		
	Full Time	Part Time	Temp	Full Time	Part Time	Temp
Parks & Recreation Director	1			1		
Parks & Rec. Supervisor	1			1		
Beach & Aquatics Supervisor (Recreation Coordinator Aquatics 11/12)	1			1		
Parks & Recreation Clerk	1			1		
Lifeguards (beach & pool)	3			3		
Lifeguards Temp (beach & Pool) *			8			8
Lifeguards Part Time**		10			10	
Parks & Recreation Custodian		1			2	
Park Attendants		1				
Program & Events Coordinator	1			1		
Recreation Leaders	2	5		2	5	
Camp Counselors ***			19			19
Total	10	17	27	10	17	27

*Temporary lifeguard positions consist of 8 positions for 10 weeks for increased summer time programming and hours of operation during the summer months.

**Part Time Lifeguards for FY 14/15 are based on a total number of hours equal to the FY 13/14 part timers.

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

Parks and Recreation Department Expenditures

Line Item Prefix: 001-6000-572:-		FY 10/11 Actual	FY 11/12 Actual	FY 12/13 Actual	FY 13/14 Adopted	FY 13/14 Estimated	FY 14/15 Adopted
Suffix	Object Description						
1210	Regular Salaries	335,720	692,370	501,631	674,199	701,775	400,104
1310	Other Salaries - Includes Seasonal	152,658	2,379	212,229	139,882	139,882	415,762
1410	Overtime	13,884	9,101	10,729	13,000	13,000	13,000
1510	Special pay	7,421	5,754	2,014	4,500	4,500	7,000
2110	Payroll Taxes	37,770	52,716	53,994	63,616	65,726	63,945
2210	Retirement Contribution	25,652	31,676	24,752	26,521	26,521	33,137
2310	Life & Health Insurance	54,607	75,412	80,196	111,595	111,595	100,716
2410	Workers Compensation	16,564	24,840	20,210	38,788	38,788	46,667
TOTAL	PERSONNEL EXPENSES	644,276	894,248	905,755	1,072,101	1,101,787	1,080,331
3112	Physical Examinations	8,243	3,789	3,516	2,750	2,750	3,800
3410	Other Contractual Services	51,871	46,274	61,148	69,500	69,500	69,500
4110	Telecommunications	3,697	3,826	5,003	5,400	5,400	5,820
4111	Postage	111	64	29			100
4112	Mobile Phone Allowance			3			720
4310	Electricity	28,297	43,266	45,458	54,500	54,500	52,500
4311	Water and Sewer	20,279	25,313	21,028	27,600	27,600	27,600
4312	Natural Gas Service	1,069	22,223	23,402	27,000	27,000	29,400
4402	Building Rental/Leasing	38,741	9,468	412			
4403	Equipment/Vehicle Leasing	2,775					
4510	Property and Liability Insurance	13,014	14,753	17,317	27,840	27,840	38,297
4601	Maintenance Service/Repair Contracts	4,010	12,660	20,629	22,030	22,030	26,030
4602	Building Maintenance	17,988	51,887	50,768	52,000	52,000	52,000
4603	Equipment Maintenance	8,396	6,331	7,156	9,000	9,000	9,000
4604	Grounds Maintenance	21,922	107,116	124,615	138,920	138,920	139,170
4611	Miscellaneous Maintenance	2,422	3,223	3,376	5,000	5,000	5,000
4612	Vehicle Maintenance			910	2,200	2,200	3,200
4810	Promotional Activities	73,431	77,374	77,362	81,235	81,235	81,235
4911	Other Current Charges	40,413	35,879	53,800	70,000	70,000	70,000
5110	Office Supplies	4,370	6,811	5,582	5,150	5,150	5,150
5213	Landscape Improvements		56,610	6,305	5,750	5,750	5,750
5214	Uniforms	4,588	4,831	5,698	4,950	4,950	5,850
5216	Gasoline	3,225	2,560	2,833	3,590	3,590	3,590
5225	Merchant Fees						1,550
5290	Miscellaneous Operating Supplies	26,067	12,978	17,412	14,500	14,500	16,500
5420	Conferences and Seminars	2,605	3,610	4,188	5,200	5,200	5,200
TOTAL	OPERATING EXPENSES	377,534	550,846	557,950	634,115	634,115	656,962
6410	Machinery and Equipment	64,163	40,735	4,051			
6810	Software						
TOTAL	CAPITAL OUTLAY	64,163	40,735	4,051	0	0	0
TOTAL	Department Total	1,085,973	1,485,829	1,467,756	1,706,216	1,735,902	1,737,293

Major Variance from Adopted Budget FY 13/14 to Estimated FY 13/14

Code	Amount	Explanation of Variance
1210:2410	\$29,686	Merit pay allocation and compensation plan adjustments

Major Variance or Highlights of the Departmental Budget - FY 13/14 Estimated to FY 14/15 Adopted

Code	Amount	Explanation of Variance
5410	\$10,457	Increased in cost of insurances: liability, flood, fire, property, etc
5225	\$1,550	Merchant fees for credit card acceptance

Tourism, Economic Development & Community Services Department

Mission Statement:

- Improve the economic health and viability of the Surfside Business District by functioning as a catalyst, partner, advisor and advocate on initiatives.
- Enhance the quality of life for residents through community based services and involvement with public-private cooperative ventures.

Services, Functions, and Activities:

The Tourism, Economic Development and Community Services (TEDACS) Department in the General Fund is distinct from the Tourist Bureau Resort Tax Fund which can be found later in this budget book under its own tab. This hybrid department evolved from the creation of the Downtown Vision Advisory Committee (DVAC) and the need to quantify the duties and responsibilities that the Tourist Bureau Director was undertaking that were not directly related to the duties and responsibilities of the Tourist Bureau Resort Tax Fund.

Responding to the need to reinvigorate Surfside's downtown as the social, cultural and economic center of the Town, DVAC was created to identify a vision for the business district and propose initiatives that would support a thriving downtown. Additional tax revenue from a reinvigorated downtown, including increases in the Tourist Resort Tax, adds to the Town's tax base and helps alleviate the ad valorem (property) tax burden on residents. It can also enhance the quality of life for Surfside's residents and improve the visitor experience.

The focus is on creating a sense of place that encourages business retention, and economic development, while retaining and enhancing the characteristics that attract residents and visitors. There is a desire to create a more pedestrian friendly downtown with mixed-use commercial buildings. Due to unprecedented changes such as new hotels and the expansion of Bal Harbour Shops, the necessity for a shared vision and plan for the downtown district is a critical initiative. A concerted effort is needed to reflect the realities of both internal and external changes.

The Town Commission authorized the retention of Redevelopment Management Associates in FY 13/14 for the creation and implementation of an organizational plan for a Business Improvement District (BID). A BID would provide a needed partner on the numerous revitalization efforts occurring and earmarked for downtown. A year plus of development and outreach culminated with a vote of the downtown property owners. The BID failed to be formed due to the lack of votes needed. The Town Commission could authorize another attempt at forming a BID in FY 14/15.

There are various projected FY 14/15 Primary Objectives, under both TEDACS and the Tourist Bureau portions of the FY 14/15 Budget, that relate to the downtown district. These initiatives could be enhanced both in scope and financially by a BID if formed. Often many of these objectives cross into the Tourist Bureau area of responsibility. These are listed under the Tourist Bureau section of the budget due to Tourist Board approval and/or for budgetary alignment.

Many community initiatives, due to their complexity or uniqueness, lack an obvious alignment with existing Town departments. The TEDACS Director, as the Town Manager designee, manages the process for these initiatives from inception through completion. Programs from this arena, and from DVAC, are accomplished via the following avenues: completing the task within the department; initiating the process and then assigning to another department for assistance and/or acting as a liaison between the initiative and another department. The process often involves the creation or amending of ordinances, resolutions, formal agreements/contracts and memoranda of understanding.

Since the beginning of FY 12/13 this department has included a Web and Special Projects Coordinator to oversee the development and content management of the Town's website as a primary duty. This position also plans, prepares and develops information to enhance the Town's communication platforms as well as implements and manages a variety of special projects and programs. Starting in FY 14/15 the Town's website data entry will be implemented by the Town's IT department however, the coordination and management of the site will remain within this department. Subsequently the job title of Web and Special Projects Coordinator changed to Marketing and Special Projects Coordinator to better reflect the change and enhancement of duties.

Fiscal Year 13/14 Measureable Accomplishments:

Business District:

- Coordinated monthly DVAC, Parking Structure, Streetscape and BID outreach meetings
- Business Improvement District liaison - addressing the BID process
- Addressed and coordinated the Downtown Streetscape Improvement project
- Assisted with the Parking Structure initiative
- Identified opportunities from association memberships, conventions and trade shows leveraging partnership opportunities
- Produced marketing collateral for business district
- Assisted with the first application process related to the Sidewalk Café Ordinance process through to implementation
- Coordinated the Surfside businesses applications for the Mom & Pop Grants
- Promoted Small Business Day
- Enhanced *It Happens on Harding* in the monthly Gazette
- Modified Tourist Bureau monthly eblast to incorporate downtown initiatives
- Continued extensive outreach to downtown businesses
- Coordinated vacant window coverings process
- Assisted the Surfside Business Association on their events and promotions
- Coordinated with Code Compliance on matters relating to downtown business

Community:

- Maintained and enhanced the website content, functionality and researched items related to sustainability
- Investigated new software to assist with communications and interdepartmental coordination of information
- Information management within the Gazette, through deliveries, flyers, e-blasts and press releases
- Continued uniform branding of Town printed and electronic material
- Coordinated the installation of an Electric Car Charging Station
- Endlessly Organic Fresh Produce Delivery liaison
- Dog park non-profit liaison
- Deco Bikes liaison - coordinated the installation of two new stations
- Feral Cat Grant coordination
- Community Garden non-profit liaison
- Investigated Community Shuttle collaboration options
- i Clothing Drive coordination

Fiscal Year 14/15 Primary Objectives:***Business District:***

- Coordinate monthly DVAC meetings
- Business Improvement District liaison (if a FY 14/15 BID attempt passes)
- Assist with the Parking Structure initiative
- Identify opportunities from association memberships, conventions and trade shows leveraging partnership opportunities
- Coordinate compliance with the Newsrack Ordinance
- Produce marketing collateral for business district
- Implement a Façade Improvement Initiative
- Coordinate initiatives resulting from the Parking Structure Feasibility Study
- Assist with the process related to the Sidewalk Café Ordinance process through to implementation
- Coordinate the Surfside businesses applications for the Mom & Pop Grants
- Promote Small Business Day
- Enhance *It Happens on Harding* in the monthly Gazette
- Continue extensive outreach to downtown businesses
- Coordinate vacant window coverings process
- Revisit Downtown Dialogues monthly meetings downtown
- Assist the Surfside Business Association on their events and promotions
- Coordinate with Code Compliance on matters relating to downtown business

- Address the Sign Code Ordinance
- Address downtown business storefront lighting
- Revisit the Film Ordinance

Community:

- Assist with the Community Center second story initiative
- Assist with the ERP process: implement new apps for the Town and assist with new software recommendations to assist with communications and functionality
- Maintain and enhance the website and capabilities components including video indexing, archiving and additional CRM functionalities. Redesign website to coincide with imaging campaign
- Increase subscribership to website functions
- Address mobile adaptation of Town website
- Increase community outreach and information management within the Gazette, through deliveries, flyers, e-blasts and press releases
- Develop a social media communications platform upon Town Commission approval
- Continue uniform branding of Town printed material
- Dog park non-profit liaison
- Deco Bikes liaison
- Assist with Feral Cat program coordination
- Community Garden non-profit liaison
- Electric Car Charging Station liaison
- Revisit and strengthen the Film Ordinance
- Assist with the Relay for Life fundraising/event
- Assist with the Community Center second story initiative

Personnel Complement:

Position Title	Funded FY 13/14			Funded FY 14/15		
	Full Time	Part Time	Temp	Full Time	Part Time	Temp
TEDACS Director*	.66			.66		
Marketing & Special Projects Coordinator*	.66			.66		
Total	1.32			1.32		

*The balance of these full time positions (.34 FTEs) is funded in the Tourist Resort Fund.

Tourism Services Department

Line Item prefix: 001-6600-552-:		FY 10/11 Actual	FY 11/12 Actual	FY 12/13 Actual	FY 13/14 Adopted	FY 13/14 Estimated	FY 14/15 Adopted
Suffix	Object Description						
1210	Regular Salaries	40,666	55,868	81,851	81,432	91,732	90,240
1410	Overtime	1358	736	2,639	1,000	1,000	1,000
1510	Special Pay	211		5			660
2110	Payroll Taxes	3,041	4,319	6,278	6,306	7,094	7,030
2210	Retirement Contribution	3,231	3,018	3,335	5,544	5,544	7,724
2310	Life & Health Insurance	4,375	4,440	8,366	8,922	8,922	13,576
2410	Workers Compensation	161	147	306	390	390	477
TOTAL	PERSONNEL EXPENSES	53,043	68,528	102,780	103,594	114,682	120,706
3210	Professional Services	3,004	15,671	11,319	13,200	13,200	13,200
4112	Mobile Phone Allowance		315	481	475	475	475
4810	Promotional Activities			2,500	2,500	2,500	2,500
4911	Other Current Charges				25,000	25,000	25,000
TOTAL	OPERATING EXPENSES	3,004	15,986	14,300	41,175	41,175	41,175
6410	Machinery and Equipment			1,208			
TOTAL	CAPITAL OUTLAY	0	0	1,208	0	0	0
TOTAL	Department Total	56,047	84,514	118,288	144,770	155,857	161,881

Beginning in FY 12/13, 66% of expenditures are allocated in this fund with the balance coming from Tourist Resort Fund. Prior years' allocation was 75%.

