

TOWN  
OF  
SURFSIDE  
FLORIDA



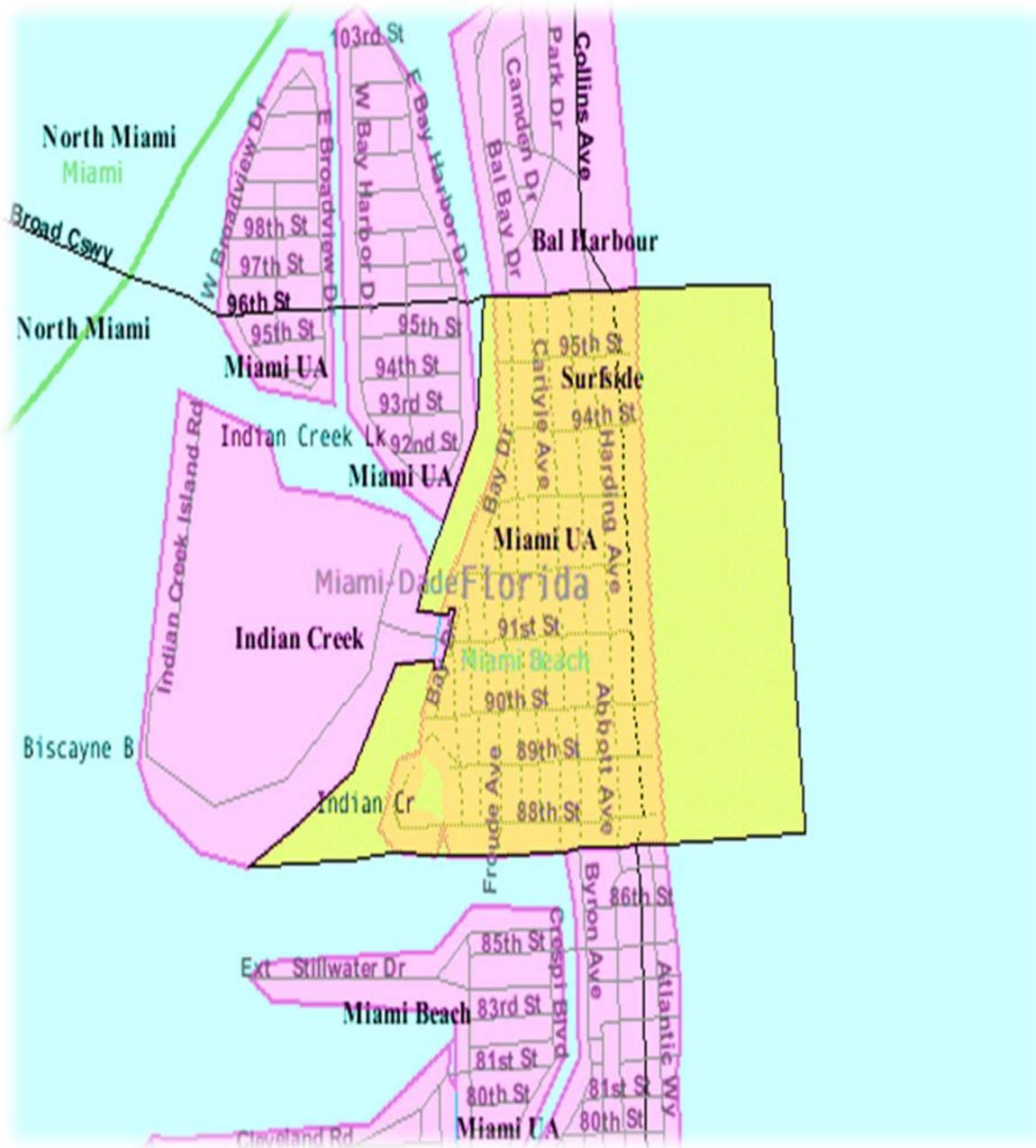
2016-2017  
ANNUAL  
BUDGET





# TOWN OF SURFSIDE FLORIDA

## 2016-2017 ANNUAL BUDGET





**TOWN OF SURFSIDE**  
**ANNUAL BUDGET**  
**FY 2016-17**  
**Town Commission:**

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Mayor Daniel Dietch



Vice Mayor Barry Richard Cohen



Commissioner Daniel Gielchinsky



Commissioner Michael Karukin



Commissioner Tina Paul



# TOWN OF SURFSIDE, FLORIDA

## ADMINISTRATIVE STAFF

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Guillermo Olmedillo, Town Manager

Linda Miller, Town Attorney

David Allen, Chief, Public Safety and Parking Services

Mayte Gamiotea, Controller

Sarah Sinatra Gould, Town Planner, Executive Department

Alan Graham, Director, Code Compliance

Randy Stokes, Interim 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





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Town of Surfside  
Florida**

For the Fiscal Year Beginning

**October 1, 2015**

*Jeffrey R. Enoch*

Executive Director

## **Guide to the Budget Document**

This guide is provided to assist the reader in understanding the construction and layout of the budget document.

### **Budget Message Section**

The first critical reading of the FY 2016/2017 Adopted Budget is the Town Manager's Message. The reader will gain an understanding of the Town Manager's vision, critical issues, recommended policy and operational changes and a financial plan.

### **Introduction**

This section provides the reader with the background of the Town. Included in this section are the Town's history, demographics, description of the type of government, and townwide organizational chart.

### **Budget Overview Section**

This section provides the reader with the basic overview of the budget. Included is the budget calendar, budget process, fund structure, budget summary, millage rate information, personnel complement, program modifications, capital expenditures and debt management.

### **Funds/Departments Summary**

This budget document is organized on an individual fund basis. Revenues and expenditures for the Town are budgeted within a variety of fund types and funds within types. The fund types include the general fund, capital projects fund, special revenue funds, and enterprise funds. Each fund includes a summary, detailed revenues and expenditures and a description of each department and/or program budgeted for that fund. Budget information, for comparison purposes, includes actuals from fiscal year 2014/15, budgeted and projected from fiscal year 2015/16, and budgeted fiscal year 2016/17. The funds are listed in bold in the Table of Contents.

### **Glossary**

This section contains a glossary of terms used throughout this document.

# Table of Contents

Title Page	3
Town Commission	5
Administrative Staff	6
Distinguished Budget Award	7
Guide to the Budget Document	8
Table of Contents	9
Town Manager's Budget Message	15

## **Introduction**

Introduction Contents Summary	19
Town of Surfside	21
Population and Demographics	22
Incorporation and Government	23
Communications	24
Government Structure	25
Administrative Structure	27
Government Services	29

## **Budget Overview**

Budget Overview Contents Summary	33
Budget Overview	35
Budget Calendar	37
Budget Process	39
Financial Policy	43
Fund Structure	43
Fund Descriptions	45
Budget Summary for Fiscal Year 2016-2017	51
Property Value and Millage Summary	52
Town-wide Personnel Complement	53
Summary of New Program Modifications	54
Summary of New Capital Expenditures	55
Five Year Capital Improvement Plan Schedule	56
Budget Summary Chart - All Funds	57
Schedule of Revenues - All Funds	59
Schedule of Expenditures - All Funds	61
Budget Summary Chart - General Fund	63
Schedule of Revenues - General Fund	65
Schedule of Expenditures - General Fund	67
Summary of Changes in Fund Balances	69
Budget Summaries	72
Debt Management	81
Major Revenues Sources and Trends	87

# Table of Contents

## **Governmental Funds**

Governmental Funds Contents Summary	99
<b>General Fund (001):</b>	
Operating Summary	101
Operating Revenue Detail	103
Expenditure Summary by Type	105
Expenditure Summary by Department	107
<u>General Fund Departmental Budgets</u>	
<i>Legislative Description &amp; Objectives</i>	109
Operating Summary	110
Expenditures	111
Program Modification - Citizen Survey	112
<i>Town Attorney Description &amp; Objectives</i>	113
Operating Summary	115
Expenditures	116
<i>Executive Description &amp; Objectives</i>	117
Operating Summary	121
Expenditures	122
Program Modification - Assistant Town Manager	123
Program Modification - Educational Assistance Program	124
<i>Planning and Code Compliance Division Description &amp; Objectives</i>	125
Operating Summary	128
Expenditures	129
Program Modification - Evaluation and Appraisal Amendments	130
Program Modification - Streetscape/Treescape Planning Study	131
<i>Finance Description and Objectives</i>	133
Operating Summary	135
Expenditures	136
<i>Town Clerk Description &amp; Objectives</i>	137
Operating Summary	139
Expenditures	140
<i>Building Services</i>	
Operating Summary through FY 15/16	141
Expenditures through FY 15/16	142
<i>Public Safety Description and Objectives</i>	143
Operating Summary	145
Expenditures	146
Program Modification - Entry Level Police Officer Position	148
Program Modification - Community Service Aide	149
Replacement Vehicles Capital Outlay	150

# Table of Contents

## **Governmental Funds (continued)**

<i>Public Works Description and Objectives</i>	151
Operating Summary	154
Expenditures	155
<i>Parks and Recreation Description &amp; Objectives</i>	157
Operating Summary	159
Expenditures	160
<i>Tourism, Economic Development &amp; Community Services Description &amp; Objectives</i>	163
Operating Summary	166
Expenditures	167
<i>Non-Departmental Description</i>	169
Operating Summary	170
Expenditures	171

### **Capital Projects Fund (301):**

Capital Projects Fund Introduction Page	173
Capital Projects Fund Summary	175
Capital Projects Fund Description	176
Capital Projects Fund Operating Summary	177
Capital Projects Revenues	178
Capital Projects Expenditures	179
Five Year Capital Improvement Plan FY 2017 - 2021	180

## **Special Revenue Funds**

Special Revenue Funds Content Summary	181
<b><i>Tourist Resort Fund (102):</i></b>	
Tourist Resort Fund Introduction	183
Tourist Resort Fund Summary	185
Tourist Resort Fund Description and Objectives	186
Operating Summary	190
Revenues	191
Expenditures	192
<b><i>Police Forfeiture Fund (105):</i></b>	
Police Forfeiture Fund Introduction	193
Police Forefeiture Fund Summary	195
Police Forfeiture Fund Description	196
Operating Summary	197
Revenues	198
Expenditures	199
Program Modification - Electronic Data Storage	200

# Table of Contents

## Special Revenue Funds (continued)

### ***Municipal Transportation Fund / Transportation Surtax (107):***

Municipal Transportation Fund Introduction	201
Municipal Transportation Fund Summary	203
Municipal Transportation Fund Description	204
Operating Summary	205
Revenues	206
Expenditures	207

### ***Building Fund (150):***

Building Fund Introduction	209
Building Fund Summary	211
Building Services Description and Objectives	212
Operating Summary	215
Revenues	216
Expenditures	217
Program Modification - Customer Service Representative Position	218
Program Modification - Digitalization of Building Records	219

## Enterprise Funds

Enterprise Funds Contents Summary	221
-----------------------------------	-----

### ***Water and Sewer Fund (401):***

Water and Sewer Fund Introduction	223
Water and Sewer Fund Summary	225
Water and Sewer Fund Description	226
Operating Summary	227
Revenues	228
Expenditures	229

### ***Municipal Parking Fund (402):***

Municipal Parking Fund Introduction	231
Municipal Parking Fund Summary	233
Municipal Parking Fund Description	234
Operating Summary	236
Revenues	237
Expenditures	238
Capital Outlay - Pay Station System Replacement	240

# Table of Contents

## Enterprise Funds (continued)

### ***Solid Waste Fund (403):***

Solid Waste Fund Introduction	241
Solid Waste Fund Summary	243
Solid Waste Fund Description	244
Operating Summary	245
Revenues	246
Expenditures	247
Program Modification - Two and Three Cubic Yard Dumpsters	248
Program Modification - Big Belly Receptacles	249
Capital Outlay - Rear Load Garbage Truck	250

### ***Stormwater Utility Fund (404):***

Stormwater Utility Fund Introduction	253
Stormwater Utility Fund Summary	255
Stormwater Fund Description	256
Operating Summary	257
Revenues	258
Expenditures	259

## Glossary

Glossary	261
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## **Town of Surfside Commission Communication**

### **MEMORANDUM**

**To:** Mayor, Vice Mayor and Commissioners  
**From:** Guillermo Olmedillo, Town Manager  
**Date:** October 1, 2016  
**Subject:** Budget Message: 2016/17 Annual Budget

It is my privilege to provide to you the 2016/17 Town of Surfside Annual Budget that not only meets the requirements of State Law, but also represents an effort to deliver required services and infrastructure systems under sound principles of sustainability. The budget plan for the next fiscal year balances the Town's financial resources with current programming and services levels while maintaining a solid financial position.

Each municipal and county government is required by Florida State Statutes 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 13, 2016 and September 27, 2016 whereby the Town Commission adopted a millage rate of 5.0144. The budget process began in January 2016 and included one workshop held on June 9, 2016 and a special meeting held on July 20, 2016.

Environmental resiliency, traffic management, construction projects management, intrusion by non-permitted activities in the single family area and overall maintenance of public facilities are the main challenges that the Town has to address.

The 2016/17 Annual Budget includes added staff to address customer service needs, police department personnel, replacement of vehicles, upgrade of the parking pay stations and maintenance of effort to improve electronic capabilities.

### **Financial Highlights**

#### **General Fund**

The 2016/17 Annual Budget includes a reduced property tax millage rate from 5.0293 to 5.0144 which is \$5.01 per \$1,000 based on assessed property value. The Miami-Dade County Property Appraiser reported on July 1, 2016 the 2016 Certified Taxable Value of \$1,689,439,338, an increase of 12.4% or \$186 million over the 2015 Certification of Taxable

Value. This increase is a positive economic sign and of interest since the increase is due to existing property valuations and not to new construction in Surfside. Property values will continue to rise in the short term as new projects are incorporated into the tax rolls generating increased revenues.

The General Fund revenues for FY 2016/17 are \$12,726,077, a net increase of 2% from FY 2015/16. The FY 2016/17 General Fund revenue excludes building permit fees which are reported under the newly created Building Fund. The proposed General Fund expenditures increased to \$13,172,193, a net increase of \$391,190. The Town has limited expenditures by minimizing the funding of new programs and capital needs and aims to maintain General Fund reserves during FY 2016/17. Three new positions were added to the General Fund to raise the level of service in the Town Manager's department and in Public Safety.

### **Tourist Resort Fund**

The major revenue source in this fund is generated from Resort Taxes on accommodations and food and beverage sales and is allocated 34% to this fund. FY 2016/17 allocated tax revenues are projected at \$670,610 and are mainly budgeted for increased tourism promotional activities of \$620,000.

### **Building Fund**

The Town has newly created the Building Fund this fiscal year. Projected permit revenues for FY 2016/17 are \$386,000. It is important to note that building permit revenue is volatile and fluctuates with construction cycles. Ongoing projects will be audited prior to final certificates of occupancy to determine the correct amount of fees paid for building permits. As this is a potential revenue source, it is not currently included in the budget but may generate significant revenues during FY 2016/17. A Customer Service position has been added to the Building Fund.

### **Enterprise Funds**

#### **Water and Sewer**

Rate increases from Miami Dade County are expected in FY 2016/17 and in the near future years. To address this, a water and sewer rate study will be conducted to determine a recommended new rate structure that will provide sufficient revenues for FY 2016/17 and the future.

#### **Municipal Parking**

The FY 2016/17 funds \$324,373 for the replacement of the current pay system with a new system that adds functionality with Pay by Plate and digital monitoring.

#### **Solid Waste**

The FY 2016/17 budget will fund the purchase of a much needed replacement rear load garbage truck for \$240,000.

Most of the program modifications that were presented at the June 9, 2016 budget workshop have been included in this budget in order to maintain today's level of service. This includes

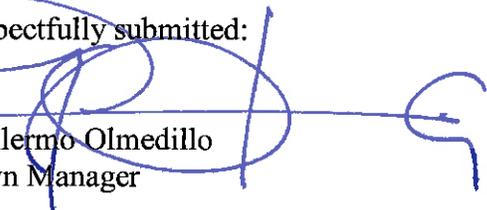
added staff that will help meet the high commitment to public service that is demonstrated every day responding responsibly to minor as well as major issues. The budget also includes the continued funding for the Enterprise Resource Planning (ERP) for the future investment in new technology.

The clear expectation is that this fiscal year will continue to show that the work of the Commission and staff has yielded a solid financial stability to continue the quality of life that our residents and property owners expect and deserve.

I express my gratitude to the elected officials and staff for giving me their trust to manage and execute the policy directions of the former. It is a team effort that I expect to continue during the coming fiscal year for the benefit of the Town.

The coordination of the Finance Department has been essential to bring together the contribution of all department heads into a document that reflects the commitment of all members of staff.

Respectfully submitted:



Guillermo Olmedillo  
Town Manager





## ***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 Islands. 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. Two different locations have been recognized as archeologically significant including: a prehistoric mound, and a prehistoric midden. The following table describes the location of these features:

Classification	Name	Address	Additional Information
Historical Sites	Surfside Midden	Bay Dr & 92 St	Culture - Glades
Historical Sites	Surfside Mound	Bay Dr & 94 St	Culture - Prehistoric

### Historical Structures

Miami Dade County's Historic Preservation Board has designated three properties in the Town as historic. These properties are The Surf Club-9011 Collins Avenue; Bougainvillea Apartments-9340 Collins Avenue; and Seaway Villas-9149 Collins Avenue. The County is active in pursuing Historic Designations for deserving properties within the Town and is striving towards a Surfside Historic District.

### The Business District

The business district of the Town extends from 94<sup>th</sup> Street to 96<sup>th</sup> 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 six 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 new 175 room all suites hotel opened in summer 2016. The Young Israel project is nearing completion. An expansion of The Shul is in the development process. The Surf Club and the Chateau Ocean residences are all in various stages of construction.

## Population

The US Census Bureau 2015 population estimate of the Town of Surfside is 6,024 full-time residents 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 alone. 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

### **2014 US Census Bureau Quick Facts:**

Median household income: \$70,042

Number of households: 2,215

Persons per household: 2.68

Persons below poverty level: 5.9%

*Housing Values:* The median owner-occupied home value in 2014 was \$457,700 for the Town compared to a median owner-occupied Miami Dade County home value of \$194,100 and US home value of \$175,700.

## **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 presently being redeveloped/renovated 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 2016.

## **The Incumbent Commission**

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

- ✓ Mayor Daniel Dietch
- ✓ Vice Mayor Barry Richard Cohen
- ✓ Commissioner Daniel Gielchinsky
- ✓ Commissioner Michael Karukin
- ✓ Commissioner Tina Paul

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:

Mayor Daniel Dietch:  
[ddietch@townofsurfsidefl.gov](mailto:ddietch@townofsurfsidefl.gov)

Vice Mayor Barry Richard Cohen:  
[bcohen@townofsurfsidefl.gov](mailto:bcohen@townofsurfsidefl.gov)

Commissioner Daniel Gielchinsky:  
[dgielchinsky@townofsurfsidefl.gov](mailto:dgielchinsky@townofsurfsidefl.gov)

Commissioner Michael Karukin:  
[mkarukin@townofsurfsidefl.gov](mailto:mkarukin@townofsurfsidefl.gov)

Commissioner Tina Paul:  
[tpaul@townofsurfsidefl.gov](mailto:tpaul@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](http://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 Town events. 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>

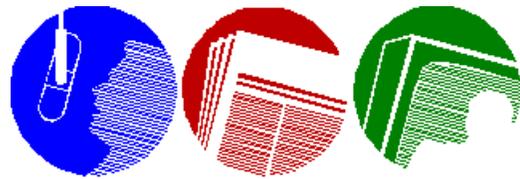
## Town Facilities / Contact Information

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.



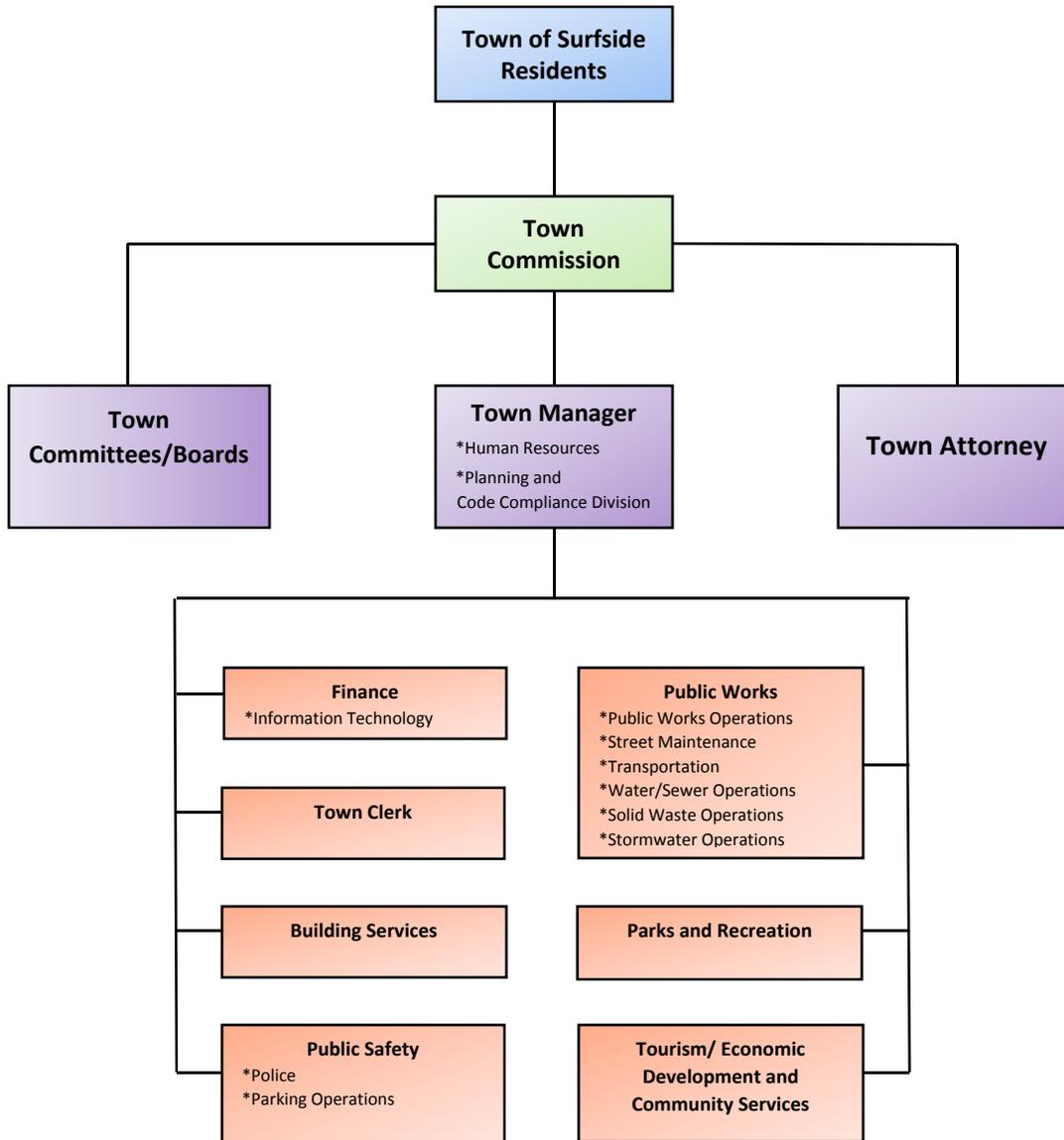
*Tourist Bureau*  
9301 Collins Avenue  
Surfside, FL 33154  
305-864-0722  
surftourbrd@townofsurfsidefl.gov

*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 Government Structure

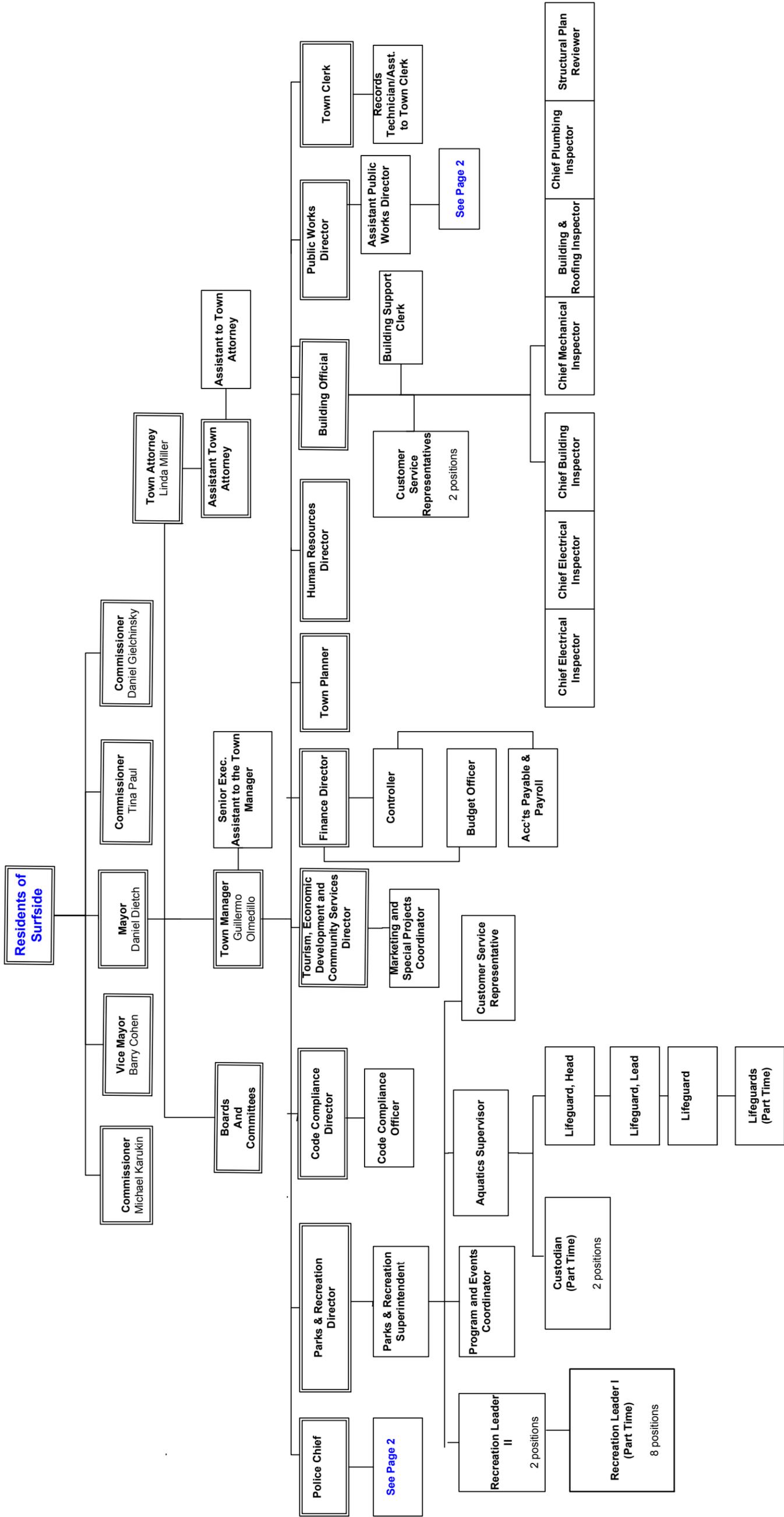






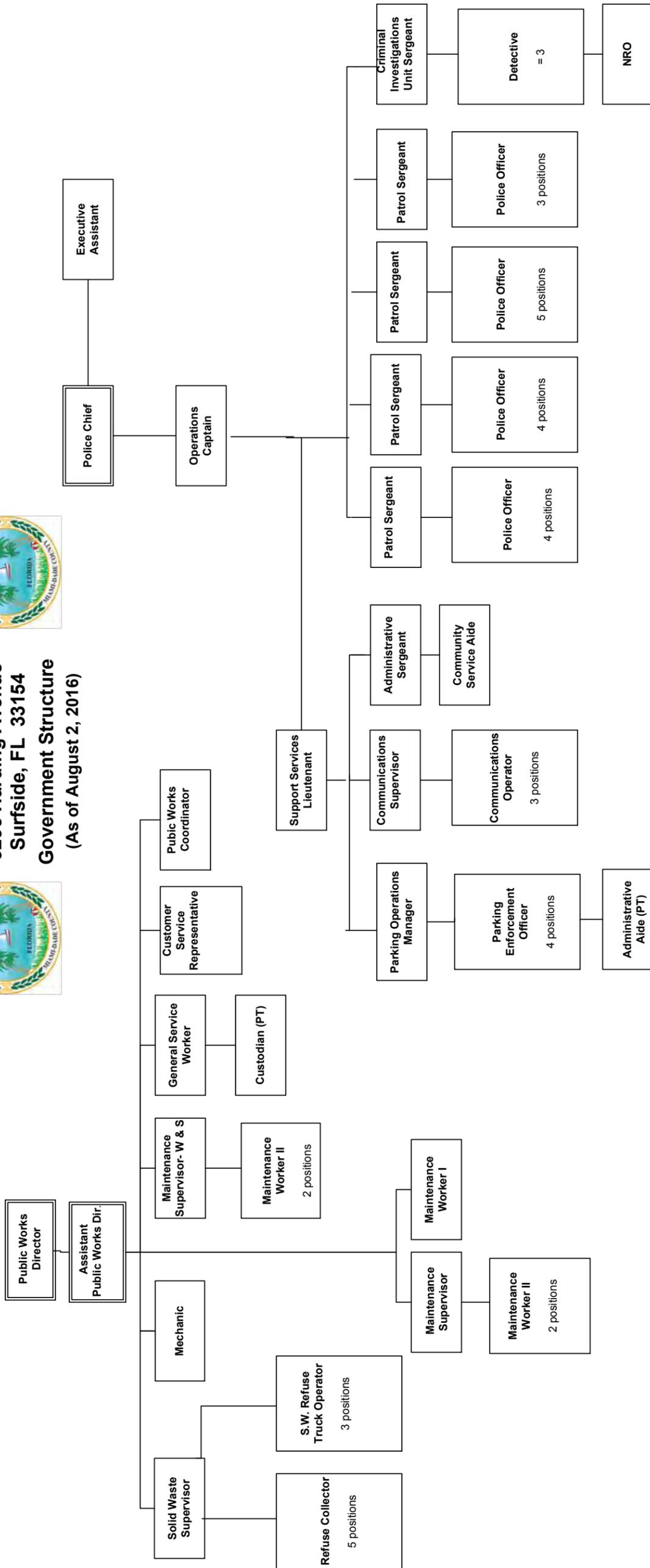
**Town of Surfside**  
 9293 Harding Avenue  
 Surfside, FL 33154

**Government Structure**  
 (As of August 2, 2016)





**Town of Surfside**  
**9293 Harding Avenue**  
**Surfside, FL 33154**  
**Government Structure**  
**(As of August 2, 2016)**



## **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

## **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**, Guillermo Olmedillo  
(305) 861-4863  
golmedillo@townofsurfsidefl.gov

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

**Police Chief**, David 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 (Interim)**, Randy Stokes  
(305) 861-4863  
[rstokes@townofsurfsidefl.gov](mailto:rstokes@townofsurfsidefl.gov)

**Code Compliance Director**, Alan Graham  
(305) 861-4863  
agraham@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 and commercial 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.

## **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 the Towns':  
1) budget calendar, 2) budget process, 3) fund structure, 4) debt management, 5) millage rate information, 6) budget summary, 7) personnel complement, and 8) new program modifications and capital outlay (expenditures).



## **Budget Overview**

### **Policy Document**

The Budget indicates: 1) the services the Town will provide during the twelve-month period beginning October 1, 2016 and ending September 30, 2017, 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 summarizes the challenges and opportunities for the coming year.

### **Operations Guide**

The Budget indicates how revenues are generated and services are delivered to the community. The departmental budget sections provide a multi-year history of expenditures, explain the significant changes in expenditures from the prior year (FY 2015-16) adopted budget to the recommended upcoming year (FY 2016-17), and identify funded personnel positions. The document includes an organizational layout for the Town and a three-year breakdown on the levels of staffing.

### **Financial Plan**

The budget outlines the cost of Town services and the fiscal resources to fund those services. Revenues are projected based on historical, trend, and known internal and external factors. 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.

### **Communications Device**

The budget seeks to communicate summary information to a diverse audience. This includes: 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).

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 October 1 – September 30. FY 16/17, for example, means the fiscal year running October 1, 2016 through September 30, 2017.

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 document serves four main purposes: 1) policy and priority establishment, 2) operational guidance, 3) financial planning, and 4) communication and strives to meet these four purposes in the most transparent manner possible.



Town of Surfside  
2016/2017 Annual Budget  
BUDGET PREPARATION CALENDAR

Distribution of Department Budget Package to Department Directors	January 26 (Tuesday)
Submission of Department Budget Requests to Finance Department	April 15 (Friday)
Department Budget Meetings with the Town Manager	May 3 - May 4
Miami Dade Property Appraiser 2016 Assessment Roll Estimate	June 1 (Wednesday)
Budget Workshop	June 9 (Thursday 5:00pm)
2016/2017 Proposed Budget Delivered to the Town Commission	July 1 (Friday)
Miami-Dade Property Appraiser Certified Taxable Value	July 1 (Friday)
Town Commission Budget Meeting and Preliminary Millage Rate Adoption at Special Commission Meeting	July 20 (Wednesday 5:00pm)
First Public Hearing	September 13 (Tuesday 5:01pm)
Budget Summary and Notice of Hearing Published	September 22 and September 25
Second Public Hearing	September 27 (Tuesday 5:01pm)
2016/2017 Fiscal Year Begins	October 1
	First Public Hearing dates of: Miami-Dade County (September 8) Miami Dade County School Board (July 27)
	Second Public Hearing dates of: Miami-Dade County (September 22) Miami Dade County School Board (September 7)



## **THE BUDGET PROCESS**

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 development 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 strategies 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 developing the budget, 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.

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. Each year the departments also submit requests for capital outlay (expenditures) 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 whose cost is at least \$25,000 and which have a useful life of not less than three years.

Capital Improvement Program (CIP) Projects are forecast in the Five Year Capital Improvement Plan to allow for advanced planning. The CIP development 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 development.

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 14, 2016 accepted the Budget Preparation Calendar. The Town Manager presented the Fiscal Year 2016-17 Proposed

Budget to the Town Commission on July 1, 2016. The Town Commission held a Budget Meeting and Preliminary Millage Rate Adoption Special Commission Meeting on July 20, 2016.

The Town Manager met with the Town Commission at the July 20, 2016 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 2016.

### **Town Commission Approval**

A preliminary millage rate resolution is required before August 4, 2016. 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 guide for the coming fiscal year. A summary budget document is adopted by Town Commission to provide appropriations to fund the budget allocations.

### **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, 2016. 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 statements 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 14/15 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 authorizes 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 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 fluctuations, rate adjustments by service providers such as Miami Dade County and building permit revenues.

## **Transparency**

During FY 2013-14, 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 Forecast for FYs 2013/14 to 2017/18 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 polices to promote the sustainability of Town services and rate structures. This Five Year Financial Forecast informs many policy discussions by the Town Commission and various citizen advisory groups. The Five Year Financial Forecast is being updated during FY 2016-17 to reflect current and new development in the Town.

## **Budget Issues and Challenges**

The following are some of the main issues and challenges facing the Town during the development of the budget:

- Increase in taxable values of approximately \$186 million or 12.4%.
- Reduction in millage rate to 5.0144 mills.
- Provide Public Safety employee raises through a new three year Collective Bargaining Agreement with the Fraternal Order of Police (FOP) and provide general employee raises.
- Provide additional staff to address administrative needs, customer service needs and public safety issues. A net of three full-time new positions were added to the General Fund and one full-time position to the Building Fund.

During the budget workshop and budget meeting the Town Commission indicated their desire to maintain General Fund reserves to support a stable financial environment. To meet that objective, the budget was developed to continue the delivery of current services while also enhancing some service levels. The Ad Valorem revenue increase provides funding for three new positions, three new police vehicles, citizen surveys, an employee educational assistance program and a streetscape/treescape planning study while balancing the budget without the use of reserves.

Over \$394 million of new construction projects are projected to be completed within the Town over the next five years. As a result, taxable values are anticipated to increase and generate property tax revenue growth as this new development is added to the tax rolls. This can have a significant impact on the Town's future operating budget and capital investments.

## Financial Policy

The Town of Surfside has adopted a separate Five Year Financial Forecast document that provides a high level evaluation of the Town's financial future. It serves as a baseline forecast against which the effects of certain policy and funding decisions may be compared. The principal financial policy issues include fund balance reserves, the property tax millage rate, maintaining the Town's infrastructure, and funding for capital projects.

The Town's financial policy looks beyond annual revenues and expenditures to policies promoting the sustainability of Town services and rate structure, property values and capital needs, with the focus of will current policies be financially sustainable over the next five years and beyond.

The policy recommends a millage rate stabilization reserve that would allow for the smoothing of future years incomes to be placed in 1) a capital project reserve, 2) a property tax millage rate stabilization reserve, and 3) a hurricane/disaster recovery reserve.

To achieve and maintain a resilient financial position, long-term financial planning is critical as is related to: debt, reserves, ad valorem tax revenue goals, residential/commercial property tax distribution and diversification of alternative revenue sources. Institutionalizing long-term financial planning provides a number of advantages, including:

- Helps prioritize services
- Involves and focuses employees
- Decentralizes budget responsibilities and holds department heads accountable
- Stabilizes services and service levels which can be consistently funded
- Encourages consensus from stake holders
- Plays a role in optimizing public investments
- Aids in avoiding potential emergencies / unanticipated challenges

The Town's Financial Forecast is important given the potential for changes in elected and appointed officials, policy direction, intergovernmental relationships, and a variety of other influences.





## FUND DESCRIPTIONS

Governmental accounting systems are organized and operated on a fund basis. A fund is an accountability unit used to maintain control over resources segregated for specific activities or objectives. Individual resources are allocated to, and accounted for, in separate funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. Each separate fund is balanced, with its respective revenues and expenditures appropriated and monitored.

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.

The Town has three types of funds: Governmental, Proprietary, and Fiduciary.

### GOVERNMENTAL FUNDS

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

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

**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, 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

## **FUND DESCRIPTIONS**

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 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 150 – BUILDING FUND**

The Building Fund is a type of special revenue fund created in FY 2016/17 to properly account for the building department activities within the Town. Revenues are collected from development activity to fund building department operations.

### **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, 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 funds. It includes the forecast of substantial capital investments and anticipated for the upcoming budget year and for an additional four years.

## FUND DESCRIPTIONS

### PROPRIETARY FUNDS

The Town's Proprietary Funds are classified 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 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 DESCRIPTIONS

### **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 FUNDS

***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 funds 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.



**BUDGET SUMMARY**  
**TOWN OF SURFSIDE, FLORIDA**  
**FISCAL YEAR 2016 - 2017**

**General Fund**      **5.0144**  
**Voted Debt**        **0.0000**

	GENERAL FUND	CAPITAL PROJECTS FUND	SPECIAL REVENUE FUNDS	ENTERPRISE FUNDS	TOTAL ALL FUNDS BUDGET
<b>ESTIMATED REVENUES:</b>					
<b>TAXES:</b>	<b>Millage per \$1,000</b>				
<b>Ad Valorem Taxes</b>	<b>5.0144</b>				
	8,047,948		0	0	<b>8,047,948</b>
<b>Ad Valorem Taxes</b>	<b>0.0000 (voted debt)</b>				
			0	0	<b>0</b>
Franchise /Utility Taxes	1,364,515		0	0	<b>1,364,515</b>
Sales & Use Taxes	1,411,477		670,610	0	<b>2,082,087</b>
Licenses/Permits	70,700		375,000	0	<b>445,700</b>
Intergovernmental	601,812		215,000	0	<b>816,812</b>
Charges for Services	486,100		0	6,587,009	<b>7,073,109</b>
Fines & Forfeitures	712,000		0	0	<b>712,000</b>
Miscellaneous Revenues	31,525		13,500	217,473	<b>262,498</b>
Capital Contributions/Developer Contributions	0		0	21,000	<b>21,000</b>
<b>TOTAL SOURCES</b>	<b>12,726,077</b>	<b>0</b>	<b>1,274,110</b>	<b>6,825,482</b>	<b>20,825,669</b>
Interfund Transfers - In	446,116	100,000	670,688	0	<b>1,216,804</b>
Fund Balance/Reserves/Net Assets	0		178,843	540,958	<b>719,801</b>
<b>TOTAL REVENUES, TRANSFERS &amp; BALANCES</b>	<b>13,172,193</b>	<b>100,000</b>	<b>2,123,641</b>	<b>7,366,440</b>	<b>22,762,274</b>
<b>EXPENDITURES/EXPENSES</b>					
General Government	3,383,247	100,000	0	0	<b>3,483,247</b>
Building Services	0		946,958	0	<b>946,958</b>
Public Safety	5,628,887		50,592	0	<b>5,679,479</b>
Streets	175,066		0	0	<b>175,066</b>
Recreation, Culture, and Tourism	1,988,443		735,031	0	<b>2,723,474</b>
Physical Environment	1,225,862		0	3,894,897	<b>5,120,759</b>
Municipal Transportation			270,580	1,467,154	<b>1,737,734</b>
Debt Service			0	1,656,505	<b>1,656,505</b>
<b>TOTAL EXPENDITURES/EXPENSES</b>	<b>12,401,505</b>	<b>100,000</b>	<b>2,003,161</b>	<b>7,018,556</b>	<b>21,523,222</b>
Interfund Transfers - Out	770,688		119,232	326,884	<b>1,216,804</b>
Fund Balance/Reserves/Net Assets	0		1,248	21,000	<b>22,248</b>
<b>TOTAL APPROPRIATED EXPENDITURES</b>					
<b>TRANSFERS, RESERVES &amp; BALANCES</b>	<b>13,172,193</b>	<b>100,000</b>	<b>2,123,641</b>	<b>7,366,440</b>	<b>22,762,274</b>

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

# PROPERTY VALUE AND MILLAGE SUMMARY

2015 Gross Taxable Value July 1, 2015	\$1,502,755,220	
Increase to 2015 Taxable Value	186,796,770	12.43%
2016 Gross Taxable Value July 1, 2016	\$1,689,551,990	
Current Year Reductions (New Construction)	(112,652)	-0.01%
Current Year Gross Taxable Value for Operating Purposes	\$1,689,439,338	12.42%

	FY 2015-16 Rate	FY 2016-17 Rolled Back Rate	FY 2016-17 Adopted Rate	Percentage Increase/Decrease(-) Over	
				FY 2015-16 Adopted Rate	Rolled Back Rate
<b>Operating Millage</b>	5.0293	4.4285	5.0144	-0.30%	13.23%
				Revenues Generated	
			Mills	Gross	Net (95%)
FY 2016-17 Adopted Operating Millage			5.0144	\$8,471,525	\$8,047,948
Prior FY 2015-16 Adopted Operating Millage			5.0293	\$8,496,697	\$8,071,862
Rolled Back Rate			4.4285	\$7,481,682	\$7,107,598
<b>Increase/Decrease(-) from FY 2015-16</b>			<b>-0.0149</b>		

## 12 Year Millage, Taxable Value and Revenue History

Fiscal Year	Tax Rate/ Millage	Taxable Value	Percent Change in Taxable Value	Revenue	
				Gross	Net (95%)
2005-2006	5.6030	\$1,064,159,853	21.3%	\$5,962,488	\$5,664,363
2006-2007	5.6000	\$1,370,666,796	28.8%	\$7,675,734	\$7,291,947
2007-2008	4.2500	\$1,577,153,935	15.1%	\$6,702,904	\$6,367,759
2008-2009	4.7332	\$1,400,434,957	-11.2%	\$6,628,539	\$6,297,112
2009-2010	4.7332	\$1,172,763,595	-16.3%	\$5,550,925	\$5,273,378
2010-2011	5.6030	\$1,069,725,255	-8.8%	\$5,993,671	\$5,693,987
2011-2012	5.5000	\$1,017,658,274	-4.9%	\$5,597,121	\$5,317,265
2012-2013	5.3000	\$1,062,214,226	4.4%	\$5,629,735	\$5,348,249
2013-2014	5.2000	\$1,144,071,250	7.7%	\$5,949,171	\$5,651,712
2014-2015	5.0293	\$1,336,876,007	16.9%	\$6,723,551	\$6,387,373
2015-2016	5.0293	\$1,502,755,220	12.4%	\$7,557,807	\$7,179,916
2016-2017	5.0144	\$1,689,439,338	12.4%	\$8,471,525	\$8,047,948

\*Based on July 1, 2016 Miami-Dade County Property Appraiser 2016 Preliminary Taxable Values

## Town-Wide Personnel Complement

Positions by Fund and Department

Fund	Department	Funded FY 14/15 Positions				Funded FY 15/16 Positions				Funded FY 16/17 Positions			
		Full Time	Part Time	Temp	FTE's	Full Time	Part Time	Temp	FTE's	Full Time	Part Time	Temp	FTE's
General Fund	Legislative	5	0	0		5	0	0		5	0	0	0
	Town Attorney	3	0	1	3	3	0	0	3	3	0	0	3
	Executive	5	0	0	5	5	0	0	5	6	0	0	6
	Finance	4	0	0	4	4	0	0	4	4	0	0	4
	Town Clerk	2	1	0	2.5	2	1	0	2.5	2	1	0	2.5
	Building Services*	4	7	0	7.5	4	7	0	7.5				
	Public Safety	34.25	0	0	34.25	34.25	0	0	34.25	36.25	0	0	36.25
	Public Works	6.65	1	0	7.15	6.65	1	0	7.15	6.65	1	0	7.15
	Leisure Services	11.32	17	27	27.92	11.32	17	27	27.92	11.32	17	27	27.92
	Tourism	Leisure Services	0.68	0	0	0.68	0.68	0	0	0.68	0.68	0	0
Forfeitures	Public Safety	0	0	0	0	0	0	0	0	0	0	0	
Transportation		0	0	0	0	0	0	0	0	0	0	0	
Building	Building Services*									5	7	8.5	
Water/Sewer	Public Works	4.55	0	0	4.55	4.55	0	0	4.55	4.55	0	0	4.55
Parking	Public Safety	6.75	1	0	7.25	6.75	1	0	7.25	6.75	1	0	7.25
Solid Waste	Public Works	10.25	0	0	10.25	10.25	0	0	10.25	10.25	0	0	10.25
Stormwater	Public Works	1.55	0	0	1.55	1.55	0	0	1.55	1.55	0	0	1.55
<b>Total</b>		<b>99</b>	<b>27</b>	<b>28</b>	<b>115.6</b>	<b>99</b>	<b>27</b>	<b>27</b>	<b>115.6</b>	<b>103</b>	<b>27</b>	<b>27</b>	<b>119.6</b>

\* In FY 16/17 Building Services positions are in the Building Fund.

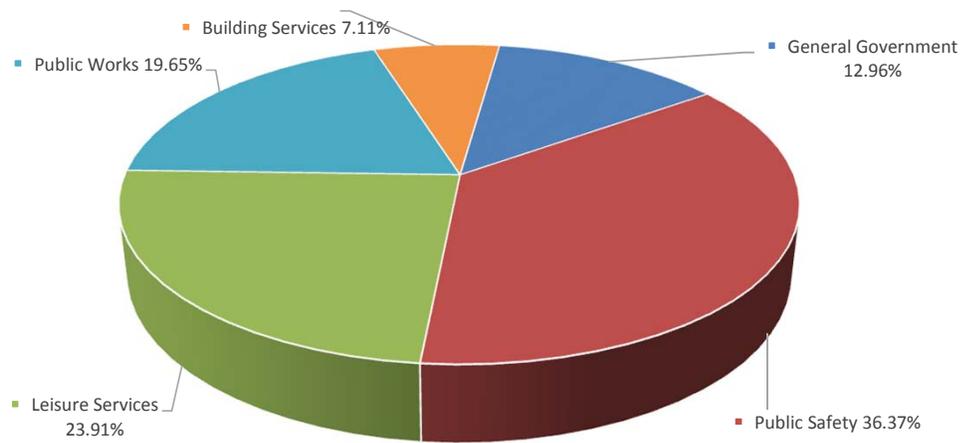
### Staffing Changes from FY 15/16 to FY 16/17

**Full time positions:** The net number of FY 16/17 full time funded positions has increased by four (4) from positions funded in FY 15/16. The following positions are new in FY 16/17.

