

TOWN OF  
SURFSIDE  
FLORIDA



FISCAL YEAR  
2018

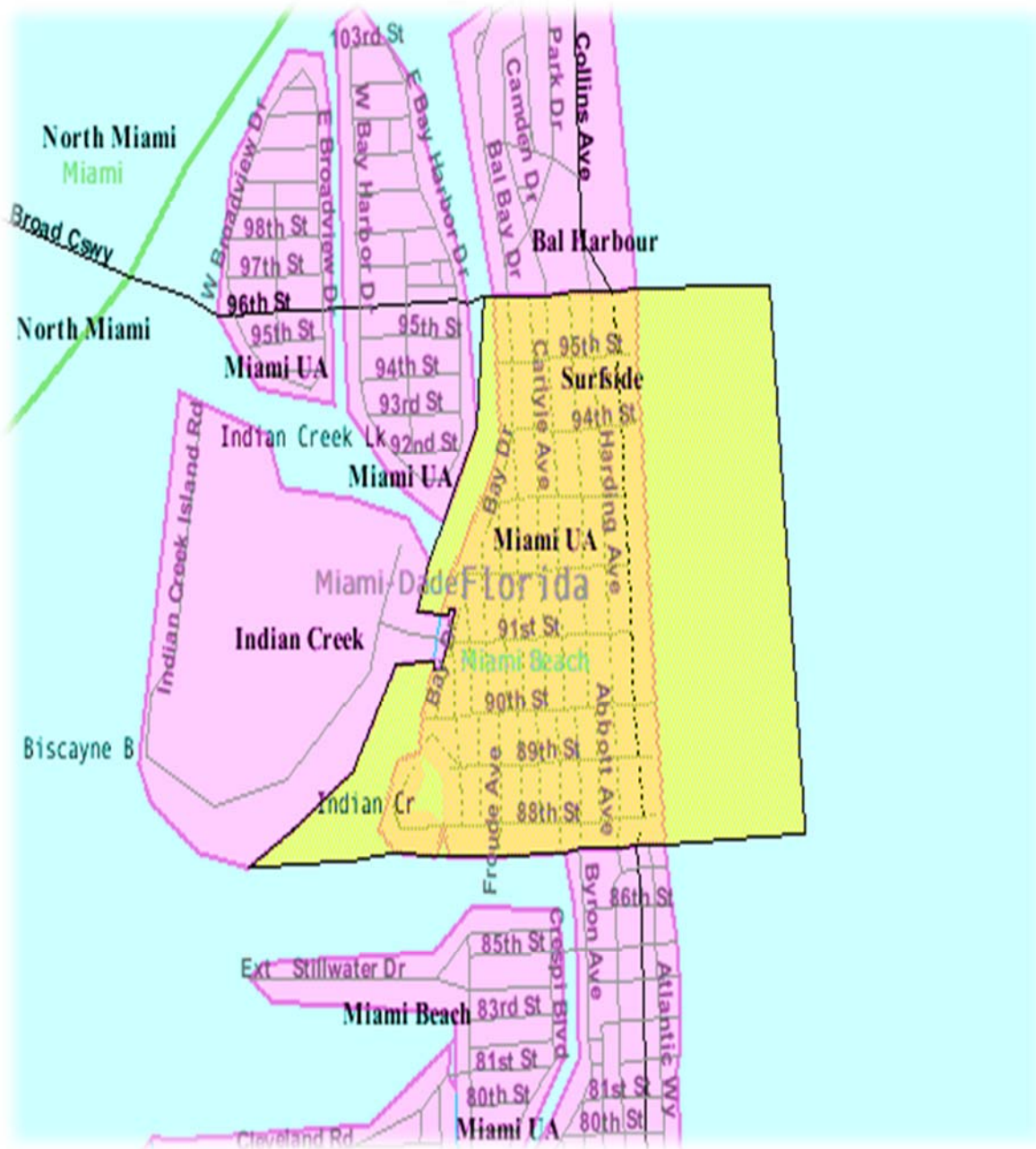
ANNUAL  
BUDGET





# TOWN OF SURFSIDE FLORIDA

## FISCAL YEAR 2018 ANNUAL BUDGET





**TOWN OF SURFSIDE**  
**ANNUAL BUDGET**  
**FY 2018**  
**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

Duncan Tavares, Assistant Town Manager

Weiss Serota Helfman Cole & Bierman, Town Attorney

David Allen, Chief, Public Safety and Parking Services

Mayte Gamiotea, Acting Director, Finance Department

Sarah Sinatra Gould, Town Planner, Executive Department

Alan Graham, Director, Code Compliance

Andria Meiri, Budget Officer

Tim Milian, Director, Parks and Recreation Services

Sandra Novoa, Town Clerk, Town Clerk Department

Ross Prieto, Building Official, Building Services

Yamileth Slate-McCloud, Director, Human Resources

Randy Stokes, Director, Public Works Department

Lindsay Fast, Director, Tourism





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Town of Surfside  
Florida**

For the Fiscal Year Beginning

**October 1, 2016**

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 2018 Annual 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 2016, budgeted and projected from fiscal year 2017, and budgeted fiscal year 2018. The funds are listed in bold in the Table of Contents.