Major Variance from Adopted Budget FY 13/14 to Estimated FY 13/14

Code	Amount	Explanation of Variance
1210:2410	\$11,088	Merit pay allocation; compensation plan adjustment

Major Variance or Highlights of the Departmental Budget - FY 13/14 Estimated to FY 14/15 Adopted

Code	Amount	Explanation of Variance
1210:2410	\$6,024	Increase from health care electives and retirement contribution

Non-Departmental Allocation Center

Services, Functions, and Activities:

The Non-Departmental Allocation Center is a method to reflect those General Fund expenditures which are not otherwise classified or identifiable. It includes any interfund transfers out of the General Fund. In FY 14/15 the General Fund transfers out to the Capital Improvements Fund \$100,000 for initial funding for Enterprise Resource Planning (ERP).

This allocation center may include other centralized costs which are not easily distributed. In FY 14/15, for example, the portion of the Town's property and liability insurance to cover the Town Hall building is included in this allocation center rather than distributed across the departments within Town Hall.

Significant items funded here for FY 14/15 include \$125,000 allocated for a merit pool for general employees and continued phased implementation of the pay classification study. Other variance information may be found at the bottom of the allocation center's expenditure sheet.

There are no personnel associated with this allocation center, however, funding reserved for the merit pool, and implementation of the classification study appears in the regular salary line to identify it as a personnel expense.

Non Departmental Expenditures

Line Item Prefix: 001-7900-:		FY 10/11 Actual	FY 11/12 Actual	FY 12/13 Actual	FY 13/14 Adopted	FY 13/14 Estimated	FY 14/15 Adopted
Suffix	Object description						
590-1210	Regular Salaries				300,000	59,559	125,000
590-2210	Retirement Contribution			130,185			
590-2510	Unemployment Compensation	31,612	33,988	21,103	30,000	30,000	6,000
TOTAL	PERSONNEL EXPENSES	31,612	33,988	151,288	330,000	89,559	131,000
590-3110	Professional Services	6,976	17,500	16,364	15,000	97,750	30,000
590-3111	Lawsuits / Prosecutions (Extraordinary)		90,213	76,992			
590-3112	Physical Examinations						
590-3121	Lawsuits - Personnel			150,000			
590-4110	Telecommunications	20,770	41,352	37,054	42,356	42,356	43,696
590-4111	Postage		6,423	8,827	17,500	17,500	10,150
590-4403	Equipment/Vehicle Leasing	562	24,245	28,715	37,079	37,079	38,321
590-4510	Property and Liability Insurance	19,602	46,113	34,505	60,801	60,801	75,195
590-4601	Maintenance Service/Repair Contracts	7,254	6,619	10,828	7,400	7,400	15,250
590-4911	Other Current Charges	7,226	4,912	19,845	19,800	19,800	19,800
590-4913	Other Current Chgs - Senior Transportation				7,500	7,500	
590-5110	Office Supplies	14,960	18,595	13,524	19,500	19,500	19,500
590-5290	Miscellaneous Operating Supplies	3,335	7,363	9,693	10,900	10,900	10,900
TOTAL	OPERATING EXPENSES	80,685	263,335	406,347	237,836	320,586	262,812
590-6220	Building - Town Hall	5,162					
590-6310	Improvements other than Building						
590-6410	Machinery and Equipment	8,364		1,195			
TOTAL	CAPITAL OUTLAY	13,526	0	1,195	0	0	0
590-8143	Transfer to Solid Waste Fund						
581-1300	Transfers to Library Fund						
581-9130	Transfers to Capital Projects Fund	139,660				465,000	100,000
581-9140	Transfer to Water and Sewer Fund		26,512				
581-9144	Transfer to Stormwater Fund						
590-9910	Contingency / Return to Reserves				1,048,746	1,048,748	
TOTAL	NON-OPERATING EXPENSES	139,660	26,512	0	1,048,746	1,513,748	100,000
TOTAL	Department Total	265,483	323,835	558,830	1,616,582	1,923,893	493,812

Major Variance from Adopted Budget FY 13/14 to Estimated FY 13/14

Code	Amount	Explanation of Variance
590-1210	(\$240,441)	Allocation of merit pay adjustments to departments
590-3110	\$18,750	Health insurance consultant and HRA/FSA administration fees from change to new health insurance pla
590-3110	\$64,000	Sand project costs
581-9130	\$465,000	Town Hall roof replacement and chiller system

Major Variance or Highlights of the Departmental Budget - FY 13/14 Estimated to FY 14/15 Adopted

Code	Amount	Explanation of Variance
590-2210	\$65,441	Reserve for Merit Pool, Phased Implementation of Classification Study
590-3110	(\$64,000)	No sand project costs anticipated
590-4913	\$14,394	Increase to insurance costs



Capital Projects Fund

The Town maintains a fund which is used to provide revenues and expenditures associated with capital purchases associated with general governmental projects. The projects are all capital items (not consumed during regular operations) that are used for general governmental purposes (not for use for a specific enterprise / utility or special revenue fund). The qualifying items are budgeted in this Capital Projects Fund.

Information about this fund includes: a fund summary of finances, a narrative summary of the fund's operations, a summary of revenues, a summary of expenditures with expenditure history, and modifications to the programs.

A closely associated concept is the Capital Improvement Plan. The Capital Improvement Plan is a five year plan which shows capital purchases across all funds (not just general governmental in nature). The five year plan reflects all major projects occurring within the Town within the next five years and identifies the funding sources. Not all costs are direct Town costs. The projects may include, for example, funding from grant sources or partnership agreements.

Capital Projects Fund Summary FY 14/15

FY 13/14 Estimated

FY 13/14 Projected Revenues	1,350,000
Use of Assigned Fund Balance FY 13/14	254,424
Interfund transfer from General Fund	465,000
Interfund transfer from Parking Fund	189,770
Estimated Expenditures & Encumbrances	<u>(2,009,194)</u>
Estimated FY 13/14 Year End Difference	<u><u>250,000</u></u>

Projected Assigned Fund Balance

Audited Assigned Fund Balance 9/30/2013	255,263
Estimated FY 13/14 Year End Difference	250,000
Use of Assigned Fund Balance FY 13/14	<u>(254,424)</u>
Projected Assigned Fund Balance 9/30/2014	<u>250,839</u>
Assigned Fund Balance - P&R CIP prior year reserves	<u>(225,000)</u>
Projected Assigned Fund Balance 9/30/2015	<u><u>25,839</u></u>

FY 14/15 Budget Summary

Adopted Revenues

Projected Available Assigned Fund Balance 10/1/2014	25,839
Appropriated Restricted Fund Balance FY 14/15	0
Interest Earnings	0
State - Find Grant	494,445
Interim Funding for Seawalls	494,445
Interfund transfer from General Fund	100,000
Capital Contributions from Developers	160,432
Total Revenue	<u><u>1,275,161</u></u>

Adopted Expenditures

Personnel Costs	0
Operating Items	0
Capital Outlay	1,124,322
Projected Assigned Fund Balance P&R CIP	125,000
Projected Assigned Fund Balance 9/30/2015	25,839
Total Expenditures	<u><u>1,275,161</u></u>

Parks & Rec Capital Improvement Reserves - Assigned	250,000
---	---------

Capital Projects Fund

The Capital Projects Fund is a type of governmental fund. As such, it provides for projects which are not assignable to specific enterprise or special revenue funds. The fund provides a place to account for improvements which cannot be assigned (per above). An asset for these purposes is an item which is not generally consumed for operating purposes and which has an expected life of not less than three years.

Funding for capital project items generally comes from surplus revenues from other governmental funds (particularly the general governmental operating fund – also known as the “General Fund”). Additional revenue may derive from interest earnings or other permissible fund transfers. In FY 14/15, \$100,000 is being transferred from the General Fund into the Capital Projects Fund to initially fund Enterprise Resource Planning (ERP) software. In FY 14/15 the Seawall Replacement project of \$988,890 is being funded with a Florida Inland Navigation District matching funds grant of \$494,445 and Town interim funding of \$494,445.

The Capital Projects Fund expenditures for FY 14/15 include two capital projects: Enterprise Resource Planning (ERP) software initial funding and the Seawall Replacement project of \$988,890 which is being funded with a Florida Inland Navigation District matching funds grant of \$494,445 and Town interim funding of \$494,445.

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

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

There are no personnel associated with this fund. Details on each of the adopted projects within the Five Year Capital Improvement Plan follow the financial pages of this fund.

Capital Projects Fund Revenues

Line Item		FY 10/11 Actual	FY 11/12 Actual	FY 12/13 Actual	FY 13/14 Adopted	FY 13/14 Estimated	FY 14/15 Adopted
	301-0000-						
331-4210	U.S. Mass Transit - ARRA Grant	131,054					
334-3900	State FIND Grant						494,445
361-1000	Interest Earnings	8,365	12,201	5,734			
381-0100	Interfund Transfer from General Fund	139,660				465,000	100,000
381-0700	Interfund Transfer from Mun. Transp.						
381-0200	Interfund Transfer from Parking				189,770	189,770	
381-0300	Interfund Transfer from Solid Waste						
381-4400	Interfund Transfer from Stormwater			60,000			
384-TBD	Interim Financing						494,445
384-0000	Loan Proceeds						
389-8000	Capital Contributions - Developers				15,000	425,000	35,432
389-8600	Capital Contributions - Developers Tennis					50,000	
389-8700	Capital Contributions - Developers P&R				350,000	575,000	125,000
389-8800	Capital Contributions - Developers DIF			350,000	500,000	300,000	
392-0000	Appropriated Fund Balance	4,346,088				254,424	
TOTAL	Miscellaneous Revenues	4,625,167	12,201	415,734	1,054,770	2,259,194	1,249,322
TOTAL		4,625,167	12,201	415,734	1,054,770	2,259,194	1,249,322

Capital Projects Fund Expenditures

Line Item Prefix: 301-4400-:		FY 10/11 Actual	FY 11/12 Actual	FY 12/13 Actual	FY 13/14 Adopted	FY 13/14 Estimated	FY 14/15 Adopted
539-3110	Professional Services			98			
541-3110	Roads - Professional Services						
539-3410	Other Contractual Services						
541-5310	Road Materials	6,418					
TOTAL	OPERATING EXPENSES	6,418	0	98	0	0	0
513-6810	Software						100,000
539-6210	Buildings	4,145,827			100,000	100,000	
539-6220	Town Hall Improvements					465,000	
539-6310	Improvements other than Building			8,385			
539-6410	Machinery and Equipment	472,922					
541-6330	Infrastructure - Seawalls					60,000	988,890
541-6310	Improvements other than Building	142,515		375,611	15,000	340,000	35,432
541-6370	Parks & Rec Capital Infrastructure						
541-6380	Harding Avenue Streetscape - Downtown Business District Improvements			82,812	689,770	744,194	
572-3191	Improvements - Tennis Center Remediation					67,500	
572-6390	Infrastructure - Tennis Court Improvements					212,541	
572-6391	Improvements - Tennis Center Remediation						
572-6412	Machinery and Equipment - Playground					19,959	
TOTAL	CAPITAL OUTLAY	4,618,749	0	466,808	804,770	2,009,194	1,124,322
581-9101	Transfer to General Fund						
9310	Contingency/Reserve					25,000	
539-9910	Reserves Restricted - P&R CIP				250,000	225,000	125,000
TOTAL	NON-OPERATING EXPENSES		0	0	250,000	250,000	125,000
TOTAL	CAPITAL PROJECTS FUND	4,625,167	0	466,906	1,054,770	2,259,194	1,249,322

Major Variance from Adopted Fund Budget FY 13/14 to Estimated FY 13/14

Code	Amount	Explanation of Variance
539-6220	65,000	Town Hall emergency roofing
539-6220	400,000	Town Hall chiller system
541-6310	325,000	Timing adjustment for 95th Street End Project
541-6380	54,424	Harding Avenue Streetscape project balance
572-3191	67,500	Tennis Center remediation & renovation
572-6390	212,541	Tennis Court renovations
572-6412	19,959	Playground equipment

Major Variance or Highlights of the Fund Balance - FY 13/14 Estimated to FY 14/15 Adopted

Code	Amount	Explanation of Variance
539-6210	100,000	ERP system
541-63TBD	988,890	Seawall Replacement project
541-6310	35,432	95th Street project balance

Adopted

Town of Surfside, Florida

FY 14/15 Capital Improvement Project

Turn Key Enterprise Resource Planning (ERP) Software Solution

Department Name	Division Name	Funding Source	Dept. Priority	Fiscal Impact
Finance	Finance/Information Technology	General Fund/CIP Fund	1	\$100,000

Justification and Description

An ERP is business management software that allows an organization to use a system of integrated applications to manage their daily functions. ERP software integrates all facets of an operation, including Finance, Capital Budgets, Project Management, Cashiering / Point of Sale, Fixed Assets, Work Orders, Inventory Control, Purchasing, Human Resources (Payroll, Time and Attendance), Contract Management, Building and Permitting, Code Enforcement, Utility Billing, Business Tax Receipts, Website and Mobile Integration.

The current ERP software system being used in the Town is SunGard Version 9.1.1.0 NaviLine. The contract was renewed on October 1, 2011 for three (3) years. The current licensing agreement with SunGard will expire on October 1, 2014.

The goal is to solicit vendors that may have a more robust enterprise solution that best serves the interests of, and represents the best value to the Town, before entering into another renewal with SunGard. As technologies evolve and software practices become more efficient, it is in the best interest of the Town to investigate other options that may serve the Town staff and residents more effectively while ensuring that all functional requirements are met.