General Fund	Executive	Assistant Town Manager	1
General Fund	Public Safety	Police Officer - Entry Level	1
General Fund	Public Safety	Community Service Aide	1
Building Fund	Building Services	Customer Service Representative	1
<b>Total</b>			<u><u>4</u></u>

**Part time positions:** The net number of part time and other temporary positions is unchanged.

### Summary of Personnel by Function



**SUMMARY OF NEW PROGRAM MODIFICATIONS  
FY 2016-17**

Department/Division	Description of Program Modifications	Fund	Requested	Funded
<b>GENERAL FUND</b>				
Legislative	Citizen Surveys	001	\$15,000	\$15,000
Executive	New Position - Assistant Town Manager	001	\$170,118	\$170,118
Executive / Human Resources	Educational Assistance Program	001	\$30,000	\$30,000
Executive / Planning & Code Compliance	Evaluation and Appraisal Amendments (EAR). A requirement to update the Comprehensive Plan.	001	\$57,565	\$57,565
Executive/ Planning & Code Compliance	Streetscape/Treescape Planning Study	001	\$30,000	\$30,000
Public Safety	New Position - Police Officer (Request -2; Funded -1)	001	\$157,340	\$78,670
Public Safety	New Position - Community Service Aide (Request -2; Funded -1)	001	\$89,620	\$44,810
<b>TOTAL</b>	<b>GENERAL FUND</b>		<b>\$549,643</b>	<b>\$426,163</b>
<b>SPECIAL REVENUE FUNDS:</b>				
<b>POLICE FORFEITURE FUND</b>				
Public Safety	Electronic Data Storage - Power DMS system	105	\$5,000	\$5,000
<b>TOTAL</b>	<b>POLICE FORFEITURE FUND</b>		<b>\$5,000</b>	<b>\$5,000</b>
<b>BUILDING FUND</b>				
Building Services	New Position - Customer Service Representative	150	\$47,500	\$47,500
Building Services	Digitalization of Building Records	150	\$84,600	\$84,600
<b>TOTAL</b>	<b>BUILDING FUND</b>		<b>\$132,100</b>	<b>\$132,100</b>
<b>ENTERPRISE FUNDS:</b>				
<b>SOLID WASTE FUND</b>				
Public Works / Solid Waste	Big Belly Receptacles (14) Leasing	403	\$15,040	\$15,040
Public Works / Solid Waste	Two and Three Yard Containers	403	\$22,500	\$22,500
<b>TOTAL</b>	<b>SOLID WASTE FUND</b>		<b>\$37,540</b>	<b>\$37,540</b>
<b>TOTAL ALL FUNDS</b>			<b>\$724,283</b>	<b>\$600,803</b>

**SUMMARY OF NEW CAPITAL EXPENDITURES  
FY 2016-17**

Department/Division	Description of New Capital Expenditures	Fund	Total Cost	Funded
<b>GENERAL FUND</b>				
Public Safety	Replacement Vehicles -Patrol Sedans (Request -5: Funded -3)	001	\$160,000	\$96,000
<b>TOTAL</b>			<b>\$160,000</b>	<b>\$96,000</b>
<b>CAPITAL IMPROVEMENT FUND</b>				
Finance / IT	Enterprise Resource Program ERP	301	\$100,000	\$100,000
<b>TOTAL</b>	<b>CAPITAL IMPROVEMENT FUND</b>		<b>\$100,000</b>	<b>\$100,000</b>
<b>MUNICIPAL PARKING FUND</b>				
Public Safety	Pay Stations - Net of Upgrade/Trade In Credit	402	\$324,373	\$324,373
<b>TOTAL</b>	<b>MUNICIPAL PARKING FUND</b>		<b>\$324,373</b>	<b>\$324,373</b>
<b>SOLID WASTE FUND</b>				
Public Works	Rear Load Garbage Truck	403	\$240,000	\$240,000
<b>TOTAL</b>			<b>\$240,000</b>	<b>\$240,000</b>
<b>TOTAL ALL FUNDS</b>			<b>\$824,373</b>	<b>\$760,373</b>

### Five Year Capital Improvement Plan Schedule

#### All Funds - Capital Project and Revenue Source Summary FY 2016/17 to FY 2020/21

Department Name	Project Name	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21	5YR TOTAL
Finance / IT	Enterprise Resource Planning System ERP (Townwide Software Replacement Project)	100,000	200,000				\$300,000
	<i>Funding Source</i>	GF	GF				
Building Services	Replacement Vehicle				30,000		\$30,000
	<i>Funding Source</i>				BF		
Public Safety	Replacement Vehicles	96,000	96,000	96,000	64,000		\$352,000
	<i>Funding Source</i>	GF	GF	GF	GF		
	Pay Stations	324,373					\$324,373
	<i>Funding Source</i>	MPF					
Public Works	Replacement Vehicle - Garbage Truck	240,000	240,000				\$480,000
	<i>Funding Source</i>	SWCF	SWCF				
	Replacement Vehicles		78,000	51,000			\$129,000
	<i>Funding Source</i>		GF/WS	GF/SWCF			
	91st Street Improvement Project		1,000,000				\$1,000,000
	<i>Funding Source</i>		DC/GF-FB				
	Town Resilience - Infrastructure					1,000,000	\$1,000,000
	<i>Funding Source</i>					GF-FB/ DC/INC	
Leisure Services	Lifeguard Tower		47,500				\$47,500
	<i>Funding Source</i>		GF				
	96th Street Park Renovation		775,000				\$775,000
	<i>Funding Source</i>		CIP-FB/GF-FB				
	Parks - Land Acquisition			600,000			\$600,000
	<i>Funding Source</i>			GF			
	Replacement Vehicle				24,000		\$24,000
	<i>Funding Source</i>				GF		
	<b>TOTAL</b>	<b>\$760,373</b>	<b>\$2,436,500</b>	<b>\$747,000</b>	<b>\$118,000</b>	<b>\$1,000,000</b>	<b>\$5,061,873</b>

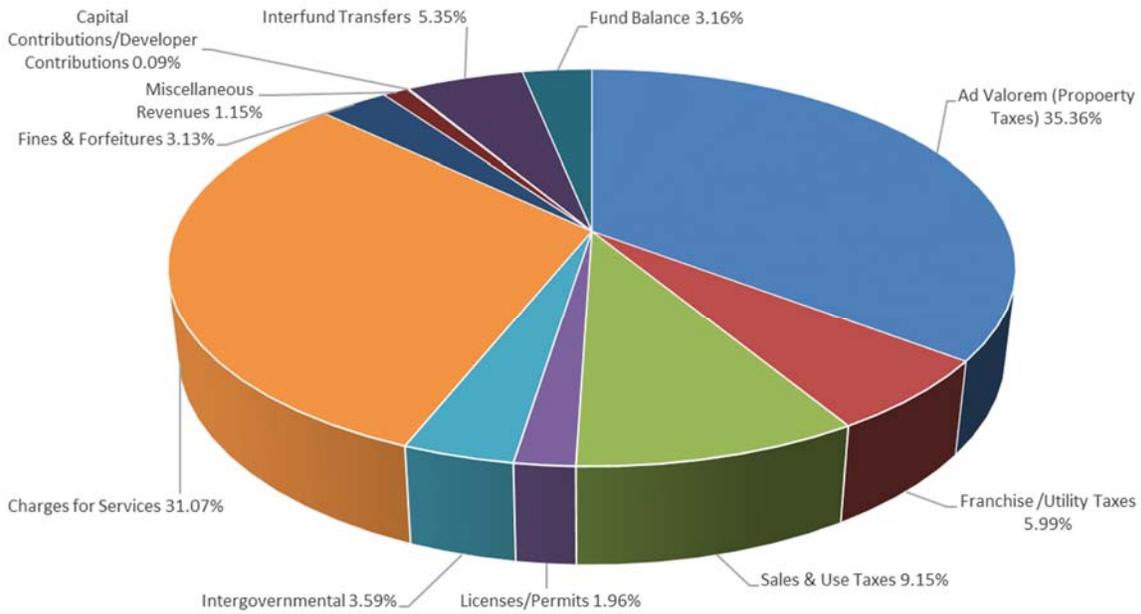
Note: The funding source codes provided under the dollar amounts above are located in the following chart. Some single projects have multiple funding sources.

Source Code	Source Name	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21	5YR TOTAL
CIP-FB	Capital Projects Fund Fund Balance		184,575				\$184,575
DC	Developers' Contributions		550,000			500,000	\$1,050,000
GF	General Fund Operating Revenue	196,000	344,000	726,000	118,000		\$1,384,000
GF-FB	General Fund Fund Balance (Reserves)		1,087,925			450,000	\$1,537,925
BF	Building Fund						
INC	Indian Creek Portion of Project Costs					50,000	\$50,000
MPF	Parking Fund Revenues or Fund Balance	324,373					\$324,373
SWCF	Solid Waste Collection Fund or Net Assets	240,000	240,000	21,000			\$501,000
WS	Water and Sewer Fund - Net Assets		30,000				\$30,000
	<b>TOTAL</b>	<b>\$760,373</b>	<b>\$2,436,500</b>	<b>\$747,000</b>	<b>\$118,000</b>	<b>\$1,000,000</b>	<b>\$5,061,873</b>

# ALL FUNDS BUDGET SUMMARY CHART

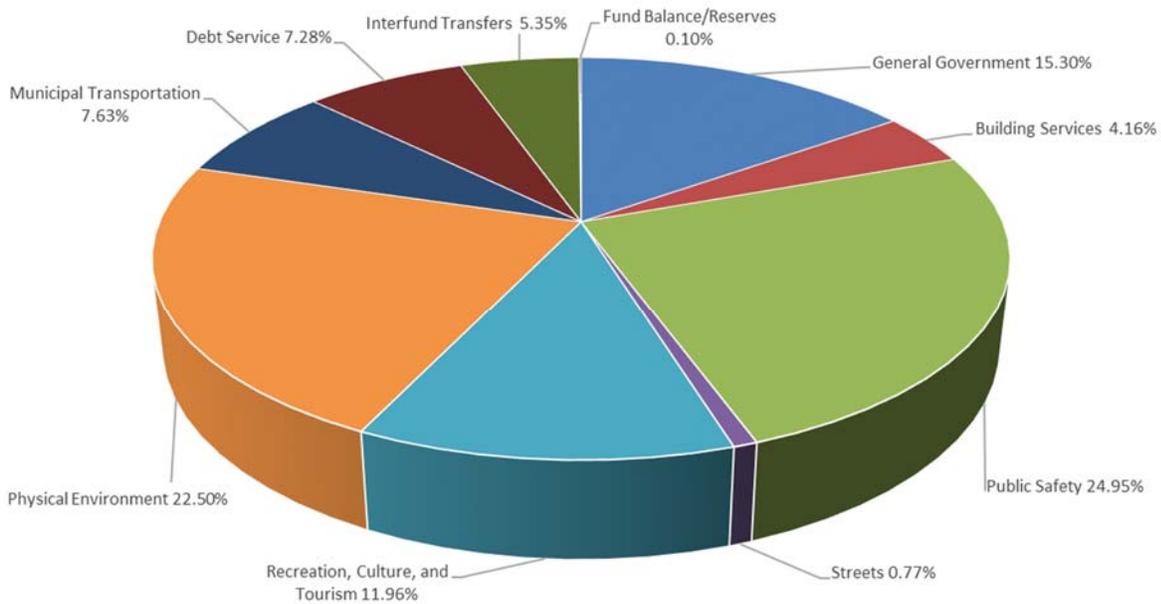
## REVENUES BY SOURCE

FY 2016-17 Adopted Budget – All Funds \$22,762,274



## EXPENDITURES AND FUND BALANCE BY TYPE

FY 2016-17 Adopted Budget – All Funds \$22,762,274





## ALL FUNDS SCHEDULE OF REVENUES

Revenue Source	FY 14/15 Actual	FY 15/16 Adopted	FY 15/16 Estimated	FY 16/17 Adopted
<b>GENERAL FUND (001) - MAJOR FUND</b>				
Property Taxes	\$6,526,267	\$7,179,916	\$7,179,916	\$8,047,948
Sales and Use Taxes	1,225,869	1,388,000	1,388,000	1,411,477
Franchise and Utility Taxes	1,376,513	1,372,550	1,372,550	1,364,515
Permits/Licenses/Inspections	590,766	424,500	601,941	70,700
Intergovernmental Revenues	609,086	593,100	593,100	601,812
Charges for Services	920,598	473,325	540,225	486,100
Fines and Forfeitures	887,620	680,000	760,200	712,000
Miscellaneous Revenues	71,194	41,600	41,600	31,525
Developer Contributions	4,769	0	0	0
Capital Loan Proceeds	127,784	0	0	0
Other Sources - Transfers In	173,577	276,841	276,841	446,116
Appropriated Fund Balance	471,421		26,630	
<b>Total General Fund</b>	<b>\$12,985,464</b>	<b>\$12,429,832</b>	<b>\$12,781,003</b>	<b>\$13,172,193</b>
<b>CAPITAL PROJECTS FUND (301) - MAJOR FUND</b>				
Intergovernmental Revenues			\$840,695	
Miscellaneous Revenues	\$5,424			
Developer Contributions	76,980		140,000	
Other Sources - Transfers In	860,614	\$152,700	661,092	\$100,000
Appropriated Fund Balance	666,542		167,500	
<b>Total Capital Projects Fund</b>	<b>\$1,609,560</b>	<b>\$152,700</b>	<b>\$1,809,287</b>	<b>\$100,000</b>
<b>TOURIST RESORT FUND (102) - NONMAJOR FUND</b>				
Sales and Use Taxes	\$582,314	\$658,870	\$658,870	\$670,610
Miscellaneous Revenues	19,680	3,000	3,000	2,500
Appropriated Fund Balance				61,921
<b>Total Tourist Resort Fund</b>	<b>\$601,994</b>	<b>\$661,870</b>	<b>\$661,870</b>	<b>\$735,031</b>
<b>POLICE FORFEITURE FUND (105) - NONMAJOR FUND</b>				
Fines and Forfeitures	\$48,940		\$38,015	
Miscellaneous Revenues	594			
Appropriated Fund Balance	46,195	\$80,000	41,985	\$50,592
<b>Total Police Forfeiture Fund</b>	<b>\$95,729</b>	<b>\$80,000</b>	<b>\$80,000</b>	<b>\$50,592</b>
<b>MUNICIPAL TRANSPORTATION FUND (107) - NONMAJOR FUND</b>				
Intergovernmental Revenues	\$228,391	\$217,000	\$217,000	\$215,000
Appropriated Fund Balance		43,350	149,769	66,330
<b>Total Municipal Transportation Fund</b>	<b>\$228,391</b>	<b>\$260,350</b>	<b>\$366,769</b>	<b>\$281,330</b>

## ALL FUNDS SCHEDULE OF REVENUES

Revenue Source	FY 14/15 Actual	FY 15/16 Adopted	FY 15/16 Estimated	FY 16/17 Adopted
<b>BUILDING FUND (150) - NONMAJOR FUND</b>				
Permits/Licenses/Inspections				\$375,000
Miscellaneous Revenues				11,000
Other Sources - Transfers In				670,688
<b>Total Building Fund</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,056,688</b>
<b>ENTERPRISE FUNDS</b>				
<b>WATER AND SEWER FUND (401) - MAJOR FUND</b>				
Charges for Services	\$2,924,303	\$2,930,000	\$2,930,000	\$3,359,624
Miscellaneous Revenues	507,686	0	0	0
Appropriated Fund Balance	101,294	168,177	168,177	0
<b>Total Water and Sewer Fund</b>	<b>\$3,533,283</b>	<b>\$3,098,177</b>	<b>\$3,098,177</b>	<b>\$3,359,624</b>
<b>MUNICIPAL PARKING FUND (402) - MAJOR FUND</b>				
Charges for Services	\$966,506	\$1,025,500	\$1,025,500	\$1,006,000
Miscellaneous Revenues				202,473
Developer Contributions	81,000	16,500	16,500	21,000
Appropriated Fund Balance			41,476	346,646
<b>Total Municipal Parking Fund</b>	<b>\$1,047,506</b>	<b>\$1,042,000</b>	<b>\$1,083,476</b>	<b>\$1,576,119</b>
<b>SOLID WASTE FUND (403) - MAJOR FUND</b>				
Charges for Services	\$1,437,197	\$1,379,787	\$1,510,547	\$1,716,385
Miscellaneous Revenues	710		20,000	15,000
Capital Loan Proceeds		160,000		
Other Sources - Transfers In	182,999			
Appropriated Fund Balance		36,600	351,887	15,169
<b>Total Solid Waste Fund</b>	<b>\$1,620,906</b>	<b>\$1,576,387</b>	<b>\$1,882,434</b>	<b>\$1,746,554</b>
<b>STORMWATER FUND (404) - MAJOR FUND</b>				
Charges for Services	\$493,107	\$505,000	\$505,000	\$505,000
Miscellaneous Revenues	36			
Appropriated Fund Balance	148,430	173,848	615,857	179,143
<b>Total Stormwater Fund</b>	<b>\$641,573</b>	<b>\$678,848</b>	<b>\$1,120,857</b>	<b>\$684,143</b>
<b>TOTAL REVENUES - ALL FUNDS</b>	<b>\$22,364,406</b>	<b>\$19,980,164</b>	<b>\$22,883,873</b>	<b>\$22,762,274</b>

## ALL FUNDS SCHEDULE OF EXPENDITURES

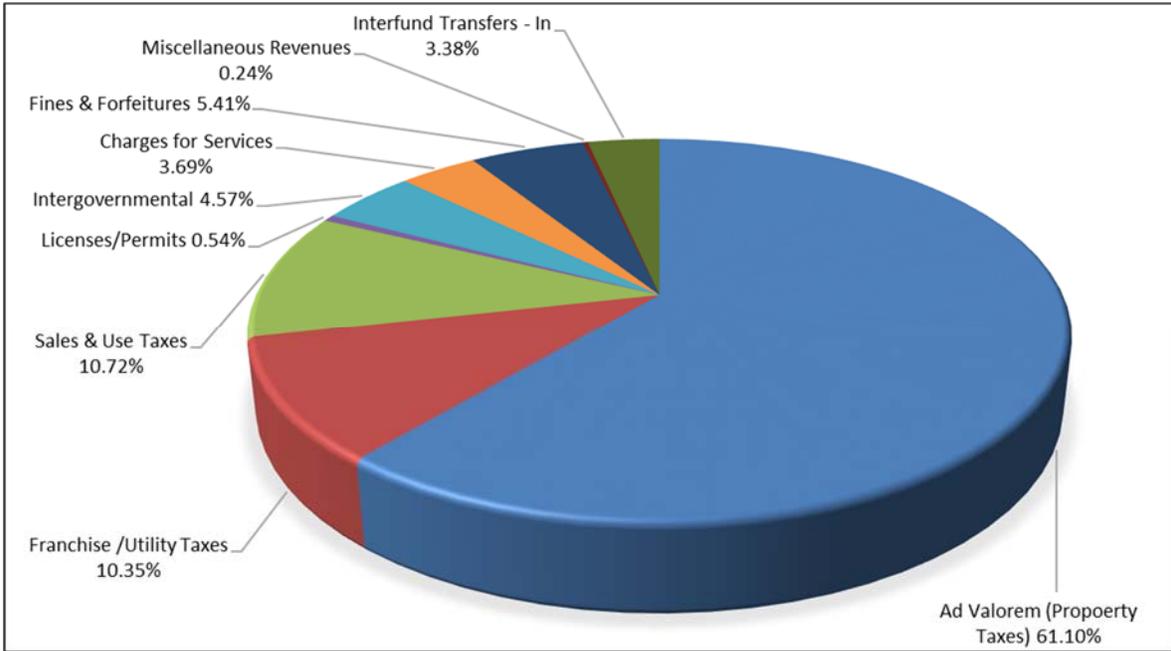
	FY 14/15 Actual	FY 15/16 Adopted	FY 15/16 Estimated	FY 16/17 Adopted
<b>GENERAL FUND (001) - MAJOR FUND</b>				
Personnel Services	\$8,039,124	\$8,286,358	\$8,526,173	\$8,257,679
Operating Expenses	3,545,847	3,801,057	3,765,389	3,985,657
Capital Outlay	178,626	20,000	159,959	99,500
Debt Service	174,754	102,398	102,398	50,669
Non-Operating Expenses	3,500	8,000	8,000	8,000
Transfers Out	1,043,613	152,700	219,084	770,688
Contingency/Reserve		59,319		
<b>Total General Fund</b>	<b>\$12,985,464</b>	<b>\$12,429,832</b>	<b>\$12,781,003</b>	<b>\$13,172,193</b>
<b>CAPITAL PROJECTS FUND (301) - MAJOR FUND</b>				
Capital Expenditures - Capital Improvement Projects	\$ 1,609,560	\$ 152,700	\$ 1,174,842	100,000
Contingency/Reserve			494,445	
Reserves Restricted - P&R CIP			140,000	
<b>Total Capital Projects Fund</b>	<b>\$1,609,560</b>	<b>\$152,700</b>	<b>\$1,809,287</b>	<b>\$100,000</b>
<b>TOURIST RESORT FUND (102) - NONMAJOR FUND</b>				
Personnel Services	\$69,760	\$75,948	\$75,948	\$81,849
Operating Expenses	370,885	585,922	585,922	653,182
Contingency/Reserve	161,349			
<b>Total Tourist Resort Fund</b>	<b>\$601,994</b>	<b>\$661,870</b>	<b>\$661,870</b>	<b>\$735,031</b>
<b>POLICE FORFEITURE FUND (105) - NONMAJOR FUND</b>				
Operating Expenses	\$84,282	\$58,000	\$58,000	\$50,592
Capital Outlay	11,447	22,000	22,000	
Contingency/Reserve				
<b>Total Police Forfeiture Fund</b>	<b>\$95,729</b>	<b>\$80,000</b>	<b>\$80,000</b>	<b>\$50,592</b>
<b>MUNICIPAL TRANSPORTATION FUND (107) - NONMAJOR FUND</b>				
Operating Expenses	\$174,619	\$249,500	\$349,495	\$270,580
Capital Outlay			6,424	
Transfers Out	9,850	10,850	10,850	10,750
Contingency/Reserve	43,922			
<b>Total Municipal Transportation Fund</b>	<b>\$228,391</b>	<b>\$260,350</b>	<b>\$366,769</b>	<b>\$281,330</b>
<b>BUILDING FUND (150) - NONMAJOR FUND</b>				
Personnel Services				\$729,008
Operating Expenses				215,450
Capital Outlay				2,500
Transfers Out				108,482
Contingency/Reserve				1,248
<b>Total Building Fund</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,056,688</b>

## ALL FUNDS SCHEDULE OF EXPENDITURES

	FY 14/15 Actual	FY 15/16 Adopted	FY 15/16 Estimated	FY 16/17 Adopted
<b>ENTERPRISE FUNDS</b>				
<b>WATER AND SEWER FUND (401) - MAJOR FUND</b>				
Personnel Services	\$303,000	\$316,973	\$324,973	\$338,017
Operating Expenses	1,237,138	1,447,717	1,439,717	1,687,927
Capital Outlay	104,376	35,000	35,000	0
Debt Service	1,332,494	1,245,717	1,245,717	1,245,715
Transfers Out	51,732	52,770	52,770	87,965
Contingency/Reserve	504,543			
<b>Total Water and Sewer Fund</b>	<b>\$3,533,283</b>	<b>\$3,098,177</b>	<b>\$3,098,177</b>	<b>\$3,359,624</b>
<b>MUNICIPAL PARKING FUND (402) - MAJOR FUND</b>				
Personnel Services	\$431,468	\$458,645	\$468,100	\$480,049
Operating Expenses	422,221	400,956	425,266	472,221
Capital Outlay	0	47,000	82,950	514,884
Transfers Out	87,988	90,660	90,660	87,965
Contingency/Reserve	84,829	28,239		
Renewal & Replacement Reserves	21,000	16,500	16,500	21,000
<b>Total Municipal Parking Fund</b>	<b>\$1,047,506</b>	<b>\$1,042,000</b>	<b>\$1,083,476</b>	<b>\$1,576,119</b>
<b>SOLID WASTE FUND (403) - MAJOR FUND</b>				
Personnel Services	\$617,386	\$666,459	\$712,933	\$698,542
Operating Expenses	703,994	615,386	708,310	683,447
Capital Outlay		160,000	362,999	240,000
Debt Service		36,350	0	0
Transfers Out		98,192	98,192	124,565
Contingency/Reserve	299,526	0	0	0
<b>Total Solid Waste Fund</b>	<b>\$1,620,906</b>	<b>\$1,576,387</b>	<b>\$1,882,434</b>	<b>\$1,746,554</b>
<b>STORMWATER FUND (404) - MAJOR FUND</b>				
Personnel Services	\$111,630	\$123,858	\$123,858	\$127,118
Operating Expenses	\$76,976	\$119,832	\$119,832	\$119,846
Capital Outlay	\$174,694	\$0	\$0	\$0
Debt Service	\$254,266	\$410,789	\$410,790	\$410,790
Transfers Out	\$24,007	\$24,369	\$466,377	\$26,389
<b>Total Stormwater Fund</b>	<b>\$641,573</b>	<b>\$678,848</b>	<b>\$1,120,857</b>	<b>\$684,143</b>
<b>TOTAL EXPENDITURES - ALL FUNDS</b>	<b>\$22,364,406</b>	<b>\$19,980,164</b>	<b>\$22,883,873</b>	<b>\$22,762,274</b>

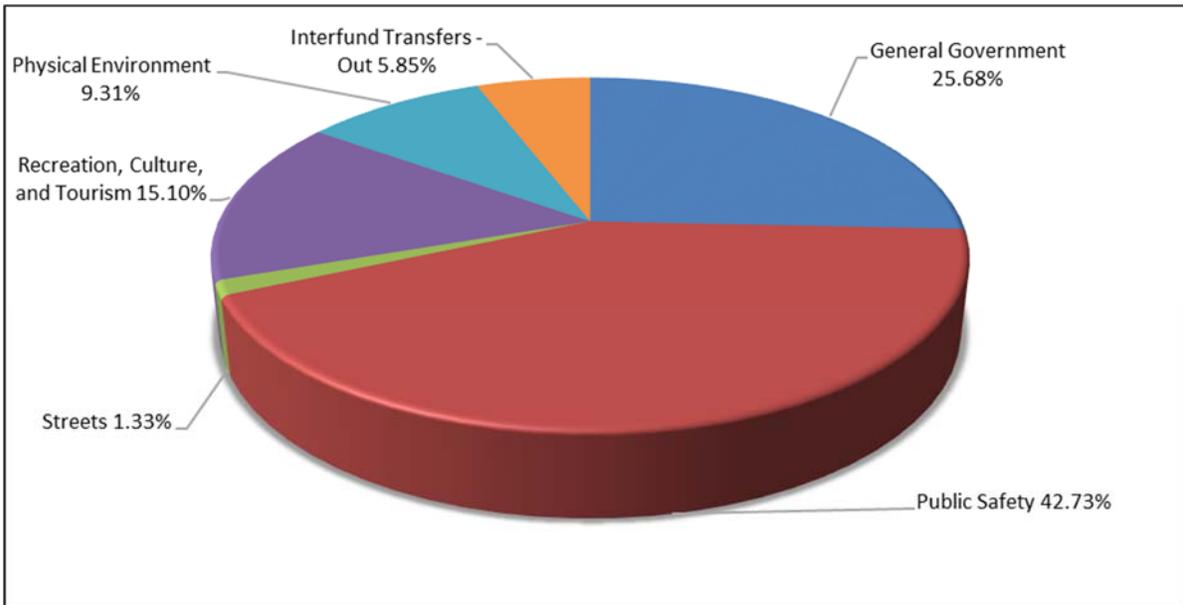
# GENERAL FUND BUDGET SUMMARY CHART

## Where Do the Funds Come From?



Total General Fund Revenues \$13,172,193

## Where Do the Funds Go?



Total General Fund Expenditures \$13,172,193



## GENERAL FUND SCHEDULE OF REVENUES

	FY 14/15	FY 15/16	FY 15/16	FY 16/17
	Actual	Adopted	Estimated	Adopted
Current & Delinquent Real Property	6,420,974	7,119,916	7,119,916	7,987,948
Current & Delinquent Personal Property	105,293	60,000	60,000	60,000
<b>Real Property Tax</b>	<b>\$6,526,267</b>	<b>\$7,179,916</b>	<b>\$7,179,916</b>	<b>\$8,047,948</b>
Two Percent Resort Tax (Food)	326,632	295,000	295,000	317,790
Four Percent Resort Tax	783,585	984,000	984,000	984,000
Resort Tax Penalties / Interest	10,824	5,000	5,000	5,000
First Local Option Fuel Tax	75,648	75,000	75,000	75,478
Second Local Option Fuel Tax	29,180	29,000	29,000	29,209
<b>Sales and Use Taxes</b>	<b>\$1,225,869</b>	<b>\$1,388,000</b>	<b>\$1,388,000</b>	<b>\$1,411,477</b>
Electric Utility	550,309	545,000	545,000	560,000
Gas Utility	18,153	24,000	24,000	20,000
Communication Services Tax	268,859	265,000	265,000	211,965
Surfside Local Business Licensing Tax	73,524	71,000	71,000	73,000
Miami-Dade Occ Licenses Tax Share	12,285	19,000	19,000	12,000
Surfside Local Business License Penalty	1,933	550	550	550
<b>Municipal Utility &amp; Other Use Taxes</b>	<b>\$925,063</b>	<b>\$924,550</b>	<b>\$924,550</b>	<b>\$877,515</b>
Electric Franchise	419,414	418,000	418,000	455,000
Gas Franchise	32,036	30,000	30,000	32,000
<b>Franchise Fees</b>	<b>\$451,450</b>	<b>\$448,000</b>	<b>\$448,000</b>	<b>\$487,000</b>
Building Permits	375,991	260,000	437,441	
Electrical Permits	32,802	25,000	25,000	
Plumbing Permits	22,968	18,000	18,000	
Mechanical Permit	29,975	25,000	25,000	
Structural Review	42,900	20,000	20,000	
Public Works Permits	1,241			1,200
Zoning Review	8,350			
Contractors Registration	55,600	67,000	67,000	60,000
Certificate of Use	6,165	5,500	5,500	5,500
Permits - 40 Year Certification	1,800			
Renewal Permit Fees	5,674			
Lobbyist Fees / Registrations	7,300	4,000	4,000	4,000
<b>Permits/Licenses/Inspection</b>	<b>\$590,766</b>	<b>\$424,500</b>	<b>\$601,941</b>	<b>\$70,700</b>
State Revenue Sharing	160,375	156,000	156,000	157,186
Beverage License	8,837	5,100	5,100	7,300
Half Cent Sales Tax	433,370	425,000	425,000	430,826
Motor Fuel Tax Rebate	6,504	7,000	7,000	6,500
<b>Intergovernmental - Federal/State</b>	<b>\$609,086</b>	<b>\$593,100</b>	<b>\$593,100</b>	<b>\$601,812</b>
Permit Penalties	37,149	10,000	10,000	
Election Qualifying Fees		125	125	
Special Police Detail - Extra Duty	595,583	200,000	266,900	200,000
Pool Admission Fees	28,634	26,000	26,000	28,000
Recreation - Aquatic Programs	31,862	32,000	32,000	32,000
Recreation - Community Ctr Facility Rentals	6,829	5,000	5,000	6,000
Recreation - ID Cards	470	500	500	500
Recreation - Winter Camp	5,045	5,000	5,000	5,000
Recreation - Summer Camp	107,310	105,800	105,800	106,000
Recreation - Spring Camp	6,200	6,500	6,500	6,000

## GENERAL FUND SCHEDULE OF REVENUES

	FY 14/15 Actual	FY 15/16 Adopted	FY 15/16 Estimated	FY 16/17 Adopted
Recreation - Locker Rentals	90			
Recreation - Adult Programs	21,028	20,000	20,000	21,000
Recreation - Youth Programs	68,355	52,000	52,000	70,000
Recreation - Senior Programs	4,163	2,800	2,800	4,000
Recreation - Tennis Reservations	630	1,000	1,000	1,000
Recreation - Concessions	7,250	6,600	6,600	6,600
<b>Charges for Services</b>	<b>\$920,598</b>	<b>\$473,325</b>	<b>\$540,225</b>	<b>\$486,100</b>
Traffic Violations	52,762			40,000
Parking Violations	141,504	155,000	155,000	132,000
Red Light Enforcement	642,202	510,000	510,000	550,000
Code Enforcement Fees and Penalties	103,914	15,000	95,200	30,000
<b>Fines &amp; Forfeitures</b>	<b>\$887,620</b>	<b>\$680,000</b>	<b>\$760,200</b>	<b>\$712,000</b>
Interest Earnings	22,675	5,500	5,500	5,500
Disposition of Assets	2,505			
Developer Contrib - Resort Tax Replacement	33,000			
Other Miscellaneous Revenues - Police	3,950	3,100	3,100	3,100
Blue Prints	1,282	1,000	1,000	1,000
Other Miscellaneous Revenues	1,433	28,000	28,000	19,925
Public Works Repairs Revenue	5,135			1,000
Bike Sharing Revenue	1,102	4,000	4,000	1,000
Car Charging Station Revenue	112			
<b>Miscellaneous Revenues</b>	<b>\$71,194</b>	<b>\$41,600</b>	<b>\$41,600</b>	<b>\$31,525</b>
Interfund Transfer: Mun. Transportation	9,850	10,850	10,850	10,750
Interfund Transfer: Building Services				108,482
Interfund Transfer: Water / Sewer	51,732	52,770	52,770	87,965
Interfund Transfer: Mun. Parking	87,988	90,660	90,660	87,965
Interfund Transfer: Solid Waste		98,192	98,192	124,565
Interfund Transfer: Stormwater	24,007	24,369	24,369	26,389
Capital Lease Proceeds	127,784			
Developer Contributions - Surf Club	4,769			
<b>Other Sources</b>	<b>\$306,130</b>	<b>\$276,841</b>	<b>\$276,841</b>	<b>\$446,116</b>
Appropriated Fund Balance	471,421		26,630	
<b>Appropriated Fund Balance</b>	<b>\$471,421</b>	<b>\$0</b>	<b>\$26,630</b>	<b>\$0</b>
<b>REVENUES</b>	<b>\$12,985,464</b>	<b>\$12,429,832</b>	<b>\$12,781,003</b>	<b>\$13,172,193</b>

## GENERAL FUND SCHEDULE OF EXPENDITURES

	FY 14/15	FY 15/16	FY 15/16	FY 16/17
	Actual	Adopted	Estimated	Adopted
<b><u>Personnel Services</u></b>				
Regular Salaries	\$4,802,371	\$4,996,813	\$4,993,779	\$5,098,590
Regular Salaries - Settlement	0	0	0	0
Other Salaries	568,748	604,404	767,743	447,157
Other Salaries-Reserve Officer/Extra Duty	47,260	0	44,900	0
Overtime	172,225	220,000	220,000	217,000
Special pay	121,499	139,540	139,540	148,080
Extra Duty Pay	506,015	185,000	202,247	185,000
Payroll Taxes	454,026	455,528	472,891	453,458
Retirement Contribution	658,629	685,614	685,614	720,964
Life & Health Insurance	620,081	785,415	785,415	801,263
Workers Compensation	88,270	214,044	214,044	186,166
Unemployment Compensation	0	0	0	0
<b>Total Personnel Services</b>	<b>\$8,039,124</b>	<b>\$8,286,358</b>	<b>\$8,526,173</b>	<b>\$8,257,679</b>
<b><u>Operating Expenses</u></b>				
Lobbyist	39,967	36,000	36,000	36,000
Professional Services	597,913	588,303	568,003	668,100
Lawsuits and Prosecutions	28,308	56,000	51,800	51,800
Physical Examinations	13,166	15,700	15,700	15,450
Accounting and Auditing	77,890	92,200	88,846	92,200
Other Contractual Services	230,686	309,650	312,684	192,570
Nuisance Abatement	0	10,000	10,000	10,000
Other Code Services			2,000	3,500
Car Allowance	8,400	9,390	11,931	17,162
Telecommunications	67,046	72,596	72,596	72,618
Postage	6,665	16,140	16,140	14,900
Mobile Phone Allowance	14,780	13,915	14,628	18,858
Electricity	87,019	94,480	94,480	97,480
Roadway Electricity	35,078	41,000	41,000	38,000
Water and Sewer	88,389	72,100	72,100	96,600
Natural Gas Service	23,763	29,400	29,400	29,400
Building Rental/Leasing	5,081	9,500	9,500	5,000
Equipment/Vehicle Leasing	34,567	60,233	60,233	51,635
Property and Liability Insurance	189,961	248,070	248,070	276,664
Maintenance Service/Repair Contracts	87,831	113,465	117,929	124,285
Building Maintenance	132,393	102,000	108,900	137,000
Equipment Maintenance	62,831	51,030	51,630	53,930
Grounds Maintenance	347,267	364,170	364,170	372,480
Miscellaneous Maintenance	90,558	78,250	95,905	124,810
Vehicle Maintenance	34,209	37,400	37,400	36,400
Printing & Binding	3,594	8,700	8,700	2,250
Promotional Activities	166,942	178,835	173,734	181,775

## GENERAL FUND SCHEDULE OF EXPENDITURES

	FY 14/15	FY 15/16	FY 15/16	FY 16/17
	Actual	Adopted	Estimated	Adopted
Legal Advertisement	10,381	23,500	23,500	23,800
Other Current Charges	388,500	426,180	422,060	416,180
Red Light State Portion	314,561	200,000	200,000	289,000
Office Supplies	47,374	49,100	49,100	46,400
Property and Maintenance	23,093	35,000	35,000	35,000
Landscape Improvements	5,599	5,750	5,750	5,750
Uniforms	27,499	30,750	30,750	29,890
Uniform Allowance	6,000	6,000	6,000	6,000
Gasoline	99,257	127,990	91,390	92,990
Merchant Fees	10,033	9,200	9,200	11,400
Miscellaneous Operating Supplies	90,025	92,570	92,670	94,320
Road Materials	4,136	5,000	5,000	5,000
Subscriptions and Memberships	12,989	24,930	24,930	23,300
Conferences and Seminars	31,726	52,760	52,760	51,960
Training & Educational	370	3,800	3,800	33,800
<b>Total Operating Expenses</b>	<b>\$3,545,847</b>	<b>\$3,801,057</b>	<b>\$3,765,389</b>	<b>\$3,985,657</b>
<b><u>Capital Outlay</u></b>				
Improvements other than Building	5,000	0	0	0
Machinery and Equipment	173,626	20,000	159,959	99,500
<b>Total Capital Outlay</b>	<b>\$178,626</b>	<b>\$20,000</b>	<b>\$159,959</b>	<b>\$99,500</b>
<b><u>Debt Service</u></b>				
Principal	170,658	99,168	99,168	49,012
Interest	4,096	3,230	3,230	1,657
<b>Total Debt Service</b>	<b>\$174,754</b>	<b>\$102,398</b>	<b>\$102,398</b>	<b>\$50,669</b>
<b><u>Non-operating Expenses</u></b>				
Transfer to Enterprise Funds	182,999	0	0	0
Other Grants and Aid	3,500	8,000	8,000	8,000
Transfer to Building Fund				670,688
Transfers to Capital Projects Fund	860,614	152,700	219,084	100,000
Contingency/Reserve	0	59,319	0	0
<b>Total Non-operating Expenses</b>	<b>\$1,047,113</b>	<b>\$220,019</b>	<b>\$227,084</b>	<b>\$778,688</b>
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>\$12,985,464</b>	<b>\$12,429,832</b>	<b>\$12,781,003</b>	<b>\$13,172,193</b>

## SUMMARY OF CHANGES IN FUND BALANCE

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Total Special Revenue Funds</u>	<u>Total Enterprise Funds</u>
<b>October 1, 2015 Fund Balance</b>	<b>\$5,732,852</b>	<b>\$182,903</b>	<b>\$895,740</b>	<b>\$3,366,922</b>
<b>Fiscal Year 2015-16 Estimated</b>				
FY 2015-16 Estimated Revenues*	\$12,754,373	\$1,641,787	\$916,885	\$6,007,547
FY 2015-16 Estimated Expenditures*	<u>12,781,003</u>	<u>1,174,842</u>	<u>1,108,639</u>	<u>7,168,444</u>
Net Increase (Decrease) in Fund Balance/Net Assets	<u>(\$26,630)</u>	<u>\$466,945</u>	<u>(\$191,754)</u>	<u>(\$1,160,897)</u>
<b>September 30, 2016 Fund Balance (Estimated)*</b>	<b>\$5,706,222</b>	<b>\$649,848</b>	<b>\$703,986</b>	<b>\$2,206,025</b>
<b>Fiscal Year 2016-17</b>				
FY 2016-17 Budgeted Revenues	\$13,172,193	\$100,000	\$1,944,798	\$6,825,482
FY 2016-17 Budgeted Expenditures	<u>13,172,193</u>	<u>100,000</u>	<u>2,122,393</u>	<u>7,345,440</u>
Net Increase (Decrease) in Fund Balance/Net Assets	<u>\$0</u>	<u>\$0</u>	<u>(\$177,595)</u>	<u>(\$519,958)</u>
<b>September 30, 2017 Fund Balance (Projected)</b>	<b>\$5,706,222</b>	<b>\$649,848</b>	<b>\$526,391</b>	<b>\$1,686,068</b>

\*Estimates are unaudited and based on preliminary year-end results for the purpose of budget adoption by the Town Commission.

### Changes in Fund Balance

**General Fund:** The FY 2016-17 Adopted Budget preserves fund balance. The budget is conservative and provides for available revenues to fund ongoing expenditures.

### Special Revenue Funds

**Tourist Resort Fund:** Fund balance decrease is attributable to an expenditure increase to expand and enhance promotional activities (\$61,921).

**Police Forfeiture Fund:** Fines & forfeitures revenues are budgeted when the Town receives its share of seized assets dispositions. The fund balance decrease during FY 16/17 is anticipated due to the timing of revenue recognition and expenditure requirements (\$50,592).

**Municipal Transportation Fund:** Fund balance decrease is attributable to the use of prior years' unspent surtax proceeds to fund FY 16/17 expenditures for sidewalk improvements/replacements (\$66,330).

### Enterprise Funds

**Municipal Parking Fund:** Fund balance decrease is mainly attributable to a one-time expense to purchase new Luke II Pay Stations (\$324,373).

**SUMMARY OF CHANGES IN FUND BALANCE**  
**SPECIAL REVENUE FUNDS DETAIL**

	<b>Tourist Resort Fund</b>	<b>Police Forefeiture Fund</b>	<b>Municipal Transportation Fund</b>	<b>Building Fund</b>
<b>October 1, 2015 Fund Balance</b>	<b>\$341,646</b>	<b>\$113,431</b>	<b>\$440,663</b>	
<b>Fiscal Year 2015-16 Estimated</b>				
FY 2015-16 Estimated Revenues*	\$661,870	\$38,015	\$217,000	
FY 2015-16 Estimated Expenditures*	661,870	80,000	366,769	
Net Increase (Decrease) in Fund Balance/Net Assets	\$0	(\$41,985)	(\$149,769)	
<b>September 30, 2016 Fund Balance (Estimated)*</b>	<b>\$341,646</b>	<b>\$71,446</b>	<b>\$290,894</b>	<b>\$0</b>
<b>Fiscal Year 2016-17</b>				
FY 2016-17 Budgeted Revenues	\$673,110	\$0	\$215,000	\$1,056,688
FY 2016-17 Budgeted Expenditures	735,031	50,592	281,330	1,055,440
Net Increase (Decrease) in Fund Balance/Net Assets	(\$61,921)	(\$50,592)	(\$66,330)	\$1,248
<b>September 30, 2017 Fund Balance (Projected)</b>	<b>\$279,725</b>	<b>\$20,854</b>	<b>\$224,564</b>	<b>\$1,248</b>

\*Estimates are unaudited and based on preliminary year-end results for the purpose of budget adoption by the Town Commission.

**SUMMARY OF CHANGES IN FUND BALANCE**  
**ENTERPRISE FUNDS DETAIL**

	<u>Water/ Sewer Fund</u>	<u>Municipal Parking Fund</u>	<u>Solid Waste Fund</u>	<u>Stormwater Fund</u>
<b>October 1, 2015 Fund Balance</b>	<b>(\$1,837,859)</b>	<b>\$1,089,165</b>	<b>\$425,634</b>	<b>\$3,689,982</b>
<b>Fiscal Year 2015-16 Estimated</b>				
FY 2015-16 Estimated Revenues*	\$2,930,000	\$1,042,000	\$1,530,547	\$505,000
FY 2015-16 Estimated Expenditures*	3,098,177	1,066,976	1,882,434	1,120,857
Net Increase (Decrease) in Fund Balance/Net Assets	(\$168,177)	(\$24,976)	(\$351,887)	(\$615,857)
<b>September 30, 2016 Fund Balance (Estimated)*</b>	<b>(\$2,006,036)</b>	<b>\$1,064,189</b>	<b>\$73,747</b>	<b>\$3,074,125</b>
<b>Fiscal Year 2016-17</b>				
FY 2016-17 Budgeted Revenues	\$3,359,624	\$1,229,473	\$1,731,385	\$505,000
FY 2016-17 Budgeted Expenditures	3,359,624	1,555,119	1,746,554	684,143
Net Increase (Decrease) in Fund Balance/Net Assets	\$0	(\$325,646)	(\$15,169)	(\$179,143)
<b>September 30, 2017 Fund Balance (Projected)</b>	<b>(\$2,006,036)</b>	<b>\$738,543</b>	<b>\$58,578</b>	<b>\$2,894,982</b>

\*Estimates are unaudited and based on preliminary year-end results for the purpose of budget adoption by the Town Commission.

## BUDGET SUMMARY

### ALL FUNDS

	FY 14/15	FY 15/16	FY 15/16	FY 16/17
	<u>Actual</u>	<u>Adopted</u>	<u>Estimated</u>	<u>Adopted</u>
<b>ALL FUNDS</b>				
<b><u>Financing Sources</u></b>				
Property Taxes	\$6,526,267	\$7,179,916	\$7,179,916	8,047,948
Sales and Use Taxes	1,808,183	2,046,870	2,046,870	2,082,087
Franchise and Utility Taxes	1,376,513	1,372,550	1,372,550	1,364,515
Permits/Licenses/Inspections	590,766	424,500	601,941	445,700
Intergovernmental Revenues	837,477	810,100	1,650,795	816,812
Charges for Services	6,741,711	6,313,612	6,511,272	7,073,109
Fines and Forfeitures	936,560	680,000	798,215	712,000
Miscellaneous Revenues	605,324	44,600	64,600	262,498
Developer Contributions	162,749	16,500	156,500	21,000
Capital Loan Proceeds	127,784	160,000	0	0
<b>Subtotal</b>	<u>\$19,713,334</u>	<u>\$19,048,648</u>	<u>\$20,382,659</u>	<u>\$20,825,669</u>
Other Sources - Transfers In	1,217,190	429,541	937,933	1,216,804
Beginning Fund Balance	10,487,684	8,549,564	10,178,417	9,266,101
<b>Total</b>	<u><u>\$31,418,208</u></u>	<u><u>\$28,027,753</u></u>	<u><u>\$31,499,009</u></u>	<u><u>\$31,308,574</u></u>
<b><u>Financing Uses</u></b>				
Personnel Services	\$9,572,368	\$9,928,242	\$10,231,984	\$10,712,262
Operating Expenses	6,615,962	7,278,369	7,451,930	8,138,902
Capital Outlay	2,078,703	436,700	1,844,174	956,884
Debt Service	1,761,514	1,795,254	1,758,905	1,707,174
Non-Operating Expenses	3,500	8,000	8,000	8,000
Transfers Out	1,217,190	429,541	937,933	1,216,804
Ending Fund Balance - Assigned	2,182,903	2,474,835	2,649,848	2,649,848
Unassigned Fund Balance	7,986,068	5,676,812	6,616,233	5,918,700
<b>Total</b>	<u><u>\$31,418,208</u></u>	<u><u>\$28,027,753</u></u>	<u><u>\$31,499,008</u></u>	<u><u>\$31,308,574</u></u>

## BUDGET SUMMARY

### MAJOR GOVERNMENTAL FUNDS

	FY 14/15	FY 15/16	FY 15/16	FY 16/17
	Actual	Adopted	Estimated	Adopted
<b>MAJOR GOVERNMENTAL FUNDS* (Aggregate)</b>				
<b><u>Financing Sources</u></b>				
Property Taxes	\$6,526,267	\$7,179,916	\$7,179,916	\$8,047,948
Sales and Use Taxes	1,225,869	1,388,000	1,388,000	1,411,477
Franchise and Utility Taxes	1,376,513	1,372,550	1,372,550	1,364,515
Permits/Licenses/Inspections	590,766	424,500	601,941	70,700
Intergovernmental Revenues	609,086	593,100	1,433,795	601,812
Charges for Services	920,598	473,325	540,225	486,100
Fines and Forfeitures	887,620	680,000	760,200	712,000
Miscellaneous Revenues	76,618	41,600	41,600	31,525
Developer Contributions	81,749	0	140,000	0
Capital Loan Proceeds	127,784	0	0	0
Other Sources - Transfers In	1,034,191	429,541	937,933	546,116
Beginning Fund Balance	7,053,718	5,240,181	5,915,755	6,356,070
<b>Total</b>	<b><u>\$20,510,779</u></b>	<b><u>\$17,822,713</u></b>	<b><u>\$20,311,915</u></b>	<b><u>\$19,628,263</u></b>
<b><u>Financing Uses</u></b>				
Personnel Services	\$8,039,124	\$8,286,358	\$8,526,173	\$8,257,679
Operating Expenses	3,545,847	3,801,057	3,765,389	3,985,657
Capital Outlay /Capital Improvement Program	1,788,186	172,700	1,334,801	199,500
Debt Service	174,754	102,398	102,398	50,669
Non-Operating Expenses	3,500	8,000	8,000	8,000
Transfers Out	1,043,613	152,700	219,084	770,688
Ending Fund Balance - Assigned	2,182,903	2,474,835	2,649,848	2,649,848
Ending Fund Balance - Unassigned	3,732,852	2,824,665	3,706,222	3,706,222
<b>Total</b>	<b><u>\$20,510,779</u></b>	<b><u>\$17,822,713</u></b>	<b><u>\$20,311,915</u></b>	<b><u>\$19,628,263</u></b>

\*The Major Governmental Funds consist of the General Fund (001) and the Capital Projects Fund (301).