### **Glossary**

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



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## MEMORANDUM

**To:** Mayor, Vice Mayor and Commissioners  
**From:** Guillermo Olmedillo, Town Manager  
**Date:** October 1, 2017  
**Subject:** Fiscal Year 2018 Town of Surfside Annual Budget Memorandum

It is my privilege to provide you the Fiscal Year 2018 Town of Surfside Annual Budget - a fundamental instrument in the management of municipal government. This Budget meets all the requirements of State Law, and also represents an effort to deliver required services and infrastructure systems under sound principles of fiscal sustainability. The budget plan for the next fiscal year balances the Town's financial resources with current programming and service 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 18, 2017 and September 26, 2017 whereby the Town Commission adopted a millage rate of 4.8000. The budget process began in March 2017 and included one budget workshop held on June 15, 2017 and a Special Town Commission meeting held on July 11, 2017.

The FY 2018 Annual Budget is balanced and reduces the Town's millage rate from \$5.0144 to \$4.8000. This year the Town has experienced an increase in total assessed value of 27.3%. With new commercial/residential development completed, and an energized housing market, the Town has strengthened its economic base. Future growth from development projects in progress will diversify the tax base and contribute to a more solid financial foundation. As this transformative phase advances, the Town can begin to devote resources toward investing in our Community, adjusting to its changing needs, and attracting businesses to Surfside.

Priorities of the FY 2018 Budget focused on deepening our commitment to deliver quality service to our residents; making investments in Town equipment and infrastructure; and increasing reserves for financial stability. This Budget addresses those areas by enhancing staffing levels for code compliance, public safety, and solid waste operational needs; investing in IT/ERP software and equipment; replacing aging vehicles in public safety, public works and parking operations; funding a capital plan to upgrade, beautify, and improve infrastructure and recreational areas

throughout the Town; addressing traffic calming and control; improving parking safety in the Downtown Business District; and increasing reserves to plan for future needs, contingencies and disaster recovery.

## **Financial Highlights:**

### **General Fund**

The FY 2018 Budget provides for a reduction in the property tax millage rate to 4.8000 per \$1,000 of assessed value based on the preliminary taxable value. The Miami-Dade County Property Appraiser reported on July 1, 2017 the 2017 Preliminary Certification of Taxable Value of \$2,150,458,492; an increase of \$461 million over the 2016 Preliminary Certification of Taxable Value. The 27.3% property value increase is the total of a 10.2% increase in single family value, 39.2% increase in condominium value, 36.2% in commercial value and 1.4% in vacant land value. The Town's assessed property tax value is projected to continue a similar trend as new construction from current development projects are added to future tax rolls. These increases have allowed the Town Commission to reduce the operating millage tax rate as growth in taxable value has been attained for the fifth year.

General Fund revenues for FY 2018 are \$14,598,096, a net increase of approximately 10.8% from FY 2017. It is important to note that General Fund revenues include an additional \$1,696,772 of property tax (ad valorem) revenue mainly generated from the growth in taxable value. The General Fund expenditures are \$14,598,096, a net increase of \$1,425,903. This provides funding for additional staff, equipment acquisitions, capital improvements, and an \$811,561 increase in General Fund reserves. Two new positions were added to the General Fund to raise the level of service in the Code Compliance Division and in Public Safety. Furthermore, the Budget includes funding for contracted services for a Public Information Representative. Town capital needs for the replacement of our IT system, including new equipment and computers, public safety and public works vehicle replacements, and an A/C unit at the Community Center are funded. An additional point to highlight is that this Budget provides the resources to fund the Capital Improvement Plan with a transfer of \$947,911 to the Capital Projects Fund.