The "TURN KEY ENTERPRISE RESOURCE PLANNING (ERP) SOFTWARE SOLUTION RFP #2014-006" has been written and advertised describing scope of services, project expectations and functional requirements. The following are critical RFP dates:

RELEASED: Thursday, June 19, 2014

DEADLINE FOR QUESTIONS: 3:00 PM EST, Thursday, July 17, 2014

RESPONSE TO QUESTIONS: Thursday, August 7, 2014

RFP DUE DATE: 3:00 PM EST, Thursday, August 28, 2014

The first year estimated cost in the 2014-15 budget is \$100,000. The total cost of the ERP Software Solution will be based on the responses received in the RFP.

Alternative/Adverse Impacts if not funded:

The Town will continue using SunGard Version 9.1.1.0 of NaviLine with increasing yearly costs. The Town will not be able to take advantage of possible benefits and efficiencies that may be available in new software applications to operate more effectively.

Required Resources

Line item	Title or Description of request	Cost
301-4400-513-6810	Year One Enterprise Resource Planning (ERP) Software Solution	\$100,000

Adopted

Town of Surfside, FL Capital Improvement Project

Project: Surfside Seawall Replacement Project																			
Priority:	1	Project Manager:	Chris Giordano																
Department:	CIP	Division:	Public Works/Consultant																
Project Location:	Town wide – see below.																		
Fiscal Year:	FY 15	FY16	FY17	FY18	FY19	Total	Prior FYs												
Plans and Studies:						14,798	14,798												
Engineering/Architecture:						81,627	81,627												
Land Acquisition/ Site Preparation:																			
Construction:	\$988,890					\$988,890													
Equipment/ Furnishings:																			
Other (Specify):																			
TOTAL COST:	\$988,890					1,085,315	96,425												
Revenue Source:	50% FIND Grant – 50% Town Interim Funding					50% FIND Grant – 50% Town Interim Funding	Town funds												
Description (Justification and Explanation)																			
<p>Replacement of the town's existing seawalls at the following location due to their deteriorated state:</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 33%;">Carlyle & 88th</td> <td style="width: 33%;">Froude & 88th</td> <td style="width: 33%;">End of 88th St on Isla Biscaya</td> </tr> <tr> <td>Irving Ave and Bay Dr</td> <td>90th & Bay Dr</td> <td>92th & Bay Dr</td> </tr> <tr> <td>93th & Bay Dr</td> <td>94th & Bay Dr</td> <td>95th & Bay Dr</td> </tr> <tr> <td>Surfside Park</td> <td></td> <td></td> </tr> </table> <p>This project is being completed to ensure the integrity of the upland investments the Town has recently installed including the drainage pump stations and landscaping. The total project equates to a total of 731 LF of new concrete panel, pile and cap seawall. The seawalls are being constructed per the Town code, which will raise the height of the existing seawall cap in anticipation of sea level rise/increased weather activity. The 731LF of wall will include 107 king piles, 107 batter piles, 7 manatee gates and complete restoration of the effected sites. The new seawall will contain anticorrosive steel material, reducing the maintenance effort and costs.</p>								Carlyle & 88th	Froude & 88th	End of 88th St on Isla Biscaya	Irving Ave and Bay Dr	90th & Bay Dr	92th & Bay Dr	93th & Bay Dr	94th & Bay Dr	95th & Bay Dr	Surfside Park		
Carlyle & 88th	Froude & 88th	End of 88th St on Isla Biscaya																	
Irving Ave and Bay Dr	90th & Bay Dr	92th & Bay Dr																	
93th & Bay Dr	94th & Bay Dr	95th & Bay Dr																	
Surfside Park																			
Annual Impact on Operating Budget																			
Personal:	0																		
Operating:	0																		
Replacement Costs:	Year 2063: \$3,000,000																		
Revenue/Other:	0.00																		
Total:	\$3,000,000																		



Special Revenue Funds

This section contains general information about the Town's Special Revenue Funds. These funds are governmental in nature but have revenues which must be used for specific types of functions or be lost.

The Three Special Revenue Funds are: 1) Tourist Resort Fund, 2) Police Forfeiture Fund and 3) Municipal Transportation Fund.

Information about these funds includes: a fund summary, summary revenues, summary expenditures with expenditure history, program modification explanations and Capital Improvement Projects which are associated with that fund.



Tourist Resort Fund

The Tourist Resort Fund is a Special Revenue Fund within the Town of Surfside's budget. Funding for the Tourist Resort Fund is derived almost entirely from taxes placed on certain types of private enterprise (restaurants and short term rental properties) that are passed on to consumers. The expenditure of these funds is governed by the Tourist Bureau Board of the Town of Surfside.

Information related to any adopted personnel expenditures, personnel cost histories, and adopted personnel modifications may be found in the General Fund. Information related to adopted Tourist Bureau service changes is found later in this section. The revenues reflected in the General Fund represent sixty-six percent (66%) of the total received. These revenues are used to fund the cost of operating the Community Center and other functions related to enhancing the visitor experience. The remaining thirty-four (34%) is allocated directly to the Tourism Board to expend on tourism related activities.

Resort Tax Fund Summary

FY 14/15

FY 13/14 Estimated

Estimated Tourism Revenue	293,183
Estimated FY 13/14 Appropriation	0
Estimated Expenditures & Encumbrances	(293,183)
Estimated FY 13/14 Year End Difference	0

Projected Restricted Fund Balance

Audited Restricted Fund Balance 9/30/2013	94,497
Estimated FY 13/14 Appropriation	0
Estimated FY 13/14 Year End Difference	0
Projected Available Restricted Fund Balance 9/30/2014	94,497
Estimated Increase in Fund Balance for 14/15	179,464
Projected Restricted Fund Balance 9/30/2015	273,961

FY 14/15 Budget Summary

Adopted Revenues

Projected Available Restricted Fund Balance 10/1/2014	94,497
Resort Sales and Use Proceeds	595,000
Operating Revenues	3,000
Developer Resort Tax Replacement	37,465
Total Revenue	729,962

Adopted Expenditures

Personnel Costs	70,325
Operating Items	385,675
Projected Restricted Fund Balance 9/30/2015	273,961
Total Expenditures	729,962

Department of Tourist Bureau Resort Tax Fund

Mission Statement:

- Encourage patronage of Surfside's hotels and restaurants through cooperative events, promotional activities, marketing, public relations and advertising opportunities.

Services, Functions, and Activities:

Currently Surfside is one of only three municipalities in Miami-Dade County eligible by Florida State Law to impose a Resort Tax of four percent (4%) on accommodations and two percent (2%) on food and beverage sales as a source of revenue. Miami Beach and Bal Harbour are the other two municipalities with the same capability. This unique revenue generating opportunity is also defined in the Town's Charter in Sec, 69-A. Resort Tax. The Tourist Resort Fund is a Special Revenue Fund within the Town of Surfside's budget. This means that the funds, like all Special Revenue Funds, are collected from specific sources and dedicated to specific allowable uses. Funding for the Tourist Resort Fund is derived almost entirely from additional costs placed on the rental of short term accommodations and food and beverage sales.

The Tourist Bureau Board Members, assigned by the Town's Commission, oversee the legal and appropriate use of these funds through the Tourism, Economic Development and Community Services (TEDACS) Director and the operations of the Tourist Bureau. The Tourist Bureau is responsible for bringing visitors into Surfside to patronize hotels, restaurants, businesses and recreational amenities. Over the past fifteen to twenty years, the Town has seen hotels converted to residential units. With that change, the tourism focus has shifted from international and national target markets to those regionally. Presently the primary focus is on encouraging tri-county residents to identify Surfside as their preferred day-trip travel destination. With the advent of new and proposed hotel properties, a renewed focus on securing overnight visitors is gaining in importance and, therefore, developing to change the recent focus is needed. Resort Tax revenue is increasing dramatically with the opening of the Grand Beach Hotel Surfside in November 2013 and will continue with the opening of the Marriott and Four Seasons in late FY 14/15 into FY 15/16.

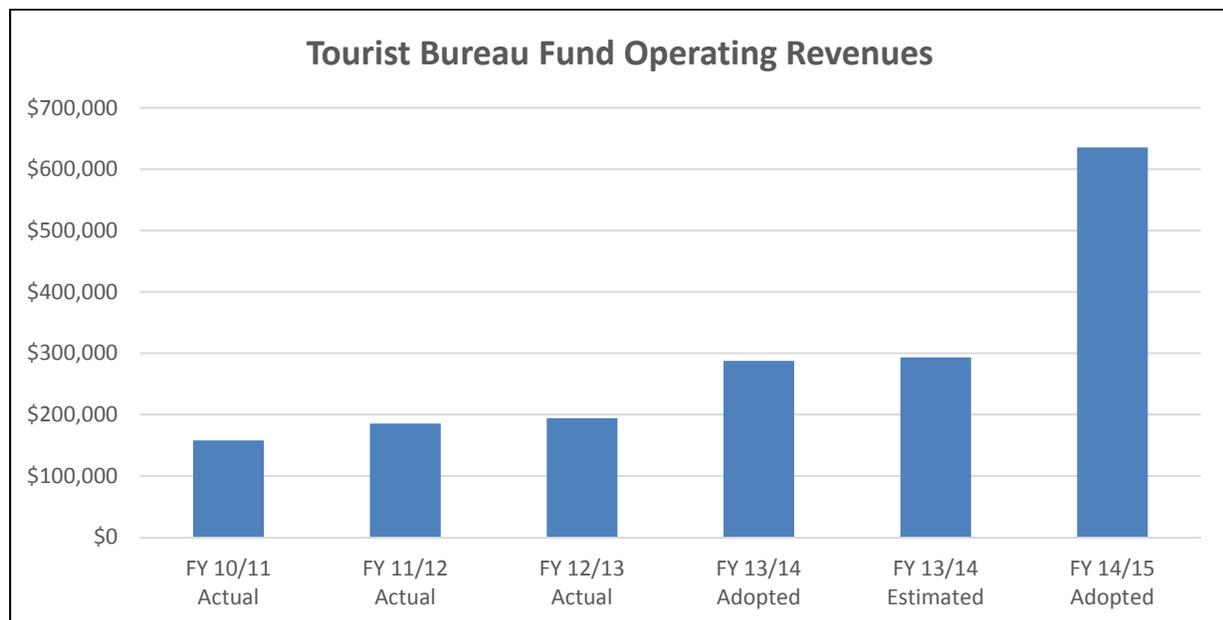
While Resort Tax revenues were dramatically declining over the last couple of decades, the past few years have seen the stemming of this tide and the actual reversal of decline with notable increases year over year. This increase in revenue can be directly attributed to the responsibilities, focus and implementation of Tourist Board approved initiatives from the Tourist Bureau through the TEDACS Director:

- Plan, organize and manage all Tourist Bureau events including: creative themes, logistics, media coordination, advertising, publicity, community outreach, budgets and timelines.
- Maintain working rapport with hotel management, restaurants, and businesses to encourage and develop participation in Tourist Bureau promotions and events.
- Implement communication plans and strategies to reach various groups and individuals for the purpose of attracting and securing potential customers for accommodations, dining, and shopping for each event and promotion.

- Oversee creative, production and implementation of all marketing communications such as website, new media, brochures, and event signage.
- Oversee resort tax compliance issues in an effort to maximize revenue collection for the Town. The amendment to the Resort Tax Ordinance provides the necessary documentation and enforcement procedures lacking from the original 1960 version.
- Maintain a welcome service in the new Community Center for visitors, business owners/operators and residents to respond to all requests.
- Acts as Town’s representative in matters pertaining to various tour and travel associations and similar tourism organizations.

Ordinance No. 11-1574 was modified to clarify the purpose and legitimate use of the fund. Among other items, the Ordinance clarifies that a percentage of receipts will be allocated to the General Fund, sixty-six percent (66%), to be spent in support of such items as the administration of the fund, and the maintenance of the Community Center; therefore directly relieving ad valorem taxes from being used for such purposes. The balance of the fund, thirty four percent (34%), is to be spent from the Tourist Resort Tax Fund on services and programs which directly promote the Town and may support the related personnel within the Tourist Bureau Resort Tax Fund Department. To align expense allocation with revenue allocation, the TEDACS Director and Marketing and Special Projects Coordinator (explained under the TEDACS Department description) salaries are allocated at 34% within this department.

The following chart represents the operating revenues of the Tourist Bureau Fund from FY 10/11 through FY 14/15. The increase in revenues is attributable to Tourist Board approved initiatives, business expansion, new hotel projects and development (FY 13/14) and increased collections of Resort Taxes resulting from the strengthening of Tourist Tax audits. Revenues for this fund are expected to continue to increase.



The Town's Five Year Financial Forecast anticipates an increase of approximately three million dollars in annual resort tax revenue from new approved hotel properties coming on line. The Town Commission authorized the retention of a Tourism Consultant, CJF Marketing International in partnership with Redevelopment Management Associates in 2013 to create a Five Year Strategic Tourism Plan to address such an increase. This substantial increase in revenue under the Tourist Board's thirty four percent (34%) can now be accompanied by a responsible and detailed guide for its effective and efficient expenditure. The plan will provide a blue print for promoting the Town, and the new hotel properties, while giving guidance to a governing board (Tourist Board) that often consists of well-meaning and impassioned residents who often lack tourism experience. The existing Resort Tax Ordinance requires the Board composition to be as follows:

Sec. 70-124. Composition; appointment; vacancies; compensation; removal from office, etc. permanent link to this piece of content: (a) Number, term and qualification of members. The board shall consist of five members. Each commissioner shall appoint one board member. All appointed board members must be ratified by a vote of the town commission. Any newly elected commissioner has the right to appoint a resort tax board member unless the corresponding appointment has yet to reach the end of their two-year term. Each of the five members shall be persons who either work or reside in Surfside and at least three of the five members shall be persons who have experience in tourism and/or tourism related activities. One town commissioner shall serve as a non-voting ex-officio member of the board.

The plan also provides a program for the Town Commission to use as a measuring device for the efficient expenditure of revenues by the Tourist Board.