# BUDGET SUMMARY

## OTHER GOVERNMENTAL FUNDS

	FY 14/15	FY 15/16	FY 15/16	FY 16/17
	<u>Actual</u>	<u>Adopted</u>	<u>Estimated</u>	<u>Adopted</u>
<b>OTHER GOVERNMENTAL FUNDS**(Aggregate)</b>				
<b><u>Financing Sources</u></b>				
Sales and Use Taxes	\$582,314	\$658,870	\$658,870	\$670,610
Permits/Licenses/Inspections				375,000
Intergovernmental Revenues	228,391	217,000	217,000	215,000
Fines and Forfeitures	48,940		38,015	
Miscellaneous Revenues	20,274	3,000	3,000	13,500
Other Sources - Transfers In				670,688
Beginning Fund Balance	736,664	856,599	895,740	703,986
<b>Total</b>	<b><u>\$1,616,583</u></b>	<b><u>\$1,735,469</u></b>	<b><u>\$1,812,625</u></b>	<b><u>\$2,648,784</u></b>
<b><u>Financing Uses</u></b>				
Personnel Services	\$69,760	\$75,948	\$75,948	\$810,858
Operating Expenses	629,786	893,422	993,417	1,189,804
Capital Outlay	11,447	22,000	28,424	2,500
Transfers Out	9,850	10,850	10,850	119,232
Ending Fund Balance	895,740	733,249	703,986	526,391
<b>Total</b>	<b><u>\$1,616,583</u></b>	<b><u>\$1,735,469</u></b>	<b><u>\$1,812,625</u></b>	<b><u>\$2,648,784</u></b>

**\*\*The Other Governmental Funds consist of the Tourist Resort Fund (102), the Police Forfeiture Fund (105), the Municipal Transportation Fund (107), and the Building Fund (150).**

# BUDGET SUMMARY

## ALL GOVERNMENTAL FUNDS

	FY 14/15 <u>Actual</u>	FY 15/16 <u>Adopted</u>	FY 15/16 <u>Estimated</u>	FY 16/17 <u>Adopted</u>
<b>GOVERNMENTAL FUNDS</b>				
<b>GENERAL FUND (001) - MAJOR FUND</b>				
<b><u>Financing Sources</u></b>				
Property Taxes	\$6,526,267	\$7,179,916	\$7,179,916	\$8,047,948
Sales and Use Taxes	1,225,869	1,388,000	1,388,000	1,411,477
Franchise and Utility Taxes	1,376,513	1,372,550	1,372,550	1,364,515
Permits/Licenses/Inspections	590,766	424,500	601,941	70,700
Intergovernmental Revenues	609,086	593,100	593,100	601,812
Charges for Services	920,598	473,325	540,225	486,100
Fines and Forfeitures	887,620	680,000	760,200	712,000
Miscellaneous Revenues	71,194	41,600	41,600	31,525
Developer Contributions	4,769	0	0	0
Capital Loan Proceeds	127,784	0	0	0
Other Sources - Transfers In	173,577	276,841	276,841	446,116
Beginning Fund Balance	6,204,273	4,765,346	5,732,852	5,706,222
<b>Total</b>	<b><u>\$18,718,316</u></b>	<b><u>\$17,195,178</u></b>	<b><u>\$18,487,225</u></b>	<b><u>\$18,878,415</u></b>
<b><u>Financing Uses</u></b>				
Personnel Services	\$8,039,124	\$8,286,358	\$8,526,173	\$8,257,679
Operating Expenses	3,545,847	3,801,057	3,765,389	3,985,657
Capital Outlay	178,626	20,000	159,959	99,500
Debt Service	174,754	102,398	102,398	50,669
Non-Operating Expenses	3,500	8,000	8,000	8,000
Transfers Out	1,043,613	152,700	219,084	770,688
Ending Fund Balance - Assigned	2,000,000	2,000,000	2,000,000	2,000,000
Ending Fund Balance - Unassigned	3,732,852	2,824,665	3,706,222	3,706,222
<b>Total</b>	<b><u>\$18,718,316</u></b>	<b><u>\$17,195,178</u></b>	<b><u>\$18,487,225</u></b>	<b><u>\$18,878,415</u></b>
<b>CAPITAL PROJECTS FUND (301) - MAJOR FUND</b>				
<b><u>Financing Sources</u></b>				
Intergovernmental Revenues			\$840,695	
Miscellaneous Revenues	\$5,424			
Developer Contributions	76,980		140,000	
Other Sources - Transfers In	860,614	\$152,700	661,092	\$100,000
Beginning Fund Balance	849,445	474,835	182,903	649,848
<b>Total</b>	<b><u>\$1,792,463</u></b>	<b><u>\$627,535</u></b>	<b><u>\$1,824,690</u></b>	<b><u>\$749,848</u></b>

# BUDGET SUMMARY

## ALL GOVERNMENTAL FUNDS

	FY 14/15 Actual	FY 15/16 Adopted	FY 15/16 Estimated	FY 16/17 Adopted
<b>GOVERNMENTAL FUNDS</b>				
<b>CAPITAL PROJECTS FUND (301) - MAJOR FUND</b>				
<b><u>Financing Uses</u></b>				
Capital Expenditures - Capital Improvement Projects	\$ 1,609,560	\$ 152,700	\$ 1,174,842	100,000
Ending Fund Balance - Assigned	182,903	474,835	649,848	649,848
<b>Total</b>	<b><u>\$1,792,463</u></b>	<b><u>\$627,535</u></b>	<b><u>\$1,824,690</u></b>	<b><u>\$749,848</u></b>

**TOURIST RESORT FUND (102) - NONMAJOR FUND**

**Financing Sources**

Sales and Use Taxes	\$582,314	\$658,870	\$658,870	\$670,610
Miscellaneous Revenues	19,680	3,000	3,000	2,500
Beginning Fund Balance	180,297	359,539	341,646	341,646
<b>Total</b>	<b><u>\$782,291</u></b>	<b><u>\$1,021,409</u></b>	<b><u>\$1,003,516</u></b>	<b><u>\$1,014,756</u></b>

**Financing Uses**

Personnel Services	\$69,760	\$75,948	\$75,948	\$81,849
Operating Expenses	370,885	585,922	585,922	653,182
Ending Fund Balance	341,646	359,539	341,646	279,725
<b>Total</b>	<b><u>\$782,291</u></b>	<b><u>\$1,021,409</u></b>	<b><u>\$1,003,516</u></b>	<b><u>\$1,014,756</u></b>

**POLICE FORFEITURE FUND (105) - NONMAJOR FUND**

**Financing Sources**

Fines and Forfeitures	\$48,940		\$38,015	
Miscellaneous Revenues	594			
Beginning Fund Balance	159,626	\$85,528	113,431	\$71,446
<b>Total</b>	<b><u>\$209,160</u></b>	<b><u>\$85,528</u></b>	<b><u>\$151,446</u></b>	<b><u>\$71,446</u></b>

**Financing Uses**

Operating Expenses	\$84,282	\$58,000	\$58,000	\$50,592
Capital Outlay	11,447	22,000	22,000	
Ending Fund Balance	113,431	5,528	71,446	20,854
<b>Total</b>	<b><u>\$209,160</u></b>	<b><u>\$85,528</u></b>	<b><u>\$151,446</u></b>	<b><u>\$71,446</u></b>

# BUDGET SUMMARY

## ALL GOVERNMENTAL FUNDS

	<u>FY 14/15 Actual</u>	<u>FY 15/16 Adopted</u>	<u>FY 15/16 Estimated</u>	<u>FY 16/17 Adopted</u>
<b>GOVERNMENTAL FUNDS</b>				
<b>MUNICIPAL TRANSPORTATION FUND</b>				
<b>(107) - NONMAJOR FUND</b>				
<b><u>Financing Sources</u></b>				
Intergovernmental Revenues	\$228,391	\$217,000	\$217,000	\$215,000
Beginning Fund Balance	396,741	411,532	440,663	290,894
<b>Total</b>	<b><u>\$625,132</u></b>	<b><u>\$628,532</u></b>	<b><u>\$657,663</u></b>	<b><u>\$505,894</u></b>
<b><u>Financing Uses</u></b>				
Operating Expenses	\$174,619	\$249,500	\$349,495	\$270,580
Capital Outlay			6,424	
Transfers Out	9,850	10,850	10,850	10,750
Ending Fund Balance	440,663	368,182	290,894	224,564
<b>Total</b>	<b><u>\$625,132</u></b>	<b><u>\$628,532</u></b>	<b><u>\$657,663</u></b>	<b><u>\$505,894</u></b>
<b>BUILDING FUND (150) - NONMAJOR FUND</b>				
<b><u>Financing Sources</u></b>				
Permits/Licenses/Inspections				\$375,000
Miscellaneous Revenues				11,000
Other Sources - Transfers In				670,688
<b>Total</b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>\$1,056,688</u></b>
<b><u>Financing Uses</u></b>				
Personnel Services				\$729,008
Operating Expenses				215,450
Capital Outlay				2,500
Transfers Out				108,482
Ending Fund Balance				1,248
<b>Total</b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>\$1,056,688</u></b>

# BUDGET SUMMARY

## ENTERPRISE FUNDS

	FY 14/15	FY 15/16	FY 15/16	FY 16/17
	Actual	Adopted	Estimated	Adopted
<b>ENTERPRISE FUNDS</b>				
<b>*** (Aggregate)</b>				
<b><u>Financing Sources</u></b>				
Charges for Services	\$5,821,113	\$5,840,287	\$5,971,047	\$6,587,009
Miscellaneous Revenues	508,432	0	20,000	217,473
Developer Contributions	81,000	16,500	16,500	21,000
Capital Loan Proceeds		160,000		
Other Sources	182,999			
Beginning Fund Balance	2,697,302	2,452,784	3,366,922	2,206,045
<b>Total</b>	<b><u>\$9,290,846</u></b>	<b><u>\$8,469,571</u></b>	<b><u>\$9,374,469</u></b>	<b><u>\$9,031,527</u></b>
<b><u>Financing Uses</u></b>				
Personnel Services	\$1,463,484	\$1,565,936	\$1,629,864	\$1,643,727
Operating Expenses	2,440,329	2,583,890	2,693,125	2,963,440
Capital Outlay	279,070	242,000	480,949	754,884
Debt Service	1,586,760	1,692,856	1,656,507	1,656,505
Transfers Out	163,727	265,991	707,999	326,884
Ending Fund Balance	3,357,476	2,118,898	2,206,025	1,686,087
<b>Total</b>	<b><u>\$9,290,846</u></b>	<b><u>\$8,469,571</u></b>	<b><u>\$9,374,469</u></b>	<b><u>\$9,031,527</u></b>

\*\*\*The Major Enterprise Funds consist of the Water and Sewer Fund (401), the Municipal Parking Fund (402), the Solid Waste Fund (403), and the Stormwater Fund (404).

# BUDGET SUMMARY

## ALL ENTERPRISE FUNDS

	FY 14/15 <u>Actual</u>	FY 15/16 <u>Adopted</u>	FY 15/16 <u>Estimated</u>	FY 16/17 <u>Adopted</u>
<b>ENTERPRISE FUNDS</b>				
<b>WATER AND SEWER FUND</b>				
<b>(401) - MAJOR FUND</b>				
<b><u>Financing Sources</u></b>				
Charges for Services	\$2,924,303	\$2,930,000	\$2,930,000	\$3,359,624
Miscellaneous Revenues	507,686			
Beginning Fund Balance	(2,241,108)	(2,087,644)	(1,837,859)	(2,006,016)
<b>Total</b>	<b><u>\$1,190,881</u></b>	<b><u>\$842,356</u></b>	<b><u>\$1,092,141</u></b>	<b><u>\$1,353,608</u></b>
<b><u>Financing Uses</u></b>				
Personnel Services	\$303,000	\$316,973	\$324,973	\$338,017
Operating Expenses	1,237,138	1,447,717	1,439,717	1,687,927
Capital Outlay	104,376	35,000	35,000	0
Debt Service	1,332,494	1,245,717	1,245,717	1,245,715
Transfers Out	51,732	52,770	52,770	87,965
Ending Fund Balance	(1,837,859)	(2,255,821)	(2,006,036)	(2,006,016)
<b>Total</b>	<b><u>\$1,190,881</u></b>	<b><u>\$842,356</u></b>	<b><u>\$1,092,141</u></b>	<b><u>\$1,353,608</u></b>
<b>MUNICIPAL PARKING FUND</b>				
<b>(402) - MAJOR FUND</b>				
<b><u>Financing Sources</u></b>				
Charges for Services	\$966,506	\$1,025,500	\$1,025,500	\$1,006,000
Miscellaneous Revenues				202,473
Developer Contributions	81,000	16,500	16,500	21,000
Beginning Fund Balance	983,336	945,595	1,089,165	1,064,189
<b>Total</b>	<b><u>\$2,030,842</u></b>	<b><u>\$1,987,595</u></b>	<b><u>\$2,131,165</u></b>	<b><u>\$2,293,662</u></b>
<b><u>Financing Uses</u></b>				
Personnel Services	\$431,468	\$458,645	\$468,100	\$480,049
Operating Expenses	422,221	400,956	425,266	472,221
Capital Outlay		47,000	82,950	514,884
Transfers Out	87,988	90,660	90,660	87,965
Ending Fund Balance	1,089,165	990,334	1,064,189	738,543
<b>Total</b>	<b><u>\$2,030,842</u></b>	<b><u>\$1,987,595</u></b>	<b><u>\$2,131,165</u></b>	<b><u>\$2,293,662</u></b>

# BUDGET SUMMARY

## ALL ENTERPRISE FUNDS

	FY 14/15 <u>Actual</u>	FY 15/16 <u>Adopted</u>	FY 15/16 <u>Estimated</u>	FY 16/17 <u>Adopted</u>
<b>ENTERPRISE FUNDS</b>				
<b>SOLID WASTE FUND (403) - MAJOR FUND</b>				
<b><u>Financing Sources</u></b>				
Charges for Services	\$1,437,197	\$1,379,787	\$1,510,547	\$1,716,385
Miscellaneous Revenues	710		20,000	15,000
Capital Loan Proceeds		160,000		
Other Sources - Transfers In	182,999			
Beginning Fund Balance	116,662	89,688	425,634	73,747
<b>Total</b>	<b><u>\$1,737,568</u></b>	<b><u>\$1,629,475</u></b>	<b><u>\$1,956,181</u></b>	<b><u>\$1,805,132</u></b>
<b><u>Financing Uses</u></b>				
Personnel Services	\$617,386	\$666,459	\$712,933	\$698,542
Operating Expenses	703,994	615,386	708,310	683,447
Capital Outlay		160,000	362,999	240,000
Debt Service		36,350		
Transfers Out		98,192	98,192	124,565
Ending Fund Balance	416,188	53,088	73,747	58,578
<b>Total</b>	<b><u>\$1,737,568</u></b>	<b><u>\$1,629,475</u></b>	<b><u>\$1,956,181</u></b>	<b><u>\$1,805,132</u></b>
<b>STORMWATER FUND (404) - MAJOR FUND</b>				
<b><u>Financing Sources</u></b>				
Charges for Services	\$493,107	\$505,000	\$505,000	\$505,000
Miscellaneous Revenues	36			
Beginning Fund Balance	3,838,412	3,505,145	3,689,982	3,074,125
<b>Total</b>	<b><u>\$4,331,555</u></b>	<b><u>\$4,010,145</u></b>	<b><u>\$4,194,982</u></b>	<b><u>\$3,579,125</u></b>
<b><u>Financing Uses</u></b>				
Personnel Services	\$111,630	\$123,858	\$123,858	\$127,118
Operating Expenses	\$76,976	\$119,832	\$119,832	\$119,846
Capital Outlay	\$174,694			
Debt Service	\$254,266	\$410,789	\$410,790	\$410,790
Transfers Out	\$24,007	\$24,369	\$466,377	\$26,389
Ending Fund Balance	3,689,982	3,331,297	3,074,125	2,894,982
<b>Total</b>	<b><u>\$4,331,555</u></b>	<b><u>\$4,010,145</u></b>	<b><u>\$4,194,982</u></b>	<b><u>\$3,579,125</u></b>

\*\*\*\*The Major Enterprise Funds consist of the Water and Sewer Fund (401), the Municipal Parking Fund (402), the Solid Waste Fund (403), and the Stormwater Fund (404).

## DEBT MANAGEMENT

As of October 1, 2016 the Town of Surfside will have \$17,569,771 of debt outstanding.

### Debt Management Policies

1. Limitations on bonds and bonded indebtedness.

Bonds issued by the Town of Surfside may or may not be limited as follows:

- a) The total amount of general obligation bonds of the Town of Surfside outstanding in any one fiscal year shall not exceed fifteen percent of the assessed value of the taxable property of the town according to the assessment roll.
- b) Bonds payable exclusively from the revenue of a municipal project may be issued without regard to any limitation or indebtedness.
- c) Bonds, other than bonds payable exclusively from the revenue of a municipal project, issued by the Town of Surfside shall be considered in computing the amount of indebtedness.
- d) Bonds, payable exclusively from the revenue of a municipal project or from special assessments, shall not be considered in computing the amount of indebtedness.

2. Financing of capital projects.

The maturity of any debt shall not exceed the useful life of the infrastructure improvement or capital acquisition.

3. Debt issuance in fiscal year 2016-2017.

The Town of Surfside does not intend to issue new debt or refinance existing debt.

### GOVERNMENTAL FUNDS

The Town has no general obligation debt which would be subject to approval by a Town wide voter referendum. Existing governmental debt consists of capital leases payable.

#### **GENERAL FUND**

The Town has two capital lease agreements outstanding as follows:

**Capital Lease:** Vehicle Acquisition Lease No. 3

**Original Amount - \$82,559**

**Purpose** - The Town entered into a capital lease agreement to finance the acquisition of three police vehicles. Principal and interest is to be paid monthly. Total principal outstanding at September 30, 2016 is \$36,968. FY 2016-17 debt service which is comprised of accrued interest and principal payments is \$17,517.

Principal amount outstanding at September 30, 2016	\$	36,968
Less: Principal payments	\$	(16,829)
Principal amount outstanding at September 30, 2017	\$	<u>20,139</u>

**Maturity Date** – November 7, 2018

**Interest Rate** - 2.35%

**Revenues pledged** - The capital lease payments are available within the General Fund budget.

## DEBT MANAGEMENT

**Capital Lease:** Vehicle Acquisition Lease No. 4

**Original Amount - \$127,784**

**Purpose** - The Town entered into a capital lease agreement to finance the acquisition of four police SUV vehicles. Principal and interest is to be paid monthly. Total principal outstanding at September 30, 2016 is \$68,394. FY 2016-17 debt service which is comprised of accrued interest and principal payments is \$33,151.

Principal amount outstanding at September 30, 2016	\$	68,394
Less: Principal payments	\$	(32,183)
Principal amount outstanding at September 30, 2017	\$	<u>36,211</u>

**Maturity Date** – October 1, 2018

**Interest Rate** – 1.83%

**Revenues pledged** - The capital lease payments are available within the General Fund budget.

### **ENTERPRISE FUNDS**

The Town currently has one revenue bond, one loan and one capital lease. The revenue bond and the loan are secured by pledges of enterprise revenues.

#### **Utility System Revenue Bonds Series 2011**

**Original Issue Amount - \$16,000,000**

**Purpose** - The Utility System Revenue Bonds Series 2011 were issued for the purpose of providing funding, together with certain other available funds of the Town, to finance the cost of certain construction projects, including improvements for the existing facilities for the water, sewer, and storm water systems. Principal and interest is to be paid annually from the pledge of Water/Sewer and Stormwater fund revenues. Total principal remaining on the bond at September 30, 2016 is \$9,266,491. FY 2016-17 debt service which is comprised of accrued interest and principal payments is \$1,065,249.

Principal amount outstanding at September 30, 2016	\$	9,266,491
Less: Principal payments	\$	(627,870)
Principal amount outstanding at September 30, 2017	\$	<u>8,638,621</u>

**Maturity Date** - May 1, 2026

**Interest Rate** - 4.720%

**Revenues pledged** - The Series 2011 Bonds are payable from the revenues generated from the Water/Sewer and Stormwater utility funds.

#### **State Revolving Loan**

**Original Issue Amount - \$9,310,000**

**Purpose** - The Town executed a Clean Water State Revolving Fund Construction Loan Agreement with the State of Florida Department of Environmental Protection on August 24, 2012 in the amount of \$9,310,000 for the construction of wastewater and storm water improvements. Principal and interest is to be paid from the pledge of Water/Sewer and Stormwater fund revenues. Principal and interest is to be paid in semi-annual payments over 20 years beginning July 15, 2013. Total principal outstanding at September 30, 2016 is \$8,172,053. FY 2016-17 debt service which is comprised of accrued interest and principal payments is \$577,901. The loan is secured by the net water, sewer and stormwater revenues after payment of debt service on the Town's existing Series 2011 obligations.

## DEBT MANAGEMENT

Principal amount outstanding at September 30, 2016	\$ 8,172,053
Less: Principal payments	\$ (427,071)
Principal amount outstanding at September 30, 2017	<u>\$ 7,744,982</u>

**Maturity Date** - January 15, 2033

**Interest Rate** - 1.87%

**Revenues pledged** - The State Revolving Loan is payable from the revenues generated from the Water/Sewer and Stormwater utility funds.

### Capital Lease

**Original Amount** - \$61,162

**Purpose** - The Town entered into a capital lease agreement to finance the acquisition of a backhoe in the Water/Sewer Fund. Principal and interest is to be paid monthly. Total principal outstanding at September 30, 2016 is \$25,865. FY 2016-17 debt service which is comprised of accrued interest and principal payments is \$13,352.

Principal amount outstanding at September 30, 2016	\$ 25,865
Less: Principal payments	\$ (12,655)
Principal amount outstanding at September 30, 2017	<u>\$ 13,210</u>

**Maturity Date** - January 1, 2018

**Interest Rate** - 4.30%

## DEBT MANAGEMENT

### DEBT SERVICE SCHEDULES

#### DEBT SERVICE REQUIREMENTS TO MATURITY – ALL FUNDS

Fiscal Year	Capital Leases	Governmental Debt Total	Utility	State Revolving Loan	Capital Capital Lease	Enterprise Fund Debt Total
			System Revenue Bonds Series 2011			
FY 2016-17	\$50,668	\$50,668	\$1,065,249	\$577,901	\$13,353	\$1,656,503
FY 2017-18	50,668	50,668	1,065,249	577,901	13,353	1,656,503
FY 2018-19	6,359	6,359	1,065,249	577,901		1,643,150
FY 2019-20			1,065,249	577,901		1,643,150
FY 2020-25			5,326,245	2,889,508		8,215,753
FY 2026-30			2,536,905	2,889,508		5,426,413
FY 2031-33			0	1,444,754		1,444,754
<b>TOTAL</b>	<b>\$107,695</b>	<b>\$107,695</b>	<b>\$12,124,146</b>	<b>\$9,535,374</b>	<b>\$26,706</b>	<b>\$21,686,226</b>

#### GOVERNMENTAL DEBT SERVICE REQUIREMENTS TO MATURITY

##### Capital Lease No. 3

Fiscal Year	Principal	Interest	Total
FY 2016-17	\$16,829	\$688	\$17,517
FY 2017-18	\$17,228	\$289	\$17,517
FY 2018-19	2,911	9	\$2,920
<b>TOTAL</b>	<b>\$36,968</b>	<b>\$986</b>	<b>\$37,954</b>

##### Capital Lease No. 4

Fiscal Year	Principal	Interest	Total
FY 2016-17	\$32,183	\$968	\$33,151
FY 2017-18	\$32,776	\$375	\$33,151
FY 2018-19	3,435	4	\$3,439
<b>TOTAL</b>	<b>\$68,394</b>	<b>\$1,347</b>	<b>\$69,741</b>

## DEBT MANAGEMENT

### ENTERPRISE DEBT SERVICE REQUIREMENTS TO MATURITY

#### Utility System Revenue Bonds Series 2011

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
FY 2016-17	\$627,870	\$437,379	\$1,065,249
FY 2017-18	657,506	407,743	1,065,249
FY 2018-19	688,540	376,709	1,065,249
FY 2019-20	721,039	344,210	1,065,249
FY 2020-21	755,072	310,177	1,065,249
FY 2021-22	790,711	274,538	1,065,249
FY 2022-23	828,033	237,216	1,065,249
FY 2023-24	867,116	198,133	1,065,249
FY 2024-25	908,044	157,205	1,065,249
FY 2025-26	2,422,560	114,345	2,536,905
<b><u>TOTAL</u></b>	<b><u>\$9,266,491</u></b>	<b><u>2,857,655</u></b>	<b><u>12,124,146</u></b>

#### State Revolving Loan Fund

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
FY 2016-17	\$427,071	\$150,830	\$577,901
FY 2017-18	\$435,095	142,806	\$577,901
FY 2018-19	\$443,269	134,632	\$577,901
FY 2019-20	\$451,597	126,304	\$577,901
FY 2020-25	\$2,388,484	501,024	\$2,889,508
FY 2026-30	\$2,621,441	268,067	\$2,889,508
FY 2031-33	1,405,096	39,658	\$1,444,754
<b><u>TOTAL</u></b>	<b><u>\$8,172,053</u></b>	<b><u>\$1,363,321</u></b>	<b><u>\$9,535,374</u></b>

#### Capital Lease

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
FY 2016-17	\$12,700	\$653	\$13,353
FY 2017-18	13,165	96	13,353
<b><u>TOTAL</u></b>	<b><u>\$25,865</u></b>	<b><u>\$749</u></b>	<b><u>\$26,706</u></b>



# MAJOR REVENUE SOURCES AND TRENDS

## General Fund Revenues:

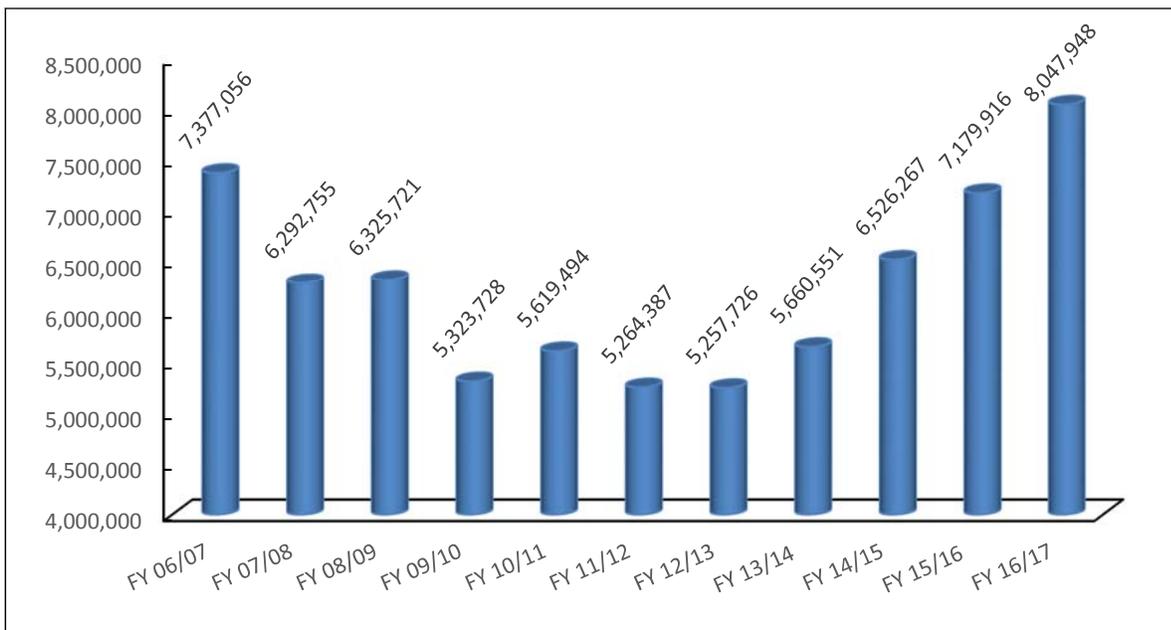
### Property Taxes (Ad Valorem)

The primary General Fund revenue source for the Town of Surfside continues to be the property tax (ad valorem translates from Latin, “according to value.”) Property tax is based upon the taxable values of properties as provided by the Miami-Dade County Property Appraiser and it is multiplied by the Town’s adopted millage rate. Annually, the Miami-Dade County Property Appraiser’s Office provides the Town’s assessed and taxable property values. 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). The Town’s property tax millage rate is approved by the Town Commission and is applied to the taxable property values. 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 Constitution, the annual increase in assessment on a homestead property shall not exceed the lower of 3% or the Consumer Price Index (CPI). For FY 2016/17 the increase is capped at 0.7%. For FY 2016/17, the State Constitution also sets the maximum millage that can be levied by a local government simple majority vote at the roll-back rate plus the adjustment for growth in Florida per capita personal income.

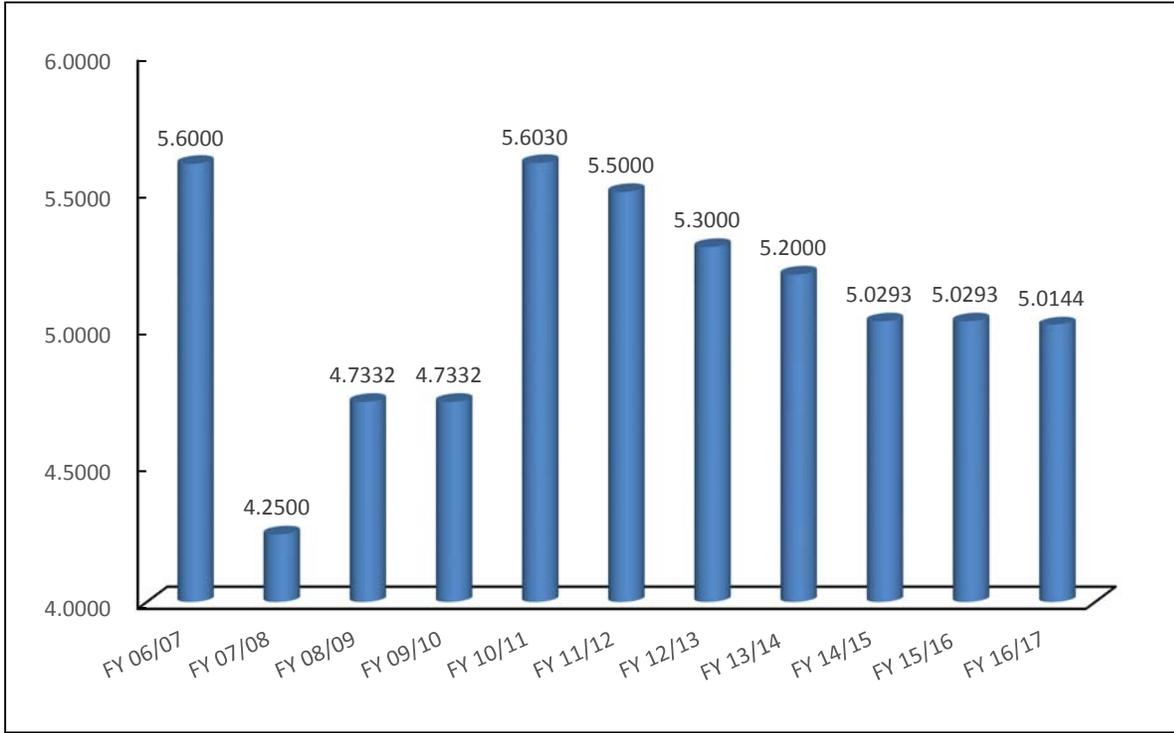
Each year property tax revenues are estimated using current taxable property values as provided by Miami-Dade County at the Town’s levied millage rate. The revenue generated is budgeted at 95 percent to take into account early payment discounts and other adjustments in accordance with Florida Statutes. The Miami Dade Property Appraiser July 1, 2016 Preliminary Taxable Value for the FY 2016/17 budget is \$1,689,439,338. This value is 12.42% or \$186,684,118 higher than last year. The change in value is primarily due to property value increases. The Town has adopted an operating millage rate of 5.0144 mills for FY 2016/17 (more than the rolled-back rate of 4.4285 mills). The operating millage rate decreased to 5.0144 mills in FY 2016/17 from 5.0293 mills in FY 2015/16. Property tax revenues account for approximately 61.1% of General Fund Revenues and 36.5% of the Town’s total revenues.

### Property Tax Revenues

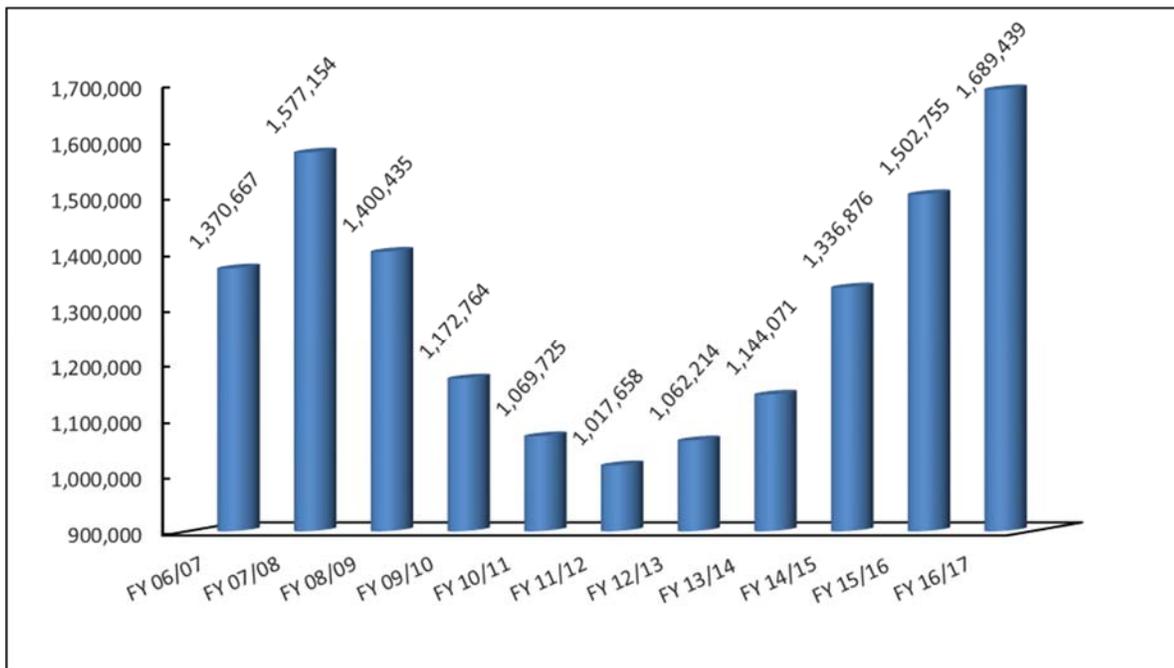


# MAJOR REVENUE SOURCES AND TRENDS

## Property Tax Millage Rates



## Surfside Taxable Value (in thousands)



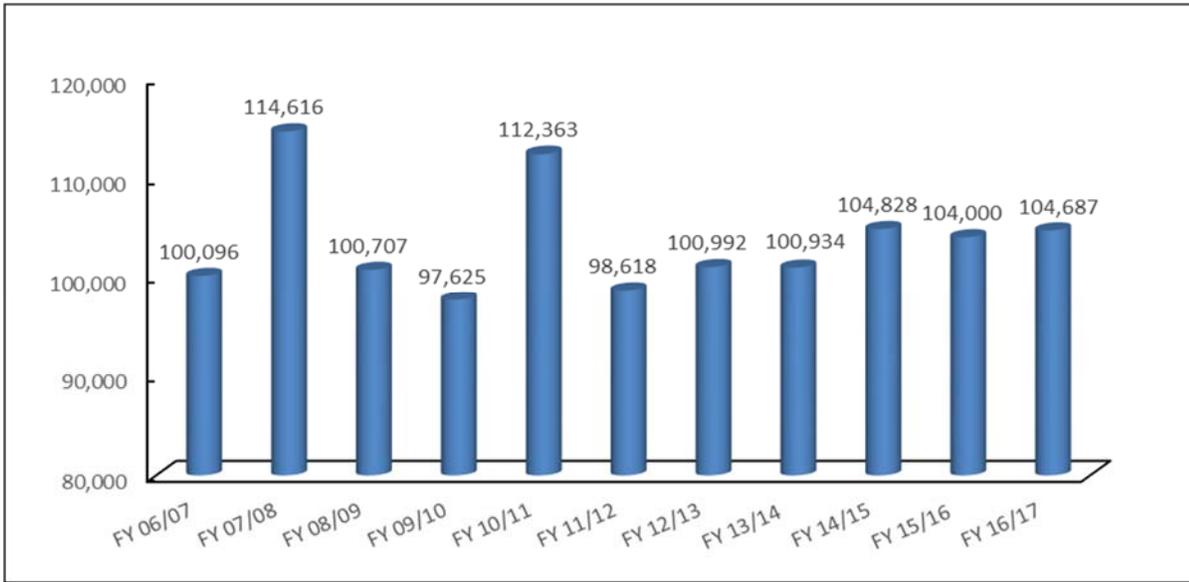
# MAJOR REVENUE SOURCES AND TRENDS

## Sales and Use Taxes

These revenues include the Local Option Fuel Tax and Municipal Resort Taxes.

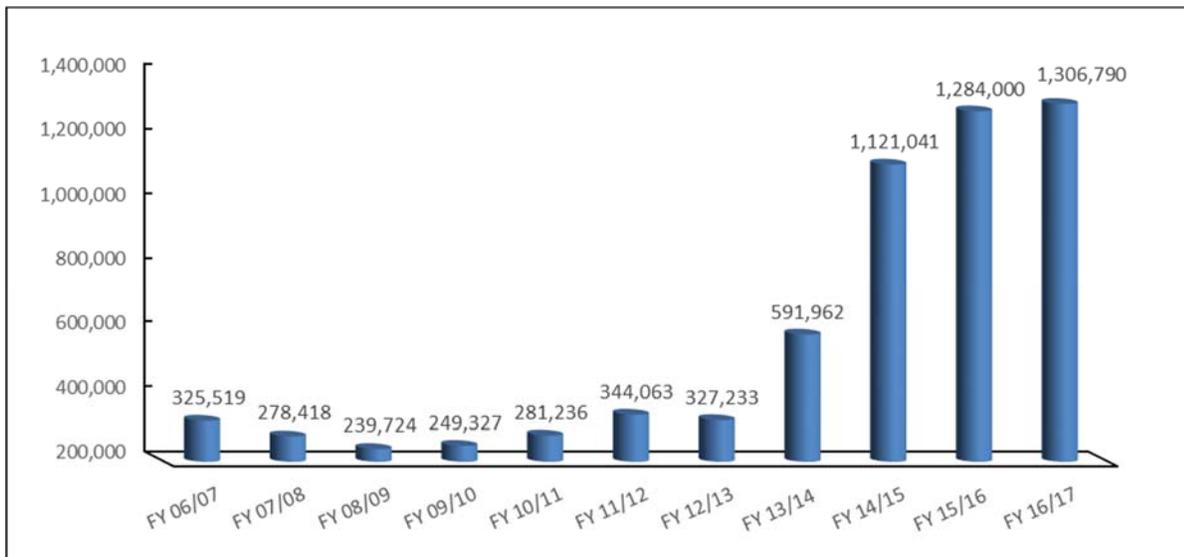
**Local Option Fuel Tax** is levied by Miami-Dade County at a total of 9¢ per gallon. The tax is a combination of 6¢ on every net gallon of motor and diesel fuel sold within the county (First) and 3¢ on every net gallon of motor fuel (Second). This tax is shared with the Town through an interlocal agreement. Miami-Dade County receives 74 percent and municipalities in Miami-Dade County receive 26 percent. The funds are used for transportation expenditures.

**Local Option Fuel Tax**



**Municipal Resort Tax** is generated by local jurisdictions under authorization by the State of Florida. Surfside is one of three municipalities in the State of Florida 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. Municipal resort tax revenue can be used for tourism promotion activities, capital construction and maintenance of convention and cultural facilities, and relief of ad valorem (property) taxes used for those purposes.

**Municipal Resort Tax (General Fund Allocation)**



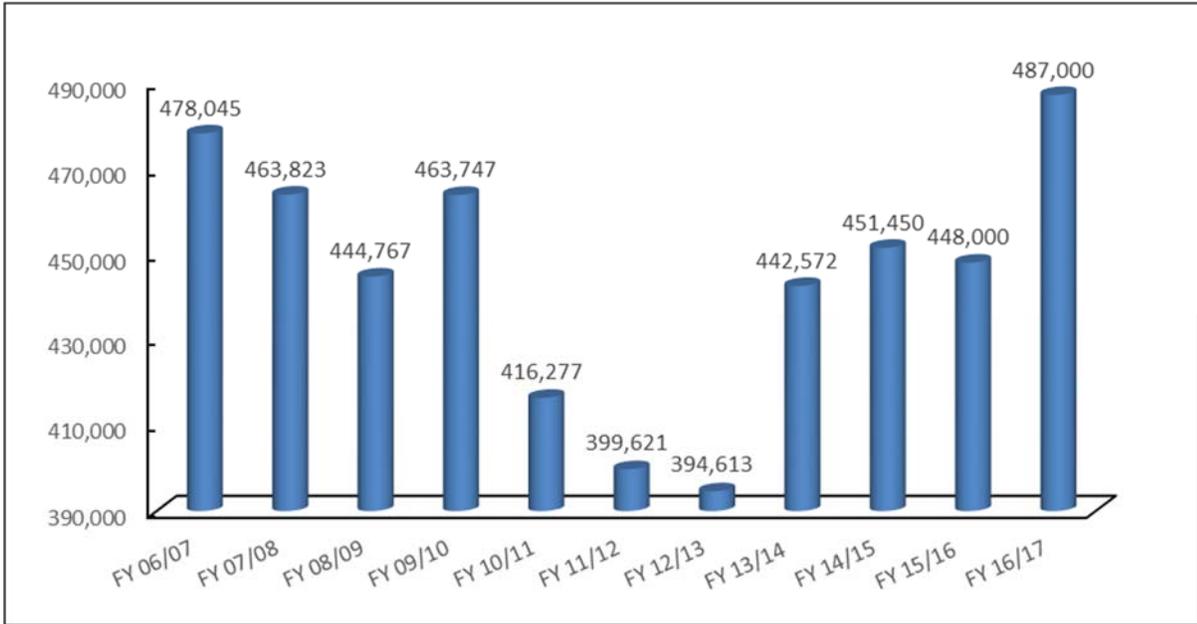
## MAJOR REVENUE SOURCES AND TRENDS

### Franchise, Utility, Communications, and Occupational (Local Business) Taxes

The Town collects franchise, utility, communications and occupational (local business) taxes. 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.

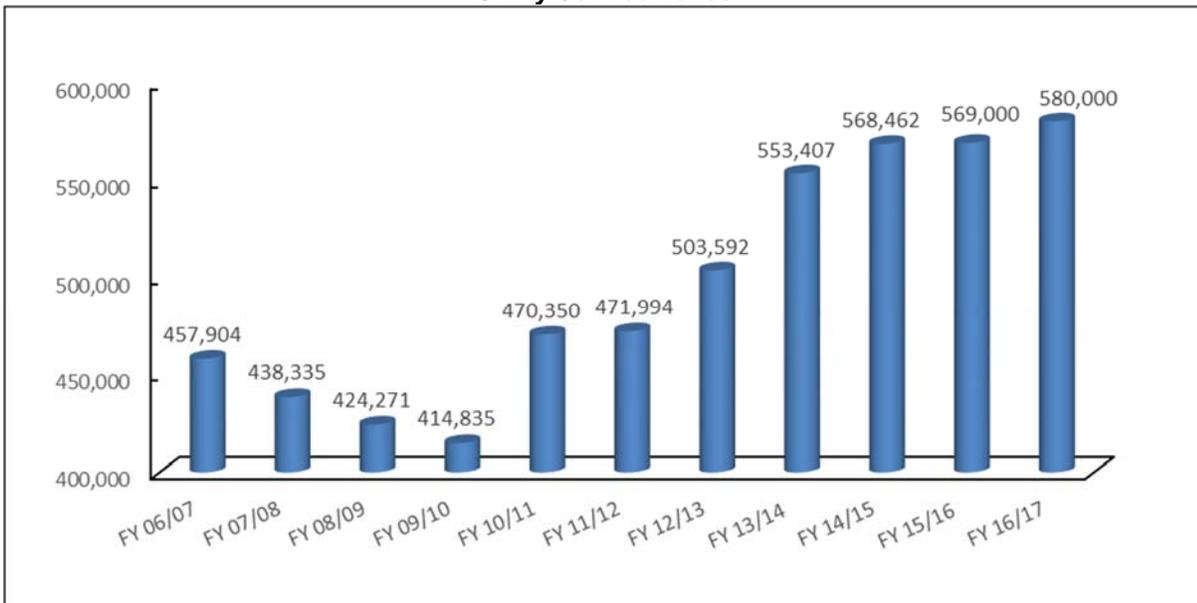
**Franchise Fees** are negotiated fixed fees to a company or utility for the use of municipal right-of-ways (poles, lines, pipes, etc.) to conduct the company or utility business and may include the value of the right for the utility to be the exclusive provider of its services within the Town. The Town has franchise agreements for electricity and propane.

**Franchise Fees**



**Utility Services Taxes** are public service taxes on the purchase of electricity, metered natural gas, manufactured gas, and water services. The tax is levied upon purchases within Surfside and may be levied at a maximum rate of 10% for each utility.

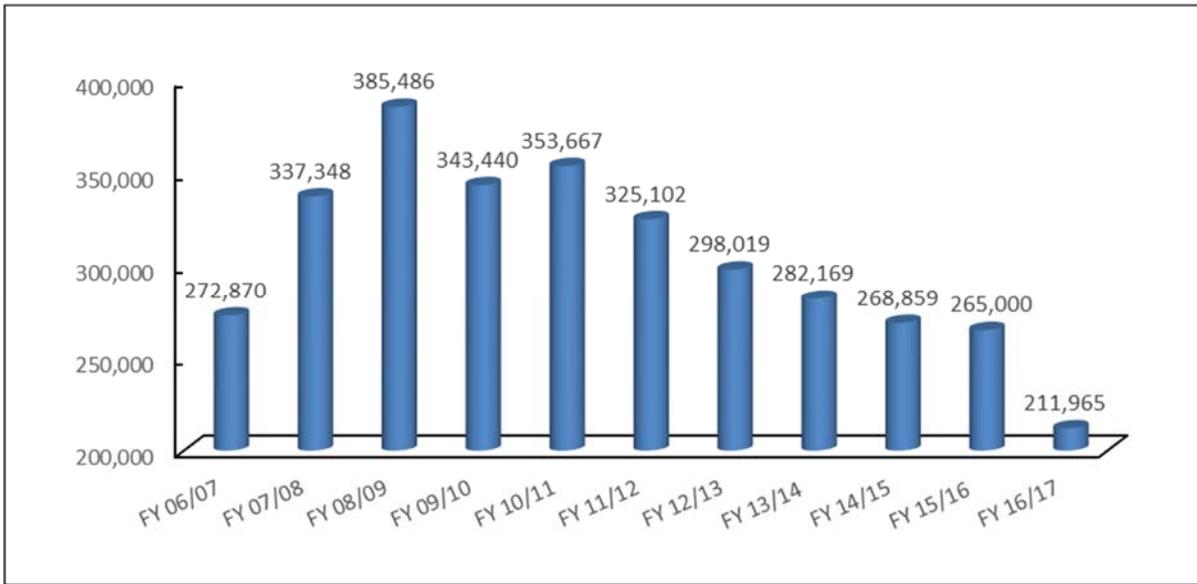
**Utility Service Taxes**



## MAJOR REVENUE SOURCES AND TRENDS

**Communications Services Tax (CST)** applies to retail sales of telecommunications, cellular telephone, cable, direct-to-home satellite and related services. This revenue is collected by the State of Florida's Department of Revenue and distributed to municipalities according to use records. It is a combination of two individual taxes: a State of Florida communications services tax and the local communications services tax.