### **Capital Projects Fund**

The FY 2018 Capital Projects Fund budget is \$1,552,911 for projects to improve and upgrade various Town infrastructure. The following projects are funded:

- Harding Avenue downtown street lighting - \$750,000
- Beach end upgrades to showers - \$50,000
- Westside street end improvements - \$50,000
- 91<sup>st</sup> Street improvement project - \$50,000



- Design for 96<sup>th</sup> Street Park renovation - \$75,000
- Town Hall improvements - \$177,911
- 96<sup>th</sup> Street shared cost of improvements to street end - \$100,000
- Enterprise Resource Planning (ERP) - \$300,000 (accumulated during the 1st three years)

### **Tourist Resort Fund**

The major revenue source in this Fund is generated from Resort Taxes on accommodations and food and beverage sales. For FY 2018 the tax revenues are projected at \$829,617, a 23.7% increase over FY 2017, generated from additional hotel and restaurants coming online. This increase will provide funding for enhanced tourism promotional activities of \$680,000 and allocation of 100% of the Tourism Director's personnel expenses. In addition, reserves of \$180,000 partially fund the Harding Avenue downtown street lighting project.

### **Municipal Transportation Fund**

Projected Transit Surtax Proceeds (\$223,000) and the use of reserves/fund balance (\$211,251) will provide funding for:

- Traffic signal loop detectors to help mitigate traffic congestion
- Light pole replacement on Harding Avenue

### **Building Fund**

Projected permit revenues for FY 2018 are \$1,646,000. It is important to note that building permit revenue is volatile and fluctuates with construction cycles. Ongoing projects are and will be audited prior to final certificates of occupancy to determine the correct amount of fees paid for building permits. This revenue source is projected to generate \$900,000 during FY 2018, this trend may continue to generate significant revenues. A project to reconfigure and renovate the Building Department's front office in Town Hall is funded in FY 2018.

### **Enterprise Funds**

#### **Water and Sewer**

Miami-Dade County has increased rates for water (5.75%) and sewer (4.95%) in FY 2018 and it is expected that there will be rate increases in the near future years. To address this, a water and sewer rate study was conducted in FY 2017 to determine a recommended new rate structure that will provide sufficient revenues for FY 2018 and the future. This Budget includes \$603,153 of revenues from a new rate structure for ongoing operations and debt service.

**Municipal Parking**

In FY 2018 capital expenses of \$93,120 will fund the following:

- o Abbott Avenue lot video surveillance and recording system
- o Parking Enforcement Division replacement vehicle
- o Two parking pay stations for 20 additional parking spaces

**Solid Waste**

In FY 2018 a Maintenance Worker II position is added to provide the required level of service for Town residents and businesses. In addition, \$88,103 will replenish fund reserves to plan for future capital needs.

**Stormwater Fund**

A rate study to determine a recommended new rate structure that will provide sufficient revenues for FY 2018 and the future for Stormwater operations was conducted in FY 2017. This Budget includes \$101,000 of revenues from a new rate structure for ongoing operations and debt service.

**Conclusions**

The program modifications and capital expenditures that were presented for funding at the June 15, 2017 budget workshop have been included in this Budget. The Town Commission and staff have worked hard to develop this fiscal year’s Budget to enhance today’s quality level of service, embark on upgrading infrastructure to improve and beautify the Town, address traffic mitigation and parking safety, and provide financial stability to the Town’s residents and property owners.

I reiterate my gratitude for the commitment, energy and contribution the elected officials and staff members give to deliver a high level of service to the Surfside Community.

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 regional style developed during the post World War II period (mainly in the 1950s and 1960s) and the style evokes themes of 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. The Collins Avenue Historic District, which runs along Collins and Harding Avenues between 90<sup>th</sup> and 91<sup>st</sup> Streets, was designated in 2016. The district includes architectural styles of historical significance from the period 1946 to 1957.

## 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 renewed focus for supporting the downtown.

## 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 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.

The Grand Beach Hotel, a new 343 room family oriented guest rooms/suites oceanfront and annex hotel opened in 2013. A new Marriott 175 room all suites hotel opened in 2016. The Young Israel project is completed. An expansion of The Shul is in the development process. The Chateau Ocean residences was completed in 2016. The Four Seasons Hotel at The Surf Club opened in 2017; The Four Seasons Private Residences at The Surf Club are in various stages of construction.

## Population

The US Census Bureau 2016 population estimate of the Town of Surfside is 5,811 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

### **2016 US Census Bureau Quick Facts:**

Median household income: \$78,443

Number of households: 2,220

Persons per household: 2.70

Persons in poverty, percent: 4.8%

*Housing Values:* The median owner-occupied home value in 2011-2015 is \$529,300 for the Town compared to a median owner-occupied Miami Dade County home value of \$203,300 and US home value of \$178,600.