Often many of these objectives cross into the TEDACS area of responsibility, especially with some of the initiatives that directly affect the downtown district, but are listed under this section due to Tourist Board approval and/or for budgetary alignment. An adopted Tourism Plan and the creation of a Business Improvement District (see TEDACS section of this budget) will have an impact on Tourist Bureau programs and initiatives as there will be more opportunity for cooperative and synergetic enterprises. Therefore, FY 14/15 Primary Objectives will need to be modified prior to the start of, and within FY 14/15.

Fiscal Year 13/14 Accomplishments:

- Coordinated monthly Tourist Board Meetings
- Implemented the Tourism Five Year Strategic Plan
- Completed a comprehensive review of the Resort Tax Ordinance, Tourist Board Governance, Code of Conduct, Ethics Policy and General Procedures
- Investigated a Sister Cities program for the Town through the Tourist Board
- Investigated a possible Miss Surfside competition
- Produced Four (4) Third Thursday Events that incorporate Food Trucks
- Coordinated Two (2) new holiday lights entrance features
- Revisited the Culinary Event as a signature event
- Coordinated a proposal for a Town wide Italian Food & Wine Festival
- Coordinated and enhanced Tourism Website content

- Produced a Surfside Destination Guide (formerly the Business Directory & Downtown Brochure)
- Production of Surfside promotional materials including souvenirs
- Completion of 6 Resort Tax Audits to ensure compliance
- Continued the Tales of the Surfside Turtles Public Art Event promotion and moved the sculptures to Turtle Walk (93rd Street between Collins and Harding Avenues)
- 12 Informational promotional ventures with Uptown Magazine for promotion of downtown restaurants and Surfside in general
- Marketing of restaurants and events to area hotel and concierges monthly
- Implemented outreach program for new hotel properties' concierges and front desk staff etc...
- Implemented Tourism Event Grants process
- Collaborated with the marketing/advertising/public relations firm on the creation of an image campaign
- Identified opportunities from association memberships, conventions and trade shows leveraging partnerships opportunities
- Created collateral for convention and trade show attendance
- Investigated Surf-Bal-Bay, and surrounding communities, cooperative initiatives
- Produced a two page advertorial in the GMCVB Magazine
- Produced quarterly two page advertorials in Welcome Magazine
- Produced two adverts for American Airlines Latitudes Magazine
- Maintained a monthly Tourism newsletter (e-blast)
- Information management within the Gazette, through deliveries, flyers, e-blasts, press releases and social media
- Enhanced and maintained a Visitor Information Center and responded to inquiries
- Coordinated with Code Compliance on matters relating to Resort Tax Compliance and Auditing
- Implemented marketing initiatives to assist hotels and restaurants
- Maintained and enhanced Surfside YouTube Chanel spots as well as other social media content
- Coordinated a video shoot with Brand USA
- Investigated feasibility of a downtown welcome center/kiosk
- Incorporated the image initiative into all collateral including new Town wide banners
- Created a Town of Surfside photo bank
- Increased subscriber lists for events and newsletter

Fiscal Year 14/15 Primary Objectives:

- Coordinate monthly Tourist Board Meetings
- Continue to implement the Tourism Five Year Strategic Plan

- Readdress a comprehensive review of the Resort Tax Ordinance, Tourist Board Governance, Code of Conduct, Ethics Policy and General Procedures
- Implement a Sister Cities program for the Town through the Tourist Board
- Produce Four to Six (4-6) Third Thursday Events
- Coordinate Harding Avenue holiday lighting
- Produce a Surfside Spice Summer Restaurant Promotion in conjunction with a signature culinary event
- Collaborate on a kosher food experience tour
- Complete an additional series of Resort Tax Audits on businesses
- Continue the Tales of the Surfside Turtles Public Art Event installation, promotion, production of collateral and Artist Recognition Event
- Enhance outreach to area hotels and concierges
- Identify opportunities from association memberships, conventions and trade shows leveraging partnership opportunities
- Collaborate with the approved marketing/advertising/public relations firm on initiatives to assist the hotels and restaurants
- Address mobile adaptation of the Tourism Website
- Develop and implement, in coordination with the Town, a new app for Tourism
- Identify a new Public Art venture
- Implement the Tourism Event Grants process
- Investigate Surf-Bal-Bay, and surrounding communities, cooperative initiatives
- Pursue Blue Wave designation for Surfside beach
- Investigate feasibility of a downtown welcome center/kiosk
- Conduct surveys on marketing initiatives and visitor feedback
- Collaborate with the Shul on possible visitor tour

Personnel Complement:

Position Title	Funded FY 13/14			Funded FY 14/15		
	Full Time	Part Time	Temp	Full Time	Part Time	Temp
TEDACS Director*	.34			.34		
Marketing & Special Project Coordinator*	.34			.34		
Total	.68			.68		

*The balance of these full time positions (1.32 FTEs) is funded in the TEDACS section.

Tourist Resort Fund Revenues

Line Item Prefix: 102-0000-:		FY 10/11 Actual	FY 11/12 Actual	FY 12/13 Actual	FY 13/14 Adopted	FY 13/14 Estimated	FY 14/15 Adopted
312-1200	Two Percent Resort Tax	112,453	108,843	98,939	108,205	108,205	151,970
312-1400	Four Percent Resort Tax	41,486	68,438	69,927	142,266	142,266	443,030
312-1500	Resort Tax Penalties/Interest					5,712	
TOTAL	Sales and Use Taxes	153,939	177,281	168,866	250,471	256,183	595,000
361-1000	Interest Earnings	387	27				
366-1400	Developer Contributions - Resort Tax Partial Replacement			8,500	34,000	34,000	37,465
369-8500	Resort Registration Fees		2,300	2,900	3,000	3,000	3,000
369-9000	Other Miscellaneous Revenues	3,413	5,804	14,012			
392-0000	Use of Restricted Fund Balance			77,001			
TOTAL	Miscellaneous Revenues	3,800	8,131	102,413	37,000	37,000	40,465
TOTAL		157,739	185,412	271,279	287,471	293,183	635,465

Tourist Resort Fund Expenditures

Line Item Prefix: 102-8000-552:		FY 10/11 Actual	FY 11/12 Actual	FY 12/13 Actual	FY 13/14 Adopted	FY 13/14 Estimated	FY 14/15 Adopted
Suffix	Object Description						
1210	Regular Salaries	13,482	18,623	41,042	41,950	47,256	49,986
1410	Overtime	389	68		5,000	5,000	5,000
2110	Payroll Taxes	1,099	1,419	3,091	3,592	3,997	4,206
2210	Retirement Contribution	1,115	754	1,719	2,856	2,856	3,979
2310	Life & Health Insurance	1,287	1,484	4,078	4,596	4,596	6,991
2410	Workers Compensation	44	53	97	133	133	162
TOTAL	PERSONAL EXPENSES	17,416	22,401	50,027	58,127	63,838	70,325
3110	Professional Services	2,588	17,592	6,811	6,800	6,800	6,800
3112	Physical Examinations			139			
3210	Accounting and Auditing						
3410	Other Contractual Services			85,124	83,600	83,600	30,000
4110	Telecommunications	1,078	140				
4111	Postage	363	1,505	596	1,500	1,500	1,500
4112	Mobil Phone Allowance		105	239	780	780	780
4403	Equipment/Vehicle Leasing	2,290	3,970	4,618	4,595	4,595	4,595
4601	Maintenance Service/Repair Contracts	1,310		40			
4810	Promotional Activities	101,897	146,677	116,471	126,070	126,070	330,500
4911	Other Current Charges						
5110	Office Supplies	3,863	5,586	3,758	3,000	3,000	3,000
5290	Miscellaneous Operating Supplies	48	411	322			3,000
5410	Subscriptions and Memberships	895	395	1,415	1,500	1,500	3,000
5420	Conferences and Seminars	359		1,719	1,500	1,500	2,500
TOTAL	OPERATING EXPENSES	114,691	176,381	221,252	229,345	229,345	385,675
6210	Buildings	19,800					
TOTAL	CAPITAL OUTLAY	19,800	0	0	0	0	0
9910	Contingency/Reserve						179,464
TOTAL	NON-OPERATING EXPENSES						179,464
TOTAL	TOURIST RESORT FUND	151,907	198,782	271,279	287,471	293,183	635,465

Major Variance from FY 13/14 Adopted Departmental Budget to Estimated FY 13/14

Code	Amount	Explanation of Variance
1210:2410	\$5,711	Merit and compensation plan adjustments

Major Variance or Highlights of the Departmental Budget - FY 12/13 Estimated to FY 14/15 Adopted

Code	Amount	Explanation of Variance
1210:2410	\$6,487	Increase from compensation plan, health insurance electives, retirement contribution
3410	(\$50,000)	Outside services for BID not anticipated
3410	\$3,600	Turtle inspections no longer needed
5290	\$3,000	Operating, turtle cleaning and meeting supplies
4810	\$204,430	Increased promotional programming



Police Forfeiture Fund

The Police Forfeiture Fund is funded through forfeitures, seizures and confiscations related to criminal activity. Use of the funds is restricted to crime prevention initiatives. Supplanting (replacing) funding for other programs with this revenue is expressly prohibited.

The Chief of Police is authorized to certify that adopted expenditures comply with the revenue restrictions. The Chief of Police makes recommendations through the Town Manager to the Advisory Council concerning expenditures. It is not uncommon for the Town Commission to appoint itself as the Advisory Council as a cost saving measure. In the Town of Surfside, the Town Commission acts as the Advisory Council and has final funding authority.

Police Forfeiture Fund Summary FY 14/15

FY 13/14 Estimated

Estimated Forfeiture Revenue	21,107
Estimated FY 13/14 Appropriation	40,907
Estimated Expenditures & Encumbrances	<u>(62,014)</u>
Estimated FY 13/14 Year End Difference	<u><u>0</u></u>

Projected Fund Balance*

Audited Fund Balance 9/30/2013	138,143
Estimated FY 13/14 Appropriation	<u>(40,907)</u>
Projected Fund Balance 9/30/2014	<u>97,236</u>
Use of Fund Balance for FY 14/15	<u>(90,300)</u>
Projected Fund Balance 9/30/2015	<u><u>6,936</u></u>

FY 14/15 Budget Summary

Adopted Revenue

Projected Available Fund Balance 10/1/2014	97,236
Forfeiture Proceeds	0
Interest Earnings	<u>0</u>
Total Revenues	<u>97,236</u>

Adopted Expenditures

Operating Items	90,300
Projected Restricted Fund Balance 9/30/2015	<u>6,936</u>
Total Expenditures	<u>97,236</u>

* All fund balances for this fund have "restricted" (limited) allowable uses.

Police Forfeiture Fund

The Police Forfeiture Fund is a Special Revenue Fund within the Town of Surfside's budget. This means that the income, like all Special Revenue Funds, is derived from specific sources and is restricted to specific allowable uses. Funding for the Police Forfeiture Fund is derived primarily from the sale of legally seized (taken) assets. The permissible use for income resulting from the sale of these assets is restricted by State and Federal law to specific types of equipment, training, overtime, enforcement or crime prevention projects and/or programs. Often there is a very long lag time from when the assets are seized and when the Town receives its share of the disposition.

The Police Chief is primarily responsible for identifying and certifying that expenditures from this fund are compliant with the restricted legitimate uses. Generally, the funding may be utilized to support the creation of new programs and to supplement, but not supplant, funding for equipment, crime prevention, crime detection, and enforcement. For example, the FY 14/15 programs include: payment for the Department's patrol laptop lease program, new equipment, and continued support of our current crime prevention/ community policing initiatives.

One of the conditions for receiving this restricted funding is that it needs to be used or have a planned use for accumulated funds. The funding has been used for the purchase of weapons, radios, bicycle and beach patrol vehicle purchases, a secure ID access system, surveillance equipment, rental vehicles for undercover operations, supplemental training and other qualified expenditures.

A personnel complement chart is not provided for this fund as there are no positions funded. This fund is supported by personnel budgeted in other funds. Under the existing authorizing legislation for this restricted revenue, no provision allows for a transfer (or use) of forfeiture revenues for indirect administrative costs. Therefore, no transfer to the General Fund is budgeted.