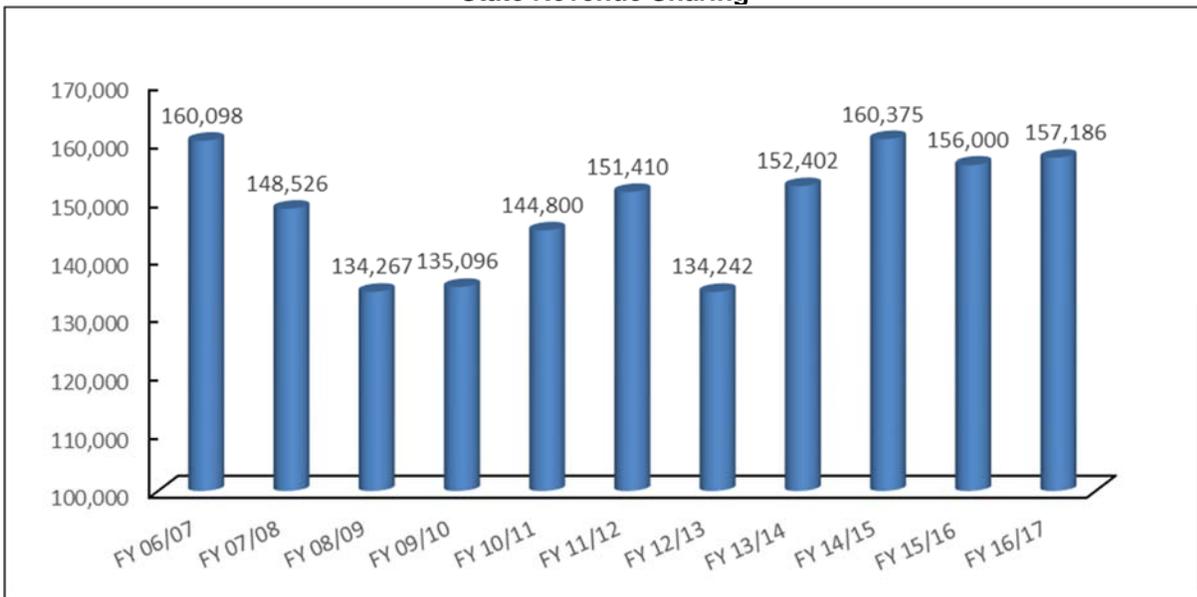
**Communications Services Tax**



### Intergovernmental Revenue

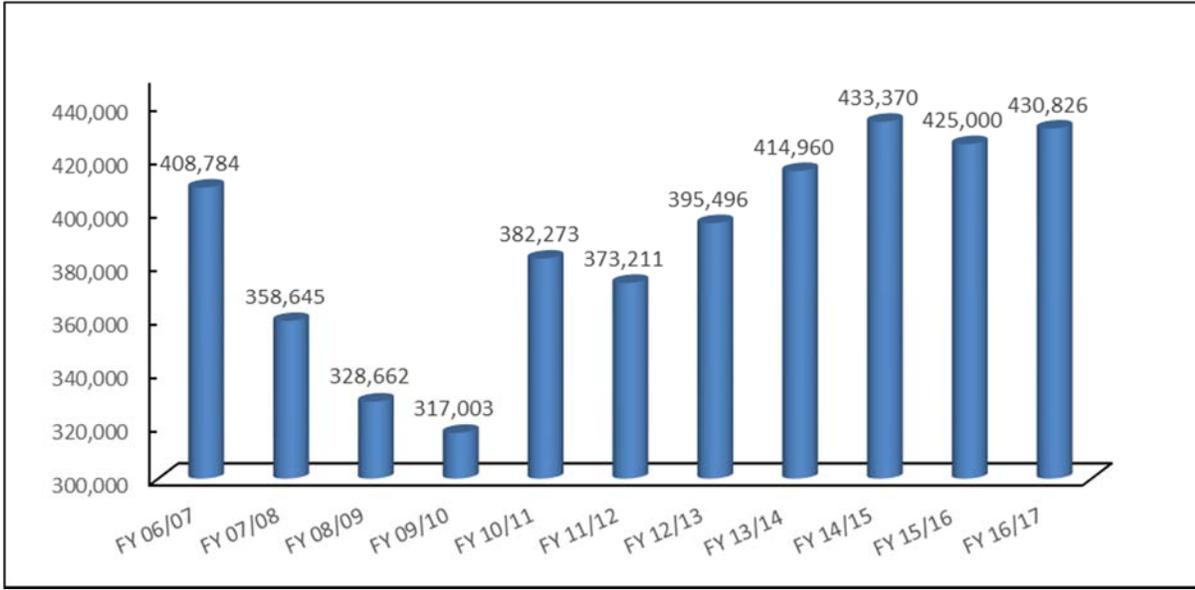
The Town receives revenues from revenue sharing programs with the State of Florida. These revenues are considered a major revenue source to Surfside and are comprised of State Revenue Sharing and the Local Government Half Cent Tax. The State of Florida collects and distributes these revenues based on tax collections and the Town's population. Revenue projections are established by the State of Florida's Department of Revenue. Municipalities are required to budget at least 95% of the State's estimates.

**State Revenue Sharing**



# MAJOR REVENUE SOURCES AND TRENDS

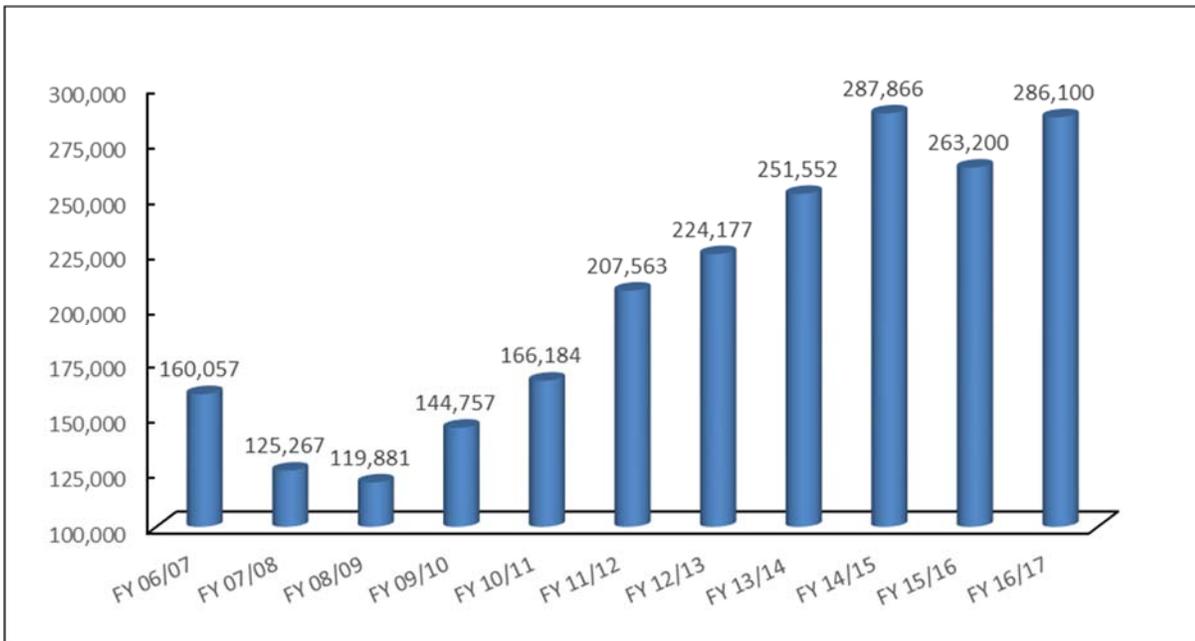
## Local Government Half Cent Tax



## Services Revenues

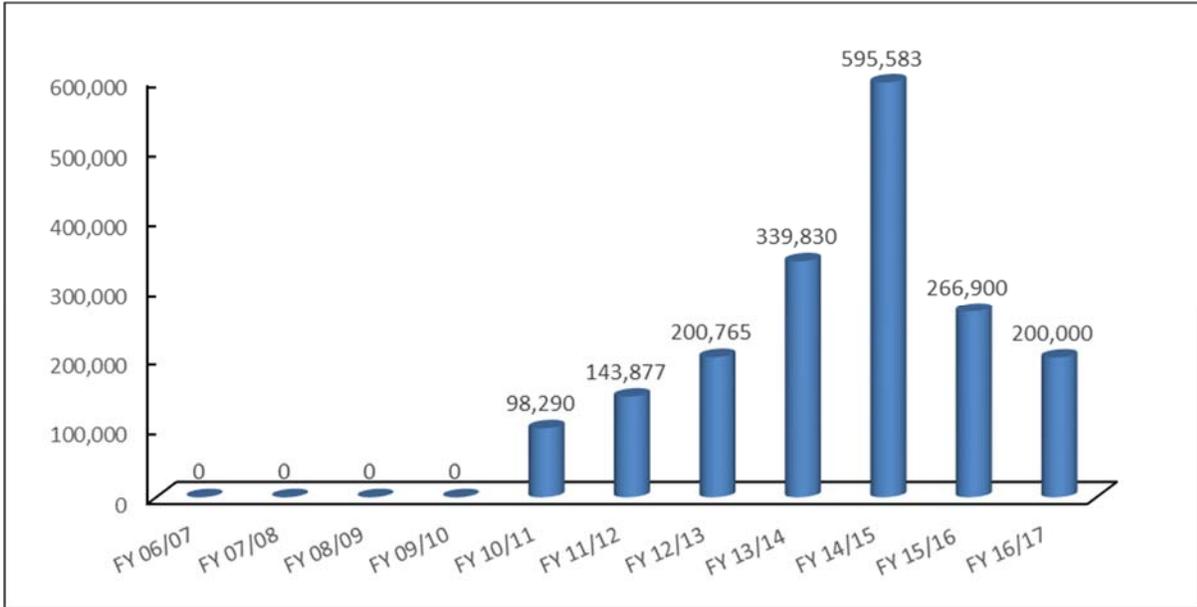
Service Revenues represent fees generated from services provided by the Town. Fees are charged to cover the costs of services which benefit the user directly. In the General Fund these revenues mostly consist of recreation fees, and Special Police Detail/Extra Duty fees mainly from construction projects in development. General Fund collections for FY 16/17 are projected at \$486,100. Fees generated from Water and Sewer, Parking, Solid Waste and Stormwater are accounted for in their respective Enterprise Funds.

## Recreation Fees



# MAJOR REVENUE SOURCES AND TRENDS

## Special Police Detail – Extra Duty Fee

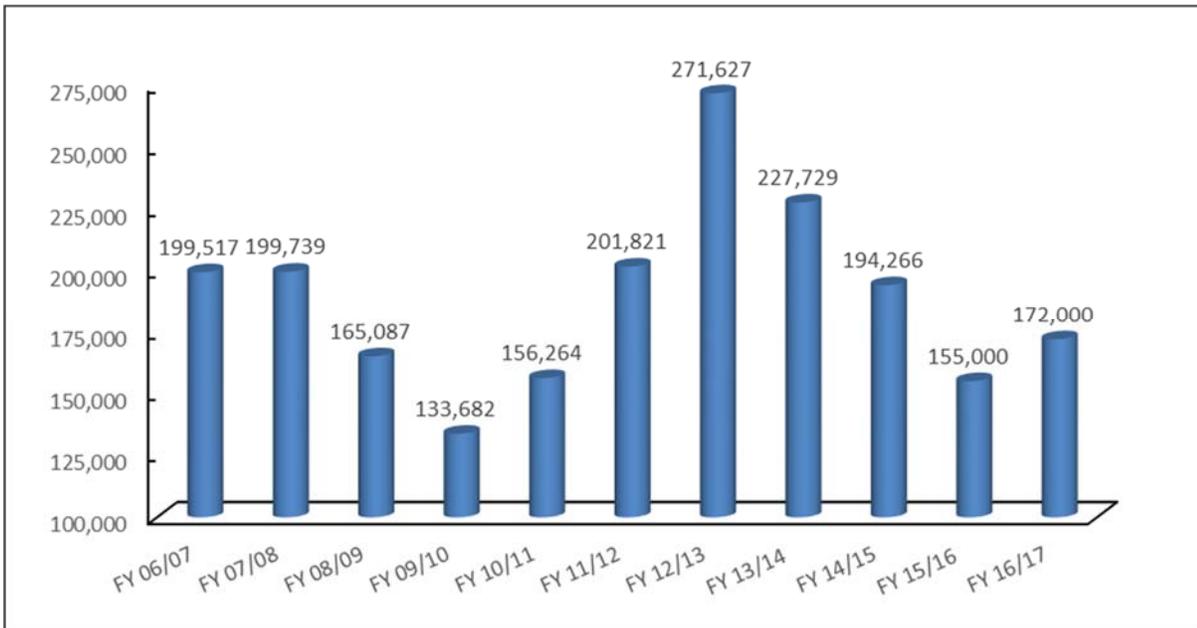


## Fines and Forfeitures

Fines for the general fund derive from code enforcement, parking/traffic violations and red light enforcement. FY 16/17 General Fund total revenues from this source are projected at \$712,000.

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.

## Parking/Traffic Violations



# MAJOR REVENUE SOURCES AND TRENDS

## 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 16/17, miscellaneous revenues are estimated a \$31,525.

## 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 16/17, a balanced budget is proposed with no appropriation (use) of General Fund unassigned balance (reserves). FY 16/17 is projected to end with \$3,706,022 in available fund balance and \$2.0 million in assigned disaster recovery reserves.

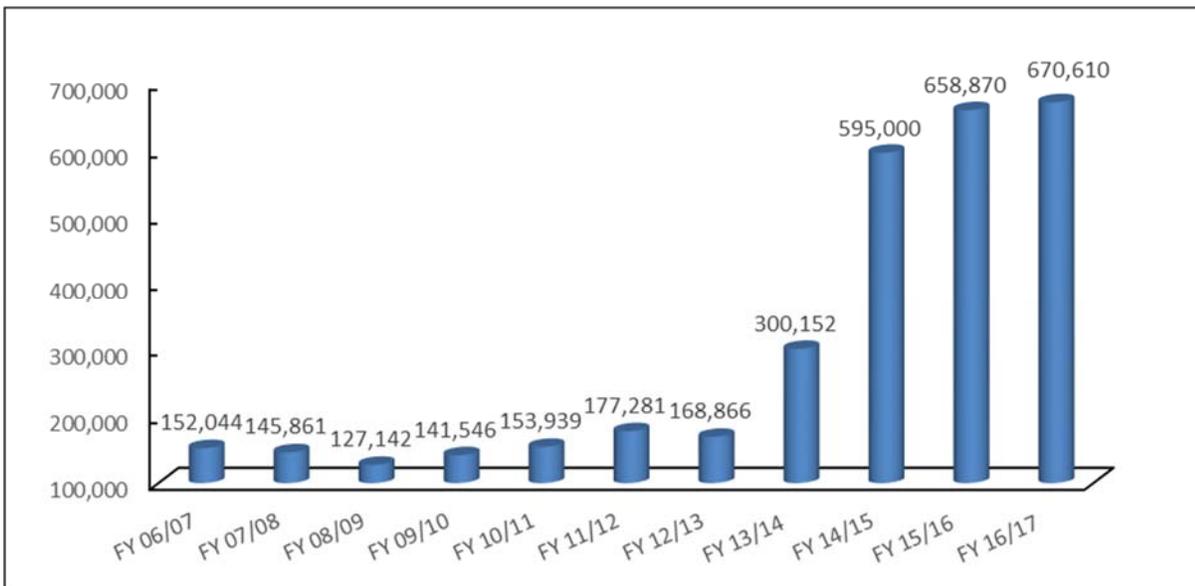
Transfers are funding sources resulting from the movement of available funds from one fund to another. The Town’s Special Revenue Funds and Enterprise Funds transfer payments to the General Fund to pay for services provided by General Fund employees such as general management, payroll, human resources, agenda preparation, records retention, risk management. These administrative services provided to the Municipal Transportation Fund, Building Fund, Water and Sewer Fund, Municipal Parking Fund, Solid Waste Fund and Stormwater Fund support their operations. The FY 16/17 Adopted Budget for the General Fund includes \$446,116 in interfund transfers.

## Special Revenue Funds:

### Tourist Resort Fund – Municipal Resort Tax Revenues

Tourist Resort Fund revenues are derived from the Municipal Resort Tax. Municipal Resort Tax is generated by local jurisdictions under authorization by the State of Florida. Surfside is one of three municipalities in the State of Florida 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. Municipal resort tax revenue can be used for tourism promotion activities, capital construction and maintenance of convention and cultural facilities, and relief of ad valorem (property) taxes used for those purposes. The Tourism Board expends the revenues in the following chart on tourism related activities.

**Municipal Resort Tax (Tourist Resort Fund Allocation)**

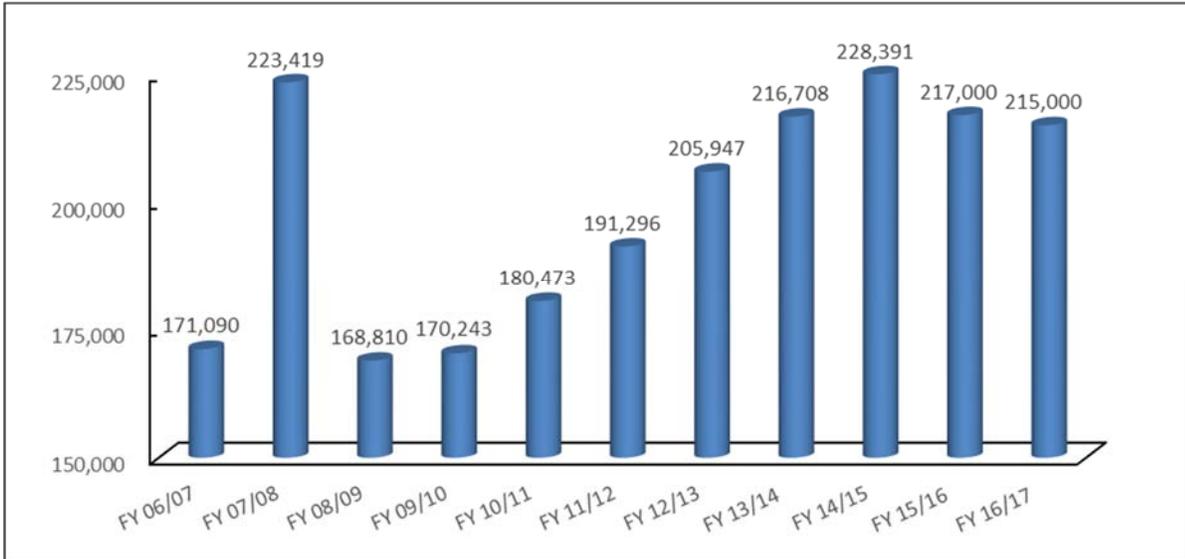


## MAJOR REVENUE SOURCES AND TRENDS

### Municipal Transportation Fund Revenues

These revenues are derived from the transportation surtax approved by Miami-Dade County voters in November 2002. The Town entered into a local option agreement with Miami-Dade County to adopt the People's Transportation Plan and share in this surtax. The county receives 80 percent of the annual funds and participating municipalities share in 20 percent.

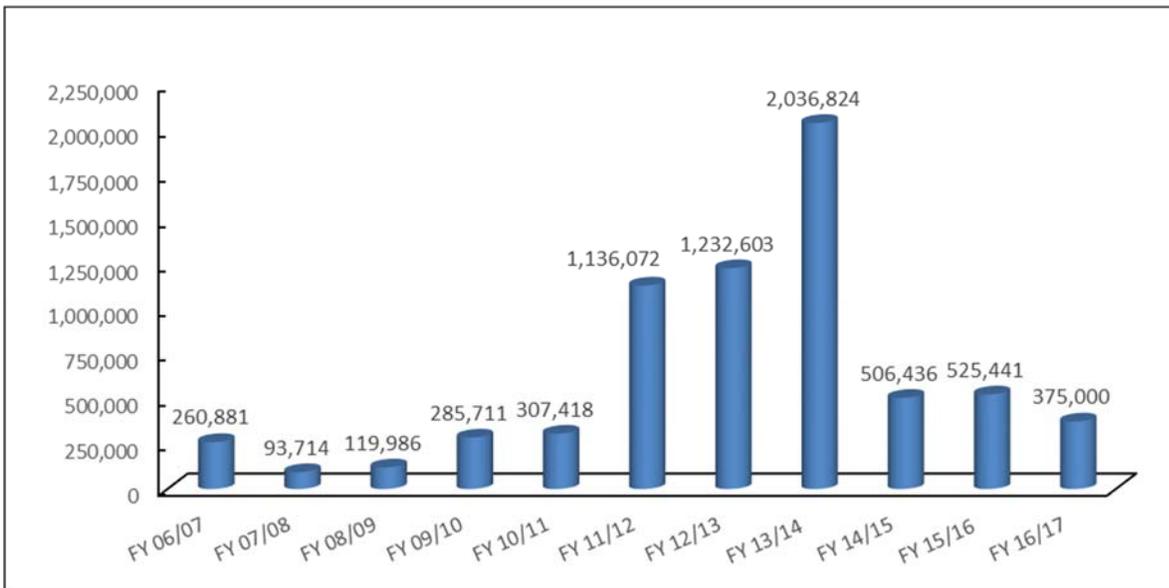
#### Transportation Surtax Revenue



### Building Fund - Permits/Licenses/and Inspections

Licenses, permits and inspection fees are collected for services performed at specific properties for the benefit of those property owners. Building permit categories include: structural, electrical, plumbing, roofing and mechanical permits. Building permits are volatile to building cycles within the Town. There are several significant commercial properties anticipated for new development as well as the refurbishing of older structures. The Town projects \$375,000 in revenues for FY 16/17 from these combined sources.

#### Building Permits, Licenses and Inspections Fees History



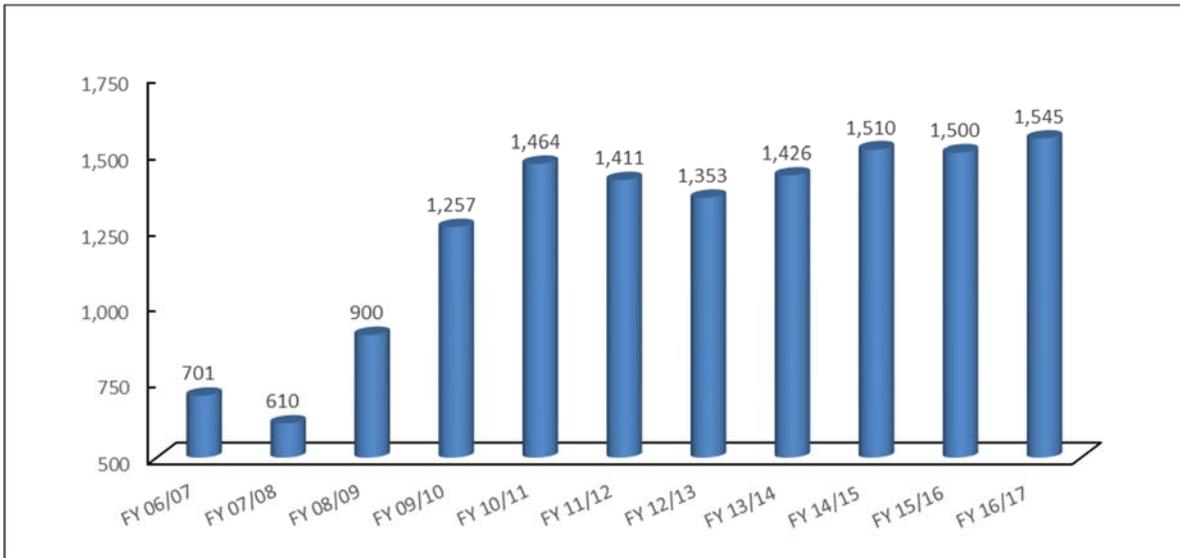
## MAJOR REVENUE SOURCES AND TRENDS

**Enterprise Fund Service Revenues** represent fees generated from services provided by the Town for Water and Sewer, Parking, Solid Waste collection, and Stormwater.

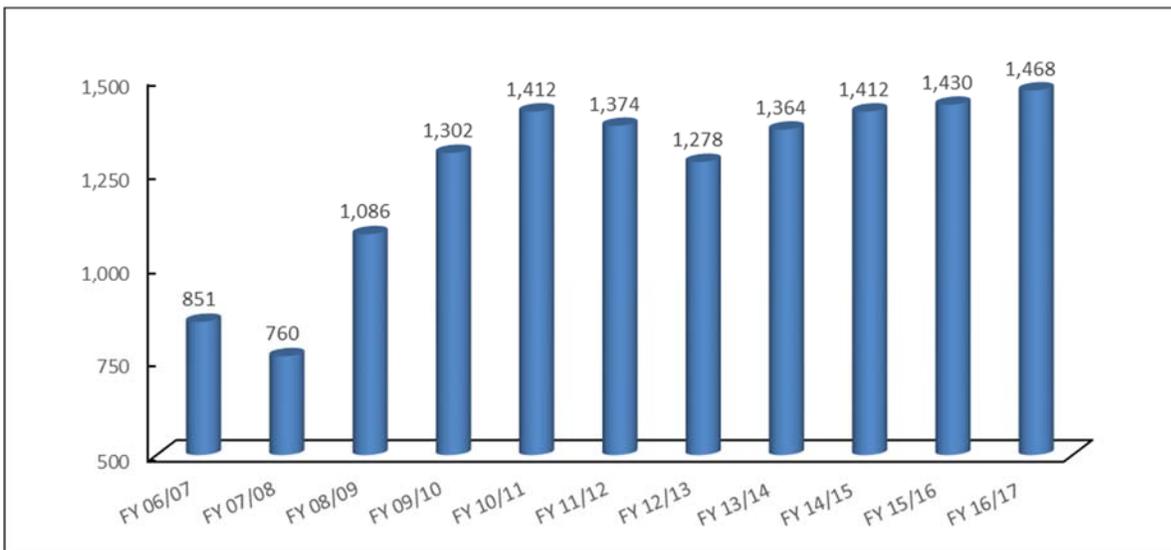
### **Water and Sewer Fund: Water and Wastewater Revenues**

The Water and Sewer Fund is funded through charges for services to residential and commercial customers for water and wastewater charges. The Town provides quality potable water, and safe and environmentally sound removal of wastewater from the customers' property. The Town purchases water from Miami Dade County and pays the City of Miami Beach for the wastewater disposal. Charges for Services revenue support the operations and capital costs of the Water and Sewer Fund.

**Water Utility Service Revenue (in thousands)**



**Wastewater Utility Service Revenue (in thousands)**

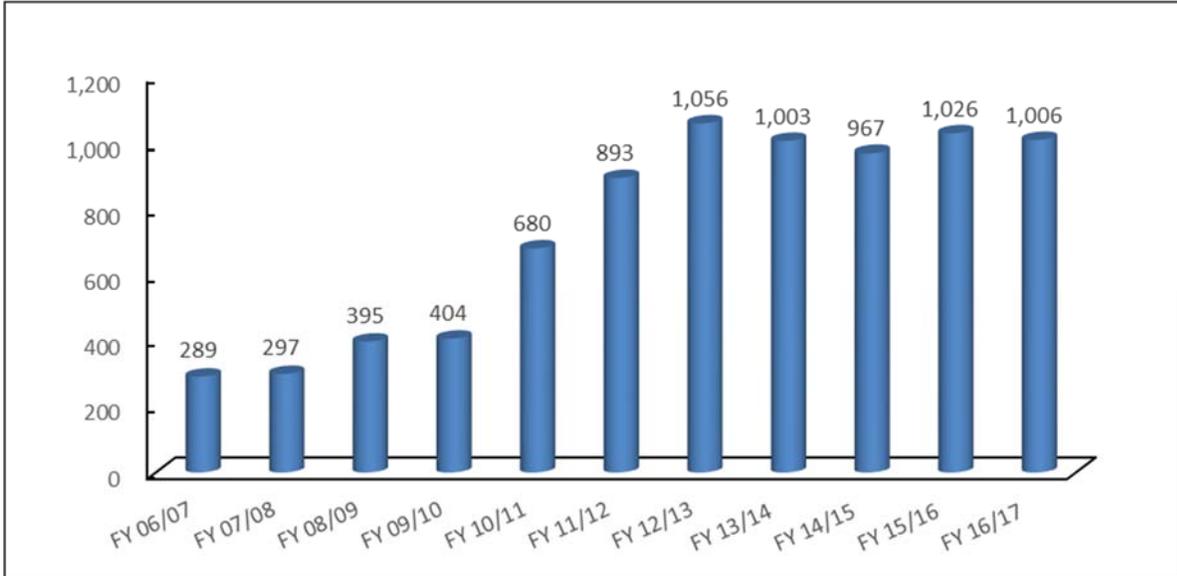


## MAJOR REVENUE SOURCES AND TRENDS

### Municipal Parking Fund: Parking Service Revenues

The Town operates and maintains several public parking lots and on-street parking for access to the Harding Avenue Business District, the beach and other town locations. Charges for Services are generated from metered parking fees, permit parking fees and leasing fees.

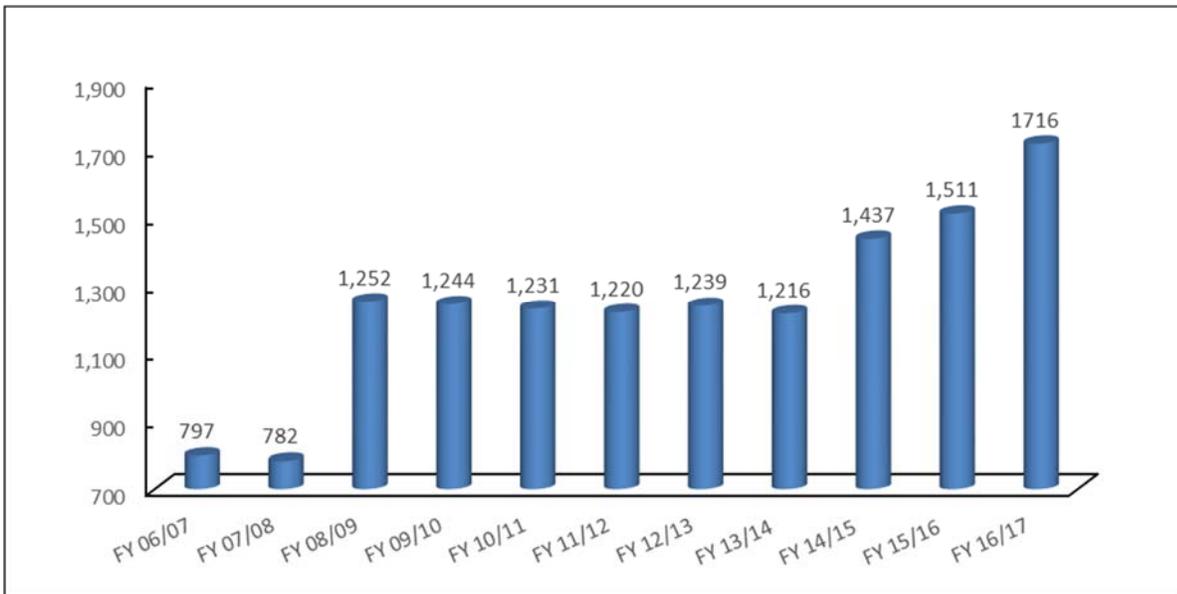
**Parking Service Revenues (in thousands)**



### Solid Waste Fund: Solid Waste Service Revenues

The Town its own operations to provide solid waste and recycling collection and disposal to residential and commercial properties. Charges for Services are generated from user fees for garbage collection and recycling collection.

**Solid Waste Service Revenue (in thousands)**

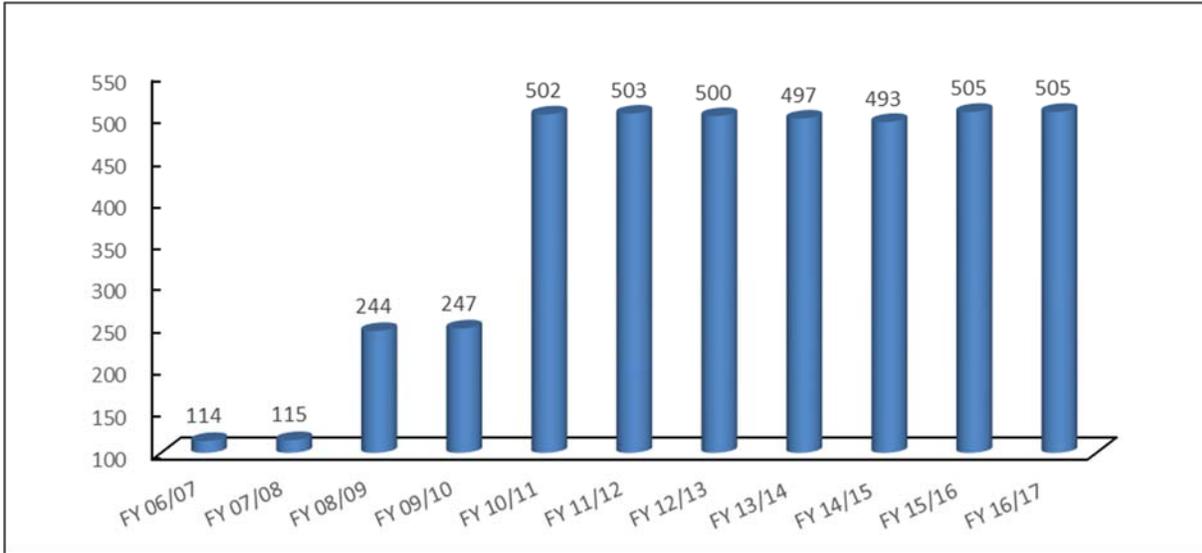


## MAJOR REVENUE SOURCES AND TRENDS

### Stormwater Fund: Stormwater Service Revenues

Stormwater Utility Fees are collected to support requirements of the National Pollutant Discharge Elimination System (NPDES). The Stormwater fee is charged to all residential and commercial properties.

**Stormwater Utility Service Revenue (in thousands)**





## ***Major 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 Town revenues, 3) summary information on departmental expenditures by type, 4) departmental information, 5) departmental expenditures, and 6) other information related to these two funds.



# 001 GENERAL FUND FINANCIAL SUMMARY

	FY 14/15	FY 15/16	FY 15/16	FY 16/17
	Actual	Adopted	Estimated	Adopted
<b><u>FUNDS AVAILABLE</u></b>				
Property Taxes	\$ 6,526,267	\$ 7,179,916	\$ 7,179,916	\$ 8,047,948
Sales and Use Taxes	1,225,869	1,388,000	1,388,000	1,411,477
Franchise and Utility Taxes	1,376,513	1,372,550	1,372,550	1,364,515
Permits/Licenses/Inspections	590,766	424,500	601,941	70,700
Intergovernmental Revenues	609,086	593,100	593,100	601,812
Charges for Services	920,598	473,325	540,225	486,100
Fines and Forfeitures	887,620	680,000	760,200	712,000
Miscellaneous Revenues	71,194	41,600	41,600	31,525
Developer Contributions	4,769	-	-	-
Capital Loan Proceeds	127,784	-	-	-
Other Sources	173,577	276,841	276,841	446,116
Projected Fund Balance Beginning	6,204,273	4,765,346	\$5,732,852	5,706,222
<b>TOTAL</b>	<b>\$ 18,718,316</b>	<b>\$17,195,178</b>	<b>\$ 18,487,225</b>	<b>\$ 18,878,415</b>

<b><u>APPROPRIATIONS</u></b>				
Personnel Costs	\$ 8,039,124	\$ 8,286,358	\$ 8,526,173	\$ 8,257,679
Operating Expenses	3,545,847	3,801,057	3,765,389	3,985,657
Capital Outlay	178,626	20,000	159,959	99,500
Debt Service	174,754	102,398	102,398	50,669
Non-Operating Expenses	3,500	8,000	8,000	8,000
Transfers to Other Funds	1,043,613	152,700	219,084	770,688
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 12,985,464</b>	<b>\$12,370,513</b>	<b>\$ 12,781,003</b>	<b>\$ 13,172,193</b>
Ending Fund Balance - Assigned				
Disaster Recovery	2,000,000	2,000,000	2,000,000	2,000,000
Projected Fund Balance Ending	3,732,852	2,824,665	3,706,222	3,706,222
<b>TOTAL</b>	<b>\$ 18,718,316</b>	<b>\$17,195,178</b>	<b>\$ 18,487,225</b>	<b>\$ 18,878,415</b>

FY 16/17 Year End Projected Fund Balance	\$ 3,706,222
FY 16/17 Assigned Reserves for Disaster Recovery	\$ 2,000,000

# 001 GENERAL FUND

	FY 14/15	FY 15/16	FY 15/16	FY 16/17
	Actual	Adopted	Estimated	Adopted
<b>REVENUES</b>				
Property Taxes	\$6,526,267	\$7,179,916	\$7,179,916	\$8,047,948
Sales and Use Taxes	\$1,225,869	\$1,388,000	\$1,388,000	\$1,411,477
Franchise and Utility Taxes	\$1,376,513	\$1,372,550	\$1,372,550	\$1,364,515
Permits/Licenses/Inspections	590,766	\$424,500	\$601,941	\$70,700
Intergovernmental Revenues	\$609,086	\$593,100	\$593,100	\$601,812
Charges for Services	\$920,598	\$473,325	\$540,225	\$486,100
Fines and Forfeitures	\$887,620	\$680,000	\$760,200	\$712,000
Miscellaneous Revenues	48,519	36,100	36,100	26,025
Interest	22,675	5,500	5,500	5,500
Developer Contributions	4,769	-	-	-
Capital Loan Proceeds	127,784	-	-	-
Other Sources - Transfers In	173,577	276,841	276,841	446,116
Use of Net Position (Reserves)	-	-	\$26,630	-
<b>TOTAL REVENUES</b>	<b>\$ 12,514,043</b>	<b>\$12,429,832</b>	<b>\$ 12,781,003</b>	<b>\$ 13,172,193</b>
<b>EXPENDITURES</b>				
Personnel Costs	\$8,039,124	\$8,286,358	\$8,526,173	\$8,257,679
Operating Expenses	3,545,847	3,801,057	3,765,389	3,985,657
Capital Outlay	178,626	20,000	159,959	99,500
Debt Service	\$174,754	\$102,398	\$102,398	\$50,669
Non-Operating Expenses	3,500	8,000	8,000	8,000
Transfers to Other Funds	1,043,613	152,700	219,084	770,688
Contingency/Return to Reserves	-	59,319	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 12,985,464</b>	<b>\$12,429,832</b>	<b>\$ 12,781,003</b>	<b>\$ 13,172,193</b>
<b>Net Results</b>	<b>\$ (471,421)</b>	<b>\$ (0)</b>	<b>\$ 0</b>	<b>\$ 0</b>

## 001 GENERAL FUND

### TOTAL REVENUES

Line Item Prefix: 001-0000-:		FY 14/15	FY 15/16	FY 15/16	FY 16/17
		Actual	Adopted	Estimated	Adopted
311-1000	Current & Delinquent Real Property	6,420,974	7,119,916	7,119,916	7,987,948
311-1001	Current & Delinquent Personal Property	105,293	60,000	60,000	60,000
<b>TOTAL</b>	<b>Real Property Tax</b>	<b>\$6,526,267</b>	<b>\$7,179,916</b>	<b>\$7,179,916</b>	<b>\$8,047,948</b>
312-1200	Two Percent Resort Tax (Food)	326,632	295,000	295,000	317,790
312-1400	Four Percent Resort Tax	783,585	984,000	984,000	984,000
312-1500	Resort Tax Penalties / Interest	10,824	5,000	5,000	5,000
312-4100	First Local Option Fuel Tax	75,648	75,000	75,000	75,478
312-4200	Second Local Option Fuel Tax	29,180	29,000	29,000	29,209
<b>TOTAL</b>	<b>Sales and Use Taxes</b>	<b>\$1,225,869</b>	<b>\$1,388,000</b>	<b>\$1,388,000</b>	<b>\$1,411,477</b>
314-1000	Electric Utility	550,309	545,000	545,000	560,000
314-4000	Gas Utility	18,153	24,000	24,000	20,000
315-0100	Communication Services Tax	268,859	265,000	265,000	211,965
316-0100	Surfside Local Business Licensing Tax	73,524	71,000	71,000	73,000
316-0200	Miami-Dade Occ Licenses Tax Share	12,285	19,000	19,000	12,000
316-0300	Surfside Local Business License Penalty	1,933	550	550	550
<b>TOTAL</b>	<b>Municipal Utility &amp; Other Use Taxes</b>	<b>\$925,063</b>	<b>\$924,550</b>	<b>\$924,550</b>	<b>\$877,515</b>
323-1000	Electric Franchise	419,414	418,000	418,000	455,000
323-4000	Gas Franchise	32,036	30,000	30,000	32,000
<b>TOTAL</b>	<b>Franchise Fees</b>	<b>\$451,450</b>	<b>\$448,000</b>	<b>\$448,000</b>	<b>\$487,000</b>
322-1000	Building Permits	375,991	260,000	437,441	
322-2000	Electrical Permits	32,802	25,000	25,000	
322-3000	Plumbing Permits	22,968	18,000	18,000	
322-4000	Mechanical Permit	29,975	25,000	25,000	
322-6000	Structural Review	42,900	20,000	20,000	
322-7000	Public Works Permits	1,241			1,200
322-7500	Zoning Review	8,350			
322-8500	Contractors Registration	55,600	67,000	67,000	60,000
322-8600	Certificate of Use	6,165	5,500	5,500	5,500
322-9600	Permits - 40 Year Certification	1,800			
322-9700	Renewal Permit Fees	5,674			
329-2010	Lobbyist Fees / Registrations	7,300	4,000	4,000	4,000
<b>TOTAL</b>	<b>Permits/Licenses/Inspection</b>	<b>\$590,766</b>	<b>\$424,500</b>	<b>\$601,941</b>	<b>\$70,700</b>
335-1200	State Revenue Sharing	160,375	156,000	156,000	157,186
335-1500	Beverage License	8,837	5,100	5,100	7,300
335-1800	Half Cent Sales Tax	433,370	425,000	425,000	430,826
335-4900	Motor Fuel Tax Rebate	6,504	7,000	7,000	6,500
<b>TOTAL</b>	<b>Intergovernmental - Federal/State</b>	<b>\$609,086</b>	<b>\$593,100</b>	<b>\$593,100</b>	<b>\$601,812</b>
341-8000	Permit Penalties	37,149	10,000	10,000	
341-9000	Election Qualifying Fees		125	125	
342-1010	Special Police Detail - Extra Duty	595,583	200,000	266,900	200,000
347-2002	Pool Admission Fees	28,634	26,000	26,000	28,000
347-2003	Recreation - Aquatic Programs	31,862	32,000	32,000	32,000
347-2004	Recreation - Community Ctr Facility Rentals	6,829	5,000	5,000	6,000
347-2005	Recreation - ID Cards	470	500	500	500
347-2006	Recreation - Winter Camp	5,045	5,000	5,000	5,000
347-2007	Recreation - Summer Camp	107,310	105,800	105,800	106,000
347-2022	Recreation - Spring Camp	6,200	6,500	6,500	6,000

Line Item Prefix: 001-0000-:		FY 14/15	FY 15/16	FY 15/16	FY 16/17
		Actual	Adopted	Estimated	Adopted
347-2008	Recreation - Locker Rentals	90			
347-2015	Recreation - Adult Programs	21,028	20,000	20,000	21,000
347-2016	Recreation - Youth Programs	68,355	52,000	52,000	70,000
347-2018	Recreation - Senior Programs	4,163	2,800	2,800	4,000
347-2019	Recreation - Tennis Reservations	630	1,000	1,000	1,000
347-2090	Recreation - Concessions	7,250	6,600	6,600	6,600
<b>TOTAL</b>	<b>Charges for Services</b>	<b>\$920,598</b>	<b>\$473,325</b>	<b>\$540,225</b>	<b>\$486,100</b>
351-5005	Traffic Violations	52,762			40,000
351-5010	Parking Violations	141,504	155,000	155,000	132,000
351-5030	Red Light Enforcement	642,202	510,000	510,000	550,000
359-4000	Code Enforcement Fees and Penalties	103,914	15,000	95,200	30,000
<b>TOTAL</b>	<b>Fines &amp; Forfeitures</b>	<b>\$887,620</b>	<b>\$680,000</b>	<b>\$760,200</b>	<b>\$712,000</b>
361-1000	Interest Earnings	22,675	5,500	5,500	5,500
364-1000	Disposition of Assets	2,505			
366-1410	Developer Contrib - Resort Tax Replacement	33,000			
369-9004	Other Miscellaneous Revenues - Police	3,950	3,100	3,100	3,100
369-9009	Blue Prints	1,282	1,000	1,000	1,000
369-9010	Other Miscellaneous Revenues	1,433	28,000	28,000	19,925
369-9030	Public Works Repairs Revenue	5,135			1,000
369-9050	Bike Sharing Revenue	1,102	4,000	4,000	1,000
369-9055	Car Charging Station Revenue	112			
369-9060	Sidewalk Café Site Permit				
<b>TOTAL</b>	<b>Miscellaneous Revenues</b>	<b>\$71,194</b>	<b>\$41,600</b>	<b>\$41,600</b>	<b>\$31,525</b>
381-1700	Interfund Transfer: Mun. Transportation	9,850	10,850	10,850	10,750
381-1TBD	Interfund Transfer: Building Services				108,482
381-4100	Interfund Transfer: Water / Sewer	51,732	52,770	52,770	87,965
381-4200	Interfund Transfer: Mun. Parking	87,988	90,660	90,660	87,965
381-4300	Interfund Transfer: Solid Waste		98,192	98,192	124,565
381-4400	Interfund Transfer: Stormwater	24,007	24,369	24,369	26,389
384-0000	Capital Lease Proceeds	127,784			
389-8030	Developer Contributions - Surf Club	4,769			
<b>TOTAL</b>	<b>Other Sources</b>	<b>\$306,130</b>	<b>\$276,841</b>	<b>\$276,841</b>	<b>\$446,116</b>
392-0000	Appropriated Fund Balance	471,421		26,630	
<b>TOTAL</b>	<b>Appropriated Fund Balance</b>	<b>\$471,421</b>	<b>\$0</b>	<b>\$26,630</b>	<b>\$0</b>
<b>TOTAL</b>	<b>REVENUES</b>	<b>\$12,985,464</b>	<b>\$12,429,832</b>	<b>\$12,781,003</b>	<b>\$13,172,193</b>

# 001 GENERAL FUND

## TOTAL EXPENDITURES

Line Item		FY 14/15 Actual	FY 15/16 Adopted	FY 15/16 Estimated	FY 16/17 Adopted
<b><u>Personnel Services</u></b>					
1210	Regular Salaries	\$4,802,371	\$4,996,813	\$4,993,779	\$5,098,590
1230	Regular Salaries - Settlement	0	0	0	0
1310	Other Salaries	568,748	604,404	767,743	447,157
1320	Other Salaries-Reserve Officer/Extra Duty	47,260	0	44,900	0
1410	Overtime	172,225	220,000	220,000	217,000
1510	Special pay	121,499	139,540	139,540	148,080
1520	Extra Duty Pay	506,015	185,000	202,247	185,000
2110	Payroll Taxes	454,026	455,528	472,891	453,458
2210	Retirement Contribution	658,629	685,614	685,614	720,964
2310	Life & Health Insurance	620,081	785,415	785,415	801,263
2410	Workers Compensation	88,270	214,044	214,044	186,166
2510	Unemployment Compensation	0	0	0	0
<b>Total</b>	<b>Personnel Services</b>	<b>\$8,039,124</b>	<b>\$8,286,358</b>	<b>\$8,526,173</b>	<b>\$8,257,679</b>
<b><u>Operating Expenses</u></b>					
3103	Lobbyist	39,967	36,000	36,000	36,000
3110	Professional Services	597,913	588,303	568,003	668,100
3111	Lawsuits and Prosecutions	28,308	56,000	51,800	51,800
3112	Physical Examinations	13,166	15,700	15,700	15,450
3210	Accounting and Auditing	77,890	92,200	88,846	92,200
3410	Other Contractual Services	230,686	309,650	312,684	192,570
3411	Nuisance Abatement	0	10,000	10,000	10,000
3420	Other Code Services			2,000	3,500
4009	Car Allowance	8,400	9,390	11,931	17,162
4110	Telecommunications	67,046	72,596	72,596	72,618
4111	Postage	6,665	16,140	16,140	14,900
4112	Mobile Phone Allowance	14,780	13,915	14,628	18,858
4310	Electricity	87,019	94,480	94,480	97,480
541-4310	Roadway Electricity	35,078	41,000	41,000	38,000
4311	Water and Sewer	88,389	72,100	72,100	96,600
4312	Natural Gas Service	23,763	29,400	29,400	29,400
4402	Building Rental/Leasing	5,081	9,500	9,500	5,000
4403	Equipment/Vehicle Leasing	34,567	60,233	60,233	51,635
4510	Property and Liability Insurance	189,961	248,070	248,070	276,664
4601	Maintenance Service/Repair Contracts	87,831	113,465	117,929	124,285
4602	Building Maintenance	132,393	102,000	108,900	137,000
4603	Equipment Maintenance	62,831	51,030	51,630	53,930
4604	Grounds Maintenance	347,267	364,170	364,170	372,480
4611	Miscellaneous Maintenance	90,558	78,250	95,905	124,810
4612	Vehicle Maintenance	34,209	37,400	37,400	36,400
4710	Printing & Binding	3,594	8,700	8,700	2,250

## 001 GENERAL FUND TOTAL EXPENDITURES

Line Item		FY 14/15 Actual	FY 15/16 Adopted	FY 15/16 Estimated	FY 16/17 Adopted
4810	Promotional Activities	166,942	178,835	173,734	181,775
4910	Legal Advertisement	10,381	23,500	23,500	23,800
4911	Other Current Charges	388,500	426,180	422,060	416,180
4915	Red Light State Portion	314,561	200,000	200,000	289,000
5110	Office Supplies	47,374	49,100	49,100	46,400
5210	Property and Maintenance	23,093	35,000	35,000	35,000
5213	Landscape Improvements	5,599	5,750	5,750	5,750
5214	Uniforms	27,499	30,750	30,750	29,890
5215	Uniform Allowance	6,000	6,000	6,000	6,000
5216	Gasoline	99,257	127,990	91,390	92,990
5225	Merchant Fees	10,033	9,200	9,200	11,400
5290	Miscellaneous Operating Supplies	90,025	92,570	92,670	94,320
5310	Road Materials	4,136	5,000	5,000	5,000
5410	Subscriptions and Memberships	12,989	24,930	24,930	23,300
5420	Conferences and Seminars	31,726	52,760	52,760	51,960
5510	Training & Educational	370	3,800	3,800	33,800
<b>Total</b>	<b>Operating Expenses</b>	<b>\$3,545,847</b>	<b>\$3,801,057</b>	<b>\$3,765,389</b>	<b>\$3,985,657</b>
<b><u>Capital Outlay</u></b>					
6310	Improvements other than Building	5,000	0	0	0
6410	Machinery and Equipment	173,626	20,000	159,959	99,500
<b>Total</b>	<b>Capital Outlay</b>	<b>\$178,626</b>	<b>\$20,000</b>	<b>\$159,959</b>	<b>\$99,500</b>
<b><u>Debt Service</u></b>					
7110	Principal	170,658	99,168	99,168	49,012
7210	Interest	4,096	3,230	3,230	1,657
<b>Total</b>	<b>Debt Service</b>	<b>\$174,754</b>	<b>\$102,398</b>	<b>\$102,398</b>	<b>\$50,669</b>
<b><u>Non-operating Expenses</u></b>					
8143	Transfer to Enterprise Funds	182,999	0	0	0
8300	Other Grants and Aid	3,500	8,000	8,000	8,000
9TBD	Transfer to Building Fund				670,688
9120	Transfers to Capital Projects Fund	860,614	152,700	219,084	100,000
9310	Contingency/Reserve	0	59,319	0	0
<b>Total</b>	<b>Non-operating Expenses</b>	<b>\$1,047,113</b>	<b>\$220,019</b>	<b>\$227,084</b>	<b>\$778,688</b>
<b>TOTAL</b>	<b>GENERAL FUND EXPENDITURES</b>	<b>\$12,985,464</b>	<b>\$12,429,832</b>	<b>\$12,781,003</b>	<b>\$13,172,193</b>

## General Fund Expenditures Summary by Department

Department	FY 14/15	FY 15/16	FY 15/16	FY 16/17
	Actual	Adopted	Estimated	Adopted
Legislative	\$59,794	\$73,305	\$73,305	\$89,055
Town Attorney	416,138	461,029	461,029	473,317
Executive	605,907	579,076	579,076	820,076
Planning and Code Compliance	411,610	393,010	418,010	484,171
Finance / IT	701,323	784,203	784,203	801,759
Town Clerk	221,735	300,480	300,480	251,546
Building Services	547,636	644,450	821,891	0
Public Safety	5,633,055	5,290,649	5,390,949	5,628,887
Public Works	1,225,305	1,290,924	1,320,688	1,400,927
Leisure Services	1,822,530	1,970,500	1,970,499	1,988,444
Non-Departmental	1,340,434	642,208	660,873	1,234,011
<b>Total</b>	<b>\$12,985,467</b>	<b>\$12,429,832</b>	<b>\$12,781,003</b>	<b>\$13,172,193</b>



# 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.

# LEGISLATIVE (1000)

001 General Fund

	FY 14/15	FY 15/16	FY 15/16	FY 16/17
	Actual	Adopted	Estimated	Adopted
<b>APPROPRIATIONS</b>				
Personnel Services	\$5	\$5	\$5	\$5
Operating Expenses	\$55,219	\$65,300	\$65,300	\$81,050
Capital Outlay	\$1,070	\$0	\$0	\$0
Non-operating Expenses	\$3,500	\$8,000	\$8,000	\$8,000
<b>TOTAL</b>	<b>\$ 59,794</b>	<b>\$ 73,305</b>	<b>\$ 73,305</b>	<b>\$ 89,055</b>

Personnel Complement									
Position Title	FY 15/16					FY 16/17			
	Adopted					Funded			
	Full Time	Part Time	Temp	FTEs		Full Time	Part Time	Temp	FTEs
Mayor	1.00					1.00			
Vice Mayor	1.00					1.00			
Town Commissioners	3.00					3.00			
<b>Total</b>	<b>5.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>5.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

# LEGISLATIVE (1000)

## 001 General Fund

### EXPENDITURES

		FY 14/15	FY 15/16	FY 15/16	FY 16/17
Line Item Prefix: 001-1000-511-:		Actual	Adopted	Estimated	Adopted
<b>Suffix</b>	<b>Object Description</b>				
<b>Personnel Services</b>					
1210	Regular Salaries	\$5	\$5	\$5	\$5
<b>Total</b>	<b>Personnel Services</b>	<b>\$5</b>	<b>\$5</b>	<b>\$5</b>	<b>\$5</b>
<b>Operating Expenses</b>					
3103	Lobbyist	39,967	36,000	36,000	36,000
3110	Professional Services				15,000
4110	Telecommunications	3,865	6,000	6,000	6,000
5110	Office Supplies	2,176	3,000	3,000	3,000
5290	Miscellaneous Operating Supplies	6,438	9,000	9,000	9,000
5410	Subscriptions and Memberships	365	3,300	3,300	3,300
5420	Conferences and Seminars	2,408	8,000	8,000	8,750
<b>Total</b>	<b>Operating Expenses</b>	<b>\$55,219</b>	<b>\$65,300</b>	<b>\$65,300</b>	<b>\$81,050</b>
<b>Capital Outlay</b>					
6410	Machinery and Equipment	1,070			
<b>Total</b>	<b>Capital Outlay</b>	<b>\$1,070</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Non-operating Expenses</b>					
8300	Other Grants/Aid	3,500	8,000	8,000	8,000
<b>Total</b>	<b>Non-operating Expenses</b>	<b>\$3,500</b>	<b>\$8,000</b>	<b>\$8,000</b>	<b>\$8,000</b>
<b>Total</b>	<b>Department Expenditures</b>	<b>\$59,794</b>	<b>\$73,305</b>	<b>\$73,305</b>	<b>\$89,055</b>

# Funded

## FY 16/17 New Program Modification

<b>Citizen Survey</b>				
Department Name	Division Name	Funding Source	Department Priority	Total Requested
Legislative		General Fund	1	\$15,000
<b>Justification and Description</b>				
<p>Citizen satisfaction with government service delivery is a key indicator of local government quality. Local governments typically utilize the results of stakeholder feedback in their strategic planning process to identify challenges, plan for and evaluate improvements, as well as prioritize funding areas. With the understanding of the importance of obtaining timely, valid and useful data via a survey data collection for elected officials and staff, the FIU Metropolitan Center has developed a set of considerations that will assist decision-makers in their efforts.</p>				
<b>Benefits or Alternative/Adverse Impact if not funded</b>				
<p>The Town would receive professionally implemented and statistically analyzed feedback from a range of residents who do not frequent Town meetings or correspond directly with elected officials or staff via email.</p>				
<b>Required Resources</b>				
<b>New Personnel</b>				
Number of Positions	Title	Salary	Fringe Benefits	Cost
<b>Other Recurring Operating Costs</b>				
Account Number	Description	Cost		
<b>One Time Costs</b>				
Account Number	Description	Cost		
001-1000-511-3110	One time survey cost estimate. This cost is based on a previous proposal.	\$15,000		

## Office of the Town Attorney

The Town Attorney is a Charter Officer directly responsible to the Town Commission. The Office of the Town Attorney ("OTA") consists of a Town Attorney, Assistant Town Attorney and Assistant to the Town Attorney. The OTA provides legal advice and legal opinions on questions of law relating to respective duties and powers of the Town Commission, Boards, Committees and Administration.

### Services, Functions, and Activities:

The OTA prepares legislation and contracts, provides in-house legal representation and legal advice on all aspects of Town Administration, retains subject matter legal experts as needed and works with the Florida Municipal Insurance Trust ("FMIT") on claims and lawsuits. The Town Attorney and/or Assistant Town Attorney attend all regular and special Town Commission meetings, Board and Committee meetings and Special Master hearings.

### Fiscal Year 15/16 Accomplishments:

- Prepared, attended, and rendered advice to the Town Commission, Planning & Zoning and Design Review Board, Development Review Group, Development Impact Committee, Parks & Recreation Committee, Resort Tax Board, Coastal Issues Committee, Sustainability Subcommittee of the Planning and Zoning Board, Ad Hoc Citizen Traffic Mitigation Advisory Committee and at Special Master hearings.
- As directed by the Town Commission, represented the Town at local, regional, state and federal meetings, hearings and conferences.
- Prepared and presented orientation packet for newly Elected Officials for rules of procedure for Town meetings, Florida Sunshine Law, Public Records, open meetings laws, ethics and conflict of interest laws from the Town of Surfside, Miami-Dade County Commission on Ethics and Public Trust, and the Florida Commission on Ethics.
- Provided legal advice regarding the March 15, 2016 General Election.

### FY 16/17 Objectives:

- Support the Town Commission, Town Manager and Town Departments with their legal needs.
- Research and draft opinions on legal matters in response to requests of the Town Commission and Town Administration.
- Monitor changes in law and legislation that may affect the Town at county, state, and federal levels.
- Provide legal advice regarding proposed parking facility and follow up on traffic mitigation measures.
- Provide legal advice to the Sustainability Subcommittee of the Planning and Zoning Board, and continued legal analysis related to sea level rise adaptation.
- Legal sufficiency review of the proposed Evaluation Appraisal Review based amendments.

<b>Performance Measures</b>	<b>FY 13/14</b>	<b>FY 14/15</b>	<b>FY 15/16</b>
	<b>Actual</b>	<b>Actual</b>	<b>Estimated</b>
Ordinances	18	13	20
Resolutions	77	59	65
Commission/special meetings, workshops and hearings	75	80	100

# TOWN ATTORNEY (1500)

001 General Fund

	FY 14/15	FY 15/16	FY 15/16	FY 16/17
	Actual	Adopted	Estimated	Adopted
<b>APPROPRIATIONS</b>				
Personnel Services	\$344,842	\$356,229	\$356,229	\$367,797
Operating Expenses	\$71,296	\$104,800	\$104,800	\$105,520
<b>TOTAL</b>	<b>\$ 416,138</b>	<b>\$ 461,029</b>	<b>\$ 461,029</b>	<b>\$ 473,317</b>

**Significant Changes from FY 2015/2016 Adopted Budget +/-**

**Personnel Services**

Planned salary and benefit adjustments \$ 17,127

Position Title	Personnel Complement							
	FY 15/16				FY 16/17			
	Adopted				Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Town Attorney	1.00			1.00	1.00			1.00
Assistant Town Attorney	1.00			1.00	1.00			1.00
Assistant to Town Attorney	1.00			1.00	1.00			1.00
<b>Total</b>	<b>3.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3.00</b>	<b>3.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3.00</b>

# TOWN ATTORNEY (1500)

001 General Fund

## EXPENDITURES

Line Item Prefix: 001-1500-514-:		FY 14/15	FY 15/16	FY 15/16	FY 16/17
		Actual	Adopted	Estimated	Adopted
<b>Suffix</b>	<b>Object Description</b>				
<b><u>Personnel Services</u></b>					
1210	Regular Salaries	\$287,353	\$285,560	\$285,560	\$298,247
1310	Other Salaries				
1510	Special pay	1,000	1,000	1,000	1,000
2110	Payroll Taxes	20,412	20,682	20,682	21,652
2210	Retirement Contribution	21,989	24,870	24,870	21,163
2310	Life & Health Insurance	13,478	23,215	23,215	24,889
2410	Workers Compensation	610	902	902	846
<b>Total</b>	<b>Personnel Services</b>	<b>\$344,842</b>	<b>\$356,229</b>	<b>\$356,229</b>	<b>\$367,797</b>
<b><u>Operating Expenses</u></b>					
3110	Professional Services	50,058	40,000	40,000	40,000
3111	Lawsuits and Prosecutions	8,507	50,000	50,000	50,000
3120	Lawsuits - Planning & Zoning				
4110	Telecommunications	373	720	720	720
4111	Postage	39	500	500	200
4115	Mobile Phone Allowance	120			
4403	Equipment/Vehicle Leasing	3,062	3,420	3,420	3,420
4911	Other Current Charges	115			
5110	Office Supplies	1,163	2,500	2,500	2,500
5290	Miscellaneous Operating Supplies	290	500	500	500
5410	Subscriptions and Memberships	5,663	5,160	5,160	6,180
5420	Conferences and Seminars	1,906	2,000	2,000	2,000
<b>Total</b>	<b>Operating Expenses</b>	<b>\$71,296</b>	<b>\$104,800</b>	<b>\$104,800</b>	<b>\$105,520</b>
<b><u>Capital Outlay</u></b>					
6410	Machinery and Equipment				
<b>Total</b>	<b>Capital Outlay</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total</b>	<b>Department Expenditures</b>	<b>\$416,138</b>	<b>\$461,029</b>	<b>\$461,029</b>	<b>\$473,317</b>

# 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.

The Planning and Compliance Division is responsible for code compliance, community development and planning and zoning functions.

## Town Manager:

### FY 15/16 Accomplishments:

- Coordinated with Staff to carry out the policies adopted by the Town Commission.
- The Town received, for the first time, the Distinguished Budget Presentation Award from the Government Finance Officers Association. The Award corresponds to the FY 2015-2016 Annual Budget.
- Reorganized the Code Compliance unit to address violations giving priority to all life safety issues.
- Hired a new Code Compliance Director and an officer with ample municipal experience.
- Continued coordination with our Police Department, the Florida Department of Transportation, Miami-Dade County and members of the community to address traffic issues.

- Worked with Staff to provide a better working environment and to promote retention of our highly qualified personnel.
- Advanced negotiations with the owner of the selected parcel where a parking structure may be built.
- Worked with Miami-Dade County, other municipalities and environmental organizations on ideas to make the Town more environmentally resilient.
- Participated in all the meetings of the Town's Pension Board, who protects the financial health of our employees' funds.
- Continued temporary traffic mitigation measures to address cut through traffic into residential neighborhoods.
- Worked with staff to maintain high morale and work ethic.
- Worked daily with citizenry to address other pending issues.
- Implemented the Town-wide Recycling Program.
- In coordination with the FIU Architectural Professor Juan A. Bueno, started the assessment of Town assets to create a vision to improve their utilization.

**Identified important issues and presented recommendations to the Town Commission:**

- Parking garage options and parking solutions.
- CITT Shuttle inter-municipal coordination.
- Audit of Town businesses for compliance of the Resort Tax ordinance.
- Completion of the Comprehensive Annual Financial Report for the Fiscal Year Ended September 30, 2015 and submittal to the Government Finance Officers Association for the Certificate of Achievement for Excellence in Financial Reporting. The Town received the Award for the previous fiscal year.

**FY 16/17 Primary Objectives:**

A number of initiatives should be started to address the most important existing and future issues.

- **Sea level:** Probably the most important sustainability issue for our Town. Miami-Dade County has a number of programs that will be useful to us and they will welcome our engagement. We will seek additional ways to participate in the different programs provided.
- **Beach re-nourishment:** The Town has to coordinate with Federal, State and County agencies who are in charge of such projects.
- **Beach maintenance:** Coordination with Miami-Dade County to obtain necessary permits for regular beach maintenance.
- **Beach furniture:** Presently, the Town Attorney's office has drafted an ordinance to establish rules and regulations for the use of lounge chairs and other appurtenances on the beach. Subsequently, we will prepare enforcement provisions.

- **Evolution of the corridor:** Manage development rights by processing all applications filed with the Town.
- **Building permit fees:** The Building Code provides a schedule of fees. Up to now, the Town has relied on the information provided by the applicant to estimate the cost of construction when applications are filed. We will provide the Town Commission with drafted legislation that will provide the Town with construction cost standards to calculate the true cost of construction and obtain the appropriate building permit fees.
- **Code Compliance:** Given the budgetary constraints it is important to continue structuring a more efficient process to achieve code compliance.
- **Traffic intrusion in single-family area:** Options to divert or exclude regional traffic from the single-family area have been explored. Short term palliatives have been proposed. It is both a traffic and a life safety issue.
- **Parking Garage:** The Town Commission chose the "Post Office Lot" as the location for a parking garage. The negotiations with the owner of the site are on-going.
- **Regional mass transit:** Coordination with Bal-Bay and Miami Beach continues.
- **Sidewalks:** Essential to safety in a walkable community. We will develop a plan to present to the Commission which will include a financing scheme.
- **Underground utilities:** This will reduce our vulnerability to storms. We will develop a plan to present to the Commission which will include a financing scheme.
- **Facade improvement program:** Program to distribute the budgeted amount to improve signage.
- **Succession planning:** It is of critical importance for any organization to provide stability to its staff. In order to take advantage of the institutional memory and experience we do invest in training and educating existing staff so that they can advance to higher positions within the organization. We will include programs to provide for educational opportunities.
- **Employee morale and loyalty:** Employees should learn to love their work place. It is the most efficient way to achieve quality products. Again, we have to invest in programs to improve the working environment, such as, adequate space and equipment.
- **Five Year Financial Projection Plan:** This project is one of our priorities to project our capacity to bring better services and facilities to the Town.

The main purpose of identifying the primary objectives is to keep reminding us that among all projects and programs to implement, a priority system is established addressing the critical issues to undertake before they become crises.

### **Human Resources:**

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

- Recruitment functions entail assisting 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 15/16 Accomplishments:**

- Successfully implemented the health reimbursement account (HRA) resulting in substantial savings to the Town.
- Updated administrative policies and job descriptions.
- Revised Personnel Policies and Procedures Manual.
- Assisted the Police Department with the reaccreditation process and with the Fraternal Order of Police (FOP) contract negotiations.
- Successfully completed the employee wellness fair.
- Performed a comprehensive review and update to the Town's classification and compensation study to ensure competitive salaries to enable the Town to attract and retain top talent.
- Completed recruitment process for non-executive vacancies within reasonable time
- Provided a work environment that is conducive to professionalism and high quality performance.
- Implemented various professional development trainings and workshop to enhance employee skills.
- Monitored human resources/labor cases decided by PERC or in the courts for "lessons learned" for Surfside.

### **FY 16/17 Objectives:**

- Create an employee wellness and reward program.
- Provide educational information regarding awareness, self-care and behavioral change to improve wellness and productivity.
- Continue to motivate the existing workforce and inspire long-term commitment.
- Continue to provide a work environment that is conducive to professionalism and high quality performance.
- Enhance job satisfaction by encouraging and assisting employees to realize their full potential.
- Maintain policies and procedures reflected of current practices.

# EXECUTIVE (2000)

001 General Fund

	FY 14/15	FY 15/16	FY 15/16	FY 16/17
	Actual	Adopted	Estimated	Adopted
<b>APPROPRIATIONS</b>				
Personnel Services	\$452,522	\$427,156	\$427,156	\$613,397
Operating Expenses	148,737	151,920	149,450	\$203,179
Capital Outlay	4,648	-	2,470	3,500
<b>TOTAL</b>	<b>\$ 605,907</b>	<b>\$ 579,076</b>	<b>\$ 579,076</b>	<b>\$ 820,076</b>

**Significant Changes from FY 2015/2016 Adopted Budget +/-**

**Personnel Services**

Planned salary and benefit adjustments	\$ 26,260
New position Assistant Town Manager	\$ 162,924

**Operating Expenses**

Increase in grant writer services	\$ 9,000
Vehicle allowance for new position	\$ 5,000
Property and liability insurance increase	\$ 3,119
Newletter/Gazette cost increase	\$ 2,940
Educational Assistance Program	\$ 30,000

**Capital Outlay**

Workspace equipment for new position	\$ 3,500
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Position Title	Personnel Complement							
	FY 15/16				FY 16/17			
	Adopted				Funded			
	Full	Part	Temp	FTEs	Full	Part	Temp	FTEs
Town Manager	1.00			1.00	1.00			1.00
Assistant Town Manager					1.00			1.00
Senior Executive Assistant to Town Manager	1.00			1.00	1.00			1.00
Human Resources Director	1.00			1.00	1.00			1.00
<b>Total</b>	<b>3.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3.00</b>	<b>4.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4.00</b>

# EXECUTIVE (2000)

## 001 General Fund

### EXPENDITURES

		FY 14/15	FY 15/16	FY 15/16	FY 16/17
Line Item Prefix: 001-2000-512-:		Actual	Adopted	Estimated	Adopted
Suffix	Object Description				
<b><u>Personnel Services</u></b>					
1210	Regular Salaries	\$358,544	\$319,562	\$319,562	\$456,559
1510	Special pay	2,000	2,000	2,000	3,000
2110	Payroll Taxes	22,914	22,660	22,660	32,872
2210	Retirement Contribution	33,805	37,582	37,582	46,422
2310	Life & Health Insurance	34,602	44,343	44,343	73,244
2410	Workers Compensation	657	1,009	1,009	1,300
<b>Total</b>	<b>Personnel Services</b>	<b>\$452,522</b>	<b>\$427,156</b>	<b>\$427,156</b>	<b>\$613,397</b>
<b><u>Operating Expenses</u></b>					
3110	Professional Services	29,990	15,000	15,000	24,000
4009	Vehicle Allowance	5,850	6,600	6,600	11,600
4110	Telecommunications	554	1,800	1,800	1,800
4112	Mobile Phone Allowance	1,614	1,920	1,920	3,120
4403	Equipment/Vehicle Leasing				
4510	Property and Liability Insurance	8,115	13,750	13,750	16,869
4710	Printing & Binding		250	250	250
4810	Promotional Activities / Newsletter	79,252	75,600	75,600	78,540
4911	Other Current Charges	2,771	7,000	4,530	7,000
5110	Office Supplies	3,725	4,000	4,000	4,000
5290	Miscellaneous Operating Supplies	12,746	17,000	17,000	17,000
5410	Subscriptions and Memberships	1,637	4,500	4,500	4,500
5420	Conferences and Seminars	2,483	4,500	4,500	4,500
5510	Training & Educational				30,000
<b>Total</b>	<b>Operating Expenses</b>	<b>\$148,737</b>	<b>\$151,920</b>	<b>\$149,450</b>	<b>\$203,179</b>
<b><u>Capital Outlay</u></b>					
6410	Machinery and Equipment	4,648		2,470	3,500
<b>Total</b>	<b>Capital Outlay</b>	<b>\$4,648</b>	<b>\$0</b>	<b>\$2,470</b>	<b>\$3,500</b>
<b>Total</b>	<b>Department Expenditures</b>	<b>\$605,907</b>	<b>\$579,076</b>	<b>\$579,076</b>	<b>\$820,076</b>

# Funded

## FY 16/17 New Program Modification

<b>Assistant Town Manager</b>				
Department Name	Division Name	Funding Source	Department Priority	Total Requested
Executive		General Fund	1	\$170,118
<b>Justification and Description</b>				
<p>The Executive Department is requesting a new personnel position of Assistant Town Manager. This position would assist the Town Manager in the day to day operations and coordination of all aspects under the Town Manager's functions and authority to include: Assisting all departments with the management of duties to ensure a timely delivery of responses and execution; assisting with the coordination of all Town Committees and Boards including the overseeing of the agenda process and subsequent tasks and timelines; responds to all citizen complaints as a community affairs liason and focuses on the dissemination of information through all communication channels; assisting the Town Manager on identifying efficient operational efficiencies and best practices; assisting in the planning and recommending of future strategic programs; assisting with other duties assigned.</p>				
<b>Benefits or Alternative/Adverse Impact if not funded</b>				
<p>The Town Manager is at a disadvantage as the current structure does not provide adequate support to the Town Manager's office; thus creating a difficult environment to effectively address long term goals and objectives. The surrounding communities operate in a more efficient manner by having this position as part of their organizational structure.</p>				
<b>Required Resources</b>				
<b>New Personnel</b>				
Number of Positions	Title	Salary	Fringe Benefits	Cost
1	Assistant Town Manager	\$125,000	\$41,618	\$166,618
Account Number				
001-2000-512-1210:2410				
<b>Other Recurring Operating Costs</b>				
Account Number		Description		Cost
<b>One Time Costs</b>				
Account Number		Description		Cost
001-2000-512-6410		Capital Outlay - Computer and Workspace Equipment		\$3,500

## Funded

### FY 16/17 New Program Modification

<b>Educational Assistance Program</b>				
Department Name	Division Name	Funding Source	Department Priority	Total Requested
Executive	Human Resources	General Fund	2	\$30,000
<b>Justification and Description</b>				
<p>The Town of Surfside encourages employees to further their education. The employee Educational Assistance Program offers full time employees (who apply for and are approved) a partial tuition reimbursement for college courses. The courses must be from an accredited public or private academic institution, directly related to an employee's particular job, position or assignment, and taken for academic credit toward a degree. The reimbursement is conditioned upon achieving a grade of "C" or better, or its equivalent, and is limited to one-half of the tuition cost at the State University System of Florida tuition rates. The reimbursement will apply to tuition cost only. It will not cover application fees, testing of any kind and/or other fees. An employee who receives a tuition reimbursement shall remain employed by the Town for a minimum of 12 months from the date of completion of any college course for which the Town has provided the employee reimbursement. If the employee voluntarily leaves the employment of the Town prior to the expiration of this time period, the employee shall repay the Town all college tuition reimbursement received in the prior 12 months. This program is contingent on annual funding availability and has been frozen since FY 11/12.</p>				
<b>Benefits or Alternative/Adverse Impact if not funded</b>				
<p>This program will promote succession planning and new skills/competencies for career development within the Town as well as lead to personnel retention.</p>				
<b>Required Resources</b>				
<b>New Personnel</b>				
Number of Positions	Title	Salary	Fringe Benefits	Cost
<b>Other Recurring Operating Costs</b>				
Account Number	Description	Cost		
001-2000-512-5510	Training and Educational	\$30,000		
<b>One Time Costs</b>				
Account Number	Description	Cost		

## **Executive Department Planning and Code Compliance Division**

### **Services, Functions, and Activities:**

The Planning and Code Enforcement Division of the Executive Department 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 Code Compliance Director schedules and administers the Special Magistrate Hearing cases after voluntary efforts to obtain compliance have failed. The Code Compliance Director reports directly 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 code compliance, 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 15/16 Accomplishments:**

- Continued to utilize the Code Enforcement Special Master hearing process for habitually non-compliant offenders and provided for hearings, default orders, and liens as necessary.
- Assisted the Building Department with “Work without Permit” enforcement.
- Continued to assist the Finance Department with local business tax receipt, certificate of use, and resort tax enforcement of delinquent accounts.
- Participated in continuing education and updated Florida Association of Code Enforcement certifications.
- Outreach to businesses on most commonly occurring violations in commercial districts with regard to licensing, signs, awnings, sidewalk cafes and littering.
- Outreach to residents on most commonly occurring violations in residential district (trash, debris and property maintenance).
- Promptly responded to complaints received via email and telephone messages.
- Assisted Building Department with establishment of sidewalk café designated areas and application procedures on Harding Avenue business district.
- Assisted the Town Manager with settlement agreements on code related fines.
- Enhanced collection of civil penalty fines on delinquent code violation cases.

### **Fiscal Year 16/17 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 in the downtown business district.
- Assess and prioritize the issues in residential neighborhoods, and continue to monitor/enforce the most egregious health code, life safety, and commonly occurring violations.
- Assess and prioritize the issues in the business district and enforce the most commonly occurring violations.
- Continue with proactive commercial property inspections for exterior violations.
- Increase monitoring of easements and encroachments onto public rights-of-way in single family residential districts.
- Increase sidewalk café monitoring and enforce café permit provisions.
- Continue to monitor the Town for construction work without permits.
- Continue to respond to complaints, email and telephone messages in a timely manner.
- Continue the collection of civil penalty fines on delinquent code violation cases.

	<b>FY 13/14</b>	<b>FY 14/15</b>	<b>FY 15/16</b>
<b>Performance Measures</b>	<b>Actual</b>	<b>Actual</b>	<b>YTD</b>
Cases opened	295	193	324
Cases closed	271	161	193
Percentage of resolved cases	92%	83%	60%
Fines collected	\$82,997	\$103,914	\$116,923

## **Planning and Zoning:**

### **FY 15/16 Accomplishments:**

- Completion of the Harding to Collins corridor analysis to address massing and large scale buildings.
- Completion of numerous code modifications resulting requests from Planning & Zoning.
- Completion of site plan review for 8800 Collins Avenue.

### **FY 16/17 Objectives:**

- Continue to review site plans and design review items efficiently.
- Focus on code analysis specific to sea level rise.
- Prepare the EAR Based Amendments.

# PLANNING AND CODE COMPLIANCE DIVISION (2000-524)

001 General Fund

	FY 14/15	FY 15/16	FY 15/16	FY 16/17
	Actual	Adopted	Estimated	Adopted
<b>APPROPRIATIONS</b>				
Personnel Services	\$ 134,576	\$ 164,163	\$ 161,129	\$151,071
Operating Expenses	276,737	228,847	213,881	\$333,100
Capital Outlay	297	-	43,000	-
<b>TOTAL</b>	<b>\$ 411,610</b>	<b>\$ 393,010</b>	<b>\$ 418,010</b>	<b>\$ 484,171</b>

**Significant Changes from FY 2015/2016 Adopted Budget +/-)**

**Personnel Services**

Salary/benefit adjustments from change in personnel \$ (10,902)

**Operating Expenses**

EAR ammendments to comprehensive plan \$ 57,565  
 Professional fees for additional P&Z needs and Community Development adjustments \$ 10,825  
 Streetscape/Treescape Planning Study \$ 30,000  
 Lot maintenance for liened property \$ 3,500  
 Mobile 311 software license \$ 1,100  
 Gasoline cost adjustment for two vehicles \$ 1,200

Personnel Complement								
Position Title	FY 15/16				FY 16/17			
	Adopted				Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Code Compliance Director	1.00			1.00	1.00			1.00
Code Compliance Officer	1.00			1.00	1.00			1.00
<b>Total</b>	<b>2.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2.00</b>	<b>2.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2.00</b>

# PLANNING AND CODE COMPLIANCE (2000)

## 001 General Fund

### EXPENDITURES

Line Item Prefix: 001-2000-524-:		FY 14/15	FY 15/16	FY 15/16	FY 16/17
		Actual	Adopted	Estimated	Adopted
<b>Suffix</b>	<b>Object Description</b>				
<b>Personnel Services</b>					
1210	Regular Salaries	\$98,983	\$117,193	\$114,159	\$113,900
1510	Special pay				
2110	Payroll Taxes	7,659	9,020	9,020	8,782
2210	Retirement Contribution	9,097	10,207	10,207	8,015
2310	Life & Health Insurance	15,872	23,616	23,616	16,774
2410	Workers Compensation	2,965	4,127	4,127	3,600
<b>Total</b>	<b>Personnel Services</b>	<b>\$134,576</b>	<b>\$164,163</b>	<b>\$161,129</b>	<b>\$151,071</b>
<b>Operating Expenses</b>					
3110	Professional Services	228,787	177,650	177,650	276,040
3410	Other Contractual Services	38,417	34,400	17,434	34,400
3420	Other Code Services			2,000	3,500
4110	Telecommunications	805	1,080	1,080	1,800
4111	Postage	1,313	3,240	3,240	2,700
4112	Mobile Phone Allowance	909	720	720	
4510	Property and Liability Insurance	1,107	707	707	1,560
4601	Maintenance Service/Repair Contracts	2,908	3,200	3,200	4,300
4610	Vehicle Maintenance	320	1,200	1,200	1,200
4810	Promotional Activities/Newsletter		1,000	1,000	1,000
5110	Office Supplies	807	1,000	1,000	1,000
5214	Uniforms	140	750	750	500
5216	Gasoline	650	1,200	1,200	2,400
5290	Miscellaneous Operating Supplies	199	500	500	500
5410	Subscriptions and Memberships	60	700	700	700
5420	Conferences and Seminars	315	1,500	1,500	1,500
<b>Total</b>	<b>Operating Expenses</b>	<b>\$276,737</b>	<b>\$228,847</b>	<b>\$213,881</b>	<b>\$333,100</b>
<b>Capital Outlay</b>					
6410	Machinery and Equipment	297		43,000	
<b>Total</b>	<b>Capital Outlay</b>	<b>\$297</b>	<b>\$0</b>	<b>\$43,000</b>	<b>\$0</b>
<b>Total</b>	<b>Department Expenditures</b>	<b>\$411,610</b>	<b>\$393,010</b>	<b>\$418,010</b>	<b>\$484,171</b>

# Funded

## FY 16/17 New Program Modification

<b>Evaluation and Appraisal Amendments</b>				
<b>Department Name</b>	<b>Division Name</b>	<b>Funding Source</b>	<b>Department Priority</b>	<b>Total Requested</b>
Planning & Code Compliance	Planning	General	1	\$57,565
<b>Justification and Description</b>				
<p>Pursuant to Rule Chapter 73C-49, Florida Administrative Code, the Town of Surfside is required to review its Comprehensive Plan (Comp Plan) every seven years and determine whether or not there have been changes in State requirements or in local conditions which deem it necessary to update to Town's Comp Plan. The Town's current Comp Plan is dated January 2010 and staff has determined that amendments will be necessary in order to comply with State Statutes. The Town must provide a letter to the Florida Department of Economic Opportunity no later than January 1, 2017 stating that amendments will be made to the Comp Plan in accordance with the Evaluation and Appraisal Review (EAR) process. The Town will then be required to submit an amendment package to the State and regulatory agencies with the proposed updates in strikethrough and underline format no later than January 1, 2018. The proposed amendments must first be reviewed by the Planning and Zoning Board and by the Town Commission at a public hearing prior to transmittal. Within 30 days of receipt of the transmittal both the State and the regulatory agencies will provide the Town with any comments and recommended edits. The Town Commission will have 180 days in which to revise, adopt and transmit the final adopted amendments to the State and regulatory agencies. The adopted amendments will become effective 30 days thereafter. If the Town is found out of compliance with the EAR process then no changes to the Town's Com Plan, Future Land Use Map, or land use amendment applications shall be permitted until such time as the Town is in compliance with the EAR requirements. The Comprehensive Plan - EAR Amendments will include a Post-Disaster Redevelopment Plan for the Town.</p>				
<b>Benefits or Alternative/Adverse Impact if not funded</b>				
Not completing the update to the Comprehensive Plan will leave the Town in violation with the State of Florida and the Town will not be able to process any comprehensive plan amendments.				
<b>Required Resources</b>				
<b>New Personnel</b>				
Number of Positions	Title	Salary	Fringe Benefits	Cost
<b>One Time Costs</b>				
Account Number	Description	Cost		
001-2000-524-3110	Professional Services	\$57,565		

# Funded

## FY 16/17 New Program Modification

<b>Streetscape/Treescape Planning Study</b>				
Department Name	Division Name	Funding Source	Department Priority	Total Requested
Public Works		General	1	\$30,000
Justification and Description				
Benefits or Alternative/Adverse Impact if not funded				
Required Resources				
New Personnel				
Number of Positions	Title	Salary	Fringe Benefits	Cost
One Time Costs				
Account Number	Description		Cost	
001-5000-539-3110	Professional Services		\$30,000	



# Finance Department

## **Services, Functions, and Activities:**

The Finance Department provides for the effective, lawful, and efficient management of the Town's financial matters. The department manages and maintains the Town's financial records in conformity with generally accepted accounting principles and in compliance with State and Federal laws. The department develops and maintains effective, efficient financial planning and reporting, and supports the operating departments in achieving their program objectives. The department provides the Town Commission and residents with transparent financial information in a timely and meaningful manner with a focus on providing quality service to the Town's residents, merchants and businesses while safeguarding the Town's assets.

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 15/16 Accomplishments:**

- Received the first Distinguished Budget Presentation Award by the Government Finance Officers Association for the 2015-2016 Annual Budget.
- Provided financial information and input for the Parking Garage options.
- Managed the extensive reviews and site visits for an Enterprise Resource Planning (ERP) computer software system to update the Town's computer applications.
- Managed the audit by a contracted independent auditor of businesses in the Town for compliance of the Resort Tax ordinance.
- Completed the Comprehensive Annual Financial Report for the Fiscal Year Ended September 30, 2015 and submitted the report to the Government Finance Officers Association for the Certificate of Achievement for Excellence in Financial Reporting. The Town received the Award for the previous fiscal year.

#### **FY 16/17 Objectives:**

- The Town received two (2) proposals for a new Enterprise Resource Planning (ERP) computer software system and will be concluding the extensive reviews and evaluations of the two computer vendors in order to make a recommendation on a new computer software system.
- Manage the process of auditing businesses in the Town that remit resort taxes by an outside independent auditor to ensure compliance with the Resort Tax Ordinance.
- Complete the Comprehensive Annual Financial Report (CAFR) before March 31, 2017 and submit for the Certificate of Achievement for Excellence in Financial Reporting.
- Summit the Annual Budget for the Distinguished Budget Presentation Award by the Government Finance Officers Association.

# FINANCE (2100)

001 General Fund

	FY 14/15	FY 15/16	FY 15/16	FY 16/17
	Actual	Adopted	Estimated	Adopted
<b>APPROPRIATIONS</b>				
Personnel Services	\$412,055	\$444,795	\$444,795	\$452,264
Operating Expenses	\$288,123	\$339,408	\$339,408	\$349,495
Capital Outlay	\$1,145	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$701,323</b>	<b>\$784,203</b>	<b>\$784,203</b>	<b>\$801,759</b>

## Significant Changes from FY 2015/2016 Adopted Budget +/-

### Personnel Services

Planned salary and benefit adjustments \$ 12,531

### Operating Expenses

IT cost increases \$ 8,967

Position Title	Personnel Complement							
	FY 15/16				FY 16/17			
	Adopted				Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Finance Director	1.00			1.00	1.00			1.00
Controller	1.00			1.00	1.00			1.00
Budget Officer	1.00			1.00	1.00			1.00
Accounting Clerk	1.00			1.00	1.00			1.00
<b>Total</b>	<b>4.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4.00</b>	<b>4.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4.00</b>

# FINANCE (2100)

## 001 General Fund

### EXPENDITURES

		FY 14/15	FY 15/16	FY 15/16	FY 16/17
Line Item Prefix: 001-2100-513-:		Actual	Adopted	Estimated	Adopted
Suffix	Object Description				
<b><u>Personnel Services</u></b>					
1210	Regular Salaries	\$314,512	\$326,356	\$326,356	\$336,005
1310	Other Salaries				
1410	Overtime	755	2,500	2,500	1,500
1510	Special pay	2,163	2,250	2,250	2,250
2110	Payroll Taxes	23,823	25,401	25,401	26,129
2210	Retirement Contribution	25,526	28,423	28,423	25,044
2310	Life & Health Insurance	44,579	58,834	58,834	60,383
2410	Workers Compensation	697	1,031	1,031	953
<b>Total</b>	<b>Personnel Services</b>	<b>\$412,055</b>	<b>\$444,795</b>	<b>\$444,795</b>	<b>\$452,264</b>
<b><u>Operating Expenses</u></b>					
3110	Professional Services		9,000	9,000	9,000
516-3110	Professional Services IT	118,230	143,678	143,678	152,645
3210	Accounting and Auditing	72,980	79,000	79,000	79,000
516-3410	Other Contractual Services IT	45,095	54,800	54,800	55,220
4111	Postage	31	450	450	350
516-4403	Equipment Leasing IT	1,422	7,795	7,795	7,795
516-4601	IT Maint Svs Repair Contracts	7,890	12,125	12,125	12,125
516-4603	IT Equipment Maintenance	29,896	16,740	16,740	16,740
4710	Printing & Binding	1,323	2,000	2,000	2,000
4910	Legal Advertisement	3,472	3,500	3,500	3,800
5110	Office Supplies	2,825	2,150	2,150	2,150
5290	Miscellaneous Operating Supplies	806	2,600	2,600	2,600
5410	Subscriptions and Memberships	670	1,600	1,600	1,600
5420	Conferences and Seminars	3,483	3,970	3,970	4,470
<b>Total</b>	<b>Operating Expenses</b>	<b>\$288,123</b>	<b>\$339,408</b>	<b>\$339,408</b>	<b>\$349,495</b>
<b><u>Capital Outlay</u></b>					
6410	Machinery and Equipment	1,145			
<b>Total</b>	<b>Capital Outlay</b>	<b>\$1,145</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total</b>	<b>Department Expenditures</b>	<b>\$701,323</b>	<b>\$784,203</b>	<b>\$784,203</b>	<b>\$801,759</b>

## 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 coordination of elections. Services provided to the Town Commission include scheduling, minute taking, agenda preparation, advertising and other duties related to the 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. The 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, and 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. The Town Clerk coordinates all municipal and special elections held by the Town.

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

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 15/16 Accomplishments:

- Destroyed documents after retention was met in accordance with State Law.
- Worked on a Town wide Records Management.
- Conducted the March 2016 General Municipal election successfully.
- Completed 8 Regular Town Commission Meetings, 2 Special Town Commission Meetings, 8 Special Master Hearing Meeting and 1 Executive Session from October 1, 2015 to May 31, 2016
- Attended and created minutes for 5 Parks and Recreation Committee Meetings, 6 Tourist Board Meetings, 8 Planning and Zoning Board Meetings, 1 Pension Board meeting and 5 Coastal Issues Committee (no minutes created for CIC meetings).
- Processed two (2) petitions filed in the month of April 2016.
- Recorded all utilities and code compliance liens with the Miami Dade County Clerk of Courts, as well as select agreements and resolutions.

**Fiscal Year 16/17 Objectives:**

- Continue to process all Public Records Requests in a timely manner.
- Continue to provide citizens with the most updated documents in an efficient matter.
- Implement an automated system for Town Commission Agenda Management through the ERP solution to support transparency and public meeting workflow initiatives.
- Continue to update the Town Clerk’s page and Town Meeting Calendar on the Town’s website with the most current and accurate information.
- Implement the newly customized Town wide Records Management.
- Continue to purge documents after retention has been met in accordance with State Law.
- Continue to attend and create meeting minutes for Boards and Committees.

<b>Performance Measures</b>	<b>FY 13/14 Actual</b>	<b>FY 14/15 Actual</b>	<b>FY 15/16 YTD</b>
Public records requests	173	120	201
Public notices posted	115	36	24
Municode codifications	3	2	2
Ordinances processed	19	6	9
Resolutions processed	75	20	52
Lobbyist registration packets processed	18	26	23
Board and/or committee meeting minutes completed	82	53	23

# TOWN CLERK (2400)

001 General Fund

	FY 14/15	FY 15/16	FY 15/16	FY 16/17
	Actual	Adopted	Estimated	Adopted
<b>APPROPRIATIONS</b>				
Personnel Services	\$161,189	\$175,070	\$173,577	\$178,006
Operating Expenses	\$60,546	\$125,410	\$125,410	\$73,540
<b>TOTAL</b>	<b>\$ 221,735</b>	<b>\$ 300,480</b>	<b>\$ 300,480</b>	<b>\$ 251,546</b>

<b>Significant Changes from FY 2015/2016 Adopted Budget +/-</b>
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**Personnel Services**

Planned salary and benefit adjustments \$ 2,749

**Operating Expenses**

Decrease in Professional Services from completion of records management services \$ (42,000)  
 Decrease due to no planned town elections in FY 16/17 \$ (10,000)

Position Title	Personnel Complement							
	FY 15/16				FY 16/17			
	Adopted				Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Town Clerk	1.00			1.00	1.00			1.00
Assistant to Town Clerk	1.00			1.00	1.00			1.00
Recording Clerks for Boards			1.00	0.50		1.00		0.50
<b>Total</b>	<b>2.00</b>	<b>1.00</b>	<b>0.00</b>	<b>2.50</b>	<b>2.00</b>	<b>1.00</b>	<b>0.00</b>	<b>2.50</b>

# TOWN CLERK (2400)

001 General Fund

## EXPENDITURES

		FY 14/15	FY 15/16	FY 15/16	FY 16/17
Line Item prefix: 001-2400-519-:		Actual	Adopted	Estimated	Adopted
<b>Suffix</b>	<b>Object Description</b>				
<b><u>Personnel Services</u></b>					
1210	Regular Salaries	\$124,749	\$123,959	\$123,959	\$127,473
1310	Other Salaries	2,711	10,500	9,007	10,500
1410	Overtime		1,500	1,500	1,500
1510	Special pay	1,250	1,250	1,250	1,250
2110	Payroll Taxes	9,732	10,497	10,497	10,834
2210	Retirement Contribution	9,621	10,796	10,796	9,132
2310	Life & Health Insurance	12,929	16,176	16,176	16,955
2410	Workers Compensation	197	392	392	361
<b>Total</b>	<b>Personnel Services</b>	<b>\$161,189</b>	<b>\$175,070</b>	<b>\$173,577</b>	<b>\$178,006</b>
<b><u>Operating Expenses</u></b>					
3410	Other Contractual Services	14,616	63,150	63,150	21,150
4111	Postage	100	350	350	300
4112	Mobile Phone Allowance	720	720	720	900
4402	Building Rental/Leasing	2,848	5,000	5,000	5,000
4910	Legal Advertisement	6,909	20,000	20,000	20,000
4911	Other Current Charges	26,899	25,000	25,000	15,000
5110	Office Supplies	2,746	3,100	3,100	3,100
5290	Miscellaneous Operating Supplies	924	1,920	1,920	1,920
5410	Subscriptions and Memberships	790	670	670	820
5420	Conferences and Seminars	3,994	5,500	5,500	5,350
<b>Total</b>	<b>Operating Expenses</b>	<b>\$60,546</b>	<b>\$125,410</b>	<b>\$125,410</b>	<b>\$73,540</b>
<b><u>Capital Outlay</u></b>					
6410	Machinery and Equipment			1,493	
<b>Total</b>	<b>Capital Outlay</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,493</b>	<b>\$0</b>
<b>Total</b>	<b>Department Expenditures</b>	<b>\$221,735</b>	<b>\$300,480</b>	<b>\$300,480</b>	<b>\$251,546</b>

# BUILDING (2500)

001 General Fund

	FY 14/15	FY 15/16	FY 15/16	FY 16/17
	Actual	Adopted	Estimated	Adopted*
<b>APPROPRIATIONS</b>				
Personnel Services	\$461,047	\$487,980	\$665,421	\$0
Operating Expenses	\$86,292	\$156,470	\$156,470	\$0
Capital Outlay	\$297	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$ 547,636</b>	<b>\$ 644,450</b>	<b>\$ 821,891</b>	<b>\$ -</b>

\*Note: In FY 16/17 Building Services Revenues and Expenditures are budgeted in the Building Fund 150.