Police Forfeiture Fund Revenues

Line Item: 105-0000:		FY 10/11 Actual	FY 11/12 Actual	FY 12/13 Actual	FY 13/14 Adopted	FY 13/14 Estimated	FY 14/15 Adopted
359-2000	Forfeitures and Confiscations	90,432	52,195				
359-2005	Treasury Confiscations					13,964	
359-2010	Federal Confiscations			47,486			
359-2015	State Confiscations			18,155		7,143	
359-2017	State Confiscations - Capital Assets			15,866			
TOTAL	Fines & Forfeitures	90,432	52,195	81,507	0	21,107	0
361-1000	Interest Earnings	1,275	1,815	833			
392-0000	Use of Restricted Fund Balance				46,000	40,907	90,300
TOTAL	Miscellaneous Revenues	1,275	1,815	833	46,000	40,907	90,300
GRAND TOTAL		91,707	54,010	82,340	46,000	62,014	90,300

Police Forfeiture Fund Expenditures

Line Item Prefix: 105-3300-521:		FY 10/11 Actual	FY 11/12 Actual	FY 12/13 Actual	FY 13/14 Adopted	FY 13/14 Estimated	FY 14/15 Adopted
Suffix	Object Description						
1310	Other Salaries						
1410	Overtime	4,487	3,356	2,937			
1510	Special pay		10	9			
2110	Payroll Taxes	354	315	234			
2310	Life & Health Insurance	49	316	358			
2410	Workers Compensation	146	125	108			
TOTAL	PERSONNEL EXPENSES	5,036	4,122	3,646	0	0	0
4403	Equipment/Vehicle Leasing						
4405	Laptop Lease and Air Card	24,768	22,726	27,380	28,000	28,000	28,000
4601	Maintenance Service/Repair Contracts					2,901	
4810	Promotional Activities	6,763	4,652	450	7,000	7,000	7,000
4911	Other Current Charges	5,612	9,940	17,118	10,000	10,000	47,800
5290	Miscellaneous Operating Supplies	32	97	2,008	1,000	7,471	7,500
5410	Subscriptions and Memberships						
TOTAL	OPERATING EXPENSES	37,175	37,415	46,956	46,000	55,372	90,300
6410	Machinery and Equipment	3,432	8,090	15,866		6,642	
TOTAL	CAPITAL OUTLAY	3,432	8,090	15,866	0	6,642	0
TOTAL	FORFEITURE FUND	45,643	49,627	66,468	46,000	62,014	90,300

Major Variance or Highlights of the Fund Budget - FY 13/14 Addoted to FY 13/14 Estimated

Code	Amount	Explanation of Variance
4601	\$2,901	CLEAR system to replace dFACTS
5290	\$6,471	Laptop Software - Microsoft Office 36 Florid Reso 13-2200
6410	\$6,642	Equipment purchases

Major Variance or Highlights of the Fund Budget - FY 13/14 Estimated to FY 14/15 Adopted

Code	Amount	Explanation of Variance
4911	\$20,800	Automatic Vehcile Locators program modification
4911	\$7,000	Regional Crime analyst
4911	\$10,000	Special equipment

Adopted

Town of Surfside, Florida

FY 14/15 Program Modification

Automatic Vehicle Locators

Department Name	Division Name	Funding Source	Dept. Priority	Fiscal Impact
Public Safety	Police	Forfeiture Fund	1	\$20,800

Justification and Description

The Police Department requests to purchase thirty Automatic Vehicle Locators for its police fleet. This system allows supervisors to track and locate the police vehicles at any time for officer safety, for quicker response to calls for service, and for patrol priorities to deter and prevent crime. The system also alerts supervisors to police vehicles that are speeding and can automatically shut down a vehicle that is stolen.

Alternative/Adverse Impacts if not funded:

This technology will improve officer safety and officer patrol procedures. It will also provide factual information to some residents' perception of a lack of police presence in the community.

The total cost of the thirty AVLs is \$6,000. The service plan is \$30 per vehicle per month for a total cost of \$10,800.

Required Resources

Line item	Title or Description of request	Cost
105-3300-521-4911	Automatic Vehicle Locator GPS System	\$20,800

Adopted

Town of Surfside, Florida

FY 14/15 Program Modification

Regional Crime Analyst Program

Department Name	Division Name	Funding Source	Dept. Priority	Fiscal Impact
Public Safety	Police	Forfeiture Fund	2	\$7,000

Justification and Description

In order to better prevent and deter crime, the Police Chiefs of Surfside, Bay Harbor Islands, and Bal Harbour recommend hiring a part time regional crime analyst to share crime information, criminal intelligence, crime trends, and crime problems. The Bal Harbour Police Department has agreed to purchase the software to allow the agencies to input information. The Bay Harbor Islands Police Department will hire a part time employee or contractor. The regional crime analyst will work up to twenty hours per week and also be available for crime problems when they occur. The regional crime analyst will also generate weekly crime and suspect reports for the three agencies. The sharing and analyzing of this information on a professional and consistent basis between three neighboring agencies is intelligence led policing.

The cost for Surfside in this program is \$7,000 per year. Since it is a new crime prevention program, forfeiture funds may be used for the first year.

Alternative/Adverse Impacts if not funded:

This program should help reduce crime, assist the three law enforcement agencies with a better work effort and cooperation, support the investigation of crimes, and identify crime trends and suspects.

Required Resources

Line item	Title or Description of request	Cost
105-3300-521-4911	Regional Crime Analyst Program	\$7,000



Municipal Transportation Fund

The Town operates a Community Bus Service which provides connecting services to large mass transit services. This service is made possible through the use of Citizens Initiative Transportation Tax (CITT) funds. The funds are generated through a Miami-Dade County gasoline tax and results from a citizens' initiative to improve transportation throughout the County.

A minimum of 20% of the receipts are required to be spent on mass transit and the Town of Surfside exceeds this obligation. The Town is also required to continue its separately funded maintenance efforts (called Maintenance of Effort or MOE). The Town meets this obligation through street maintenance expenditures in the General Fund.

The balance of receipts (total less mass transit system) may be spent on new projects or programs which provide transportation enhancement with a preference for improving pedestrian (non-motorized) safety and access to mass transit systems.

Municipal Transportation Fund Summary

FY 14/15

FY 13/14 Estimated

Estimated Transportation Revenue	424,080
Estimated FY 13/14 Appropriation	0
Estimated Expenditures & Encumbrances	<u>(210,460)</u>
Estimated FY 13/14 Year End Difference	<u><u>213,620</u></u>

Projected Restricted Fund Balance

Audited Restricted Fund Balance 9/30/2013	131,475
Estimated FY 13/14 Reserve Resplenishment	<u>213,620</u>
Projected Restricted Fund Balance 9/30/2014	<u>345,095</u>
FY 14/15 Projected Reserve Replenishment	<u>40,547</u>
Projected Restricted Fund Balance 9/30/2015	<u><u>385,642</u></u>

FY 14/15 Budget Summary

Adopted Revenues

Projected Restricted Fund Balance 10/01/2014	345,095
Transit Surtax Proceeds	197,000
Interest Earnings	0
Total Revenues	<u>542,095</u>

Adopted Expenditures

Operating Items	146,603
Non-Operating Costs	9,850
Projected Restricted Fund Balance 9/30/2015	<u>385,642</u>
Total Expenditures	<u>542,095</u>

Municipal Transportation Fund

The Municipal Transportation fund is a Special Revenue Fund within the Town of Surfside's budget. Funding for the Municipal Transportation Fund comes from the Town's pro-rata share of a half-cent discretionary sales tax on purchases made in Miami-Dade County. The funds are made available to promote the Peoples' Transportation Plan (PTP) administered by the Citizens' Independent Transportation Trust (CITT).

Twenty percent (20%) of the funding is to be spent on direct public transportation purposes by the municipalities. Surfside community bus service expenditures are projected at \$156,453 which is funded from this source.

In FY 14/15, the following are funded through CITT and CITT Interest revenues of \$197,000.

Community Bus Service (including gas)	\$ 138,603
Traffic Consulting Services	\$ 8,000
5% (maximum) Administrative Transfer	<u>\$ 9,850</u>
Total	\$ 156,453

General Town administrative support services provide a number of services for this fund (such as: planning, general management, budgeting, accounting, reporting, and provision of related work space and other indirect costs). The Municipal Transportation Fund offsets some of these costs with a service payment of \$9,850.

The fund balance as of September 30, 2013 was \$131,475. During FY 12/13 and FY 13/14 the Town purchased and installed new bus shelters and crosswalks funded through the use of the fund's reserves. The adopted FY 14/15 budget replenishes reserves by \$40,547 and the restricted fund balance at the end of FY 14/15 is projected to be \$385,642.

No personnel complement chart is provided for this fund as the Municipal Transportation (CITT) Fund has no personnel assigned.

Municipal Transportation Revenues

Line Item Prefix: 107-0000-:		FY 10/11 Actual	FY 11/12 Actual	FY 12/13 Actual	FY 13/14 Adopted	FY 13/14 Estimated	FY 14/15 Adopted
338-1000	Transit Surtax Proceeds	180,473	191,296	205,947	196,916	196,916	197,000
TOTAL	Services Revenues	180,473	191,296	205,947	196,916	196,916	197,000
361-1000	Interest Earnings	516	15				
369-9015	Other Misc Revenues FDOT Reimbursement					227,164	
381-0100	Interfund Transfer from General Fund						
392-0000	Use of Restricted Fund Balance		138,579				
TOTAL	Miscellaneous Revenues	516	138,594	0	0	227,164	0
TOTAL		180,989	329,890	205,947	196,916	424,080	197,000

Municipal Transportation Fund Expenditures

Line Item Prefix: 107-8500-549-:		FY 10/11 Actual	FY 11/12 Actual	FY 12/13 Actual	FY 13/14 Adopted	FY 13/14 Estimated	FY 14/15 Adopted
3110	Professional Services	676	8,577	4,365	8,000	8,000	8,000
3410	Other Contractual Services	93,243	94,080	76,094	117,000	117,000	119,500
4601	Maintenance Service/Repair Contracts						
4911	Other Current Charges			28,000		7,280	
5216	Gasoline	12,373	14,387	14,795	17,366	17,366	19,103
5310	Road Materials						
5410	Subscriptions and Memberships						
TOTAL	OPERATING EXPENSES	106,292	117,044	123,254	142,366	149,646	146,603
6210	Buildings						
541-6310	Infrastructure - Improvements					23,850	
6320	Improvements other than Building	246,737		64,238		27,118	
TOTAL	CAPITAL OUTLAY	246,737	0	64,238	0	50,968	0
9120	Transfers to Capital Projects Fund						
9140	Transfer to Water / Sewer Fund for PTP Eligible Projects		183,492				
9101	Transfer to General Fund	4,700	8,232	9,282	9,846	9,846	9,850
9310	Contingency/Reserve				44,704	213,620	40,547
TOTAL	NON-OPERATING EXPENSES	4,700	191,724	9,282	54,550	223,466	50,397
TOTAL	TRANSPORTATION FUND	357,729	308,768	196,774	196,916	424,080	197,000

Major Variance from Adopted Fund Budget FY 13/14 to Estimated FY 13/14

Code	Amount	Explanation of Variance
6310	23,850	Improvements
6320	27,118	Bus shelters (\$5,801) and manhole adjustments (\$21,317)



Enterprise Funds

This section contains information about the Town's Enterprise Funds.

The four enterprises for the Town are: 1) Water and Sewer, 2) Municipal Parking, 3) Solid Waste Collection, and 4) Stormwater Control.

Information about these funds includes: a fund summary, summary revenues, summary expenditures with expenditure history, any modifications to the programs and Capital Improvement Projects associated with the fund.



Water and Sewer Fund

The Town operates its own water and sewer enterprise fund. Town water is purchased from Miami-Dade County at wholesale rates and transmitted through Town owned water lines. Wastewater (sewer) runs through the Town's collection system and is discharged under an agreement with the City of Miami Beach.

Information about this fund includes: a fund summary of finances, a narrative summary of the fund's operations, a summary of revenues, a summary of expenditures with expenditure history and modifications to the programs.

Water Sewer Fund Summary FY 14/15

FY 13/14 Estimated

Estimated Water and Sewer Utility Service Revenues	2,930,000
Capital Loan Proceeds	1,626,767
Capital Lease Proceeds	61,162
Estimated Expenditures & Encumbrances	<u>(3,116,746)</u>
Estimated FY 13/14 Excess of Revenues/Proceeds Over Expenditures	<u><u>1,501,183</u></u>

Projected Unrestricted Net Position

Audited Unrestricted Net Position 9/30/2013	(5,912,477)
Estimated FY 13/14 Excess of Revenues/Proceeds Over Expenditures	<u>1,501,183</u>
Projected Unrestricted Net Position 9/30/2014	<u>(4,411,294)</u>
Projected Unrestricted Net Position 9/30/2015	<u><u>(4,411,294)</u></u>

FY 14/15 Budget Summary

Adopted Revenue

Projected Unrestricted Net Position 10/1/2014	(4,411,294)
Service Revenues	2,659,079
Appropriated Rent Stabilization	<u>250,829</u>
Total Revenue	<u><u>(1,501,386)</u></u>

Adopted Expenditures

Personnel Costs	304,606
Operating Items	1,382,443
Capital Outlay	0
Debt Service Costs	1,171,127
Transfer to General Fund	51,732
Projected Unrestricted Net Position 9/30/2015	<u>(4,411,294)</u>
Total Expenditures	<u><u>(1,501,386)</u></u>

FY 14/15 Year End - Net Position

Projected Unrestricted (Operating) Net Position	(4,411,294)
Projected Loan Repayment Reserve Account	243,000
Projected Renewal & Replacement (R&R) Net Position	1,017,776
Projected Rate Stabilization Net Position	400,315

Water and Sewer Fund

The Water and Sewer fund is operated under the supervision of the Public Works Director. The water utility services are provided by the Town with the goals of providing for the continual supply of quality potable water and providing for the safe and environmentally sound removal of waste water. Additional water related responsibilities include water quality testing and water delivery infrastructure maintenance and improvements.

To meet the need for water, the Town purchases water from Miami Dade County. Miami Dade County is proposing a 3.95% increase in wholesale water rates to \$1.7816 per 1,000 gallons for FY 14/15.

To fulfill the wastewater removal component, the Town contracts with the City of Miami Beach. Miami Beach has not finalized its rates; however, we estimate that there will be a pass-through rate increase in FY 14/15. Miami Dade County has proposed a wholesale wastewater increase of 4.39% to the City Miami Beach. This rate increase should be offset from a decrease in annual sewer flow mainly from the elimination of leaks (inflow) which reduces non-metered service use, and a credit.

The new infrastructure project is completed. The project improves the system and reduces the risk of potential environmental hazards and nearly eliminates water losses and sewage treatment surcharges from leaks into and out of the system.

The Water and Sewer fund also performs functions related to billing and collection for the services provided. The Town provides a number of services for this fund (such as: general management, human resource functions, payroll functions, benefits and pension management, and the provision of office space). The Water and Sewer Fund offsets some of these costs with a service payment of \$51,732 to the General Fund.

A detailed explanation of the Water and Sewer Fund is included in the Budget Message.

Personnel Complement:

Position Title	Funded FY 13/14			Funded FY 14/15		
	Full Time	Part Time	Temp	Full Time	Part Time	Temp
Public Works Director	0.25			0.25		
Capital Improvement Project Manager	0.30*			0.30*		
Maintenance Worker	3			3		
Customer Service Representative	1			1		
Total	4.55	0	0	4.55	0	0

*The balance of this full time position is funded in the Public Works Department/General Fund (.40) and in the Stormwater Fund (.30).