Personnel Complement								
Position Title	FY 15/16				FY 16/17			
	Adopted				Funded*			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Building Official*	1.00			1.00	1.00			1.00
Building Permit Clerk*	1.00			1.00	1.00			1.00
Customer Service Representative*	2.00			2.00	3.00			3.00
Chief Building Inspector*		2.00		1.00		2.00		1.00
Chief Electrical Inspector*		2.00		1.00		2.00		1.00
Chief Plumbing Inspector*		2.00		1.00		2.00		1.00
Chief Mechanical Inspector*		1.00		0.50		1.00		0.50
<b>Total</b>	<b>4.00</b>	<b>7.00</b>	<b>0.00</b>	<b>7.50</b>	<b>5.00</b>	<b>7.00</b>	<b>0.00</b>	<b>8.50</b>

\*In FY 16/17 the Building Services positions are funded in the Building Fund 150

# BUILDING (2500)

## 001 General Fund

### EXPENDITURES

		FY 14/15	FY 15/16	FY 15/16	FY 16/17
Line Item Prefix: 001-2500-524-:		Actual	Adopted	Estimated	Adopted*
Suffix	Object Description				
<b>Personnel Services</b>					
1210	Regular Salaries	\$229,048	\$223,520	\$223,520	
1310	Other Salaries	152,067	163,889	328,720	
1410	Overtime	1,904	2,000	2,000	
1510	Special pay	1,500	1,500	1,500	
2110	Payroll Taxes	28,513	29,904	42,514	
2210	Retirement Contribution	18,465	19,467	19,467	
2310	Life & Health Insurance	28,876	38,983	38,983	
2410	Workers Compensation	674	8,717	8,717	
<b>Total</b>	<b>Personnel Services</b>	<b>\$461,047</b>	<b>\$487,980</b>	<b>\$665,421</b>	<b>\$0</b>
<b>Operating Expenses</b>					
3110	Professional Services	6,651	50,000	23,100	
3410	Other Contractual Services	61,189	75,500	95,500	
4110	Telecommunications	360	600	600	
4111	Postage	407	250	250	
4112	Mobile Phone Allowance	1,907	720	720	
4402	Building Rental/Leasing	2,233	4,500	4,500	
4510	Property and Liability Insurance	595	850	850	
4601	Maintenance Service/Repair Contracts		3,600	3,600	
4602	Building Maintenance			6,900	
4610	Vehicle Maintenance	2,098	2,000	2,000	
4710	Printing & Binding	2,271	6,450	6,450	
5110	Office Supplies	3,492	2,700	2,700	
5214	Uniforms	562	850	850	
5216	Gasoline	1,126	1,200	1,200	
5290	Miscellaneous Operating Supplies	484	1,250	1,250	
5410	Subscriptions and Memberships	190	3,000	3,000	
5420	Conferences and Seminars	2,727	3,000	3,000	
<b>Total</b>	<b>Operating Expenses</b>	<b>\$86,292</b>	<b>\$156,470</b>	<b>\$156,470</b>	<b>\$0</b>
<b>Capital Outlay</b>					
6410	Machinery and Equipment	297			
<b>Total</b>	<b>Capital Outlay</b>	<b>\$297</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
511-8300	Other Grants and Aid				
9120	Transfers to Capital Projects Fund				
9310	Contingency/Reserve				
<b>Total</b>	<b>Non-operating Expenses</b>		<b>0</b>		
<b>Total</b>	<b>Department Expenditures</b>	<b>\$547,636</b>	<b>\$644,450</b>	<b>\$821,891</b>	<b>\$0</b>

\* In FY 16/17 Building Services are budgeted in the Building Fund 150.

# Public Safety Department

## Services, Functions, and Activities:

The Public Safety Department strives to provide the highest level of police service to the community in a professional, courteous, ethical, and judicious manner. Police services maintain peace and order within the community and provide for the protection of life and property.

Public Safety services include:

- receipt, dispatch and response to public safety calls
- detection, prevention, deterrence and reduction of crime through proactive policing
- addressing traffic, parking and quality of life issues
- conducting criminal investigations
- investigating internal complaints
- hiring and background investigations
- in-service, supervisory, tactical and state mandatory training of personnel
- maintaining state professional accreditation standards
- police public record requests

## Fiscal Year 15/16 Accomplishments:

- Reorganized Police Command Staff.
- Successfully attained law enforcement re-accreditation.
- Departmental personnel were recognized with five nominations, four finalists, and two winners for the 2015 Miami-Dade County Law Enforcement Officer of the Year Awards; and the American Legion Police Officer of the Year Award.
- Implemented traffic mitigation initiatives.
- Seized \$92,030.96 in currency from money laundering/narcotic investigations.
- High Visibility Enforcement (HVE) for Pedestrian and Bicycle Safety Grants awarded in 2015 and in 2016 to target the safe operation of vehicles to lessen pedestrian and bicycle involved crashes.
- Electronic A-Form project was tested and implemented utilizing an interface between the Surfside CAD System and the County System to send Arrest Affidavits electronically to the County Jail to streamline the process and ensure accountability.
- Automatic Vehicle Locator System placed in police vehicles.
- Full inventory of the Police Property Room conducted to ensure integrity of police component.
- Deployed less lethal weapons (shotguns) to officers on the street.

**Fiscal Year 16/17 Objectives:**

- Negotiate new three year Collective Bargaining Agreement with Fraternal Order of Police.
- Evaluate and determine cost structure for body-worn cameras for police personnel.
- Replace police vehicles in accordance with vehicle replacement chart and available funding.
- Address lack of parking/traffic issues and provide input for the Town's development of a parking solution.

<b>Performance Measures</b>	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Actual</b>
Percent of annual change in overall crime	-26.3%	+28.5%	-13.3%
Crime Prevention /Community Events	93	113	190
Incident Reports	1,014	1,231	1,256
Arrests	201	142	151
Criminal Investigations	198	241	208
Traffic Crash Investigations	218	246	267
Traffic Citations	5,558	4,311	4,686
Traffic Warnings	3,753	3,235	3,825
Red Light Camera Reviews	5,061	4,903	6,854
Parking Citations	18,704	13,963	13,816
Code Violations	78	120	159

# PUBLIC SAFETY (3000)

001 General Fund

	FY 14/15 Actual	FY 15/16 Adopted	FY 15/16 Estimated	FY 16/17 Adopted
<b>APPROPRIATIONS</b>				
Personnel Services	\$4,449,223	\$4,325,291	\$4,392,191	\$4,555,753
Operating Expenses	874,590	862,960	818,760	\$926,465
Capital Outlay	134,488	-	77,600	\$96,000
Total Debt Service	174,754	102,398	102,398	\$50,669
<b>TOTAL</b>	<b>\$ 5,633,055</b>	<b>\$5,290,649</b>	<b>\$ 5,390,949</b>	<b>\$ 5,628,887</b>

## Significant Changes from FY 2015/2016 Adopted Budget +/-

### Personnel Services

Planned step, salary and benefit increases	\$ 76,824
New position Entry Level Police Officer	\$ 78,670
New position Community Service Aide	\$ 44,810

### Operating Expenses

Decrease in professional services costs	\$ (9,200)
Property and liability insurance increases	\$ 12,980
Red light state portion adjustment to estimated violations	\$ 89,000
Decrease in gasoline costs	\$ (32,000)

### Capital Outlay

Three replacement vehicles	\$ 96,000
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### Debt Service

Capital lease No 2 for vehicle purchases four year term ended in FY 15/16	\$ (51,729)
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Position Title	Personnel Complement							
	FY 15/16 Adopted				FY 16/17 Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Police Chief	1.00			1.00	1.00			1.00
Police Captain	1.00			1.00	1.00			1.00
Lieutenant*	0.50			0.50	0.50			0.50
Community Service Aide	1.00			1.00	2.00			2.00
Executive Assistant to the Chief*	0.75			0.75	0.75			0.75
Neighborhood Resource Officer	1.00			1.00	1.00			1.00
Communications Operators	4.00			4.00	4.00			4.00
Patrol Officers	16.00			16.00	17.00			17.00
Detectives	3.00			3.00	3.00			3.00
Police Sergeants	6.00			6.00	6.00			6.00
<b>Total</b>	<b>34.25</b>	<b>0.00</b>	<b>0.00</b>	<b>34.25</b>	<b>36.25</b>	<b>0.00</b>	<b>0.00</b>	<b>36.25</b>

\*General Fund allocation only. Position split funded with Municipal Parking Fund 402.

# PUBLIC SAFETY (3000)

## 001 General Fund

### EXPENDITURES

		FY 14/15	FY 15/16	FY 15/16	FY 16/17
Line Item Prefix: 001-3000-521-:		Actual	Adopted	Estimated	Adopted
<b>Suffix</b>	<b>Object Description</b>				
<b><u>Personnel Services</u></b>					
1210	Regular Salaries	\$2,559,293	\$2,621,501	\$2,621,501	\$2,732,628
1310	Other Salaries	191			
1320	Reserve Officer/Extra Duty	47,260		44,900	
1410	Overtime	138,517	180,000	180,000	180,000
1510	Special pay	101,242	116,100	116,100	127,270
1520	Extra Duty Pay	506,015	185,000	202,247	185,000
2110	Payroll Taxes	245,574	237,349	242,102	250,785
2210	Retirement Contribution	475,979	483,362	483,362	549,232
2310	Life & Health Insurance	313,160	376,280	376,280	411,170
2410	Workers Compensation	61,992	125,699	125,699	119,668
<b>Total</b>	<b>Personnel Services</b>	<b>\$4,449,223</b>	<b>\$4,325,291</b>	<b>\$4,392,191</b>	<b>\$4,555,753</b>
<b><u>Operating Expenses</u></b>					
3110	Professional Services	93	15,000	10,000	10,000
3111	Lawsuits and Prosecutions - Red Light	1,307	6,000	1,800	1,800
3112	Physical Examinations	7,549	9,000	9,000	9,000
3410	Other Contractual Services	6,724	7,300	7,300	7,300
4110	Telecommunications	1,364	1,920	1,920	1,380
4111	Postage	755	1,000	1,000	1,000
4112	Mobile Phone Allowance	4,686	6,840	6,840	8,550
4403	Equipment/Vehicle Leasing*	5,329	7,660	7,660	4,560
4510	Property and Liability Insurance	55,367	78,920	78,920	91,900
4601	Maintenance Service/Repair Contracts	18,982	23,160	23,160	26,915
4603	Equipment Maintenance	14,676	15,290	15,890	16,190
4612	Vehicle Maintenance	13,894	20,000	20,000	20,000
4810	Promotional Activities	4,782	8,000	8,000	8,000
4911	Other Current Charges	270,735	277,280	277,280	277,280
4915	Red Light State Portion	314,561	200,000	200,000	289,000
5110	Office Supplies	8,405	5,000	5,000	5,000
5214	Uniforms	13,772	15,000	15,000	15,000
5215	Uniform Allowance	6,000	6,000	6,000	6,000
5216	Gasoline	88,174	112,000	76,400	80,000
5290	Miscellaneous Operating Supplies	27,269	25,000	25,000	25,000
5410	Subscriptions and Memberships	3,010	5,000	5,000	5,000
5420	Conferences and Seminars	7,156	17,590	17,590	17,590
<b>Total</b>	<b>Operating Expenses</b>	<b>\$874,590</b>	<b>\$862,960</b>	<b>\$818,760</b>	<b>\$926,465</b>

# PUBLIC SAFETY (3000)

001 General Fund

EXPENDITURES

		FY 14/15	FY 15/16	FY 15/16	FY 16/17
Line Item Prefix: 001-3000-521-:		Actual	Adopted	Estimated	Adopted
<b>Suffix</b>	<b>Object Description</b>				
<b><u>Capital Outlay</u></b>					
6310	Improvements other than Building				
6410	Machinery and Equipment	134,488		77,600	96,000
<b>Total</b>	<b>Capital Outlay</b>	\$134,488	\$0	\$77,600	\$96,000
<b><u>Debt Service</u></b>					
7110	Principal Capital Lease	170,658	99,168	99,168	49,012
7210	Interest Capital Lease	4,096	3,230	3,230	1,657
7310	Capital Lease Service Costs				
<b>Total</b>	<b>Debt Service</b>	\$174,754	\$102,398	\$102,398	\$50,669
<b>Total</b>	<b>Department Expenditures</b>	<b>\$5,633,055</b>	<b>\$5,290,649</b>	<b>\$5,390,949</b>	<b>\$5,628,887</b>

# Funded

## FY 16/17 New Program Modification

<b>Entry Level Police Officer One (1) Position</b>				
Department Name	Division Name	Funding Source	Department Priority	Total Requested
Public Safety	Police	General Fund	1	\$78,670
Justification and Description				
<p>An entry level Police Officer position. This position will be assigned to address the current and increasing quality of life issues. Quality of life issues include traffic congestion, lane closures, lack of available parking, construction worker parking in the residential areas, construction site noise, and the increase in visitors, residents, workers and crime. This will also plan for the future as the Town's population and visitors grows.</p>				
Benefits or Alternative/Adverse Impact if not funded				
<p>The Department currently uses on duty officers as well as off duty officers to address these issues on a daily basis. Off duty officers however work at a specific location and for a specific company and cannot address other problem areas except for emergencies. Traffic direction and parking enforcement by on duty officers takes away from critical public safety issues.</p>				
Required Resources				
New Personnel				
Number of Positions	Title	Salary	Fringe Benefits	Cost
1	Police Officer	\$53,335	\$25,335	\$78,670
001-3000-521-1210:2410				
Other Recurring Operating Costs				
Account Number	Description	Cost		
One Time Costs				
Account Number	Description	Cost		

## Funded

### FY 16/17 New Program Modification

<b>Community Service Aide One (1) Position</b>				
Department Name	Division Name	Funding Source	Department Priority	Total Requested
Public Safety	Police	General Fund	2	\$44,810
<b>Justification and Description</b>				
<p>Currently the Police Department has one Community Service Aide (CSA). The CSA's function is to assist police officers and handle minor calls for service such as traffic crashes, traffic direction and non-criminal reports. This frees officers to respond to emergency calls, calls for service and to patrol to prevent crime. The current CSA is also responsible as the fleet manager and quartermaster and spends little time assisting patrol due to these duties. Parking Enforcement Officers are regularly taken from their duties to assist with traffic direction during crashes, rush hours and special events.</p>				
<b>Benefits or Alternative/Adverse Impact if not funded</b>				
<p>An additional CSAs would allow the department to operate much more effectively. The CSA will be cross trained as a communication operator to provide relief for breaks, sick and vacation leave. Currently the Public Safety Department operates at a minimum with one communications operator per shift with no back up. If a communications operator is off, a police officer is assigned for relief. This is not cost effective nor efficient as the police officer is not trained nor should be for these functions and the police officer is removed from street patrol.</p>				
<b>Required Resources</b>				
<b>New Personnel</b>				
Number of Positions	Title	Salary	Fringe Benefits	Cost
1	Community Service Aide	\$31,510	\$13,300	\$44,810
				\$0
Account Number				
001-3000-521-1210:2410				
<b>Other Recurring Operating Costs</b>				
Account Number		Description		Cost
<b>One Time Costs</b>				
Account Number		Description		Cost

## Funded

### FY 16/17 New Capital Outlay Request

<b>Replacement Vehicles</b>				
Department	Division	Funding Source	Dept. Priority	Net Fiscal Impact
Public Safety	Police	General Fund	1	\$96,000
<b>Justification and Description</b>				
<p>Three (3) police vehicles purchased under a municipal program in conjunction with the Florida Sheriff Association and Florida Association of Counties to replace three (3) aging fleet vehicles with over 100,000 miles. Ford Police Interceptor patrol cars are six cylinder, fuel efficient sedans. The cost to purchase, outfit and install necessary equipment and graphics on the three (3) police vehicles is approximately \$96,00 and includes an extended bumper to bumper warranty for five years or 75,000 miles, whichever comes first.</p>				
<b>Benefits or Alternative/Adverse Impact if not funded</b>				
<p>Replacing high mileage, aging vehicles reduces fleet repair/maintenance costs and provides for a fuel efficient, safe and reliable fleet.</p>				
<b>Required Resources</b>				
Account Number	Title or Description of Request		Net Cost	
001-3000-521-6410	3 Police Cars		\$96,000	
<b>Other Recurring Operating Costs</b>				
Account Number	Description		Cost	

# 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 facilities as well as the management and supervision of the solid waste collection operation and the storm water and water/sewer utilities. Public Works also responds to and assists other Town departments in emergencies and instances of severe weather preparation and recovery. The Department is directly responsible for several specialized divisions: public works - administration, capital improvement plan management, general maintenance, facilities maintenance and street maintenance; solid waste; water and sewer; and stormwater.

## Public Works Division

- **Administration:** The Public Works Director is responsible for all administrative activity for the Department such as 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. An example of current projects includes the seawall replacement. Contract management related to capital improvement projects rests with the Public Works Department.
- **General Maintenance:** This area of responsibility includes needs identification, assignment and supervision for general maintenance to Town property including: equipment, grounds, streets, vehicles and landscape maintenance as well as miscellaneous maintenance items.
- **Facilities Maintenance:** Public Works is responsible for the maintenance of all Town owned buildings and provides support services such as painting, plumbing, air conditioning, construction and electrical. Facilities maintenance also includes oversight/supervision of contracted vendors providing work related to large maintenance projects.
- **Street Maintenance:** Maintenance of roadways, roadway cleaning, coordination with other departments regarding community bus schedules, and roadway hazards is the responsibility of Public Works. Expenditures directly related to street operations are identified within this section either by title or by the presence of "541" in the line item coding.

### **Solid Waste Division**

The division provides services for garbage, yard waste and recycling collection and disposal services for 1,200 residential accounts and 137 commercial accounts. A new function of the Solid Waste Division is recycling for residential and commercial accounts, which in the past was a county function. Further information about solid waste operations and the related budget is found in the Solid Waste section of this document.

### **Stormwater Division**

The division is responsible for all stormwater drainage in the Town and is focused on providing functional, well maintained drainage to minimize flooding. The division plans and manages improvements, maintains efficient stormwater collection, routing and pumping systems, repairs stormwater infrastructure and is responsible for maintaining permitting compliance under the National Pollutant Discharge Elimination System (NPDES) permit. Further information about stormwater utility operations and the related budget is found in the Stormwater section of this document.

### **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 sewer pump stations. This division is also responsible for reading and installation of water meters and the related billing function. Additional information about water/sewer utility operations is found in the Water/Sewer section of this document.

## **FY 15/16 Accomplishments:**

- Completed the 88th Street End project creating an ingress/egress to the hard pack for emergency vehicles and Public Works. This was done in an efficient and timely manner utilizing funds from the Fort Capitol Group.
- Remodeled first floor of Town Hall to create office space for departments.
- Upgraded the hard pack and walking path with new material and increased the maintenance grading schedule.
- Built a new parking lot on the south side of Town Hall using Town staff for a cost savings of \$35,000
- Pressure washed, fixed, and painted parking lot walls at 94th Street lot, Town hall lot, and Abbott lot.
- Successfully implemented the Town's Hazardous Waste Day.
- Pressure washed and painted sidewalks from 96<sup>th</sup> street to 94<sup>th</sup> street for downtown beautification.
- Successfully implemented a Town wide recycle program with once a week pick up for residential single family curb pick up and scheduled pick up for commercial and condo accounts. This new and expanded Solid Waste program is being done without added staff or equipment at this time.

**FY 16/17 Objectives:**

- Purchase new rear load garbage truck for commercial and residential pick up replacing a 15 year old truck.
- Continue to monitor the water/waste water project.
- Follow up and ensure that the sidewalk corridor is safe and intact.
- Expand the Town's Big Belly program with 14 more receptacles for trash and recycle placed throughout Town.

<b>Performance Measures</b>	<b>FY 14/15 Actual</b>	<b>FY 15/16 6 Months</b>	<b>FY 15/16 Estimated</b>
Public Works Permits Issued	32	64	83
Turn around time	> 3 days	> 3 days	> 3 days

# PUBLIC WORKS (5000)

001 General Fund

	FY 14/15 Actual	FY 15/16 Adopted	FY 15/16 Estimated	FY 16/17 Adopted
<b>APPROPRIATIONS</b>				
Personnel Services	\$471,936	\$508,421	\$508,421	\$499,297
Operating Expenses	\$718,088	\$772,503	\$794,622	\$901,630
Capital Outlay	\$35,281	\$10,000	\$17,645	\$0
<b>TOTAL</b>	<b>\$ 1,225,305</b>	<b>\$ 1,290,924</b>	<b>\$ 1,320,688</b>	<b>\$ 1,400,927</b>

## Significant Changes from FY 2015/2016 Adopted Budget +/-

### Personnel Services

Planned salary and benefit adjustments \$ (4,720)

### Operating Expenses

Water and Sewer Town billed charges increase \$ 21,500  
 Property and liability insurance increase \$ 10,512  
 Building maintenance Townhall \$ 35,000  
 Net increase for Maintenance of Effort (MOE) requirement \$ 46,560

Position Title	Personnel Complement							
	FY 15/16 Adopted				FY 16/17 Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Public Works Director*	0.25			0.25	0.25			0.25
Assistant Public Works Director**	0.40			0.40	0.40			0.40
Public Works Coordinator	1.00			1.00	1.00			1.00
Mechanic	1.00			1.00	1.00			1.00
Maintenance Supervisor	1.00			1.00	1.00			1.00
Maintenance Worker II	1.00			1.00	1.00			1.00
Maintenance Worker I (CITT - MOE)	1.00			1.00	1.00			1.00
General Service Worker	1.00			1.00	1.00			1.00
Custodian		1.00		0.50		1.00		0.50
<b>Total</b>	<b>6.65</b>	<b>1.00</b>	<b>0.00</b>	<b>7.15</b>	<b>6.65</b>	<b>1.00</b>	<b>0.00</b>	<b>7.15</b>

\*General Fund allocation. Position split funded with Water & Sewer Fund, Solid Waste Fund and Stormwater Fund.

\*\*General Fund allocation. Position split funded with Water & Sewer Fund, and Stormwater Fund.

# PUBLIC WORKS (5000)

## 001 General Fund

### EXPENDITURES

Line Item Prefix: 001-5000-539 (unless noted):		FY 14/15	FY 15/16	FY 15/16	FY 16/17
		Actual	Adopted	Estimated	Adopted
Suffix	Object Description				
<b>Personnel Services</b>					
1210	Regular Salaries	\$288,396	\$271,788	\$271,788	\$271,336
541-1210	Road's Regular Salaries	33,301	33,174	33,174	34,169
1310	Other Salaries	10,598	17,875	17,875	20,969
1410	Overtime	12,126	15,000	15,000	15,000
541-1410	Road's Overtime	5,348	5,000	5,000	5,000
1510	Special pay	4,200	7,780	7,780	5,650
541-1510	Road's Special Pay	1,250	1,250	1,250	1,250
2110	Payroll Taxes	23,255	23,902	23,902	24,168
541-2110	Road's Payroll Taxes	2,870	2,921	2,921	3,092
2210	Retirement Contribution	20,618	22,364	22,364	18,454
541-2210	Road's Retirement Contribution	2,667	2,889	2,889	2,636
2310	Life & Health Insurance	53,301	68,208	68,208	62,246
541-2310	Road's Life & Health Insurance	9,427	12,630	12,630	13,423
2410	Workers Compensation	4,787	19,588	19,588	18,158
541-2410	Road's Workers Compensation	(208)	4,052	4,052	3,746
<b>Total</b>	<b>Personnel Services</b>	<b>\$471,936</b>	<b>\$508,421</b>	<b>\$508,421</b>	<b>\$499,297</b>
<b>Operating Expenses</b>					
3110	Professional Services	102,409	107,975	107,975	103,675
3112	Physical Examinations	154	500	500	250
3410	Other Contractual Services		5,000	5,000	5,000
3411	Nuisance Abatement		10,000	10,000	10,000
4009	Vehicle Allowance	2,550	2,790	2,790	2,790
4110	Telecommunications	455	780	780	
4111	Postage		100	100	100
4112	Mobile Phone Allowance	1,952	1,080	1,080	3,300
4310	Electricity	41,161	45,980	45,980	45,980
541-4310	Roadway Electricity	35,078	41,000	41,000	38,000
4311	Water and Sewer	61,405	44,500	44,500	66,000
4403	Equipment/Vehicle Leasing		3,000	3,000	3,000
4510	Property and Liability Insurance	30,305	38,348	38,348	48,860
4601	Maintenance Service/Repair Contracts	20,485	30,100	34,564	38,065
4602	Building Maintenance	70,705	50,000	50,000	85,000
4603	Equipment Maintenance	8,900	7,000	7,000	9,000
4604	Grounds Maintenance	185,221	225,000	225,000	233,310
4611	Miscellaneous Maintenance	85,553	73,250	38,905	44,810
541-4611	Miscellaneous Maintenance			52,000	75,000

## PUBLIC WORKS (5000)

001 General Fund

### EXPENDITURES

Line Item Prefix: 001-5000-539 (unless noted):		FY 14/15	FY 15/16	FY 15/16	FY 16/17
		Actual	Adopted	Estimated	Adopted
Suffix	Object Description				
4612	Vehicle Maintenance	12,217	11,000	11,000	12,000
4911	Other Current Charges	1,010	2,100	2,100	2,100
5110	Office Supplies	2,817	1,000	1,000	1,000
5210	Property and Maintenance	23,093	35,000	35,000	35,000
5214	Uniforms	7,540	8,300	8,300	8,540
5216	Gasoline	7,037	10,000	10,000	8,000
5290	Miscellaneous Operating Supplies	10,287	7,400	7,400	10,250
5310	Road Materials	4,136	5,000	5,000	5,000
5410	Subscriptions and Memberships	604	1,000	1,000	1,200
5420	Conferences and Seminars	2,644	1,500	1,500	2,600
5510	Training & Educational	370	3,800	3,800	3,800
<b>Total</b>	<b>Operating Expenses</b>	<b>\$718,088</b>	<b>\$772,503</b>	<b>\$794,622</b>	<b>\$901,630</b>
<b>Capital Outlay</b>					
6310	Improvements other than Building	5,000			
6410	Machinery and Equipment	30,281	10,000	17,645	
<b>Total</b>	<b>Capital Outlay</b>	<b>\$35,281</b>	<b>\$10,000</b>	<b>\$17,645</b>	<b>\$0</b>
<b>Total</b>	<b>Department Expenditures</b>	<b>\$1,225,305</b>	<b>\$1,290,924</b>	<b>\$1,320,688</b>	<b>\$1,400,927</b>

# Parks and Recreation Department

## Services, Functions, and Activities:

The Parks and Recreation Department provides recreational and leisure opportunities to build a strong sense of community while increasing the social, cultural and physical well-being of the residents through innovative programming to meet the needs of the community.

The Parks and Recreation Department operates the Community Center and 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 Department strives 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 five year capital plan developed with the assistance of the Parks and Recreation Committee focuses on providing quality facilities to meet the recreational needs of the ever changing Town demographics. The initial implementation of this five year capital plan commenced with the Tennis Center facility renovations. Other five year plan projects such as a renovation of the Hawthorne Tot Lot Park and a renovation of 96<sup>th</sup> street Park are in planning stages.

To accomplish park related objectives, the Department offers a variety of well-maintained park facilities (active recreation, passive recreation, and aquatic opportunities). To accomplish community related objectives, the Department continues its involvement in the coordination of numerous special events throughout the year. To accomplish the recreational objectives, 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 and the tennis facility building was renovated. New programming/programs are provided on an annual basis to meet community needs as they arise during the course the year.

## Fiscal Year 15/16 Accomplishments:

- Developed and implemented twelve (12) new programs to include Senior, Teen, Aquatic, Youth and Cultural Events.
- The Parks and Recreation Department won first place in the Miami Dade County Power of Parks 2016 Great Park Summit photo and narrative contest in the Placemaking Pillar category.
- Started implementing the top three phases of the five year capital plan with the Parks and Recreation Committee's input. Renovation of the Hawthorne Tot Lot is planned for late summer of 2016.
- Continual update to the Parks and Recreation Department web page displayed on the Town Web Site.
- Input and updated information for Parks and Recreation in the SCALA (channel 77).
- All full time lifeguards were trained and certified Emergency Medical Responders.

- Increased the number of participants for the second year of after school program housed in the Community Center and the 96<sup>th</sup> Street Park.
- Coordinated the first annual Town Earth Day Event at the Community Center and beach.
- Received three (3) grants for staff training, safety improvements and playground equipment.

**Fiscal Year 16/17 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.
- Complete the renovation of Hawthorne Tot Lot and the planning of the renovation 96<sup>th</sup> Street Park.
- Continue to increase the beach lifeguard operations out of 93<sup>rd</sup> Street beach lifeguard stand.
- Replace the existing out dated lifeguard stand at 93<sup>rd</sup> Street beach.

For FY 16/17 revenues for the General Fund associated with Parks and Recreation programming and services total \$286,100 or 15.84 percent of the Parks and Recreation Department operating budget. Revenue from food and room tax in the amount of \$1,301,790 is also projected to be included from the Town's percent share of this revenue thereby reducing the cost of the Parks and Recreation programs to \$217,798 including all non-ad valorem revenue sources.

<b>Performance Measures</b>	<b>FY 13/14 Actual</b>	<b>FY 14/15 Actual</b>	<b>FY 15/16 Estimated</b>
Senior Program Participants	1,798	1,670	1,814
Tennis Program Participants	73	117	245
Community Center Rentals	28	49	52

# PARKS AND RECREATION (6000)

001 General Fund

	FY 14/15	FY 15/16	FY 15/16	FY 16/17
	Actual	Adopted	Estimated	Adopted
<b>APPROPRIATIONS</b>				
Personnel Services	\$ 1,022,817	\$ 1,111,789	\$ 1,111,789	\$ 1,111,188
Operating Expenses	661,339	671,575	663,824	\$688,651
Capital Outlay	1,400	10,000	17,751	\$0
<b>TOTAL</b>	<b>\$ 1,685,556</b>	<b>\$ 1,793,364</b>	<b>\$ 1,793,364</b>	<b>\$ 1,799,839</b>

## Significant Changes from FY 2015/2016 Adopted Budget +/-

<b>Operating Expenses</b>	
Electricity	\$ 3,000
Community Center water and sewer charges	\$ 3,000
Property and liability insurance	\$ 8,576

Position Title	Personnel Complement							
	FY 15/16				FY 16/17			
	Adopted				Funded			
	Full	Part			Full	Part		
	Time	Time	Temp	FTEs	Time	Time	Temp	FTEs
Parks & Recreation Director	1.00			1.00	1.00			1.00
Parks & Recreation Superintendent	1.00			1.00	1.00			1.00
Customer Services Representative	1.00			1.00	1.00			1.00
Aquatics Coordinator	1.00			1.00	1.00			1.00
Lifeguard, Head	1.00			1.00	1.00			1.00
Lifeguard, Lead	1.00			1.00	1.00			1.00
Lifeguard	1.00			1.00	1.00			1.00
Lifeguards*		10.00	8.00	6.60		10.00	8.00	6.60
Custodian		2.00		1.00		2.00		1.00
Program and Events Coordinator	1.00			1.00	1.00			1.00
Recreation Leader II	2.00			2.00	2.00			2.00
Recreation Leader I		9.00		5.00		9.00		5.00
Camp Counselors**			19.00	4.00			19.00	4.00
<b>Total</b>	<b>10.00</b>	<b>21.00</b>	<b>27.00</b>	<b>26.60</b>	<b>10.00</b>	<b>21.00</b>	<b>27.00</b>	<b>26.60</b>

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

\*\*Camp Counselor positions consist of 14 positions for ten weeks for Summer Camp and 5 positions for two weeks for Winter Camp and Spring Camp.

# PARKS AND RECREATION (6000)

## 001 General Fund EXPENDITURES

Line Item Prefix: 001-6000-572-:		FY 14/15	FY 15/16	FY 15/16	FY 16/17
		Actual	Adopted	Estimated	Adopted
Suffix	Object Description				
<b><u>Personnel Services</u></b>					
1210	Regular Salaries	\$406,710	\$421,791	\$421,791	\$433,074
1310	Other Salaries - Includes Seasonal	403,181	412,141	412,141	415,689
1410	Overtime	13,455	13,000	13,000	13,000
1510	Special pay	5,894	5,750	5,750	5,750
2110	Payroll Taxes	61,492	65,231	65,231	66,365
2210	Retirement Contribution	33,137	36,735	36,735	32,953
2310	Life & Health Insurance	83,326	108,937	108,937	107,131
2410	Workers Compensation	15,622	48,204	48,204	37,226
<b>Total</b>	<b>Personnel Services</b>	<b>\$1,022,817</b>	<b>\$1,111,789</b>	<b>\$1,111,789</b>	<b>\$1,111,188</b>
<b><u>Operating Expenses</u></b>					
3112	Physical Examinations	5,463	6,200	6,200	6,200
3410	Other Contractual Services	64,645	69,500	69,500	69,500
4110	Telecommunications	4,785	6,540	6,540	7,080
4111	Postage	25	100	100	100
4112	Mobile Phone Allowance	1,549	1,440	1,440	1,800
4310	Electricity	45,858	48,500	48,500	51,500
4311	Water and Sewer	26,984	27,600	27,600	30,600
4312	Natural Gas Service	23,763	29,400	29,400	29,400
4510	Property and Liability Insurance	26,019	39,620	39,620	48,196
4601	Maintenance Service/Repair Contracts	27,177	26,030	26,030	27,630
4602	Building Maintenance	61,688	52,000	52,000	52,000
4603	Equipment Maintenance	9,359	12,000	12,000	12,000
4604	Grounds Maintenance	162,046	139,170	139,170	139,170
4611	Miscellaneous Maintenance	5,005	5,000	5,000	5,000
4612	Vehicle Maintenance	5,680	3,200	3,200	3,200
4810	Promotional Activities	80,474	91,235	86,134	91,235
4815:4911	Other Current Charges	67,316	70,000	68,350	70,000
5110	Office Supplies	5,801	5,150	5,150	5,150
5213	Landscape Improvements	5,599	5,750	5,750	5,750
5214	Uniforms	5,485	5,850	5,850	5,850
5216	Gasoline	2,270	3,590	2,590	2,590
5225	Merchant Fees	3,319	2,000	2,000	3,000
5290	Miscellaneous Operating Supplies	16,419	16,500	16,500	16,500
5420	Conferences and Seminars	4,610	5,200	5,200	5,200

# PARKS AND RECREATION

**(6000)**

001 General Fund

EXPENDITURES

Line Item Prefix: 001-6000-572-:		FY 14/15	FY 15/16	FY 15/16	FY 16/17
		Actual	Adopted	Estimated	Adopted
Suffix	Object Description				
<b>Total</b>	<b>Operating Expenses</b>	\$661,339	\$671,575	\$663,824	\$688,651
<b>Capital Outlay</b>					
6410	Machinery and Equipment	1,400	10,000	17,751	
<b>Total</b>	<b>Capital Outlay</b>	\$1,400	\$10,000	\$17,751	\$0
<b>Total</b>	<b>Department Expenditures</b>	<b>\$1,685,556</b>	<b>\$1,793,364</b>	<b>\$1,793,364</b>	<b>\$1,799,839</b>



# Tourism, Economic Development & Community Services Department

## 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.

TEDACS is committed to improving the economic health and viability of the Surfside Business District by functioning as a catalyst, partner, advisor and advocate on initiatives. TEDACS also works to enhance the quality of life for residents through community based services and involvement with public-private cooperative ventures.

Additional tax revenue from a reinvigorated and successful downtown, including increased Tourist Resort Tax revenue, 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, increase property values, and improve the visitor experience.

The focus downtown 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 alike. 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 pending expansion of Bal Harbour Shops, the necessity for a shared vision and plan for the downtown district is a critical initiative. A concerted effort by the Town and the district is needed to reflect the realities of both internal and external changes.

A Business Improvement District (BID) would provide a needed partner on the numerous revitalization efforts occurring and earmarked for downtown. An approximately one year effort on the development and outreach on the formation of a BID culminated in the BID not receiving the required votes of the downtown property owners. The Town Commission could authorize another attempt at forming a BID in FY 16/17. An organized association could assist the Town on such issues as parking, sidewalk café compliance, holiday and year round tree lighting expenses, maintenance of the area and marketing initiatives. Presently the Town finances and manages these and other initiatives without any support from the downtown property owners and business operators.

There are various projected FY 16/17 objectives, under both TEDACS and the Tourist Bureau portions of the FY 16/17 Proposed Budget related to the downtown district. These initiatives could be enhanced both in scope and financially by a BID if formed. Often some 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 are accomplished via the following avenues: completing the task within this 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.

TEDACS also plans, prepares and develops information to enhance the Town's communication platforms. TEDACS oversees the development and content input on the Town's website and on Channel 77. The Town's website and Channel 77 data entries are implemented through the Town's agreement with Calvin, Giordano & Associates for IT services. However, the coordination of this data and the management of the site remain within this department. TEDACS also implements and manages a variety of special projects and programs as assigned.

## **Fiscal Year 15/16 Accomplishments:**

### ***Business District:***

- Coordinated the Parking Structure RFEI process and Post Office Lot Parking Structure RFP.
- Produced marketing collateral for the business district including the Visitor Guide.
- Assisted with the Sidewalk Café Ordinance implementation.
- Coordinated the Surfside businesses' applications for the Mom & Pop Grants.
- 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.
- Addressed downtown business district tree and storefront lighting.

### ***Community:***

- Redesign of website to coincide with imaging campaign.
- Coordinated Channel 77 improvements through SCALA.
- Increased community outreach and information management within the Gazette, through deliveries, flyers, e-blasts and press releases.
- Liaison for the Dog Park non-profit, Community Garden non-profit, Citibike, Endlessly Organic Fresh Produce, and electric car charging station.
- CITT shuttle inter-municipal coordination.
- Feral cat program involvement.

## **Fiscal Year 16/17 Objectives:**

- Address hiatus of the Downtown Vision Advisory Committee and/or revisit the BID process to address downtown issues.
- Revisit Downtown Dialogues to inform and assist the downtown businesses.
- Improve content on Channel 77.
- Address website mobile/tablet responsiveness.

- Coordinate a Sister Cities initiative.
- Assist/coordinate the next phase of the parking structure process.
- Complete the Surf-Bal-Bay shuttle initiative.

<b>Performance Measures</b>	<b>FY 13/14 Actual</b>	<b>FY 14/15 Actual</b>	<b>FY 15/16 Estimated</b>
Town Website Subscribers	300	375	425

# TOURISM SERVICES/TEDACS (6600)

001 General Fund

	FY 14/15	FY 15/16	FY 15/16	FY 16/17
	Actual	Adopted	Estimated	Adopted
<b>APPROPRIATIONS</b>				
Personnel Services	\$ 128,915	\$ 135,460	\$ 135,460	\$142,815
Operating Expenses	8,059	41,675	41,675	\$45,790
Capital Outlay	-	-	-	-
<b>TOTAL</b>	<b>\$ 136,974</b>	<b>\$ 177,135</b>	<b>\$ 177,135</b>	<b>\$ 188,605</b>

<b>Significant Changes from FY 2015/2016 Adopted Budget +/-</b>
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**Personnel Services**

Planned salary and benefit adjustments \$ 9,218

**Capital Outlay**

Vehicle allowance \$ 2,772

Mobile phone allowance/Telecommunications \$ 1,193

Position Title	Personnel Complement								
	FY 15/16				FY 16/17				
	Adopted				Funded				
	Full	Part	Temp	FTEs	Full	Part	Temp	FTEs	
	Time	Time			Time	Time			
TEDACS Director*	0.66			0.66	0.66				0.66
Marketing & Special Projects Coordinator*	0.66			0.66	0.66				0.66
<b>Total</b>	<b>1.32</b>	<b>0.00</b>	<b>0.00</b>	<b>1.32</b>	<b>1.32</b>	<b>0.00</b>	<b>0.00</b>	<b>1.32</b>	

\*General Fund allocation only. Position split funded with Tourist Resort Fund 102.

# TOURISM SERVICES/TEDACS (6600)

001 General Fund

## EXPENDITURES

Line Item prefix: 001-6600-552-:		FY 14/15	FY 15/16	FY 15/16	FY 16/17
		Actual	Adopted	Estimated	Adopted
Suffix	Object Description				
<b><u>Personnel Services</u></b>					
1210	Regular Salaries	\$101,479	\$102,404	\$102,404	\$109,108
1410	Overtime	120	1,000	1,000	1,000
1510	Special Pay	1,000	660	660	660
2110	Payroll Taxes	7,781	7,961	7,961	8,778
2210	Retirement Contribution	7,724	8,919	8,919	7,912
2310	Life & Health Insurance	10,533	14,193	14,193	15,048
2410	Workers Compensation	278	323	323	309
<b>Total</b>	<b>Personnel Services</b>	<b>\$128,915</b>	<b>\$135,460</b>	<b>\$135,460</b>	<b>\$142,815</b>
<b><u>Operating Expenses</u></b>					
3210	Accounting and Auditing	4,910	13,200	9,846	13,200
4009	Vehicle Allowance			2,541	2,772
4110	Telecommunications				480
4111	Postage				
4112	Mobile Phone Allowance	1,323	475	1,188	1,188
4810	Promotional Activities	2,434	3,000	3,000	3,000
4911	Other Current Charges	(634)	25,000	25,000	25,000
5290	Miscellaneous Operating Supplies	26		100	150
<b>Total</b>	<b>Operating Expenses</b>	<b>\$8,059</b>	<b>\$41,675</b>	<b>\$41,675</b>	<b>\$45,790</b>
<b><u>Capital Outlay</u></b>					
6410	Machinery and Equipment				
<b>Total</b>	<b>Capital Outlay</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total</b>	<b>Department Expenditures</b>	<b>\$136,974</b>	<b>\$177,135</b>	<b>\$177,135</b>	<b>\$188,605</b>



## **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 16/17 the General Fund transfers out to the Capital Improvements Fund \$100,000 for Enterprise Resource Planning (ERP) funding and a \$670,688 transfer to the Building Fund which is being created in FY 16/17.

This allocation center may include other centralized costs which are not easily distributed. In FY 16/17, 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 16/17 include \$210,000 allocated for a merit pool for general employees, continued phased implementation of the pay classification study for general employees and for public safety collective bargaining. Other significant changes 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, implementation of the classification study and collective bargaining appears in the regular salary line to identify it as a personnel expense.

# NON-DEPARTMENTAL (7900)

## 001 General Fund

	FY 14/15	FY 15/16	FY 15/16	FY 16/17
	Actual	Adopted	Estimated	Adopted
<b><u>APPROPRIATIONS</u></b>				
Personnel Services	\$ -	\$ 150,000	\$ 150,000	\$186,086
Operating Expenses	296,821	280,189	291,789	\$277,237
Capital Outlay	-	-	-	\$0
Non-operating Expenses	1,043,613	152,700	219,084	\$770,688
Contingency/Return to Reserves	-	59,319	-	-
<b>TOTAL</b>	<b>\$ 1,340,434</b>	<b>\$ 642,208</b>	<b>\$ 660,873</b>	<b>\$ 1,234,011</b>

<b>Significant Changes from FY 2015/2016 Adopted Budget +/-</b>
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**Personnel Services**

Merit pay general employees and FOP  
collective bargaining \$ 36,086

**Non-operating Expenses**

Transfer to Building Fund \$ 670,688

# NON-DEPARTMENTAL (7900)

## 001 General Fund EXPENDITURES

Line Item Prefix: 001-7900-:		FY 14/15	FY 15/16	FY 15/16	FY 16/17
		Actual	Adopted	Estimated	Adopted
Suffix	Object description				
<b><u>Personnel Services</u></b>					
590-1210	Regular Salaries		\$150,000	\$150,000	\$186,086
<b>Total</b>	<b>Personnel Services</b>	\$0	\$150,000	\$150,000	\$186,086
<b><u>Operating Expenses</u></b>					
590-3110	Professional Services	61,695	30,000	41,600	37,740
590-3121	Lawsuits - Personnel	18,494			
590-4110	Telecommunications	54,485	53,156	53,156	53,358
590-4111	Postage	3,995	10,150	10,150	10,150
590-4403	Equipment/Vehicle Leasing	24,754	38,358	38,358	32,860
590-4510	Property and Liability Insurance	68,453	75,875	75,875	69,279
590-4601	Maintenance Service/Repair Contrac	10,389	15,250	15,250	15,250
590-4911	Other Current Charges	20,288	19,800	19,800	19,800
590-5110	Office Supplies	13,417	19,500	19,500	19,500
590-5225	Merchant Fees	6,714	7,200	7,200	8,400
590-5290	Miscellaneous Operating Supplies	14,137	10,900	10,900	10,900
<b>Total</b>	<b>Operating Expenses</b>	\$296,821	\$280,189	\$291,789	\$277,237
<b><u>Capital Outlay</u></b>					
590-6410	Machinery and Equipment				
<b>Total</b>	<b>Capital Outlay</b>	\$0	\$0	\$0	\$0
<b><u>Non-operating Expenses</u></b>					
581-9160	Transfer to Solid Waste Fund	182,999			
581-9TBD	Transfer to Building Fund				670,688
581-9130	Transfers to Capital Projects Fund	860,614	152,700	219,084	100,000
590-9910	Contingency / Return to Reserves		59,319	0	
<b>Total</b>	<b>Non-operating Expenses</b>	\$1,043,613	\$212,019	\$219,084	\$770,688
<b>Total</b>	<b>Department Expenditures</b>	<b>\$1,340,434</b>	<b>\$642,208</b>	<b>\$660,873</b>	<b>\$1,234,011</b>





## ***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.



# 301 CAPITAL PROJECTS FUND

## FINANCIAL SUMMARY

	FY 14/15	FY 15/16	FY 15/16	FY 16/17
	Actual	Adopted	Estimated	Adopted
<b><u>FUNDS AVAILABLE</u></b>				
Intergovernmental- Federal/State	\$ -	\$ -	\$ 840,695	\$ -
Interest	5,424	0	0	0
Developer Contributions	76,980	0	140,000	0
Transfers In	860,614	152,700	661,092	100,000
Fund Balance Beginning	849,445	474,835	182,903	649,848
<b>TOTAL</b>	<b>\$ 1,792,463</b>	<b>\$ 627,535</b>	<b>\$ 1,824,690</b>	<b>\$ 749,848</b>
 <b><u>APPROPRIATIONS</u></b>				
Capital Outlay Expenditures	\$ 1,609,560	\$ 152,700	\$ 1,174,842	\$ 100,000
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,609,560</b>	<b>\$ 152,700</b>	<b>\$ 1,174,842</b>	<b>\$ 100,000</b>
Parks & Rec CIP Reserves				\$ 345,887
Fund Balance Ending	182,903	474,835	649,848	303,961
<b>TOTAL</b>	<b>\$ 1,792,463</b>	<b>\$ 627,535</b>	<b>\$ 1,824,690</b>	<b>\$ 749,848</b>

## 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). To be a qualified project for this fund, the anticipated value of the asset created must have an estimated value of at least \$25,000. An asset for these purposes is an item which is not generally consumed for operating purposes and which has an expected life of not less than three years.

Funding for capital projects 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 16/17, \$100,000 is being transferred from the General Fund into the Capital Projects Fund for Enterprise Resource Planning (ERP) software annual funding of \$100,000.

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.

## 301 CAPITAL PROJECTS FUND

	FY 14/15	FY 15/16	FY 15/16	FY 16/17
	Actual	Adopted	Estimated	Adopted
<b><u>REVENUES</u></b>				
Intergovernmental- Federal/State	\$ -	\$ -	\$ 840,695	\$ -
Developer Contributions	76,980	0	140,000	0
Interest	5,424	0	0	0
Other - Transfers In	860,614	152,700	661,092	100,000
Use of Unrestricted Net Assets	0	0	167,500	0
<b>TOTAL REVENUES</b>	<b>\$ 943,018</b>	<b>\$ 152,700</b>	<b>\$ 1,809,287</b>	<b>\$ 100,000</b>
<b><u>EXPENDITURES</u></b>				
Capital Outlay Expenditures	\$ 1,609,560	\$ 152,700	\$ 1,174,842	\$ 100,000
Reserve Replenishment for P&R CIP	0	0	494,445	0
Transfer to General Fund				
Reserves Restricted for P&R CIP	0	0	140,000	0
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,609,560</b>	<b>\$ 152,700</b>	<b>\$ 1,809,287</b>	<b>\$ 100,000</b>
<b>Net Results</b>	<b>\$ (666,542)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# CAPITAL IMPROVEMENT PROJECTS

## 301 Capital Projects Fund

### REVENUES

		FY 14/15	FY 15/16	FY 15/16	FY 16/17
Line Item Prefix	301-0000-	Actual	Adopted	Estimated	Adopted
<b><u>Intergovernmental - Federal/State</u></b>					
334-3900	State - FIND Grant			\$840,695	
<b>Total Intergovernmental - Federal/State</b>		\$0	\$0	\$840,695	\$0
<b><u>Miscellaneous Revenues</u></b>					
361-1000	Interest Earnings	5,424			
381-0100	Interfund Transfer from General Fund	860,614	152,700	219,084	100,000
381-4400	Interfund Transfer from Stormwater			442,008	
389-8000	Capital Contributions - Developers	26,980		15,000	
389-8600	Capital Contributions - Developers Tennis	50,000			
389-8700	Capital Contributions - Developers P&R			125,000	
392-0000	Appropriated Fund Balance			167,500	
<b>Total Miscellaneous Revenues</b>		\$943,018	\$152,700	\$968,592	\$100,000
<b>Total</b>		<b>\$943,018</b>	<b>\$152,700</b>	<b>\$1,809,287</b>	<b>\$100,000</b>

# CAPITAL IMPROVEMENT PROJECTS (4400)

## 301 Capital Projects Fund

### EXPENDITURES

Line Item Prefix: 301-4400-:		FY 14/15	FY 15/16	FY 15/16	FY 16/17
		Actual	Adopted	Estimated	Adopted
<b>Capital Outlay</b>					
516-6810	Software		\$100,000	\$100,000	\$100,000
539-6220	Town Hall Improvements	398,049		35,567	
539-6410	Machinery and Equipment		52,700	52,700	
541-6330	Infrastructure - Seawalls	1,148,892		68,796	
541-6340	Infrastructure - Seawalls Phase II			804,091	
541-6310	Improvements other than Building	62,619			
572-6370	Improvements - Hawthorne Tot Lot			113,688	
<b>Total</b>	<b>Capital Outlay</b>	<b>\$1,609,560</b>	<b>\$152,700</b>	<b>\$1,174,842</b>	<b>\$100,000</b>
<b>Non-operating Expenses</b>					
9310	Contingency/Reserve			494,445	
539-9910	Reserves Restricted - P&R CIP			140,000	
<b>Total</b>	<b>Non-operating Expenses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$634,445</b>	<b>\$0</b>
<b>Total</b>	<b>Capital Projects Fund Expenses</b>	<b>\$1,609,560</b>	<b>\$152,700</b>	<b>\$1,809,287</b>	<b>\$100,000</b>

**Town of Surfside**  
**FY 2017 - 2021**  
**Five Year Capital Improvement Plan**

Department	Projects	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21	5YR TOTAL
Finance / IT	Enterprise Resource Planning System ERP (Townwide Software Replacement Project)	\$ 100,000	\$ 200,000				\$ 300,000
Building Services	Replacement Vehicle				30,000		\$30,000
Public Safety	Replacement Vehicles	96,000	96,000	96,000	64,000		\$352,000
	Pay Stations	324,373					324,373
Public Works	Solid Waste - Garbage Truck	240,000	240,000				480,000
	Replacement Vehicles		78,000	51,000			\$129,000
	91st Street Improvement Project		1,000,000				1,000,000
	Town Resilience - Infrastructure					1,000,000	1,000,000
Leisure Services	Lifeguard Tower		47,500				47,500
	96th Street Park Renovation		775,000				775,000
	Parks - Land Acquisition			600,000			600,000
	Replacement Vehicle				24,000		\$24,000
<b>Total Projects</b>		<b>\$ 760,373</b>	<b>\$ 2,436,500</b>	<b>\$ 747,000</b>	<b>\$ 118,000</b>	<b>\$ 1,000,000</b>	<b>\$ 5,061,873</b>

Source Code	Revenue Sources	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21	5YR TOTAL
GF	General Fund 001	\$ 196,000	\$ 1,431,925	\$ 726,000	\$ 88,000	\$ 450,000	\$ 2,891,925
CIP	Capital Projects Fund (301)		734,575			500,000	\$1,234,575
BSF	Building Fund (150)				30,000		\$30,000
INC	Indian Creek Portion of Project Costs					50,000	\$50,000
MPF	Parking Fund (402)	324,373					\$324,373
SWCF	Solid Waste Fund (403)	240,000	240,000	21,000			\$501,000
WS	Water and Sewer Fund - Net Assets		30,000				\$30,000
<b>Total Revenue Sources</b>		<b>\$ 760,373</b>	<b>\$ 2,436,500</b>	<b>\$ 747,000</b>	<b>\$ 118,000</b>	<b>\$ 1,000,000</b>	<b>\$ 5,061,873</b>



## ***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 four Special Revenue Funds are: 1) Tourist Resort Fund, 2) Police Forfeiture Fund 3) Municipal Transportation Fund, and 4) Building 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 personnel expenditures, personnel cost histories, and 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.



# 102 Tourist Resort Fund

## FINANCIAL SUMMARY

	FY 14/15	FY 15/16	FY 15/16	FY 16/17
	Actual	Adopted	Estimated	Adopted
<b><u>FUNDS AVAILABLE</u></b>				
Resort Taxes	\$ 582,314	\$ 658,870	\$ 658,870	\$ 670,610
Miscellaneous Revenues	19,590	3,000	3,000	2,500
Interest	90	0	0	0
Fund Balance Beginning	180,297	359,539	341,646	341,646
<b>TOTAL</b>	<b>\$ 782,291</b>	<b>\$ 1,021,409</b>	<b>\$ 1,003,516</b>	<b>\$ 1,014,756</b>
<b><u>APPROPRIATIONS</u></b>				
Personnel Costs	\$ 69,760	\$ 75,948	\$ 75,948	\$ 81,849
Operating Expenses	370,885	585,922	585,922	653,182
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 440,645</b>	<b>\$ 661,870</b>	<b>\$ 661,870</b>	<b>\$ 735,031</b>
Fund Balance Ending	341,646	359,539	341,646	279,725
<b>TOTAL</b>	<b>\$ 782,291</b>	<b>\$ 1,021,409</b>	<b>\$ 1,003,516</b>	<b>\$ 1,014,756</b>

# Department of Tourist Bureau Resort Tax Fund

## Services, Functions, and Activities:

Encouraging patronage of Surfside's hotels and restaurants through cooperative events, promotional activities, marketing, public relations and advertising opportunities is the Tourist Bureau's focal mission.

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.

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. With the advent of new approved hotel properties, a renewed focus on securing overnight visitors is gaining in importance. Therefore a change of focus from primarily concentrating on the drive market for the downtown businesses to including a global effort to fill the new hotel properties is needed.

The responsibilities, focus and implementation of Tourist Board approved initiatives from the Tourist Bureau through the TEDACS Director include but is not limited to the following:

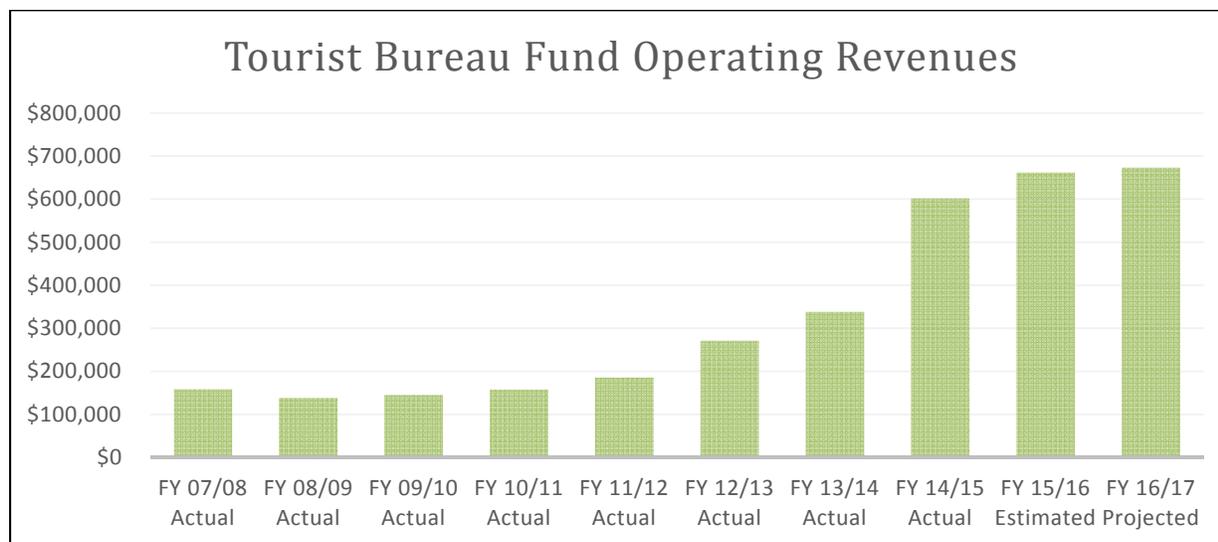
- Plan, organize and manage all Tourist Bureau events including: creative themes, logistics, media coordination, advertising, publicity, community outreach, budgets and timelines.
- Maintain working rapport with hotel management, restaurants, and businesses to encourage and develop participation in Tourist 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 Community Center for visitors, business owners/operators and residents to respond to all requests.
- Represent the Town in matters pertaining to various tour and travel associations and similar tourism organizations.

Resort Tax revenue is increasing dramatically since the opening of the Grand Beach Hotel Surfside in November 2013 and will continue to increase with the opening of the Residence Inn by Marriott in the summer of 2016 and the future opening of the Surf Club Four Seasons. Surfside is only just beginning to establish itself as a viable destination ready to compete with its neighbor Bal Harbour to the north and Miami Beach to the south. The latter is evaluating

Surfside's successes as it focuses on the redevelopment of North Beach thus entering the competitive tourism arena on the Town's immediate southern border. Resort tax collection amounts are only now fostering an opportunity to compete in the highly competitive tourism market and can assist in positioning the Town as a unique, attractive family destination. This renaissance of the tourism industry in Surfside requires adequate funding support to sustain the financial benefits the Town is starting to reap through increased resort tax revenue. The privilege to collect the municipal resort tax revenue is in place to support this objective as indicated in State Law.

The Town's 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, 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 allocated from the Tourist Resort Tax Fund for 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) personnel expenses are allocated at 34% within this fund.

The following chart represents the operating revenues of the Tourist Bureau Fund from FY 07/08 through FY 16/17. The increase in revenues is attributable to Tourist Board approved initiatives, business expansion, new hotel projects and development, and increased collections of Resort Taxes resulting from the strengthening of Tourist Tax audits. Revenues for this fund are expected to continue to increase in future years as new approved hotel properties come 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 proportional increase in revenue under the Tourist Board's thirty four percent (34%) is now accompanied by a responsible and detailed guide for its effective and efficient expenditure. The adopted plan

provides a blue print for promoting the Town, including the new hotel properties, while giving guidance to a governing board (Tourist Board). This Board is unique in the Town given its authority to oversee expenditure of their portion of the resort tax funds. No other board or committee besides the Town Commission has this fiduciary authority. The adopted plan also provides a guideline for the Town Commission to use as a measuring device for the efficient and permissible expenditure of revenues by the Tourist Board.

**The FY 16/17 Adopted Plan per the Five Year Strategic Tourism Plan.**

The following are initiatives that, at a minimum, constitute an effective marketing plan:

<b>FY 16/17</b>	
<b>OBJECTIVES</b>	<b>TASKS</b>
<i>Continue with the pre-arrival marketing tactics (Owned Media):.</i>	Website updates and enhancements.
	Social media program.
	E-blast campaign to the trade.
	Surfside Collateral & Promotion
	Visitor Mobile App
<i>Continue with the Pre-arrival marketing tactics (Earned Media):.</i>	Travel Websites Promotions
	Travel Industry Trade Shows & Sales Missions
	Partnership Development Initiatives
	Public Relations
<i>Continue with the Pre-arrival marketing tactics (Paid Media):.</i>	Advertising (co-op opportunities)
	Trade Shows prep, registration and collateral.
	Develop packages.
	Develop sales tools for trade shows.
	Niche marketing programs.
	FAMs
<i>Continue with the Post - arrival marketing tactics (Owned Media):.</i>	Continue the mobile media campaign.
	Visitor Guide
<i>Continue with the Post - arrival marketing tactics (Earned Media):.</i>	Concierge outreach program.
<i>Continue with the Post - arrival marketing tactics (Paid Media):.</i>	Consumer advertising in- market, post arrival.
	Sales Tools
	Work with downtown business owners and the BID, if created.
<i>Continue with the Public Programming Efforts</i>	Signature Event: Third Thursdays.
	Downtown merchant event: Small Business Weekend.
	Turtles Promotion
	Monitor Street Banner program.
	Holiday Street Lighting / Decor
<i>Other activities:</i>	Update Five Year Tourism Strategic Plan
	Community outreach and involvement
	Conduct evaluation process
	Continue to build reserves

Some of the initiatives under the Tourist Board’s authority, especially those that directly affect the downtown district, cross into the TEDACS area of responsibility. These initiatives are listed under this section of the budget due to Tourist Board approval and/or for budgetary alignment and funding objectives. The performance accomplishments and objectives under this section of the budget are contingent on the direction provided by the Tourist Board.

**Fiscal Year 15/16 Accomplishments:**

- Coordinated monthly Tourist Board Meetings.
- Readdressed a comprehensive review of the Resort Tax Ordinance, Tourist Board Governance, Code of Conduct, Ethics Policy and General Procedures.
- Continued to implement the adopted Five Year Strategic Tourism Plan for the third year.
- Produced four (4) Third Thursday Events.
- Coordinated Harding Avenue holiday lighting and décor.
- Enhanced marketing outreach to area hotels and concierges monthly.
- Collaborated with the marketing creative team on initiatives to assist the hotels and restaurants.
- Identified opportunities from association memberships, conventions, trade shows and sales missions while leveraging partnership opportunities.
- Investigated Surf-Bal-Bay, and surrounding communities, cooperative initiatives.
- Produced enhanced content on Tourism website and Surfside YouTube Channel and leveraged partner websites and social media.
- Created collateral for convention and trade show attendance.
- 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.

**Fiscal Year 16/17 Objectives:**

- Implement the fourth year of the adopted Five Year Strategic Tourism Plan.
- Review and update the Five Year Strategic Tourism Plan.
- Secure approved advertising and public relations firms.
- Develop a cooperative marketing plan with the new hotel properties.
- Develop cooperative marketing plans with the GMCVB, Visit Florida and Brand USA.

<b>Performance Measures</b>	<b>FY 13/14 Actual</b>	<b>FY 14/15 Actual</b>	<b>FY 15/16 Estimated</b>
Resort Tax	\$899,175	\$1,703,355	\$1,942,870
Third Thursdays Events Attendance	900	1,300	1,700
Visitor Guides Distribution	N/A	2,000	4,200

# 102 Tourist Resort Fund

	FY 14/15	FY 15/16	FY 15/16	FY 16/17
	Actual	Adopted	Estimated	Adopted
<b>REVENUES</b>				
Resort Taxes	\$582,314	\$658,870	\$658,870	\$670,610
Miscellaneous Revenues	19,590	3,000	3,000	2,500
Interest	90			
Use of Fund Balance				61,921
<b>TOTAL REVENUES</b>	<b>\$ 601,994</b>	<b>\$ 661,870</b>	<b>\$ 661,870</b>	<b>\$ 735,031</b>
<b>EXPENDITURES</b>				
Personnel Costs	\$69,760	\$75,948	\$75,948	\$81,849
Operating Expenses	370,885	585,922	585,922	653,182
<b>TOTAL EXPENDITURES</b>	<b>\$ 440,645</b>	<b>\$ 661,870</b>	<b>\$ 661,870</b>	<b>\$ 735,031</b>
<b>Net Results</b>	<b>\$ 161,349</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ (0)</b>

## Significant Changes from FY 2015/16 Adopted Budget +/-

### Personnel Services

Planned merit pay, salary and benefit adjustments	\$ 5,901
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### Operating Expenses

Increase in Promotional Activities	\$ 126,000
Marketing Firm included in Promotional Activities	\$ (60,000)

Position Title	Personnel Complement							
	FY 15/16				FY 16/17			
	Adopted				Funded			
	Full	Part	Temp	FTEs	Full	Part	Temp	FTEs
	Time	Time			Time	Time		
TEDACS Director*	0.34			0.34	0.34			0.34
Marketing & Special Projects Coordinator*	0.34			0.34	0.34			0.34
<b>Total</b>	<b>0.68</b>	<b>0.00</b>	<b>0.00</b>	<b>0.68</b>	<b>0.68</b>	<b>0.00</b>	<b>0.00</b>	<b>0.68</b>

\*Tourist Resort position allocation only. Split funded with General Fund 001.

# TOURIST BUREAU

## 102 Tourist Resort Fund

### REVENUES

		FY 14/15	FY 15/16	FY 15/16	FY 16/17
Line Item Prefix: 102-0000-:		Actual	Adopted	Estimated	Adopted
312-1200	Two Percent Resort Tax	\$166,101	\$151,970	\$151,970	\$163,710
312-1400	Four Percent Resort Tax	410,640	506,900	506,900	506,900
312-1500	Resort Tax Penalties/Interest	5,573			
<b>Total</b>	<b>Resort Taxes</b>	<b>\$582,314</b>	<b>\$658,870</b>	<b>\$658,870</b>	<b>\$670,610</b>
361-1000	Interest Earnings	90			
	Developer Contributions - Resort Tax				
366-1400	Partial Replacement	17,000			
369-8500	Resort Registration Fees	2,500	3,000	3,000	2,500
369-9000	Other Miscellaneous Revenues	90			
<b>Total</b>	<b>Miscellaneous Revenues</b>	<b>\$19,680</b>	<b>\$3,000</b>	<b>\$3,000</b>	<b>\$2,500</b>
392-0000	Use of Restricted Fund Balance				61,921
<b>Total</b>	<b>Other Funding Sources</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$61,921</b>
<b>Total</b>	<b>Total Revenues</b>	<b>\$601,994</b>	<b>\$661,870</b>	<b>\$661,870</b>	<b>\$735,031</b>

# TOURIST BUREAU (8000)

## 102 Tourist Resort Fund

### EXPENDITURES

		FY 14/15	FY 15/16	FY 15/16	FY 16/17
Line Item Prefix: 102-8000-552:		Actual	Adopted	Estimated	Adopted
Suffix	Object Description				
<b><u>Personnel Services</u></b>					
1210	Regular Salaries	\$52,407	\$54,336	\$54,336	\$57,893
1410	Overtime	2,481	5,000	5,000	5,000
1510	Special pay	111			345
2110	Payroll Taxes	4,208	4,539	4,539	4,994
2210	Retirement Contribution	3,979	4,594	4,594	5,036
2310	Life & Health Insurance	5,877	7,312	7,312	7,752
2410	Workers Compensation	226	167	167	229
2610	Other Post Employment Benefits	471			600
<b>Total Personnel Services</b>		<b>\$69,760</b>	<b>\$75,948</b>	<b>\$75,948</b>	<b>\$81,849</b>
<b><u>Operating Expenses</u></b>					
3110	Professional Services	3,155			
3112	Physical Examinations	24			
3210	Accounting and Auditing		6,800	6,800	6,800
3410	Other Contractual Services	31,917	60,000	60,000	
4009	Vehcile Allowance				1,428
4111	Postage	1,050	2,000	2,000	2,000
4112	Mobil Phone Allowance	248	780	780	612
4403	Equipment/Vehicle Leasing	3,519	6,342	6,342	6,342
4810	Promotional Activities	320,540	494,000	494,000	620,000
5110	Office Supplies	1,975	3,000	3,000	3,000
5290	Miscellaneous Operating Supplies	4,137	3,000	3,000	3,000
5410	Subscriptions and Memberships	1,975	5,000	5,000	5,000
5420	Conferences and Seminars	2,345	5,000	5,000	5,000
<b>Total</b>	<b>Operating Expenses</b>	<b>\$370,885</b>	<b>\$585,922</b>	<b>\$585,922</b>	<b>\$653,182</b>
<b>Total</b>	<b>Tourist Resort Fund Expenditures</b>	<b>\$440,645</b>	<b>\$661,870</b>	<b>\$661,870</b>	<b>\$735,031</b>



## ***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.



# 105 POLICE FORFEITURE FUND

## FINANCIAL SUMMARY

	FY 14/15	FY 15/16	FY 15/16	FY 16/17
	Actual	Adopted	Estimated	Adopted
<b><u>FUNDS AVAILABLE</u></b>				
Forfeiture Proceeds	\$ 48,940	\$ -	\$ 38,015	\$ -
Interest Earnings	594	0	0	0
Projected Restricted Fund Balance Beginning	159,626	85,528	113,431	71,446
<b>TOTAL</b>	<b>\$ 209,160</b>	<b>\$ 85,528</b>	<b>\$ 151,446</b>	<b>\$ 71,446</b>
<b><u>APPROPRIATIONS</u></b>				
Operating Items	\$ 84,282	\$ 58,000	\$ 58,000	\$ 50,592
Capital Outlay	11,447	22,000	22,000	0
<b>TOTAL APPROPRIATIONS</b>	<b>95,729</b>	<b>80,000</b>	<b>80,000</b>	<b>50,592</b>
Projected Restricted Fund Balance Ending	113,431	5,528	71,446	20,854
<b>TOTAL</b>	<b>\$ 209,160</b>	<b>\$ 85,528</b>	<b>\$ 151,446</b>	<b>\$ 71,446</b>

## **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 programs for FY 16/17 include: payment for the Department's patrol laptop program, an electronic data storage system (PowerDMS), and continued support of 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.

# 105 POLICE FORFEITURE FUND

	FY 14/15	FY 15/16	FY 15/16	FY 16/17
	Actual	Adopted	Estimated	Adopted
<b>REVENUES</b>				
Forfeiture Proceeds	\$ 48,940	\$ -	\$ 38,015	\$ -
Interest	594	-	-	-
Use of Fund Balance	0	80,000	41,985	50,592
<b>TOTAL REVENUES</b>	<b>\$ 49,534</b>	<b>\$ 80,000</b>	<b>\$ 80,000</b>	<b>\$ 50,592</b>
<b>EXPENDITURES</b>				
Operating Expenses	\$84,282	\$58,000	\$58,000	\$50,592
Capital Outlay	11,447	22,000	22,000	0
<b>TOTAL EXPENDITURES</b>	<b>\$ 95,729</b>	<b>\$ 80,000</b>	<b>\$ 80,000</b>	<b>\$ 50,592</b>
<b>Net Results</b>	<b>\$ (46,195)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>Significant Changes from FY 2015/16 Adopted Budget +/-</b>
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**Operating Expenses**

Laptop lease term ended	\$ (7,408)
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# 105 POLICE FORFEITURE FUND

## REVENUES

		FY 14/15	FY 15/16	FY 15/16	FY 16/17
Line Item: 105-0000:		Actual	Adopted	Estimated	Adopted
<b><u>Fines &amp; Forfeitures</u></b>					
359-2005	Treasury Confiscations	\$27,447		\$36,899	
359-2010	Federal Confiscations	11,111		1,116	
359-2015	State Confiscations	10,382			
<b>Total</b>	<b>Fines &amp; Forfeitures</b>	<b>\$48,940</b>	<b>\$0</b>	<b>\$38,015</b>	<b>\$0</b>
<b><u>Miscellaneous Revenues</u></b>					
361-1000	Interest Earnings	594			
392-0000	Appropriated Fund Balance		80,000	41,985	50,592
<b>Total</b>	<b>Miscellaneous Revenues</b>	<b>\$594</b>	<b>\$80,000</b>	<b>\$41,985</b>	<b>\$50,592</b>
<b>TOTAL</b>	<b>Police Forfeiture Fund Revenues</b>	<b>\$49,534</b>	<b>\$80,000</b>	<b>\$80,000</b>	<b>\$50,592</b>

# 105 POLICE FORFEITURE FUND

## EXPENDITURES

		FY 14/15	FY 15/16	FY 15/16	FY 16/17
Line Item Prefix: 105-3300-521:		Actual	Adopted	Estimated	Adopted
Suffix	Object Description				
<b><u>Operating Expenses</u></b>					
4405	Laptop Lease and Air Card	\$32,189	\$28,000	\$28,000	\$20,592
4810	Promotional Activities	2,634	7,000	7,000	7,000
4911	Other Current Charges	46,669	20,000	20,000	20,000
5290	Miscellaneous Operating Supplies	2,790	3,000	3,000	3,000
<b>Total</b>	<b>Operating Expenses</b>	<b>\$84,282</b>	<b>\$58,000</b>	<b>\$58,000</b>	<b>\$50,592</b>
<b><u>Capital Outlay</u></b>					
6410	Machinery and Equipment	11,447	22,000	22,000	
<b>Total</b>	<b>Capital Outlay</b>	<b>\$11,447</b>	<b>\$22,000</b>	<b>\$22,000</b>	<b>\$0</b>
<b>Total</b>	<b>Forfeiture Fund Expenditures</b>	<b>\$95,729</b>	<b>\$80,000</b>	<b>\$80,000</b>	<b>\$50,592</b>

## Funded

### FY 16/17 New Program Modification

<b>Electronic Data Storage - PowerDMS System</b>				
Department Name	Division Name	Funding Source	Department Priority	Total Requested
Public Safety	Police	General	1	\$5,000
Justification and Description				
<p>The Department is requesting to procure the PowerDMS Data Storage Suite product in order to effectively record, store, and manage law enforcement policy, training, and accreditation records within an electronic format system. Police departments are required to record, store, and provide this information for internal and external purposes. This new system will provide the following benefits: A single secure on-line location for the organization and management of specific records, a unified searchable database for efficient storage and retrieval of records, full integration with the Florida Accreditation Standards process, ability to run reports regarding the dissemination of information, ability to store all BOLO Flyers and Florida Statutes for easy retrieval, provide security and accountability for records, provide accessibility to stored records from any computer, and the system is designed for law enforcement use. The system will provide time savings to the end users. The total initial cost of software and services required is approximately \$5,000 with a recurring yearly cost of approximately \$2,600 for the subscription fee and maintenance. The estimated costs include Warranty costs.</p>				
Benefits or Alternative/Adverse Impact if not funded				
<p>The department does not presently have an electronic means to efficiently store the records or produce them in an efficient manner for accreditation purposes. The current method is to maintain many of these records in a handwritten format in file folders which has proven to be ineffective.</p>				
Required Resources				
New Personnel				
Number of Positions	Title	Salary	Fringe Benefits	Cost
Other Recurring Operating Costs				
Account Number	Description	Cost		
001-3000-521-4510	System subscription fee/ maintenance second year	\$2,600		
One Time Costs				
Account Number	Description	Cost		
001-3000-521-4403	Electronic Data Storage System	\$5,000		



## ***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 the Citizens Independent Transportation Trust (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.



# 107 Municipal Transportation Fund

## FINANCIAL SUMMARY

	FY 14/15	FY 15/16	FY 15/16	FY 16/17
	Actual	Adopted	Estimated	Adopted
<b><u>FUNDS AVAILABLE</u></b>				
Transit Surtax Proceeds	\$ 228,391	\$ 217,000	\$ 217,000	\$ 215,000
Fund Balance Beginning	396,741	411,532	440,663	290,894
<b>TOTAL</b>	<b>\$ 625,132</b>	<b>\$ 628,532</b>	<b>\$ 657,663</b>	<b>\$ 505,894</b>
<b><u>APPROPRIATIONS</u></b>				
Operating Expenses	\$ 174,619	\$ 249,500	\$ 349,495	\$ 270,580
Capital Outlay	0	0	6,424	0
Transfer to General Fund	9,850	10,850	10,850	10,750
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 184,469</b>	<b>\$ 260,350</b>	<b>\$ 366,769</b>	<b>\$ 281,330</b>
Fund Balance Ending	440,663	368,182	290,894	224,564
<b>TOTAL</b>	<b>\$ 625,132</b>	<b>\$ 628,532</b>	<b>\$ 657,663</b>	<b>\$ 505,894</b>

## 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 \$147,580 which is funded from this source.

In FY 16/17, the following are funded through CITT and CITT Interest revenues of \$215,000.

Community Bus Service (including gas)	\$ 147,580
Traffic Consulting Services	\$ 8,000
Sidewalk Replacements	\$ 115,000
5% (maximum) Administrative Transfer	<u>\$ 10,750</u>
Total	\$ 281,330

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 \$10,750.

The fund balance as of September 30, 2015 was \$440,663. The FY 16/17 Adopted Budget allocates \$66,330 from fund balance for sidewalk replacements estimated at \$115,000. The restricted fund balance is projected to be \$224,564 at the end of FY 16/17.

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

# 107 Municipal Transportation Fund

	FY 14/15	FY 15/16	FY 15/16	FY 16/17
	Actual	Adopted	Estimated	Adopted
<b>REVENUES</b>				
Transit Surtax Proceeds	\$ 228,391	\$ 217,000	\$ 217,000	\$ 215,000
Use of Fund Balance	0	43,350	149,769	66,330
<b>TOTAL REVENUES</b>	<b>\$ 228,391</b>	<b>\$ 260,350</b>	<b>\$ 366,769</b>	<b>\$ 281,330</b>
<b>EXPENDITURES</b>				
Operating Expenses	\$ 174,619	\$ 249,500	\$ 349,495	\$ 270,580
Capital Outlay	0	0	6,424	0
Transfer to General Fund	9,850	10,850	10,850	10,750
<b>TOTAL EXPENDITURES</b>	<b>\$ 184,469</b>	<b>\$ 260,350</b>	<b>\$ 366,769</b>	<b>\$ 281,330</b>
<b>Net Results</b>	<b>\$ 43,922</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Significant Changes from FY 2015/16 Adopted Budget +/-

### Operating Expenses

Community bus service including gas	\$ 6,080
Sidewalk maintenance and repairs	\$ 15,000

# 107 MUNICIPAL TRANSPORTATION FUND

## REVENUES

		FY 14/15	FY 15/16	FY 15/16	FY 16/17
Line Item Prefix: 107-0000-:		Actual	Adopted	Estimated	Adopted
<b><u>Service Revenues</u></b>					
338-1000	Transit Surtax Proceeds	\$228,391	\$217,000	\$217,000	\$215,000
<b>Total</b>	<b>Services Revenues</b>	<b>\$228,391</b>	<b>\$217,000</b>	<b>\$217,000</b>	<b>\$215,000</b>
<b><u>Miscellaneous Revenues</u></b>					
392-0000	Use of Restricted Fund Balance		43,350	149,769	66,330
<b>Total</b>	<b>Miscellaneous Revenues</b>	<b>\$0</b>	<b>\$43,350</b>	<b>\$149,769</b>	<b>\$66,330</b>
<b>Total</b>	<b>Transportation Fund Revenues</b>	<b>\$228,391</b>	<b>\$260,350</b>	<b>\$366,769</b>	<b>\$281,330</b>

# 107 MUNICIPAL TRANSPORTATION FUND

## EXPENDITURES

		FY 14/15	FY 15/16	FY 15/16	FY 16/17
Line Item Prefix: 107-8500-549-:		Actual	Adopted	Estimated	Adopted
<b>Suffix</b>	<b>Object Description</b>				
<b><u>Operating Expenses</u></b>					
3110	Professional Services	\$8,286	\$8,000	\$92,995	\$8,000
3410	Other Contractual Services	107,516	123,500	123,500	127,500
4911	Other Current Charges	44,535	100,000	115,000	115,000
5216	Gasoline	11,788	18,000	18,000	20,080
5310	Road Materials	2,494			
<b>Total</b>	<b>Operating Expenses</b>	<b>\$174,619</b>	<b>\$249,500</b>	<b>\$349,495</b>	<b>\$270,580</b>
<b><u>Capital Outlay</u></b>					
6410	Machinery and Equipment			6,424	
<b>Total</b>	<b>Capital Outlay</b>	<b>\$0</b>	<b>\$0</b>	<b>\$6,424</b>	<b>\$0</b>
<b><u>Non-operating Expenses</u></b>					
581-9101	Transfer to General Fund	9,850	10,850	10,850	10,750
<b>Total</b>	<b>Non-operating Expenses</b>	<b>\$9,850</b>	<b>\$10,850</b>	<b>\$10,850</b>	<b>\$10,750</b>
<b>Total</b>	<b>Transportation Fund Expenditures</b>	<b>\$184,469</b>	<b>\$260,350</b>	<b>\$366,769</b>	<b>\$281,330</b>





## ***Building Fund***

The Building Fund is a special revenue fund created in FY 2016/17 to properly account for the building department activities within the Town. Revenues are collected from development activity to fund building department operations.



# 150 Building Fund

## FINANCIAL SUMMARY

	FY 14/15	FY 15/16	FY 15/16	FY 16/17
	Actual	Adopted	Estimated	Adopted
<b><u>FUNDS AVAILABLE</u></b>				
Building Permits				\$ 375,000
Miscellaneous Revenues				1,000
Other Revenues				10,000
Other Sources - Transfer from General Fund				670,688
Projected Fund Balance Beginning				0
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,056,688</b>
<b><u>APPROPRIATIONS</u></b>				
Personnel Costs				\$729,008
Operating Expenses				215,450
Capital Outlay				2,500
Administrative Charge				108,482
<b>TOTAL APPROPRIATIONS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,055,440</b>
Projected Fund Balance Ending				1,248
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,056,688</b>
FY 16/17 Projected Fund Balance - Year End				\$ 1,248

# Building Services Department

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 its residents, contractors and the 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 Building Services Department provides the following services:**

### **Permit Clerks**

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

### **Inspectors**

- Perform field inspections within the 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 annually.
- 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 15/16 Accomplishments:**

- FEMA's National Flood Insurance Program's Community Assistance was closed on June 27, 2014 after having been open since 2008. It remains in good standing to date.
- Maintained a rank of 3 in the Building Code Effectiveness Grading Schedule by the Insurance Services Office.
- Managed the Surfside Special Flood Hazard Area under the Building Official's Certified Flood Manager license (CFM) maintaining good standing in the National Flood Insurance Program (NFIP) and is now a participant in the Community Rating System (CRS) having earned a ranking of 8 providing for a 10% discount on all flood insurance premiums in the Town of Surfside.
- Processed applications, coordinated and produced all Design Review Board and Planning and Zoning Board meeting agendas, participated in the meetings which resulted in follow-up evaluations and research of topics and issues as directed by the Board in support of the Planning Department.
- Participated in the Town of Surfside Design Review Group for all new proposed projects which are the preliminary review meetings used to address code issues and multiple areas of impact to the Town.
- Participated in all meetings concerning parking, parking garages and parking solutions in an advisory capacity to the Town Attorney and Town Manager's Office.
- Served as liaison for the PACE Program, provided information and support to residents seeking these benefits through direct communication and a Town Hall informational workshop.
- ADA coordination for the Town of Surfside handicap accessibility issues.
- Developed and coordinated the Sidewalk Café Ordinance in the Harding Avenue commercial corridor.
- Coordinated compliance with the Beach Sand Quality Ordinance for all new development projects in the Town of Surfside.
- Developed and currently managing a process to address all expired building permits within the Town's reporting and tracking system, successfully closing 101 permit cases of the 2,792 cases dating to 2005.
- Provided planning, logistics, plan review and permitting for the Town of Surfside seawall project.

**Fiscal Year 16/17 Primary Objectives:**

- Provide the community of Surfside with courteous, knowledgeable and professional building regulatory guidance reflecting a commitment to the highest ideals and principles of ethical conduct in safeguarding life, health and the public welfare.
- Manage the Town of Surfside Special Flood Hazard Area as per the Federal Emergency Management Agency’s (FEMA) National Flood Insurance Program (NFIP).
- Process applications, coordinate and produce all Design Review Board and Planning and Zoning Board meeting agendas and continue participation in all meetings.
- Coordinate and manage all Town ADA issues, the 40-year Building Certification program, and manage the Expired Permit Renewal Program.
- Staffing and support of the Town of Surfside Sustainability Committee.
- Complete scanning existing building plans and building department documents and publishing to the Town website for convenient public records access.

<b>Performance Measures</b>	<b>FY 13/14 Actual</b>	<b>FY 14/15 Actual</b>	<b>FY 15/16 YTD</b>
Number of completed inspections	3000	1618	2203
Number of building related Code Compliance cases requiring plan review and inspections	264	40	34
Case load managed under 40 Year Certification Process	N/A	122	150

# 150 Building Fund

	FY 14/15*	FY 15/16*	FY 15/16*	FY 16/17
	Actual	Adopted	Estimated	Adopted
<b>REVENUES</b>				
Building Permits				\$375,000
Miscellaneous Revenues				1,000
Other Revenues				\$10,000
Transfers In				670,688
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,056,688</b>

<b>EXPENDITURES</b>				
Personnel Costs				\$729,008
Operating Expenses				215,450
Capital Outlay				2,500
Transfer to General Fund				108,482
Contingency/Return to Reserves				1,248
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,056,688</b>

**\*Note: The Building Fund is newly created in FY 16/17. Building Services were budgeted in the General Fund in years prior to FY 16/17.**

## Significant Changes from FY 2015/2016 Adopted Budget +/-

### Personnel Services

Planned merit pay, salary and benefit adjustments	\$ 3,388
Customer Service Representative new position	\$ 47,500
Planned inspectors' salary adjustment	\$ 190,141

### Operating Expenses

Digitalization of building records	\$ 49,600
Offsite Storage	\$ 5,100

### Capital Outlay

Computer and workspace equipment new position	\$ 2,500
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Position Title	Personnel Complement							
	FY 15/16 *				FY 16/17			
	Adopted				Funded			
	Full	Part	Temp	FTEs	Full	Part	Temp	FTEs
	Time	Time	Temp	FTEs	Time	Time	Temp	FTEs
Building Official	1.00			1.00	1.00			1.00
Building Permit Clerk	1.00			1.00	1.00			1.00
Customer Service Representative	2.00			2.00	3.00			3.00
Chief Building Inspector		2.00		1.00		2.00		1.00
Chief Electrical Inspector		2.00		1.00		2.00		1.00
Chief Plumbing Inspector		2.00		1.00		2.00		1.00
Chief Mechanical Inspector		1.00		0.50		1.00		0.50
<b>Total</b>	<b>4.00</b>	<b>7.00</b>	<b>0.00</b>	<b>7.50</b>	<b>5.00</b>	<b>7.00</b>	<b>0.00</b>	<b>8.50</b>

\*Note In FY 15/16 Building Services positions were funded in the General Fund.

## BUILDING SERVICES (2500)

### 150 Building Fund

#### REVENUES

Line Item Prefix: 150-0000-:		FY 14/15	FY 15/16	FY 15/16	FY 16/17
		Actual	Adopted	Estimated	Adopted
322-1000	Building Permits				260,000
322-2000	Electrical Permits				28,000
322-3000	Plumbing Permits				20,000
322-4000	Mechanical Permit				27,000
322-6000	Structural Review				40,000
322-7500	Zoning Review				
322-9600	Permits - 40 Year Certification				
322-9700	Renewal Permit Fees				
<b>TOTAL</b>	<b>Permits/Licenses/Inspection</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$375,000</b>
369-9009	Blue Prints				1,000
<b>TOTAL</b>	<b>Miscellaneous Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,000</b>
341-8000	Permit Penalties				10,000
<b>TOTAL</b>	<b>Other Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$10,000</b>
381-TBD	Interfund Transfer: General Fund				670,688
<b>TOTAL</b>	<b>Other Sources</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$670,688</b>
392-0000	Appropriated Fund Balance				
<b>TOTAL</b>	<b>Appropriated Fund Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>GRAND TOTAL</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,056,688</b>

\*Note: The Building Fund is newly created in FY 16/17. Building Services revenues were budgeted in the General Fund in years prior to FY 16/17.

# BUILDING SERVICES (2500)

## 150 Building Fund EXPENDITURES

Line Item Prefix: 150-2500-524-:		FY 14/15	FY 15/16	FY 15/16	FY 16/17
		Actual	Adopted	Estimated	Adopted
Suffix	Object Description				
<b>Personnel Services</b>					
1210	Regular Salaries				\$257,500
1310	Other Salaries				328,720
1410	Overtime				2,000
1510	Special pay				1,500
2110	Payroll Taxes				45,487
2210	Retirement Contribution				22,839
2310	Life & Health Insurance				52,892
2410	Workers Compensation				18,070
<b>Total</b>	<b>Personnel Services</b>	\$0	\$0	\$0	\$729,008
<b>Operating Expenses</b>					
3110	Professional Services				99,600
3410	Other Contractual Services				80,000
4111	Postage				450
4112	Mobile Phone Allowance				900
4402	Building Rental/Leasing				9,600
4510	Property and Liability Insurance				850
4601	Maintenance Service/Repair Contracts				3,600
4610	Vehicle Maintenance				2,000
4710	Printing & Binding				6,450
5110	Office Supplies				2,700
5214	Uniforms				850
5216	Gasoline				1,200
5290	Miscellaneous Operating Supplies				1,250
5410	Subscriptions and Memberships				3,000
5420	Conferences and Seminars				3,000
<b>Total</b>	<b>Operating Expenses</b>	\$0	\$0	\$0	\$215,450
<b>Capital Outlay</b>					
6410	Machinery and Equipment				2,500
<b>Total</b>	<b>Capital Outlay</b>	\$0	\$0	\$0	\$2,500
<b>Non-operating Expenses</b>					
511-9101	Administrative Charge				108,482
9310	Contingency/Reserve				1,248
<b>Total</b>	<b>Non-operating Expenses</b>	0	0	0	109,730
<b>Total</b>	<b>Department Expenditures</b>	\$0	\$0	\$0	\$1,056,688

\*Note: The Building Fund is newly created in FY 16/17. Building Services expenditures were budgeted in the General Fund in years prior to FY 16/17.

## Funded

### FY 16/17 New Program Modification

<b>Customer Service Representative</b>				
Department Name	Division Name	Funding Source	Department Priority	Total Requested
Building Services		Building Fund	1	\$47,500
<b>Justification and Description</b>				
An entry level Customer Service Representative is required for the increase in new developments and overall Town growth. New committees and ordinances have created higher demands on existing staff. To continue to support the present level of service this position is essential.				
<b>Benefits or Alternative/Adverse Impact if not funded</b>				
Additional support will provide Building Services with sufficient staffing to meet the present volume of work and provide a quality service level to stakeholders and customers.				
<b>Required Resources</b>				
<b>New Personnel</b>				
Number of Positions	Title	Salary	Fringe Benefits	Cost
1	Customer Service Representative	\$30,592	\$14,408	\$45,000
Account Number				
150-2000-512-1210:2410				
<b>Other Recurring Operating Costs</b>				
Account Number		Description		Cost
<b>One Time Costs</b>				
Account Number		Description		Cost
150-2000-512-6410		Capital Outlay - Computer and Workspace Equipment		\$2,500

# Funded

## FY 16/17 New Program Modification

Digitalization of Building Records				
Department Name	Division Name	Funding Source	Department Priority	Total Requested
Building Services		Building Fund	1	\$84,600
Justification and Description				
<p>The program will continue the process of converting building records into digital format that was initially funded in FY 15/16. It is intended to optimize imaging efforts to include records access to residents, design professionals, flood managing and reporting agencies. It will alleviate time consuming and expensive processes for building records requests.</p>				
Benefits or Alternative/Adverse Impact if not Funded				
<p>Continued use of departmental resources for public records requests and coordination of increasingly perishable plans. Loss of Community Rating System (CRS) points for open access, electronic documents and ease of public use.</p>				
Required Resources				
New Personnel				
Number of Positions	Title	Salary	Fringe Benefits	Cost
Other Recurring Operating Costs				
Account Number	Description	Cost		
150-2500-524-4601	Annual building records maintenance	\$3,600		
One Time Costs				
Account Number	Description	Cost		
150-2500-524-3110	Professional Services	\$81,000		





## ***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, and 4) Stormwater Utility.

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.



# 401 WATER & SEWER FUND

## FINANCIAL SUMMARY

	FY 14/15	FY 15/16	FY 15/16	FY 16/17
	Actual	Adopted	Estimated	Adopted
<b><u>FUNDS AVAILABLE</u></b>				
Service Revenues	\$ 2,924,303	\$ 2,930,000	\$ 2,930,000	\$ 3,359,624
Miscellaneous Revenues	1,773	0	0	0
Development Fees	504,543	0	0	0
Interest/Investments	1,370	0	0	0
Use of Rent Stabilization	0	0	0	0
Restricted Net Position - Renewal & Replacement Beginning	1,017,776	1,171,240	1,522,319	1,522,319
Restricted Net Position - Loan Reserve Beginning	243,000	243,000	243,000	243,000
Unrestricted Net Position - Rent Stabilization Beginning	651,144	400,315	651,144	482,987
Unrestricted Net Position Beginning	(4,153,028)	(3,902,199)	(4,254,322)	(4,254,322)
<b>TOTAL</b>	<b>\$ 1,190,881</b>	<b>\$ 842,356</b>	<b>\$ 1,092,141</b>	<b>\$ 1,353,608</b>
<b><u>APPROPRIATIONS</u></b>				
Personnel Costs	\$ 303,000	\$ 316,973	\$ 324,973	\$ 338,017
Operating Expenses	1,237,138	1,447,717	1,439,717	1,687,927
Capital Outlay	104,376	35,000	35,000	0
Debt Service Costs	1,332,494	1,245,717	1,245,717	1,245,715
Transfer to General Fund	51,732	52,770	52,770	87,965
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 3,028,740</b>	<b>\$ 3,098,177</b>	<b>\$ 3,098,177</b>	<b>\$ 3,359,624</b>
Rent Stabilization Net Position				
Restricted Net Position - Renewal & Replacement Ending	1,522,319	1,171,240	1,522,319	1,522,319
Restricted Net Position - Loan Reserve Ending	243,000	243,000	243,000	243,000
Unrestricted Net Position - Rent Stabilization Ending	651,144	232,138	482,967	482,987
Unrestricted Net Position Ending	(4,254,322)	(3,902,199)	(4,254,322)	(4,254,322)
<b>TOTAL</b>	<b>\$ 1,190,881</b>	<b>\$ 842,356</b>	<b>\$ 1,092,141</b>	<b>\$ 1,353,608</b>

## Water and Sewer Fund

Water and Sewer operations are under the supervision of the Public Works Director. The water utility services are provided by the Town with the aim 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 Water and Sewer Department (WASD) and for FY 16/17 WASD is maintaining the wholesale water rate at \$1.7341 per 1,000 gallons.

To fulfill the wastewater removal component, the Town contracts with the City of Miami Beach. Miami Beach has finalized its rates based on WASD's wholesale sewer rate increase of 5.73% in FY 16/17 to an average rate of \$2.9477 (wet and dry season) and a positive true-up to the City of Miami Beach. The City of Miami Beach will pass through this increase to the Town. The FY 16/17 sewer rates charged by the City of Miami Beach (CMB) for the Dry Season (November 1 to April 30) and the Wet Season (May 1 to October 31) are as follows:

	<b>Wet Season</b>	<b>Dry Season</b>
MD Sewer Rate	\$ 3.3162	\$ 2.5793
CMB Surcharge	\$ 0.3227	\$ 0.3227
Rate	\$ 3.6389	\$ 2.9020

The City of Miami Beach will pass through to the Town a true-up charge based upon increased WASD sewer operating expenditures, debt service and renewal and replacement transfers in FY 14/15. The City of Miami Beach has calculated the Town's true-up charge at \$65,915 based upon the billed sewer flow in FY 14/15:

Town Sewer flow per 1,000 gallons	258,086
True-up charge rate per 1,000 gallon	\$0.2554
Total true-up = 258,086 x \$0.02554	\$65,915

Miami Dade County has already suggested that rate increases are anticipated in the near future. Therefore, the Town has contracted the services of Black and Veatch to conduct a water and sewer rate study to determine a recommended new rate structure that will provide sufficient revenues in the FY 16/17 Adopted Budget and for subsequent years.