Water and Sewer Fund Revenues

Line Item Prefix: 401-0000-:		FY 10/11 Actual	FY 11/12 Actual	FY 12/13 Actual	FY 13/14 Adopted	FY 13/14 Estimated	FY 14/15 Adopted
324-2100	Residential - Physical Environment						
343-3000	Water Utility Service Revenue	1,458,287	1,402,572	1,348,141	1,493,500	1,493,500	1,337,948
343-3500	Tapping Fees		2,800	350	3,500	3,500	3,500
343-3600	Penalties	5,930	5,840	4,304	3,000	3,000	3,000
343-5000	Wastewater Utility Service Revenue	1,411,793	1,374,136	1,278,483	1,430,000	1,430,000	1,314,631
TOTAL	Services Revenues	2,876,010	2,785,348	2,631,278	2,930,000	2,930,000	2,659,079
363-2300	Development Fees				200,000	200,000	
369-9010	Other Miscellaneous Revenues			769			
381-1700	Interfund Transfer from CITT		183,492				
381-0100	Interfund Transfer from General Fund		26,509				
384-0000	Loan Proceeds	856,939	12,862,128	5,504,947		1,626,767	
384-1000	Capital Lease Proceeds - Equipment				60,000	61,162	
389-1000	Interest Earnings	7,022	3,130	1,333			
389-1200	Interest Earnings - Arbitrage	3,958	9,343	1,272			
389-7010	Capital Contribution - Miami Dade County		252,343				
389-8000	Capital Contribution - Indian Creek			100,000			
391-1000	Use of Unrestricted Net Assets		431,438				
391-1010	Use of Rent Stabilization						250,829
391-1020	Restricted Renewal & Replacement		112,202				
TOTAL	Miscellaneous Revenues	867,919	13,880,585	5,608,321	260,000	1,887,929	250,829
TOTALS		3,743,929	16,665,933	8,239,599	3,190,000	4,817,929	2,909,908

Water and Sewer Fund Expenditures

Line Item Prefix: 401-9900-536-		FY 10/11 Actual	FY 11/12 Actual	FY 12/13 Actual	FY 13/14 Adopted	FY 13/14 Estimated	FY 14/15 Adopted
Code Suffix	Object Description						
1210	Regular Salaries	196,129	157,213	164,585	185,440	194,455	193,746
1410	Overtime	14,588	20,845	19,480	15,000	15,000	15,000
1510	Special pay	4,536	2,803	3,075	2,750	2,750	2,750
2110	Payroll Taxes	15,995	14,201	19,201	15,544	16,234	16,179
2210	Retirement Contribution	20,379	18,396	10,822	12,920	12,920	15,733
2310	Life & Health Insurance	31,466	29,789	48,322	42,328	42,328	49,262
2410	Workers Compensation	9,708	10,869	9,666	8,273	8,273	10,589
2610	Other Post Employment Benefits	2,732	2,947	3,192	3,595	3,595	1,346
TOTAL	PERSONNEL EXPENSES	295,533	257,063	278,343	285,851	295,555	304,606
3110	Professional Services	40,094	17,289	9,665	25,000	25,000	25,000
3310	Utility Billing Charges	1,599	2,266	3,217	4,700	4,700	4,700
3401	Water Purchases	541,249	493,875	444,274	494,808	494,808	527,364
3402	Sewage Disposal	789,621	822,988	932,013	829,245	829,245	642,360
3410	Other Contractual Services	1,937	4,464	3,096	1,605	1,605	1,605
4009	Car Allowance	1,438	1,500	950	1,500	1,500	1,500
4110	Telecommunications	115		911	1,300	1,300	1,300
4111	Postage	6,292	4,530	2,847	4,500	4,500	4,500
4112	Mobile Phone Allowance	300	360	362	720	720	720
4113	Credit Card Service Fee			243			3,000
4310	Electricity	28,980	32,224	26,058	40,654	40,654	42,280
4403	Equipment/Vehicle Leasing	13,825	12,143	13,495	14,425	14,425	16,113
4510	Property and Liability Insurance	18,767	22,740	13,746	24,329	24,329	31,021
4601	Maintenance Service/Repair Contracts	21,418		4,220	25,000	25,000	25,000
4603	Equipment Maintenance	19,348	18,066	21,427	30,000	30,000	30,000
4611	Miscellaneous Maintenance - Water Tests	4,758	15,191	17,680	10,000	10,000	10,000
4612	Vehicle Maintenance	5,230	854	3,187	2,000	2,000	2,000
4901	Discounts Taken	7,290					
5110	Office Supplies	2,799	1,948	490	2,800	2,800	2,800
5214	Uniforms	1,919	3,289	2,909	2,846	2,846	3,100
5216	Gasoline	4,651	5,001	5,570	5,500	5,500	7,500
5225	Online Pay Merchant Fees			396			
5290	Miscellaneous Operating Supplies	279					580
5901	Depreciation	17,312					
TOTAL	OPERATING EXPENSES	1,529,221	1,458,728	1,506,756	1,520,932	1,520,932	1,382,443
6310	Sewer Improvements other than Building	420,057	5,365,554	3,085,459			
6311	Sewer Improvement - Bal Harbour		1,597,636				
6320	Water Improvements other than Building	436,882	6,323,766	3,446,359			
6410	Machinery and Equipment	3,200		2,947	60,000	61,162	
TOTAL	CAPITAL OUTLAY	860,139	13,286,956	6,534,765	60,000	61,162	0
7110	Principal		369,416		564,759	564,759	480,939
7115	Principal - State Revolving Fund Loan						109,386
7120	Principal - Capital Lease Combo BFL				11,180	11,180	11,615
7210	Interest	240,720	559,135	683,039	600,832	600,832	404,411
7215	Interest - State Revolving Fund Loan			63,475			163,036
7220	Interest - Capital Lease BFL				1,920	1,920	1,740
7310	Other Debt Service Costs	726	1,742	49,384	10,824	10,824	
7315	Other Debt Service Costs State Revolving Fund Loan			16,623			
TOTAL	DEBT SERVICE	240,720	930,293	812,521	1,189,514	1,189,515	1,171,127
9101	Transfer to General Fund	60,421	62,961	64,554	49,582	49,582	51,732
9144	Transfers to Stormwater Fund		112,202				
9910	Contingency/Reserve				84,122	84,122	
TOTAL	NON-OPERATING EXPENSES	60,421	175,163	64,554	133,704	133,704	51,732
TOTAL	WATER & SEWER FUND	2,986,034	16,108,203	9,196,939	3,190,000	3,200,868	2,909,908

Major Variance from Adopted Fund Budget FY 13/14 to Estimated FY 13/14

Code	Amount	Explanation of Variance
1210:2610	\$9,704	Merit pay allocation

Major Variance or Highlights of the Fund Budget - FY 13/14 Estimated to FY 14/15 Adopted

Code	Amount	Explanation of Variance
1210:2610	\$9,051	Compensation plan, health insurance electives & workers comp adjustments
3402	(\$186,885)	Estimated credit due from City of Miami Beach



Municipal Parking Fund

The Town operates its own municipal parking enterprise fund. The Town currently operates several parking lots and on-street parking spaces but lacks adequate parking to maintain convenient access to the downtown. A parking structure feasibility study was completed in FY 12/13 that reviewed potential sites to help alleviate this situation. Community conversation meetings were conducted in 2013 and 2014 to educate and involve the residential and commercial stakeholders. A parking structure as part of a Public Private Partnership is being evaluated in FY 13/14 to attain a parking solution.

Information about this fund includes: a summary of finances, a narrative summary of the fund's operations, a summary of revenues, a summary of expenditures with expenditure history and program modifications.

Parking citation revenue is allocated to the General Fund in FY 14/15.

Municipal Parking Fund Summary

FY 14/15

FY 13/14 Estimated

Estimated Municipal Parking Fund Service Revenues	970,342
Interest Earnings	300
Use of Net Position (Reserves)	174,134
Estimated Expenditures & Encumbrances	<u>(1,144,776)</u>
Estimated FY 13/14 Excess of Revenue over Expenditures	<u><u>0</u></u>

FY 14/15 Projected Unrestricted Net Position

Audited Unrestricted Net Position 9/30/2013	1,066,574
Use of Unrestricted Net Position in FY 13/14	(174,134)
Net Position for Renewal & Replacement - DPTF	<u>(45,816)</u>
Projected Unrestricted Net Position 9/30/2014	846,624
FY 14/15 Budgeted Reserve Replenishment	<u>34,935</u>
Projected Unrestricted Net Position 9/30/2015	<u><u>881,559</u></u>

FY 14/15 Budget Summary

Adopted Revenue

Projected Unrestricted Net Position 10/1/2014	846,624
Service Revenues	1,046,078
Interest Earnings	300
Capital Contributions for Renewal & Replacement -DPTF	<u>16,500</u>
Total Revenue	<u>1,909,502</u>

Adopted Expenditures

Personnel Costs	456,400
Operating Items	458,483
Capital Outlay	8,572
Interfund Transfer to General Fund	87,988
Reserve for Renewal & Replacement - DPTF	16,500
Projected Unrestricted Net Position 9/30/2015	<u>881,559</u>
Total Expenditures	<u>1,909,502</u>

FY 14/15 Year End - Net Position

Projected Unrestricted (Operating) Net Position	881,559
Projected Renewal & Replacement (R&R) Net Position - Downtown Parking Trust Fund	62,316

Municipal Parking Fund

The Municipal Parking Fund is under the supervision of the Public Safety Department. The fund provides parking services for seven municipal lots and 160 on-street parking spaces with the goal of providing sufficient public parking while balancing safety and aesthetic concerns with a reasonable rate structure. Currently, the Town provides these services with in-house staff and contracts with a private company for collection from the meters.

The Parking Operations Manager oversees the parking operations and enforcement, and also manages the 29 multi-space parking pay station system. Four parking enforcement officers provide monitoring of parking spaces to address maintenance, safety, and enforcement needs seven days a week. The Executive Assistant to the Chief is responsible for the administrative duties, billing, and issuance of the 215 monthly business parking permits and special event parking permits. A maintenance worker is responsible for upkeep of the municipal parking lots. Additional responsibilities include the development and monitoring of lease agreements. The Town currently has a continuing agreement with the United States Postal Service for 11 spaces at the 95th Street lot and 26 spaces at the 94th Street lot.

The Municipal Parking Fund serves as the entity responsible for planning, expansion and improvements to these facilities. A parking facility feasibility study at the Abbott Lot, the 94th Street Lot and/or the Post Office Lot was completed in March of 2013. Community conversation meetings were conducted during 2013 and 2014 to educate and involve the residential and commercial stakeholders. The Town is in the process of evaluating the feasibility of a parking structure as part of a Public Private Partnership (P3) and identifying strategic opportunities to ensure a successful P3 to achieve a parking solution.

Parking hourly rates will remain the same in FY 14/15 with the hourly rate for metered parking spaces set at \$1.25 per hour. The monthly business parking permit fees will also remain the same with the rate set at \$65 in the 94th Street Lot and \$80 in the Abbott Lot.

The net assets have been utilized to fund the Municipal Parking Lot Restoration and Parking Acquisition and Development projects, land acquisition and the purchase of a multi-space parking meter system, fifty-one credit card enabled single space meters. In FY 13/14 the Municipal Parking Fund provided partial funding of \$189,770 for the Harding Avenue Streetscape project.

General Town administrative support provides a number of services for the Municipal Parking Fund (such as: oversight, human resource functions, payroll functions, benefits and pension management, and the provision of office space). The Municipal Parking Fund offsets a portion of these costs with a service payment of \$87,988.

Fiscal Year 13/14 Accomplishments:

- Parking lot renovations program completed.
- Parking Structure Feasibility Study completed for three sites.
- Completed the Abbott Avenue lot and 94th Street lot deferred maintenance and aesthetic improvements.

- Addressed and controlled the increased need for parking from construction workers and employees of new projects through stronger language in permit process.
- Provide community outreach and education on parking structure(s).
- Implemented new enforcement procedure including towing for commercial vehicles parked in the municipal lots.

Fiscal Year 14/15 Primary Objectives:

- Manage and control parking for several thousand workers and employees at new construction projects.
- Make a decision on parking structure and move forward with project if directed by Town Commission.
- Continue working and providing solutions regarding the lack of available parking for customers and employees in the business district.
- Restrict parking in the residential area from the workers of the construction sites and projects.

Changes to FY 14/15:

The adopted budget for FY 14/15 for the Municipal Parking Fund includes a program modification for the addition of a part time Administrative Aide position. This position will provide support for the administrative duties and responsibilities of the Parking Division. The additional cost of this position is projected at \$21,240.

Personnel Complement:

Position Title	Funded FY 13/14			Funded FY 14/15		
	Full Time	Part Time	Temp	Full Time	Part Time	Temp
Police Lieutenant	.50			.50		
Executive Assistant to the Chief	.25			.25		
Parking Operations Manager	1.0			1.0		
Parking Enforcement Officer	4.0			4.0		
Maintenance Worker (Public Works)	1.0			1.0		
Administrative Aide					1	
Total	6.75	0	0	6.75	1	0

Municipal Parking Fund Revenues

Line Item Prefix: 402-0000-:		FY 10/11 Actual	FY 11/12 Actual	FY 12/13 Actual	FY 13/14 Adopted	FY 13/14 Estimated	FY 14/15 Adopted
344-5001	Post Office Parking Lease	25,025	23,504	24,209	24,275	24,275	25,478
344-5002	Permit Parking Fees - Business District	66,549	118,830	149,786	118,550	135,350	153,100
344-5003	Metered Parking Fees	588,395	733,536	865,366	733,217	793,217	850,000
344-5012	Permit Parking Fees - Residential		17,156	17,106	17,500	17,500	17,500
TOTAL	Services Revenues	679,969	893,026	1,056,467	893,542	970,342	1,046,078
389-1000	Interest Earnings	647	(305)		300	300	300
389-8000:8045	Capital Contributions - Downtown Parking Trust Fund		24,501			21,315	16,500
364-1000	Disposition of Assets	987					
391-1000	Appropriated Net Assets	236,888			158,343	174,134	
TOTAL	Miscellaneous Revenues	238,522	24,196	0	158,643	195,749	16,800
GRAND TOTAL		918,491	917,222	1,056,467	1,052,185	1,166,091	1,062,878

Municipal Parking Fund Expenditures

Line Item Prefix: 402-9500-545-:		FY 10/11 Actual	FY 11/12 Actual	FY 12/13 Actual	FY 13/14 Adopted	FY 13/14 Estimated	FY 14/15 Adopted
Suffix	Object Description						
1210	Regular Salaries	126,652	173,724	258,572	289,819	289,819	307,719
1310	Other Salaries	18,185					
1410	Overtime	8,409	8,206	10,571	15,000	15,000	15,000
1510	Special pay	3,487	1,789	3,695	4,030	4,030	4,750
2110	Payroll Taxes	11,852	13,452	20,308	23,627	23,627	25,051
2210	Retirement Contribution	7,123	20,714	21,700	23,668	23,668	27,522
2310	Life & Health Insurance	19,292	26,943	48,454	55,271	55,271	59,615
2410	Workers Compensation	5,631	6,316	4,868	14,392	14,392	15,797
2610	Other Post Employment Benefits	873	951	1,046	1,151	1,151	946
TOTAL	PERSONNEL EXPENSES	201,504	252,095	369,214	426,956	426,958	456,400
3110	Professional Services			54,371		18,500	35,000
3410	Other Contractual Services	23,857	15,691	14,964	15,297	15,297	15,669
4112	Mobile Phone Allowance		300	1,140	1,440	1,440	1,440
4310	Electricity	5,573	5,215	4,678	7,600	7,600	7,600
4403	Equipment/Vehicle Leasing	1,328	2,429	2,836	4,405	4,405	4,742
4510	Property and Liability Insurance	2,490	2,539	2,138	4,380	4,380	5,550
4601	Maintenance Service/Repair Contracts	9,640	68,299	2,120	7,346	7,346	76,946
4603	Equipment Maintenance	112	278	2,388	5,000	5,000	5,000
4604	Grounds Maintenance			161,320	166,040	166,040	166,040
4611	Miscellaneous Maintenance					7,217	7,500
4612	Vehicle Maintenance	1,700	2,606	2,062	3,220	3,220	3,220
4911	Other Current Charges	29,729	39,519	40,292	41,396	41,396	41,396
5213	Landscape Improvements	1,878	135,643	2,904	5,000	5,000	5,000
5214	Uniforms	1,988	1,794	2,227	5,000	5,000	5,000
5216	Gasoline	3,084	2,500	2,785	6,380	6,380	6,380
5225	Merchant Fees					60,000	60,000
5290	Miscellaneous Operating Supplies	21,814	13,976	9,899	12,000	12,000	12,000
5901	Depreciation	63,800					
TOTAL	OPERATING EXPENSES	166,993	290,789	306,124	284,504	370,221	458,483
6110	Land	869,095			80,000	80,000	
6310	Improvements other than Building	174,305	366,050	125,587			
6410	Machinery and Equipment	131,015	10,767			6,872	8,572
TOTAL	CAPITAL OUTLAY	1,174,415	376,817	125,587	80,000	86,872	8,572
9101	Transfer to General Fund	33,032	44,780	147,272	70,955	70,955	87,988
9131	Transfer to Capital Improvements Fund				189,770	189,770	
9910	Contingency/Return to Reserve						34,935
9920	Reserve for Renewal & Replacement - Downtown Parking Trust Fund					21,315	16,500
TOTAL	NON-OPERATING EXPENSES	33,032	44,780	147,272	260,725	282,040	139,423
TOTAL	MUNICIPAL PARKING FUND	1,575,944	964,481	948,197	1,052,185	1,166,091	1,062,878

Major Variance of Adopted Budget FY 13/14 to Estimated FY 13/14

Code	Amount	Explanation of Variance
3110	18,500	Consulting services to evaluate P3 parking solution - Task 1
4611	7,217	Repairs to asphalt
5290	60,000	Change in revenue recognition method
9920	21,315	Renewal & Replacement - Parking Trust Fund contributions

Major Variance or Highlights of the Fund Budget - FY 13/14 Estimated to FY 14/15 Adopted

Code	Amount	Explanation of Variance
1210:2610	29,442	Meit increases and Part-time administrative aide position
3110	35,000	Consulting services to evaluate P3 parking solution - Task 2
4601	69,600	Pay stations - 3-yr. extended warranty net of 20% discount for prepayment
6110	(80,000)	Land purchase final payment made in FY 13/14

Adopted

Town of Surfside, Florida

FY 14/15 Program Modification

Administrative Aide

Department Name	Division Name	Funding Source	Dept. Priority	Fiscal Impact
Public Safety	Municipal Parking	Municipal Parking Fund	1	\$ 21,240

Justification and Description

The Department is requesting to add one part time Administrative Aide in FY 14/15. This Administrative Aide will be assigned to manage the administrative duties and responsibilities of the Parking Division. These functions include parking permit issuance, billing and the collection process; the resident permit program; ordering parking meter supplies, equipment, uniforms and fleet maintenance; compilation of enforcement and revenue statistics; and researching informational requests on parking from Town officials and residents; downloading transactions from pay stations; reporting faulty pay station alerts; managing parts and repair for the pay stations; and transferring parking citations from handheld devices into the Miami-Dade County court processing system. A part time Administrative Aide working three eight hour days with no benefits would cost \$21,240.

Alternative/Adverse Impacts if not funded:

The above duties are currently accomplished by the Executive Assistant to the Chief and the Parking Operations Manager. These extra duties take away time and effort from their regular work and priority functions. The Executive Assistant to the Chief is the only administrative person in the Public Safety Department and Parking Division. The Parking Operations Manager supervises a staff of five members who work to provide 16 hour a day/seven day a week field coverage, service, enforcement and maintenance. The Parking Operations Manager's major purpose should be the supervision of staff and managing the response to parking concerns in the field.

Required Resources

Line item	Title or Description of request	Cost
402-9500-545-1210:2410	Personnel Expenses	\$21,240



Solid Waste Fund

The Town operates its own solid waste (garbage and recycling) collection fund which is supervised by the Director of Public Works.

Information about this fund includes: a fund summary of finances, a narrative summary of the fund's operations, a summary of revenues and a summary of expenditures with expenditure history.

Solid Waste Fund Summary FY 14/15

FY 13/14 Estimated

Estimated Solid Waste Fund Service Revenue	1,215,513
Use of Unrestricted Net Position (Reserves)	178,981
Estimated Expenditures & Encumbrances	<u>(1,389,494)</u>
Estimated FY 13/14 Excess of Revenue over Expenditures	<u><u>5,000</u></u>

FY 14/15 Projected Unrestricted Net Position

Audited Unrestricted Net Position 09/30/2013	227,274
Use of Unrestricted Net Position in FY 13/14	<u>(178,981)</u>
Projected Unrestricted Net Position 9/30/2014	53,293
Appropriated Net Position FY 14/15	<u>0</u>
Projected Unrestricted Net Position 9/30/2015	<u><u>53,293</u></u>

FY 14/15 Budget Summary

Adopted Revenues

Projected Unrestricted Net Position 10/1/2014	53,293
Service Revenues	<u>1,261,359</u>
Total Revenues	<u><u>1,314,652</u></u>

Adopted Expenditures

Personnel Costs	641,377
Operating Items	619,982
Transfer to General Fund	0
Projected Deficit Unrestricted Net Position 9/30/2015	<u>53,293</u>
Total Expenditures	<u><u>1,314,652</u></u>

Solid Waste Fund

The Solid Waste fund is operated under the supervision of the Public Works Director. The solid waste collection services are provided by the Town (garbage) and a private contractor (recycling) with the goal of providing for the environmentally sensitive removal and disposal of solid waste materials consistent with balancing quality services at an affordable cost. Solid waste collection charges for single-family homes are billed by Miami Dade County on the real property tax notice as a non-ad valorem assessment. The Town Provides excellent solid waste collection services to the single family homes, condominium and multi-family buildings, and commercial properties in the downtown area. These customers are collected five days per week. The rates are \$277.08 for single-family homes, \$261.16 for multi-family units and variable for commercial properties.

Personnel Complement:

Position Title	Funded FY 13/14			Funded FY 14/15		
	Full Time	Part Time	Temp	Full Time	Part Time	Temp
Public Works Director	0.25			0.25		
Solid Waste Supervisor	1			1		
Solid Waste Operator	2			3		
Refuse Collector	6			5		
Customer Service Representative	2			1*		
Total	11.25	0	0	10.25	0	0

*One Customer Service Representative position is open/vacant and unbudgeted in the FY 14/15 Adopted Budget.

Solid Waste Fund Revenues

Line Item Prefix: 403-0000-:		FY 10/11 Actual	FY 11/12 Actual	FY 12/13 Actual	FY 13/14 Adopted	FY 13/14 Estimated	FY 14/15 Adopted
343-3600	Miscellaneous Revenues & Penalties		1,719	941			
343-4000	Solid Waste Collection Charges	1,072,420	1,068,798	1,125,947	1,072,747	1,072,747	1,126,591
343-4100	Recycling Revenues	120,302	120,655	85,151	119,766	119,766	117,196
343-9001	Late Fees & Penalties	31,369	17,791	16,808	5,000	13,000	10,000
343-9002	Garbage Container Sales	6,655	10,727	10,096		10,000	7,572
343-9005	Sales of Recyclables						
TOTAL	Services Revenues	1,230,746	1,219,690	1,238,943	1,197,513	1,215,513	1,261,359
389-1000	Interest Earnings	668	53				
364-0000	Disposition of Assets						
369-9000	Other Miscellaneous Revenues	1,141					
384-1000	Capital Lease Proceeds						
392-1000	Appropriated Retained Earnings				138,728	178,981	
TOTAL	Miscellaneous Revenues	1,809	53	0	138,728	178,981	0
TOTAL		1,232,555	1,219,743	1,238,943	1,336,241	1,394,494	1,261,359

Solid Waste Fund Expenditures

Line Item Prefix: 403-4000-534:		FY 10/11 Actual	FY 11/12 Actual	FY 12/13 Actual	FY 13/14 Adopted	FY 13/14 Estimated	FY 14/15 Adopted
Suffix Code	Object Description						
1210	Regular Salaries	322,449	328,104	384,488	383,100	432,569	398,623
1410	Overtime	11,423	15,567	16,198	15,500	15,500	15,500
1510	Special pay	14,123	9,414	9,936	10,500	10,500	12,250
2110	Payroll Taxes	25,350	25,699	28,420	31,296	35,079	32,618
2210	Retirement Contribution	22,591	26,384	22,215	26,391	26,391	35,314
2310	Life & Health Insurance	62,611	71,233	80,984	94,340	94,340	98,748
2410	Workers Compensation	27,738	32,201	30,661	39,074	39,074	44,078
2610	Other Post Employment Benefits	3,532	3,675	5,401	6,209	6,209	4,247
TOTAL	PERSONNEL EXPENSES	489,817	512,277	578,303	606,409	659,662	641,377
3110	Professional Services		10,963	625	5,000	5,000	5,000
3310	Utility Billing Charges			1,246	2,300	2,300	2,300
3410	Other Contractual Services	278,696	297,078	302,468	315,180	315,180	331,128
3420	Recycling Expense	94,462	97,124	96,571	102,645	102,645	113,638
4009	Car Allowance	1,438	1,500	950	1,350	1,350	1,350
4112	Mobile Phone Allowance			90			
4111	Postage	2,090	1,936	172	1,425	1,425	850
4403	Equipment/Vehicle Leasing	13,825	7,286	7,712	9,100	9,100	9,100
4510	Property and Liability Insurance	31,657	36,540	32,065	37,138	37,138	42,628
4601	Maintenance Service/Repair Contracts						1,489
4603	Equipment Maintenance	7,306	10,999	11,087	5,000	5,000	8,900
4612	Vehicle Maintenance	26,534	46,132	24,564	44,631	44,631	28,000
4911	Other Current Charges	6,401		7,500	10,000	10,000	7,500
5110	Office Supplies	143	393		500	500	500
5214	Uniforms	4,596	5,624	8,000	6,450	6,450	9,340
5216	Gasoline	41,490	38,949	40,050	57,637	57,637	54,759
5290	Miscellaneous Operating Supplies		190	2,457	10,000	10,000	3,500
5410	Subscriptions and Memberships			195			
5901	Depreciation	24,442					
TOTAL	OPERATING EXPENSES	533,078	554,714	535,752	608,356	608,356	619,982
6410	Machinery and Equipment						
TOTAL	CAPITAL OUTLAY	0	0	0	0	0	0
7110	Principal						
7210	Interest						
TOTAL	DEBT SERVICE						0
9101	Transfer to General Fund	104,129	110,950	112,193	121,476	121,476	
9910	Contingency/Reserve Replenishment						
TOTAL	NON-OPERATING EXPENSES	104,129	110,950	112,193	121,476	121,476	0
TOTAL	SOLID WASTE FUND	1,127,024	1,177,941	1,226,248	1,336,241	1,389,494	1,261,359

Major Variance from Adopted Fund Budget - FY 13/14 to Estimated 13/14

Code	Amount	Explanation of Variance
1210:2610	53,252	Merit pay and Compensation Plan adjustments

Major Variance or Highlights of the Fund Budget - FY 13/14 Estimated to FY 14/15 Adopted

Code	Amount	Explanation of Variance
1210:2610	(18,285)	Net effect of 1 Customer Service Representative not funded, compensatin study adj., taxes, retirement, workers comp & health ins elections
3410	15,948	Increase - full year CPI adjustment and cost of removal
3420	10,993	Recycling fee increase - full year including CPI adjustment



Stormwater Utility Trust Fund

The Town operates its own storm water collection enterprise fund. The Town completed a capital improvement project to replace a number of stormwater pump stations, catch basins and conveyance pipes to relieve urban flooding and to reduce potential environmental runoff issues.