The Water and Sewer division also performs functions related to billing and collection for the services provided. General Town administrative support provides services for Water and Sewer operations such as: oversight, finance, payroll, human resources, benefits and pension management, and the provision of office space. The Water and Sewer Fund offsets a portion of these costs with a service payment of \$87,965.

# 401 WATER & SEWER FUND

	FY 14/15	FY 15/16	FY 15/16	FY 16/17
	Actual	Adopted	Estimated	Adopted
<b>REVENUES</b>				
Service Revenues	\$ 2,924,303	\$2,930,000	\$2,930,000	\$3,359,624
Miscellaneous Revenues	1,023	-	-	-
Interest	1,370	-	-	-
Development Fees	504,543	-	-	-
Proceeds from Disposal of Assets	750	-	-	-
Use of Rent Stabilization	-	168,177	168,177	-
<b>TOTAL REVENUES</b>	<b>\$ 3,431,989</b>	<b>\$ 3,098,177</b>	<b>\$ 3,098,177</b>	<b>\$ 3,359,624</b>
<b>EXPENDITURES</b>				
Personnel Costs	\$303,000	\$316,973	\$324,973	\$338,017
Operating Expenses	1,237,138	1,447,717	1,439,717	1,687,927
Capital Outlay	104,376	35,000	35,000	-
Transfer to General Fund	51,732	52,770	52,770	87,965
Debt Service	1,332,494	1,245,717	1,245,717	1,245,715
Renewal & Replacement	504,543	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,533,283</b>	<b>\$ 3,098,177</b>	<b>\$ 3,098,177</b>	<b>\$ 3,359,624</b>
<b>Net Results</b>	<b>\$ (101,294)</b>	<b>\$ (0)</b>	<b>\$ (0)</b>	<b>\$ 0</b>

## Significant Changes from FY 2015/2016 Adopted Budget +/-

### Personnel Services

Planned salary and benefit adjustments	\$ 21,044
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### Operating Expenses

Water purchases cost increase	\$ 122,620
Sewage disposal cost increase	\$ 110,250

Position Title	Personnel Complement							
	FY 15/16				FY 16/17			
	Adopted				Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Public Works Director*	0.25			0.25	0.25			0.25
Assistant Public Works Director**	0.30			0.30	0.30			0.30
Maintenance Supervisor	1			1	1			1
Maintenance Worker II	2			2	2			2
Customer Service Representative	1			1	1			1
<b>Total</b>	<b>4.55</b>	<b>0</b>	<b>0</b>	<b>4.55</b>	<b>4.55</b>	<b>0</b>	<b>0</b>	<b>4.55</b>

\*Water and Sewer Fund allocation. Position split funded with General Fund, Solid Waste Fund and Stormwater Fund.

\*\*Water and Sewer Fund allocation. Position split funded with General Fund and Stormwater Fund.

# 401 WATER & SEWER FUND

## REVENUES

		FY 14/15	FY 15/16	FY 15/16	FY 16/17
Line Item Prefix: 401-0000-:		Actual	Adopted	Estimated	Adopted
<b><u>Services Revenues</u></b>					
324-2100	Residential - Physical Environment				
343-3000	Water Utility Service Revenue	\$1,510,006	\$1,493,500	\$1,493,500	\$1,545,000
343-3500	Tapping Fees		3,500	3,500	
343-3600	Penalties	2,557	3,000	3,000	2,500
343-5000	Wastewater Utility Service Revenue	1,411,740	1,430,000	1,430,000	1,467,750
343-TBD	Rate Study Contingency				344,374
<b>Total</b>	<b>Services Revenues</b>	<b>\$2,924,303</b>	<b>\$2,930,000</b>	<b>\$2,930,000</b>	<b>\$3,359,624</b>
<b><u>Miscellaneous Revenues</u></b>					
363-2300	Development Fees	504,543			
364-1010	Disposition of Assets	750			
369-9010	Other Miscellaneous Revenues	1,023			
389-1000	Interest Earnings	1,261			
389-1200	Interest Earnings - Arbitrage	109			
391-1010	Use of Rent Stabilization		168,177	168,177	
<b>Total</b>	<b>Miscellaneous Revenues</b>	<b>\$507,686</b>	<b>\$168,177</b>	<b>\$168,177</b>	<b>\$0</b>
<b>TOTAL</b>	<b>Water and Sewer Fund Revenues</b>	<b>\$3,431,989</b>	<b>\$3,098,177</b>	<b>\$3,098,177</b>	<b>\$3,359,624</b>

# 401 WATER & SEWER FUND

## EXPENDITURES

Line Item Prefix: 401-9900-536-:		FY 14/15	FY 15/16	FY 15/16	FY 16/17
		Actual	Adopted	Estimated	Adopted
Code Suffix	Object Description				
<b><u>Personnel Services</u></b>					
1210	Regular Salaries	\$201,013	\$200,630	\$208,445	\$214,697
1410	Overtime	17,031	15,000	15,000	17,000
1510	Special pay	2,751	3,000	3,000	3,000
2110	Payroll Taxes	16,587	16,725	17,802	17,954
2210	Retirement Contribution	15,733	17,473	17,473	18,676
2310	Life & Health Insurance	41,168	51,671	51,671	54,934
2410	Workers Compensation	7,395	10,974	10,082	10,256
2610	Other Post Employment Benefits	1,322	1,500	1,500	1,500
<b>Total</b>	<b>Personnel Services</b>	<b>\$303,000</b>	<b>\$316,973</b>	<b>\$324,973</b>	<b>\$338,017</b>
<b><u>Operating Expenses</u></b>					
3110	Professional Services	4,445	20,000	20,000	20,000
3310	Utility Billing Charges	2,383	4,000	4,000	3,000
3401	Water Purchases	556,908	379,593	379,593	502,213
3402	Sewage Disposal	507,930	857,405	857,405	967,655
3410	Other Contractual Services	1,798	1,700	1,700	1,900
4009	Car Allowance	2,250	2,430	2,430	2,430
4110	Telecommunications	610	1,300	1,300	
4111	Postage	1,226	4,500	4,500	4,500
4112	Mobile Phone Allowance	537	720	720	1,500
4113	Credit Card Service Fee	3,443	3,500	3,500	3,500
4310	Electricity	23,799	33,000	28,000	28,000
4403	Equipment/Vehicle Leasing	14,749	16,553	16,553	16,753
4510	Property and Liability Insurance	40,311	33,386	33,386	45,976
4601	Maintenance Service/Repair Contracts	4,570	25,000	25,000	20,000
4603	Equipment Maintenance	42,372	35,000	35,000	40,000
4611	Miscellaneous Maintenance - Water Tests	10,421	10,000	10,000	10,000
4612	Vehicle Maintenance	4,071	2,500	2,500	2,500
5110	Office Supplies	971	2,000	1,500	2,000
5214	Uniforms	4,028	3,850	3,850	3,850
5216	Gasoline	4,276	6,500	4,000	5,000
5225	Online Pay Merchant Fees	5,170	3,200	3,200	5,500
5290	Miscellaneous Operating Supplies	870	580	580	650
5420	Conferences and Seminars		500	500	500
5510	Training & Education		500	500	500

# 401 WATER & SEWER FUND

## EXPENDITURES

Line Item Prefix: 401-9900-536-:		FY 14/15	FY 15/16	FY 15/16	FY 16/17
		Actual	Adopted	Estimated	Adopted
Code Suffix	Object Description				
<b>Total</b>	<b>Operating Expenses</b>	\$1,237,138	\$1,447,717	\$1,439,717	\$1,687,927
<b>Capital Outlay</b>					
6320	Water Improvements other than Building	69,625			
6410	Machinery and Equipment	34,751	35,000	35,000	
<b>Total</b>	<b>Capital Outlay</b>	\$104,376	\$35,000	\$35,000	\$0
<b>Debt Service</b>					
7110	Principal	480,939	449,678	449,678	470,903
7115	Principal - State Revolving Fund Loan	172,853	255,660	255,660	320,300
7120	Principal - Capital Lease Combo BFL	11,655	12,167	12,167	12,700
7210	Interest	405,256	349,259	349,259	328,034
7215	Interest - State Revolving Fund Loan	123,669	177,767	177,767	113,125
7220	Interest - Capital Lease BFL	1,697	1,186	1,186	653
7315	Other Debt Service Costs State Revolving Fund	136,425			
<b>Total</b>	<b>Debt Service</b>	\$1,332,494	\$1,245,717	\$1,245,717	\$1,245,715
<b>Non-operating Expenses</b>					
581-9101	Transfer to General Fund	51,732	52,770	52,770	87,965
9920	Reserves - Restricted Renewal & Replacement	504,543			
<b>Total</b>	<b>Non-operating Expenses</b>	\$556,275	\$52,770	\$52,770	\$87,965
<b>Total</b>	<b>Water &amp; Sewer Fund</b>	<b>\$3,533,283</b>	<b>\$3,098,177</b>	<b>\$3,098,177</b>	<b>\$3,359,624</b>



## ***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 as part of a Public Private Partnership is being evaluated to attain a parking solution.

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.

Parking citation revenue is allocated to the General Fund in FY 16/17.



# 402 MUNICIPAL PARKING FUND

	FY 14/15	FY 15/16	FY 15/16	FY 16/17
	Actual	Adopted	Estimated	Adopted
<b>REVENUES</b>				
Service Revenues	\$966,506	\$1,025,500	\$1,025,500	\$1,006,000
Developer Contributions	81,000	16,500	16,500	21,000
Proceeds from Disposal of Assets	0	0	0	202,473
Use of Net Position (Reserves)	0	0	41,476	346,646
<b>TOTAL REVENUES</b>	<b>\$ 1,047,506</b>	<b>\$ 1,042,000</b>	<b>\$ 1,083,476</b>	<b>\$ 1,576,119</b>
<b>EXPENDITURES</b>				
Personnel Costs	\$431,468	\$458,645	\$468,100	\$480,049
Operating Expenses	422,221	400,956	425,266	472,221
Capital Outlay	0	47,000	82,950	514,884
Transfer to General Fund	87,988	90,660	90,660	87,965
Contingency/Return to Reserves	0	28,239	0	0
Renewal & Replacement Reserves	21,000	16,500	16,500	21,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 962,677</b>	<b>\$ 1,042,000</b>	<b>\$ 1,083,476</b>	<b>\$ 1,576,119</b>
<b>Net Results</b>	<b>\$ 84,829</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

## Significant Changes from FY 2015/2016 Adopted Budget +/-

### Personnel Services

Planned merit pay, salary and benefit adjustments	\$ 21,404
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### Operating Expenses

Extended warranty - equipment	\$ 23,200
Pay by Phone merchant fees	\$ 48,000

### Capital Outlay

Purchase of new pay stations	\$ 514,884
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Position Title	Personnel Complement							
	FY 15/16				FY 16/17			
	Adopted				Funded			
	Full	Part	Temp	FTEs	Full	Part	Temp	FTEs
	Time	Time			Time	Time		
Police Lieutenant*	0.50			0.50	0.50			0.50
Executive Assistant to the Chief*	0.25			0.25	0.25			0.25
Parking Operations Manager	1.00			1.00	1.00			1.00
Parking Enforcement Officer	4.00			4.00	4.00			4.00
Maintenance Worker (Public Works)	1.00			1.00	1.00			1.00
Administrative Aide		1.00		0.50		1.00		0.50
<b>Total</b>	<b>6.75</b>	<b>1.00</b>	<b>0.00</b>	<b>7.25</b>	<b>6.75</b>	<b>1.00</b>	<b>0.00</b>	<b>7.25</b>

\*Parking Fund allocation only. Position split funded with General Fund 001.

## Municipal Parking Fund

Municipal Parking operations are under the supervision of the Public Safety Department. Municipal Parking provides parking services for seven municipal lots and 149 on-street parking spaces to provide 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 parking meters.

The Parking Operations Manager oversees the parking operations and enforcement, manages the 29 multi-space parking pay station system, and monitors the Pay-By-Phone Application 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. A part time administrative aide assists with clerical duties. 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 95<sup>th</sup> Street lot and 26 spaces at the 94<sup>th</sup> Street lot.

The Municipal Parking Division supports Town administration in planning expansions and improvements to parking facilities. A parking facility feasibility study at the Abbott Lot, the 94<sup>th</sup> Street Lot and the Post Office Lot was completed in March of 2013. Community conversation meetings were conducted in 2014 and 2015 to educate and involve residential and commercial stakeholders. Town administration and staff continue to consider construction of parking garages to alleviate the lack of parking. A community meeting was held in April 2016, to educate and involve residential and commercial stakeholders regarding proposed traffic mitigation plans, and actions that were initiated in FY15/16.

An analysis of parking rates was conducted in FY 14/15. The chart below reflects the parking rates since that analysis.

<b>Parking Fee Schedule</b>				
			<b>FY 14/15</b>	<b>FY 15/16</b>
<b>Type of parking</b>	<b>Location</b>	<b>Time Period</b>	<b>Rate</b>	<b>Rate</b>
Metered	Off street - lots	Hourly	\$1.25	\$1.50
Metered	On street	Hourly	\$1.50	\$2.00
Business permits	94th Street Lot	Monthly	\$65.00	\$65.00
Business permits	Abbott Lot	Monthly	\$80.00	\$80.00

In 2014, the Town implemented a two hour parking limit for commercial vehicles in municipal lots to address the problem of these vehicles parking all day and taking spaces from customers visiting the business district. In 2015, resident only parking was implemented in the 9400 and 9500 blocks of Byron Avenue to deter construction workers and others from parking all day in front of homes. In 2015, a Pay-By-Phone system was implemented for all municipal lots and on street parking. The FY 16/17 Adopted Budget funds the purchase of Luke II Pay Stations with Pay By Plate and digital patrol applications to enhance operations.

General Town administrative support provides services for Municipal Parking operations such as: oversight, finance, payroll, human resources, 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 \$87,965.

**Fiscal Year 15/16 Accomplishments:**

- Parking lot renovations completed.
- Implemented a commercial vehicle two hour limit enforcement program.
- Implemented a resident only parking program for the 9400 and 9500 blocks of Byron Avenue.
- Completed the Pay-By-Phone pilot program successfully leading to full-time implementation as an alternative payment method for parking for municipal lot and on street parking.
- Proactive enforcement actions and details were instituted in an attempt to reduce the number of construction worker vehicles illegally parked throughout Surfside.
- Implemented additional commercial loading zones in the business district to improve vehicular traffic flow, reduce double parking incidents, reduce traffic crash incidents, and lessen truck noise pollution in the residential neighborhoods.
- Participated in a Miami-Dade County Parking Department Users Group Evaluation Committee to select new hand-held parking ticket devices for future implementation to all Miami-Dade County Municipalities. The committee selected a hand-held device that enables parking enforcement officers to use a single device to access all needed parking enforcement information which streamlines the system and improves the workflow process leading to time and personnel resource optimization.
- Within two days in early May of 2016, The Police Department prepared and implemented a trial overnight parking program for Town of Surfside Residents which concludes at the end of July 2016.
- Hired a new parking enforcement officer

**Fiscal Year 16/17 Objectives:**

- Evaluation of the aging Pay Station Parking System was conducted in FY 15/16 leading to a recommendation by the Police Department to upgrade the system in FY 16/17 to ensure that the Pay Stations work in an efficient and effective manner. The proposal to upgrade the system has been forwarded for implementation.
- Implement parking recommendations from the Traffic Mitigation Plan and Actions meeting with residents in April 2016.
- Manage and control parking for several thousand workers and employees at new construction projects.
- Restrict parking in the residential area from construction site workers.
- Assist with a decision on new parking structures and move forward with project if directed by Town Commission.
- Implement use of handheld wireless capability devices for citations issuance.

## 402 MUNICIPAL PARKING FUND

	FY 14/15	FY 15/16	FY 15/16	FY 16/17
	Actual	Adopted	Estimated	Adopted
<b>REVENUES</b>				
Service Revenues	\$966,506	\$1,025,500	\$1,025,500	\$1,006,000
Developer Contributions	81,000	16,500	16,500	21,000
Proceeds from Disposal of Assets	0	0	0	202,473
Use of Net Position (Reserves)	0	0	41,476	346,646
<b>TOTAL REVENUES</b>	<b>\$ 1,047,506</b>	<b>\$ 1,042,000</b>	<b>\$ 1,083,476</b>	<b>\$ 1,576,119</b>
<b>EXPENDITURES</b>				
Personnel Costs	\$431,468	\$458,645	\$468,100	\$480,049
Operating Expenses	422,221	400,956	425,266	472,221
Capital Outlay	0	47,000	82,950	514,884
Transfer to General Fund	87,988	90,660	90,660	87,965
Contingency/Return to Reserves	0	28,239	0	0
Renewal & Replacement Reserves	21,000	16,500	16,500	21,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 962,677</b>	<b>\$ 1,042,000</b>	<b>\$ 1,083,476</b>	<b>\$ 1,576,119</b>
<b>Net Results</b>	<b>\$ 84,829</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

### Significant Changes from FY 2015/2016 Adopted Budget +/-

#### Personnel Services

Planned merit pay, salary and benefit adjustments	\$ 21,404
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#### Operating Expenses

Extended warranty - equipment	\$ 23,200
Pay by Phone merchant fees	\$ 48,000

#### Capital Outlay

Purchase of new pay stations	\$ 514,884
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Position Title	Personnel Complement							
	FY 15/16				FY 16/17			
	Adopted				Funded			
	Full	Part	Temp	FTEs	Full	Part	Temp	FTEs
	Time	Time			Time	Time		
Police Lieutenant*	0.50			0.50	0.50			0.50
Executive Assistant to the Chief*	0.25			0.25	0.25			0.25
Parking Operations Manager	1.00			1.00	1.00			1.00
Parking Enforcement Officer	4.00			4.00	4.00			4.00
Maintenance Worker (Public Works)	1.00			1.00	1.00			1.00
Administrative Aide		1.00		0.50		1.00		0.50
<b>Total</b>	<b>6.75</b>	<b>1.00</b>	<b>0.00</b>	<b>7.25</b>	<b>6.75</b>	<b>1.00</b>	<b>0.00</b>	<b>7.25</b>

\*Parking Fund allocation only. Position split funded with General Fund 001.

## 402 MUNICIPAL PARKING FUND

### REVENUES

		FY 14/15	FY 15/16	FY 15/16	FY 16/17
Line Item Prefix: 402-0000-:		Actual	Adopted	Estimated	Adopted
344-5001	Post Office Parking Lease	\$20,517	\$30,000	\$30,000	\$30,000
344-5002	Permit Parking Fees - Business District	113,574	138,000	138,000	116,000
344-5003	Metered Parking Fees	807,241	840,000	840,000	840,000
344-5006	ADA Parking Fines Distribution	1,568			
344-5012	Permit Parking Fees - Residential	23,606	17,500	17,500	20,000
<b>Total</b>	<b>Services Revenues</b>	<b>\$966,506</b>	<b>\$1,025,500</b>	<b>\$1,025,500</b>	<b>\$1,006,000</b>
389-8000:8045	Developer Contributions	81,000	16,500	16,500	21,000
364-1000	Disposition of Assets				202,473
391-1000	Appropriated Net Assets			41,476	346,646
<b>Total</b>	<b>Miscellaneous Revenues</b>	<b>\$81,000</b>	<b>\$16,500</b>	<b>\$57,976</b>	<b>\$570,119</b>
<b>TOTAL</b>	<b>Municipal Parking Fund Revenues</b>	<b>\$1,047,506</b>	<b>\$1,042,000</b>	<b>\$1,083,476</b>	<b>\$1,576,119</b>

# 402 MUNICIPAL PARKING FUND

## EXPENDITURES

	FY 14/15	FY 15/16	FY 15/16	FY 16/17
Line Item Prefix: 402-9500-545-:	Actual	Adopted	Estimated	Adopted
<b>Suffix                      Object Description</b>				
<b><u>Personnel Services</u></b>				
1210 Regular Salaries	\$295,456	\$292,767	\$301,550	\$304,352
1310 Other Salaries	7,020	18,720	18,720	19,764
1410 Overtime	8,955	15,000	15,000	15,000
1510 Special pay	3,897	3,000	3,000	4,780
2110 Payroll Taxes	26,124	25,206	25,878	26,308
2210 Retirement Contribution	27,522	29,815	29,815	30,689
2310 Life & Health Insurance	49,824	55,258	55,258	57,521
2410 Workers Compensation	11,725	17,933	17,933	20,689
2610 Other Post Employment Benefits	945	946	946	946
<b>Total Personnel Services</b>	<b>\$431,468</b>	<b>\$458,645</b>	<b>\$468,100</b>	<b>\$480,049</b>
<b><u>Operating Expenses</u></b>				
3110 Professional Services	17,702	15,000	15,000	15,000
3410 Other Contractual Services	23,219	16,139	16,139	16,139
4112 Mobile Phone Allowance	1,238	1,440	2,550	2,550
4310 Electricity	5,090	7,600	7,600	7,600
4403 Equipment/Vehicle Leasing	2,715	4,742	4,742	4,742
4510 Property and Liability Insurance	4,392	5,900	5,900	7,075
4601 Maintenance Service/Repair Contracts	43,872	9,400	32,600	32,600
4603 Equipment Maintenance	2,127	5,000	3,000	5,000
4604 Grounds Maintenance	170,193	166,040	166,040	166,040
4611 Miscellaneous Maintenance	13,847	7,500	14,000	7,500
4612 Vehicle Maintenance	3,083	3,220	3,220	3,000
4911 Other Current Charges	40,497	41,975	41,975	41,975
5213 Landscape Improvements	2,796	5,000	3,000	5,000
5214 Uniforms	2,554	5,000	5,000	5,000
5216 Gasoline	2,089	5,000	2,500	3,000
5225 Merchant Fees	75,928	90,000	90,000	138,000
5290 Miscellaneous Operating Supplies	10,879	12,000	12,000	12,000
<b>Total Operating Expenses</b>	<b>\$422,221</b>	<b>\$400,956</b>	<b>\$425,266</b>	<b>\$472,221</b>
<b><u>Capital Outlay</u></b>				
6310 Improvements other than Building			35,950	
6410 Machinery and Equipment		47,000	47,000	514,884
<b>Total Capital Outlay</b>	<b>\$0</b>	<b>\$47,000</b>	<b>\$82,950</b>	<b>\$514,884</b>

# 402 MUNICIPAL PARKING FUND

## EXPENDITURES

	FY 14/15	FY 15/16	FY 15/16	FY 16/17
Line Item Prefix: 402-9500-545-:	Actual	Adopted	Estimated	Adopted
<hr/>				
<b>Suffix</b>	<b>Object Description</b>			
<b><u>Non-operating Expenses</u></b>				
581-91(	87,988	90,660	90,660	87,965
9910		28,239		
9920	21,000	16,500	16,500	21,000
<b>Total Non-operating Expenses</b>	<b>\$108,988</b>	<b>\$135,399</b>	<b>\$107,160</b>	<b>\$108,965</b>
<b>Total Municipal Parking Fund Expenditures</b>	<b>\$962,677</b>	<b>\$1,042,000</b>	<b>\$1,083,476</b>	<b>\$1,576,119</b>

# Funded

## FY 16/17 New Capital Outlay Request

<b>Pay Station System Replacement</b>				
Department	Division	Funding Source	Dept. Priority	Net Fiscal Impact
Public Safety	Municipal Parking	Municipal Parking Fund	1	\$324,373
<b>Justification and Description</b>				
<p>The current pay station system will be phased out and not be supported by the end of 2016 or beginning of 2017. The cost to purchase and install the latest model pay stations (LUKE II) is \$514,884 with a buyback credit program of \$202,473. This option will eliminate the need to upgrade current modems and increase functionality by adding Pay by Plate. Pay by Plate allows customers to enter vehicle tag information for digital monitoring and eliminates printed paper dashboard display receipts. The LUKE II Pay Stations include a digital patrol application which monitors parking expiration times and provides a way to better manage enforcement resources.</p>				
<b>Alternative/Adverse Impacts if not funded:</b>				
<p>The new system will generate more accurate reports and transactions. Paper dashboard receipts are eliminated. Digital patrolling generates efficiencies in time management of parking enforcement officers and is expected to increase citation revenues.</p>				
<b>Required Resources</b>				
Account Number	Title or Description of Request		Net Cost	
402-95100-545-6410	Machinery & Equipment		\$514,884	
	Less: Credit for buyback of current system		(\$202,473)	
<b>Other Recurring Operating Costs</b>				
Account Number	Description		Cost	
402-95100-545-4601	Annual Tier II Support and Maintenance - 1st Year		\$11,962	
	Annual Warranty and Tier II Support and Maintenance - Year Three		\$35,162	



## ***Solid Waste Fund***

The Town operates its own solid waste (garbage and recycling) collections which is supervised by the Director of Public Works. The Solid Waste Fund accounts for the cost of these operations.

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.



# 403 SOLID WASTE FUND FINANCIAL SUMMARY

	FY 14/15	FY 15/16	FY 15/16	FY 16/17
	Actual	Adopted	Estimated	Adopted
<b><u>FUNDS AVAILABLE</u></b>				
Service Revenues	\$ 1,437,197	\$ 1,379,787	\$ 1,510,547	\$ 1,716,385
Miscellaneous Revenues	710	0	0	0
Proceeds from Disposal of Assets	0	0	20,000	15,000
Capital Loan Proceeds	0	160,000	0	0
Transfer from General Fund	182,999	0	0	0
Projected Unrestricted Net Position Beginning	116,662	89,688	425,634	73,747
<b>TOTAL</b>	<b>\$ 1,737,568</b>	<b>\$ 1,629,475</b>	<b>\$ 1,956,181</b>	<b>\$ 1,805,132</b>
<b><u>APPROPRIATIONS</u></b>				
Personnel Costs	\$ 617,386	\$ 666,459	\$ 712,933	\$ 698,542
Operating Expenses	703,994	615,386	708,310	683,447
Capital Outlay	0	160,000	362,999	240,000
Debt Service	0	36,350	0	0
Transfer to General Fund	0	98,192	98,192	124,565
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,321,380</b>	<b>\$ 1,576,387</b>	<b>\$ 1,882,434</b>	<b>\$ 1,746,554</b>
Projected Unrestricted Net Position Ending	416,188	53,088	73,747	58,578
<b>TOTAL</b>	<b>\$ 1,737,568</b>	<b>\$ 1,629,475</b>	<b>\$ 1,956,181</b>	<b>\$ 1,805,132</b>

## Solid Waste Fund

Solid Waste operations are under the supervision of the Public Works Director. The Solid Waste Fund accounts for the cost of operating and maintaining collections services. Solid waste collection services are provided by the Town (garbage) and in FY 15/16 the Town began to provide in-house recycling collections and will continue to phase-in the recycling collection services during FY 16/17.

The Solid Waste division aims to provide 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, condominiums, multi-family buildings, and commercial properties in the downtown area. These customers are collected five days per week. The single family annual rate is \$277.08 (garbage \$246.82/recycle \$30.26). Variable rates are charged for multi-family units and commercial properties.

The FY 16/17 Adopted Budget funds the purchase of a rear load garbage truck to replace an existing vehicle that has exceeded its service life (\$243,000), BigBelly receptacles for efficient waste monitoring and removal (\$15,040), and the purchase of poly containers to replace metal garbage containers used for commercial operations (\$22,500).

General Town administrative support provides services for Solid Waste operations such as: oversight, finance, payroll, human resources, benefits and pension management, and the provision of office space. The Solid Waste Fund offsets a portion of these costs with a service payment of \$87,965.

## 403 SOLID WASTE FUND SUMMARY

	FY 14/15	FY 15/16	FY 15/16	FY 16/17
	Actual	Adopted	Estimated	Adopted
<b>REVENUES</b>				
Service Revenues	\$ 1,437,197	\$ 1,379,787	\$ 1,510,547	\$ 1,716,385
Miscellaneous Revenues	710	0	0	0
Proceeds from Disposal of Assets	0	0	20,000	15,000
Capital Loan Proceeds	0	160,000	0	0
Transfer from General Fund	182,999	0	0	0
Use of Net Position (Reserves)	0	36,600	351,887	15,169
<b>TOTAL REVENUES</b>	<b>\$ 1,620,906</b>	<b>\$ 1,576,387</b>	<b>\$ 1,882,434</b>	<b>\$ 1,746,554</b>
<b>EXPENDITURES</b>				
Personnel Costs	\$ 617,386	\$ 666,459	\$ 712,933	\$ 698,542
Operating Expenses	703,994	615,386	708,310	683,447
Capital Outlay	0	160,000	362,999	240,000
Debt Service	0	36,350	0	0
Transfer to General Fund	-	98,192	98,192	124,565
Restricted Fund Balance for Equipment Purchase	182,999	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,504,379</b>	<b>\$ 1,576,387</b>	<b>\$ 1,882,434</b>	<b>\$ 1,746,554</b>
<b>Net Results</b>	<b>\$ 116,527</b>	<b>\$ (0)</b>	<b>\$ 0</b>	<b>\$ (0)</b>

### Significant Changes from FY 2015/2016 Adopted Budget +/-

#### Personnel Services

Planned merit pay, salary and benefit adjustments	\$ 15,230
Overtime needs	\$ 17,000

#### Operating Expenses

Tipping fees cost of living increase from MDC	\$ 16,232
Phased implementation of in-house recycling	\$ 57,306
BigBelly program modification	\$ 15,040
Property insurance increase	\$ 13,028
Decrease in poly container needs from program phase-in	\$ (37,500)
Decrease in estimated fuel costs	\$ (12,000)

#### Capital Outlay

Purchase of new garbage truck	\$ 240,000
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Position Title	Personnel Complement							
	FY 15/16				FY 16/17			
	Adopted				Funded			
	Full	Part	Temp	FTEs	Full	Part	Temp	FTEs
	Time	Time	Temp	FTEs	Time	Time	Temp	FTEs
Public Works Director*	0.25			0.25	0.25			0.25
Solid Waste Supervisor	1			1	1			1
Solid Waste Operator	2			2	3			3
Refuse Collector	6			6	5			5
Customer Service Representative	1			1	1			1
<b>Total</b>	<b>10.25</b>	<b>0</b>	<b>0</b>	<b>10.25</b>	<b>10.25</b>	<b>0</b>	<b>0</b>	<b>10.25</b>

\*Solid Waste Fund allocation. Position split funded with General Fund, Water and Sewer Fund and Stormwater Fund.

# 403 SOLID WASTE FUND

## REVENUES

		FY 14/15	FY 15/16	FY 15/16	FY 16/17
Line Item Prefix: 403-0000-:		Actual	Adopted	Estimated	Adopted
343-3600	Miscellaneous Revenues & Penalties	\$756			
343-4000	Solid Waste Collection Charges	\$1,242,561	\$1,238,591	\$1,363,351	\$1,519,259
343-4100	Recycling Revenues	152,251	121,196	121,196	154,626
343-9001	Late Fees & Penalties	17,110	10,000	10,000	10,000
343-9002	Garbage Container Sales/Rentals	24,519	2,500	2,500	2,500
343-9003	Commercial Roll-offs Revenues			6,000	15,000
343-9005	Sales of Recyclables		7,500	7,500	15,000
<b>Total</b>	<b>Services Revenues</b>	<b>\$1,437,197</b>	<b>\$1,379,787</b>	<b>\$1,510,547</b>	<b>\$1,716,385</b>
364-0000	Disposition of Assets			20,000	15,000
369-9010	Other Miscellaneous Revenues	710			
381-0100	Transfer from General Fund	182,999			
383-1000	Capital Loan Proceeds		160,000	0	
391-1000	Appropriated Retained Earnings		36,600	351,887	15,169
<b>Total</b>	<b>Miscellaneous Revenues</b>	<b>\$183,709</b>	<b>\$196,600</b>	<b>\$371,887</b>	<b>\$30,169</b>
<b>TOTAL</b>	<b>Solid Waste Fund Revenues</b>	<b>\$1,620,906</b>	<b>\$1,576,387</b>	<b>\$1,882,434</b>	<b>\$1,746,554</b>

# 403 SOLID WASTE FUND

## EXPENDITURES

Line Item Prefix: 403-4000-534:		FY 14/15	FY 15/16	FY 15/16	FY 16/17
		Actual	Adopted	Estimated	Adopted
Suffix	Object Description				
<b><u>Personnel Services</u></b>					
1210	Regular Salaries	\$391,790	\$412,032	\$438,203	\$421,376
1410	Overtime	29,504	15,500	32,500	32,500
1510	Special pay	12,753	13,000	13,000	11,000
2110	Payroll Taxes	31,850	33,701	37,004	35,563
2210	Retirement Contribution	35,314	35,885	35,885	35,738
2310	Life & Health Insurance	72,278	103,208	103,208	114,620
2410	Workers Compensation	39,868	48,633	48,633	43,245
2610	Other Post Employment Benefits	4,030	4,500	4,500	4,500
<b>Total</b>	<b>Personnel Services</b>	<b>\$617,386</b>	<b>\$666,459</b>	<b>\$712,933</b>	<b>\$698,542</b>
<b><u>Operating Expenses</u></b>					
3110	Professional Services	5,000	5,000	5,000	5,000
3310	Utility Billing Charges	492	1,200	1,200	800
3410	Other Contractual Services	361,305	354,062	354,062	385,294
3420	Recycling Expense	128,358	10,000	102,924	67,306
4009	Car Allowance	1,350	1,350	1,350	1,350
4111	Postage	3,627	3,400	3,400	3,400
4403	Equipment/Vehicle Leasing	20,708	9,200	9,200	24,240
4510	Property and Liability Insurance	36,366	48,987	48,987	62,015
4601	Maintenance Service/Repair Contracts		4,767	4,767	4,800
4603	Equipment Maintenance	24,788	5,500	5,500	5,500
4612	Vehicle Maintenance	70,285	37,000	45,000	37,000
4911	Other Current Charges	2,767	60,000	60,000	22,500
5110	Office Supplies	178	500	500	500
5214	Uniforms	12,818	10,920	10,920	13,340
5216	Gasoline	33,550	58,500	50,500	46,500
5290	Miscellaneous Operating Supplies	2,202	3,500	3,500	2,202
5410	Subscriptions and Memberships	200			200
5420	Conferences and Seminars		1,500	1,500	1,500
<b>Total</b>	<b>Operating Expenses</b>	<b>\$703,994</b>	<b>\$615,386</b>	<b>\$708,310</b>	<b>\$683,447</b>
<b><u>Capital Outlay</u></b>					
6410	Machinery and Equipment		160,000	362,999	240,000
<b>Total</b>	<b>Capital Outlay</b>	<b>\$0</b>	<b>\$160,000</b>	<b>\$362,999</b>	<b>\$240,000</b>

# 403 SOLID WASTE FUND

## EXPENDITURES

		FY 14/15	FY 15/16	FY 15/16	FY 16/17
Line Item Prefix: 403-4000-534:		Actual	Adopted	Estimated	Adopted
Suffix	Object Description				
<b><u>Debt Service</u></b>					
7110	Principal		29,000	0	
7210	Interest		7,350	0	
<b>Total</b>	<b>Debt Service</b>	\$0	\$36,350	\$0	\$0
<b><u>Non-operating Expenses</u></b>					
9140	Transfer to CRA				
581-9101	Transfer to General Fund		98,192	98,192	124,565
9910	Contingency/Reserve Replenishment				
<b>Total</b>	<b>Non-operating Expenses</b>	\$0	\$98,192	\$98,192	\$124,565
<b>Total</b>	<b>Solid Waste Fund Expenditures</b>	<b>\$1,321,380</b>	<b>\$1,576,387</b>	<b>\$1,882,434</b>	<b>\$1,746,554</b>

# Funded

## FY 16/17 New Program Modification

<b>Two and Three Cubic Yard Containers</b>				
Department Name	Division Name	Funding Source	Department Priority	Total Requested
Public Works	Solid Waste	Solid Waste Fund	1	\$22,500
<b>Justification and Description</b>				
<p>This program is to purchase 2-yard and 3-yard poly containers to replace the metal garbage containers currently used for commercial properties. The initial container replacement program commenced in FY 15/16 and this phase would continue implementing the changeover to Town owned containers. Poly containers have a longer life span (five years) than metal containers which require replacement on a two-year cycle due to rusting from the effects of the type of garbage disposed.</p>				
<b>Benefits or Alternative/Adverse Impact if not funded</b>				
<p>Continued use of metal containers requires replacement every two years. The metal containers are heavy and the replacement poly containers mitigate the metal container weight factor. Town ownership of the containers facilitates maintaining them in clean, sanitized and working order.</p>				
<b>Required Resources</b>				
<b>New Personnel</b>				
Number of Positions	Title	Salary	Fringe Benefits	Cost
<b>Other Recurring Operating Costs</b>				
Account Number	Description	Cost		
<b>One Time Costs</b>				
Account Number	Description	Cost		
403-4000-534-4911	Other Current Charges	\$22,500		

# Funded

## FY 16/17 New Program Modification

<b>Big Belly Receptacles</b>				
Department Name	Division Name	Funding Source	Department Priority	Total Requested
Public Works	Solid Waste	Solid Waste Fund	1	\$15,040
<b>Justification and Description</b>				
This program will provide the Town with 14 new Big Belly receptacles. This includes all repairs and maintenance as needed and replacement with newer models as those come available.				
<b>Benefits or Alternative/Adverse Impact if not funded</b>				
Big Belly receptacles for select locations around Town will allow for less labor intensive waste monitoring and removal.				
<b>Required Resources</b>				
<b>New Personnel</b>				
Number of Positions	Title	Salary	Fringe Benefits	Cost
<b>Other Recurring Operating Costs</b>				
Account Number	Description		Cost	
403-4000-534-4403	Equipment Leasing		\$15,040	
<b>One Time Costs</b>				
Account Number	Description		Cost	

## Funded

### FY 16/17 New Capital Outlay Request

Rear Load Garbage Truck				
Department	Division	Funding Source	Dept. Priority	Fiscal Impact
Public Works	Solid Waste	Solid Waste Fund	1	\$243,000
<b>Justification and Description</b>				
<p>A rear load garbage truck is needed to replace the 2004 Mack rear load, which has exceeded it's life expectancy of years in service and miles. The need to replace this truck was identified during a review of the Public Works Department's fleet and is a priority in the department's five year vehicle replacement chart. The 2004 Mack rear load truck's estimated trade-in/salvage value is approximately \$15,000.</p>				
<b>Alternative/Adverse Impacts if not funded:</b>				
<p>Solid Waste service levels to residents and businesses will not be able to be maintained due to the aging, high mileage garbage truck fleet that is often in need of costly repairs.</p>				
<b>Required Resources</b>				
Account Number	Title or Description of Request			Cost
403-4000-534-6410	2016 Mack Rear Load Truck			\$235,000
403-4000-534-6410	Truck Graphics & Lighting			\$5,000
<b>Other Recurring Operating Costs</b>				
Account Number	Description			Cost
403-4000-534-45410	Property & Liability Insurance			\$3,000





## ***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.



# 404 STORMWATER FUND

## FINANCIAL SUMMARY

	FY 14/15	FY 15/16	FY 15/16	FY 16/17
	Actual	Adopted	Estimated	Adopted
<b><u>FUNDS AVAILABLE</u></b>				
Service Revenues	\$ 493,107	\$ 505,000	\$ 505,000	\$ 505,000
Miscellaneous Revenues	0	0	0	0
Interest	36			
Unrestricted Net Position Beginning	3,838,412	3,505,145	3,689,982	3,074,125
<b>TOTAL</b>	<b>\$ 4,331,555</b>	<b>\$ 4,010,145</b>	<b>\$ 4,194,982</b>	<b>\$ 3,579,125</b>
<b><u>APPROPRIATIONS</u></b>				
Personnel Costs	\$ 111,630	\$123,858	\$ 123,858	\$ 127,118
Operating Expenses	76,976	119,832	119,832	119,846
Capital Outlay	174,694	0	0	0
Debt Service Costs	254,266	410,789	410,790	410,790
Transfer to Other Funds	24,007	24,369	466,377	26,389
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 641,573</b>	<b>\$ 678,848</b>	<b>\$ 1,120,857</b>	<b>\$ 684,143</b>
Unrestricted Net Position Ending	3,689,982	3,331,297	3,074,125	2,894,982
<b>TOTAL</b>	<b>\$ 4,331,555</b>	<b>\$ 4,010,145</b>	<b>\$ 4,194,982</b>	<b>\$ 3,579,125</b>

## Stormwater Utility Fund

The Stormwater Utility Fund accounts for the cost of operating and maintaining the Town's stormwater drainage system. The Stormwater Division operations are under the supervision of the Public Works Director. Stormwater services are provided by the Town with the aim 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. Vacuum truck services as well as the continuation of a street sweeping program to maintain the new stormwater rehabilitation project are funded.

General Town administrative support provides services for stormwater operations such as: oversight, finance, payroll, human resources, benefits and pension management, and the provision of office space. The Stormwater Utility Fund offsets a portion of these costs with a service payment of \$26,389.

# 404 STORMWATER FUND

	FY 14/15	FY 15/16	FY 15/16	FY 16/17
	Actual	Adopted	Estimated	Adopted
<b>REVENUES</b>				
Service Revenues	\$ 493,107	\$ 505,000	\$ 505,000	\$ 505,000
Interest	36	0	0	0
Use of Net Position (Fund Balance)	0	173,848	615,857	179,143
<b>TOTAL REVENUES</b>	<b>\$ 493,143</b>	<b>\$ 678,848</b>	<b>\$ 1,120,857</b>	<b>\$ 684,143</b>
<b>EXPENDITURES</b>				
Personnel Costs	\$ 111,630	\$ 123,858	\$ 123,858	\$ 127,118
Operating Expenses	76,976	119,832	119,832	119,846
Capital Outlay	174,694	0	0	0
Debt Service	254,266	410,789	410,790	410,790
Transfer to Other Funds	24,007	24,369	466,377	26,389
<b>TOTAL EXPENDITURES</b>	<b>\$ 641,573</b>	<b>\$ 678,848</b>	<b>1,120,857</b>	<b>\$ 684,143</b>
<b>Net Results</b>	<b>\$ (148,430)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 0</b>

## Significant Changes from FY 2015/2016 Adopted Budget +/-

### Personnel Services

Planned merit pay, salary and benefit adjustments	\$ 3,259
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Personnel Complement								
Position Title	FY 15/16				FY 16/17			
	Adopted				Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Public Works Director*	0.25			0.25	0.25			0.25
Assistant Public Works Director**	0.30			0.30	0.30			0.30
Maintenance Worker	1			1	1			1
<b>Total</b>	<b>1.55</b>	<b>0</b>	<b>0</b>	<b>1.55</b>	<b>1.55</b>	<b>0</b>	<b>0</b>	<b>1.55</b>

\*Stormwater Fund allocation. Position split funded with General Fund, Water and Sewer Fund and Solid Waste Fund.

\*\*Stormwater Fund allocation. Position split funded with General Fund and Water and Sewer Fund.

## 404 STORMWATER FUND

### REVENUES

		FY 14/15	FY 15/16	FY 15/16	FY 16/17
Line Item Prefix: 404-0000-:		Actual	Adopted	Estimated	Adopted
<b><u>Services Revenues</u></b>					
343-9110	Stormwater Utility Fees	\$493,107	\$505,000	\$505,000	\$505,000
<b>Total</b>	<b>Services Revenues</b>	<b>\$493,107</b>	<b>\$505,000</b>	<b>\$505,000</b>	<b>\$505,000</b>
<b><u>Miscellaneous Revenues</u></b>					
369-9010	Other Miscellaneous Revenues				
389-1000	Interest Earnings				
389-1200	Interest Earnings - Arbitrage	36			
391-1000	Appropriated Net Assets		173,848	615,857	179,143
<b>Total</b>	<b>Miscellaneous Revenues</b>	<b>\$36</b>	<b>\$173,848</b>	<b>\$615,857</b>	<b>\$179,143</b>
<b>TOTAL</b>	<b>Stormwater Fund Revenues</b>	<b>\$493,143</b>	<b>\$678,848</b>	<b>\$1,120,857</b>	<b>\$684,143</b>

# 404 STORMWATER FUND

## EXPENDITURES

		FY 14/15	FY 15/16	FY 15/16	FY 16/17
Line Item Prefix: 404-5500-538-:		Actual	Adopted	Estimated	Adopted
<b>Suffix</b>	<b>Object Description</b>				
<b><u>Personnel Services</u></b>					
1210	Regular Salaries	\$81,756	\$84,818	\$84,818	\$87,190
1410	Overtime	85	1,200	1,200	1,200
1510	Special pay	32			
2110	Payroll Taxes	6,290	6,580	6,580	6,762
2210	Retirement Contribution	6,503	7,172	7,172	7,584
2310	Life & Health Insurance	12,385	15,845	15,845	16,773
2410	Workers Compensation	4,579	8,243	8,243	7,609
<b>Total</b>	<b>Personnel Services</b>	<b>\$111,630</b>	<b>\$123,858</b>	<b>\$123,858</b>	<b>\$127,118</b>
<b><u>Operating Expenses</u></b>					
3110	Professional Services (NPDES)		12,000	12,000	10,000
3310	Utility Billing Charges		1,700	1,700	1,700
4009	Car Allowance	2,250	2,430	2,430	2,430
4310	Electricity	26,788	27,500	27,500	29,500
4403	Equipment/Vehicle Leasing	8,144	9,048	9,048	9,062
4510	Property and Liability Insurance	2,172	5,000	5,000	5,000
4601	Maintenance Service/Repair Contracts	29,668	44,154	44,154	44,154
4603	Equipment Maintenance	5,847	15,000	15,000	15,000
5410	Subscriptions and Memberships	876	500	500	500
5420	Conferences and Seminars	1,231	1,500	1,500	1,500
5510	Educational & Training		1,000	1,000	1,000
<b>Total</b>	<b>Operating Expenses</b>	<b>\$76,976</b>	<b>\$119,832</b>	<b>\$119,832</b>	<b>\$119,846</b>
<b><u>Capital Outlay</u></b>					
6310	Improvements other than Building	25,659			
6320	Infrastructure - Biscaya Drainage	117,035			
6410	Machinery and Equipment	32,000			
<b>Total</b>	<b>Capital Outlay</b>	<b>\$174,694</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

# 404 STORMWATER FUND

## EXPENDITURES

		FY 14/15	FY 15/16	FY 15/16	FY 16/17
Line Item Prefix: 404-5500-538-:		Actual	Adopted	Estimated	Adopted
<b><u>Debt Service</u></b>					
7110	Principal	91,607	149,893	149,893	156,968
7115	Principal SRF		85,220	85,220	106,768
7210	Interest	75,961	116,420	116,420	109,345
7215	Interest - SRF	41,223	59,257	59,257	37,709
7310:7315	Other Debt Service Costs - SRF	45,475			
<b>Total</b>	<b>Debt Service</b>	<b>\$254,266</b>	<b>\$410,789</b>	<b>\$410,790</b>	<b>\$410,790</b>
<b><u>Non-operating Expenses</u></b>					
581-9101	Transfer to General Fund	24,007	24,369	24,369	26,389
581-9131	Transfer to Capital Projects Fund			442,008	
9910	Contingency / Reserve Replenishment				
<b>Total</b>	<b>Non-operating Expenses</b>	<b>\$24,007</b>	<b>\$24,369</b>	<b>\$466,377</b>	<b>\$26,389</b>
<b>Total</b>	<b>Stormwater Fund Expenditures</b>	<b>\$641,573</b>	<b>\$678,848</b>	<b>\$1,120,857</b>	<b>\$684,143</b>



## ***Glossary***

The final section of the budget document provides a general glossary of terms as they are used throughout this document.



# 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 States 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 plant/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/Capital Expenditure:** An expenditure category for the acquisition of fixed assets which generally have a cost of more than a specified amount (i.e. \$1,000) and have an estimated useful economic life 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

# GLOSSARY

value to the physical assets of a government, or significantly increase their useful life. Also called capital improvements.

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

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

**Collective Bargaining Agreement:** A legal contract between the employer and a verified representative of a recognized bargaining unit (CBU – collective bargaining unit) for specific terms and conditions of employment (e.g., hours, workings 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.

# GLOSSARY

**Employee (or Fringe) Benefits:** Contributions made by a government to meet commitments or obligations for an employee's compensation package in excess of salary. Included are the government's share of costs for Social Security and the various pension, medical, and life insurance plans.

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

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

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

**Fiscal Policy:** A government's policies with respect to revenues, spending, and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding. 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

# GLOSSARY

Town has no debt of this type.

**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

# GLOSSARY

department to function.

**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.

# GLOSSARY

**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 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.



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