Information about this fund includes: a fund summary of finances, a narrative summary of the fund's operations, a summary of revenues, a summary of expenditures with expenditure history and program modifications.

Stormwater Utility Fund FY 14/15

FY 13/14 Estimated

Estimated Stormwater Fund Service Revenue	685,704
Estimated Expenditures & Encumbrances	<u>(685,704)</u>
Estimated FY 13/14 Excess of Revenue over Expenditure	<u><u>0</u></u>

Unrestricted Net Position

Audited Unrestricted Net Position 9/30/2013	2,520,513
Estimated FY 13/14 Excess of Revenue over Expenditure	0
Use of Unrestricted Net Position (Reserves) FY 13/14	<u>(180,704)</u>
Projected Unrestricted Net Position 9/30/2014	<u>2,339,809</u>
FY 14/15 Budgeted Increase to Net Position	<u>20,752</u>
Projected Unrestricted Net Position 9/30/2015	<u><u>2,360,561</u></u>

FY 14/15 Operational Budget Summary

Adopted Revenues

Projected Unrestricted Net Position 10/1/2014	2,339,809
Service Revenues and Interest	<u>505,000</u>
Total Revenues	<u><u>2,844,809</u></u>

Adopted Expenditures

Personnel Costs	117,163
Operating Items	122,863
Debt Service	220,216
Interfund Transfers	24,007
Projected Unrestricted Net Position 9/30/2015	<u>2,360,561</u>
Total Expenditures	<u><u>2,844,809</u></u>

FY 14/15 Year End - Net Position

Projected Unrestricted (Operating) Net Position	2,360,561
Projected Renewal & Replacement (R&R) Net Position	266,140
Projected Net Position Restricted for State Revolving Loan Reserves	81,000

Stormwater Utility Fund

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

Currently, the Town employs one stormwater maintenance worker who provides recurring maintenance services. Twenty-five percent (25%) of the Public Works Director position and thirty percent (30%) of the Capital Improvement Project Manager position are also allocated to this fund. The Town contracts out many of the storm water related functions. These functions include planning, developing, testing, maintaining and improving the management of waters resulting from storm events.

General Town administrative support services provide a number of services for this fund (such as: general management, human resource functions, payroll functions, benefits and pension management, and the provision of space). The Stormwater Utility Fund offsets some of these costs with a service payment of \$24,007.

The fund is projected to end FY 14/15 with a positive balance. The current year increase to net assets is projected in the adopted budget at \$20,752. FY 14/15 includes a full year of debt payment. With this debt service payment included, the fund is balanced.

In FY 14/15 vacuum truck services as well as the continuation of a street sweeping program to maintain the new Stormwater Rehabilitation Project are funded.

Personnel Complement:

Position Title	Funded FY 13/14			Funded FY 14/15		
	Full Time	Part Time	Temp	Full Time	Part Time	Temp
Public Works Director	0.25			0.25		
Capital Improvement Project Manager	0.30			0.30		
Maintenance Worker	1			1		
Total	1.55	0	0	1.55	0	0

Stormwater Utility Fund Revenues

Line Item Prefix: 404-0000-:		FY 10/11 Actual	FY 11/12 Actual	FY 12/13 Actual	FY 13/14 Adopted	FY 13/14 Estimated	FY 14/15 Adopted
334-3605	FL Dept of Environmental Protection			986,000			
TOTAL	Intergovernmental - Federal/State/County	0	0	986,000	0	0	0
343-9110	Stormwater Utility Fees	501,655	502,968	499,705	505,000	505,000	505,000
TOTAL	Services Revenues	501,655	502,968	499,705	505,000	505,000	505,000
381-0100	Interfund Transfer from General Fund						
381-4100	Interfund Transfer from Water and Sewer		112,202				
384-0000	Loan Proceeds	412,363	1,712,289				
389-1000	Interest Earnings	529	37				
389-1200	Interest Earnings - Arbitrage	1,319	3,114	264			
391-1000	Appropriated Net Assets					180,704	
TOTAL	Miscellaneous Revenues	414,211	1,827,642	264	0	180,704	0
GRAND TOTAL		915,866	2,330,610	1,485,969	505,000	685,704	505,000

Stormwater Fund Expenditures

Line Item Prefix: 404-5500-538-:		FY 10/11 Actual	FY 11/12 Actual	FY 12/13 Actual	FY 13/14 Adopted	FY 13/14 Estimated	FY 14/15 Adopted
Suffix	Object Description						
1210	Regular Salaries	52,921	57,886	47,531	77,466	77,466	80,085
1410	Overtime	1,045	898	110	1,200	1,200	1,200
1510	Special pay	1,440	423				
2110	Payroll Taxes	4,313	4,650	3,860	6,018	6,018	6,218
2210	Retirement Contribution	3,562	3,285	3,762	5,588	5,588	6,503
2310	Life & Health Insurance	7,166	7,895	7,583	13,983	13,983	15,146
2410	Workers Compensation	2,552	3,455	2,758	5,849	5,849	8,010
2610	Other Post Employment Benefits	601	689	794	899	899	
TOTAL	PERSONNEL EXPENSES	73,600	79,181	66,398	111,003	111,003	117,163
3110	Professional Services (NPDES)	6,127	10,200	10,008	11,250	11,250	11,250
3310	Utility Billing Charges				1,700	1,700	1,700
4009	Car Allowance	1,438	1,500	950	1,500	1,500	1,500
4310	Electricity	12,367	11,973	15,191	20,400	20,400	25,200
4403	Equipment/Vehicle Leasing	13,825	7,286	7,736	8,035	8,035	9,048
4510	Property and Liability Insurance		2,181		5,000	5,000	14,500
4601	Maintenance Service/Repair Contracts	1,350	2,787	14,206	38,362	38,362	43,165
4603	Equipment Maintenance		1,715	3,058	10,000	10,000	15,000
5420	Conferences and Seminars				1,500	1,500	1,500
5901	Depreciation	13,496	13,496				
TOTAL	OPERATING EXPENSES	48,603	51,138	51,149	97,747	97,747	122,863
6310	Improvements other than Building	232,717	1,328,893	714,808			
6320	Infrastructure - Seawall			350			
6320	Infrastructure - Biscaya Drainage					232,000	
6330	Infrastructure - Seawalls Replacement						
6410	Machinery and Equipment						
TOTAL	CAPITAL OUTLAY	232,717	1,328,893	715,158	0	232,000	0
7110	Principal	41,874		83,536	107,573	107,573	91,607
7115	Principal SRF			26,498			20,523
7210	Interest	80,240		153,250	114,444	114,444	77,031
7215	Interest - SRF			21,158			31,055
7310	Other Debt Service Costs	242	581	10,789	2,062	2,062	
7310	Other Debt Service Costs - SRF			3,166			
TOTAL	DEBT SERVICE	122,114	581	298,397	224,079	224,079	220,216
581-9101	Transfer to General Fund	14,590	17,642	18,259	20,875	20,875	24,007
581-9131	Transfer to Capital Projects Fund			60,000			
9910	Contingency / Reserve Replenishment				51,296	0	20,752
9920	Reserve for Renewal & Replacement						
TOTAL	NON-OPERATING EXPENSES	14,590	17,642	78,259	72,171	20,875	44,759
TOTAL	STORMWATER UTILITY FUND	491,624	1,477,435	1,209,361	505,000	685,704	505,000



Appendix

This final section of the budget document provides supplemental explanations and assistance for those who may need or desire it.

The two components contained here are: 1) a description of the funds used by the Town and 2) a general glossary of terms as they are used throughout this document.

FUND DESCRIPTIONS

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

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

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

GOVERNMENTAL FUND TYPES

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

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

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

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

FUND 001 - GENERAL FUND

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

FUND 102 – TOURIST RESORT FUND

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

FUND DESCRIPTIONS

FUND 105 – POLICE FORFEITURE FUND

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

FUND 107 – MUNICIPAL TRANSPORTATION FUND (CITT)

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

FUND DESCRIPTIONS

FUND 301 – CAPITAL PROJECTS FUND

This fund is used for the purpose of budgeting general capital improvement projects which are expected to survive for three years or more. As a governmental fund type it shares with the general fund a feature of only including those items which must not be budgeted elsewhere. Consequently, capital improvement projects that are associated with specific special revenue, proprietary, or fiduciary funds are not budgeted in the capital projects fund.

The Capital Projects Fund is closely associated with a five year Capital Improvement Plan. The Capital Improvement Plan, however, includes all major capital improvements across all fund types. It includes the forecast of substantial capital investments and anticipated for the upcoming budget year and for an additional four years.

PROPRIETARY FUND TYPES

Proprietary Fund Types are budgeted by the Town as Enterprise Funds.

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

FUND 401 – WATER AND SEWER FUND

The Water and Sewer Fund is a type of enterprise fund. The Town provides water and sewer services to customers within the Town. Charges for the services are made based upon the amount of the service each customer utilizes. Major capital projects are generally funded with long term financing (bonds) which are repaid over a long period of time. This business-like enterprise provides for personnel, operations, maintenance, collections, debt retirement, and water and sewer operations. The fund operates under the Public Works Department.

FUND DESCRIPTIONS

FUND 402 - MUNICIPAL PARKING FUND

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

Fund 403- SOLID WASTE COLLECTION FUND

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

FUND 404 - STORMWATER UTILITY FUND

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

FIDUCIARY FUND TYPES

Fiduciary (Trust and Agency) Funds- Fiduciary Funds are used to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other trust funds. An example for the Town of Surfside is the Pension Fund. While the Town is accountable for the maintenance of these fund types and their annual audit, the assets do not belong to the Town so the Town does not budget fiduciary funds. The cost for the Town's contribution to keep the Retirement Plan fully funded are budgeted in the various departments.

GLOSSARY

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

Adopted Budget: The budget as approved by the Town Commission prior to the beginning of the fiscal year and after two public hearings.

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

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

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

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

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

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

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

Assessed Valuation: The valuation set upon real estate and certain personal property by the Miami-Dade County Property Appraiser as a basis for levying property taxes. *See Taxable Valuation and Market Valuation.*

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

Authorized Positions: Employee positions which both exist within the personnel complement (whether vacant or filled) and are funded.

Available (Undesignated) Fund Balance: This refers to funds remaining from prior years, which are available for appropriation and expenditure in the current year. Available funds not spent in a given fiscal year becomes carry-over at the beginning of the next fiscal year. *See also designated fund balance.*

GLOSSARY

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

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

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

Bond Refinancing: The payoff and re-issuance of bonds, to obtain better terms.

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

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

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

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

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

Capital Budget: The appropriation of bonds, reserves, or operating revenue for improvements to facilities and other infrastructure of long term duration.

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

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

Capital Outlay: Fixed assets which have a value of \$1,000 or more and have a useful economic lifetime of more than one year; or, assets of any value if the nature of the item is such that it is available to be controlled for custody purposes as a fixed asset.

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

GLOSSARY

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

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

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

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

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

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

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

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

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

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

Designated Fund Balance: Funding within a specific fund which has not been budgeted and is reserved or restricted for a specific purpose. These funds may only be appropriated into the budget to meet obligations consistent with the reserve or restricted use. Examples include funding reserved to meet prior year encumbrances or a storm recovery fund.

Department: The basic organizational unit of government, either utilizing employees or contractors, which is functionally unique in its delivery of services.

Division: An allocation center within a Department maintained separately to more transparently reflect costs for unique or dissimilar types of functions.

Employee (or Fringe) Benefits: Contributions made by a government to meet

GLOSSARY

commitments or obligations for an employee's compensation package in excess of salary. Included are the government's share of costs for Social Security and the various pension, medical, and life insurance plans.

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

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

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

Fiscal Policy: A government's policies with respect to revenues, spending, and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding. Utilizing debt so that future generations share in the cost of capital projects is an example.

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

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

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

Full Faith and Credit: A pledge of a government's ad valorem taxing power to repay debt obligations. The Town of Surfside has no debt of this type.

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

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

GAAP: This acronym stands for Generally Accepted Accounting Principles. It is a set of uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

General Obligation (G.O.) Bond -- This type of bond is backed by the full faith, credit and taxing power of the government. G.O. Bonds must be approved by the voters. The Town has no debt of this type.

GLOSSARY

Goal: A statement of broad direction, purpose or intent based on the needs of the community. Goals may be of short, middle, or long term duration.

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

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

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

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

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

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

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

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

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

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

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

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

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

Operating Expenses: The cost for personnel, materials and equipment required for a department to function.

GLOSSARY

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

Ordinance: An enactment of a legislative body that requires a public hearing and two readings before it is in effect. Ordinances often require or limit behavior and have penalties for non-compliance.

Pay-as-you-go Basis -- A term used to describe a financial policy by which capital purchases are financed from current revenues and/or undesignated fund balance (available reserve) rather than through borrowing.

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

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

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

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

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

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

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

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

Revenue: Sources of income.

Revenue Bond: This type of bond is backed only by revenues, which come from a specific enterprise or project, such as a water/sewer/stormwater system or a parking

GLOSSARY

program.

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

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

Service Lease: A lease under which the lessor maintains and services the asset. Leasing vehicles for the Police Department would be an example.

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

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

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

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

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

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

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

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

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