## **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 was recently 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 Avenue) 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 93.

Some events like the adoption of ordinances are noticed in the *Daily Business Review* 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>

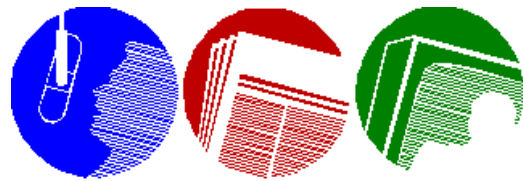
## Town Facilities / Contact Information

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 Center, 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

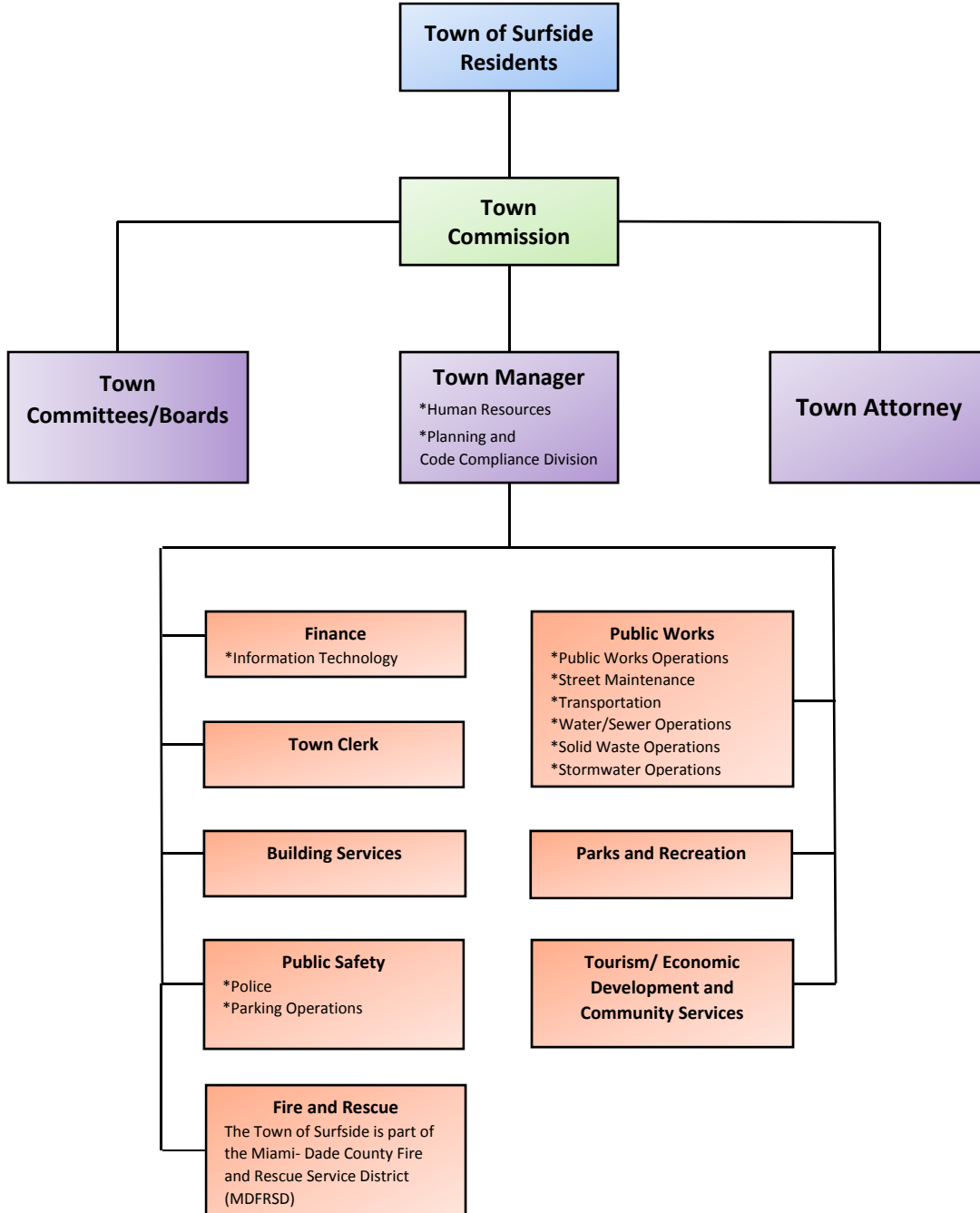
*Tennis Center*  
8750 Collins Avenue  
Surfside, FL 33154  
305-866-5176

*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



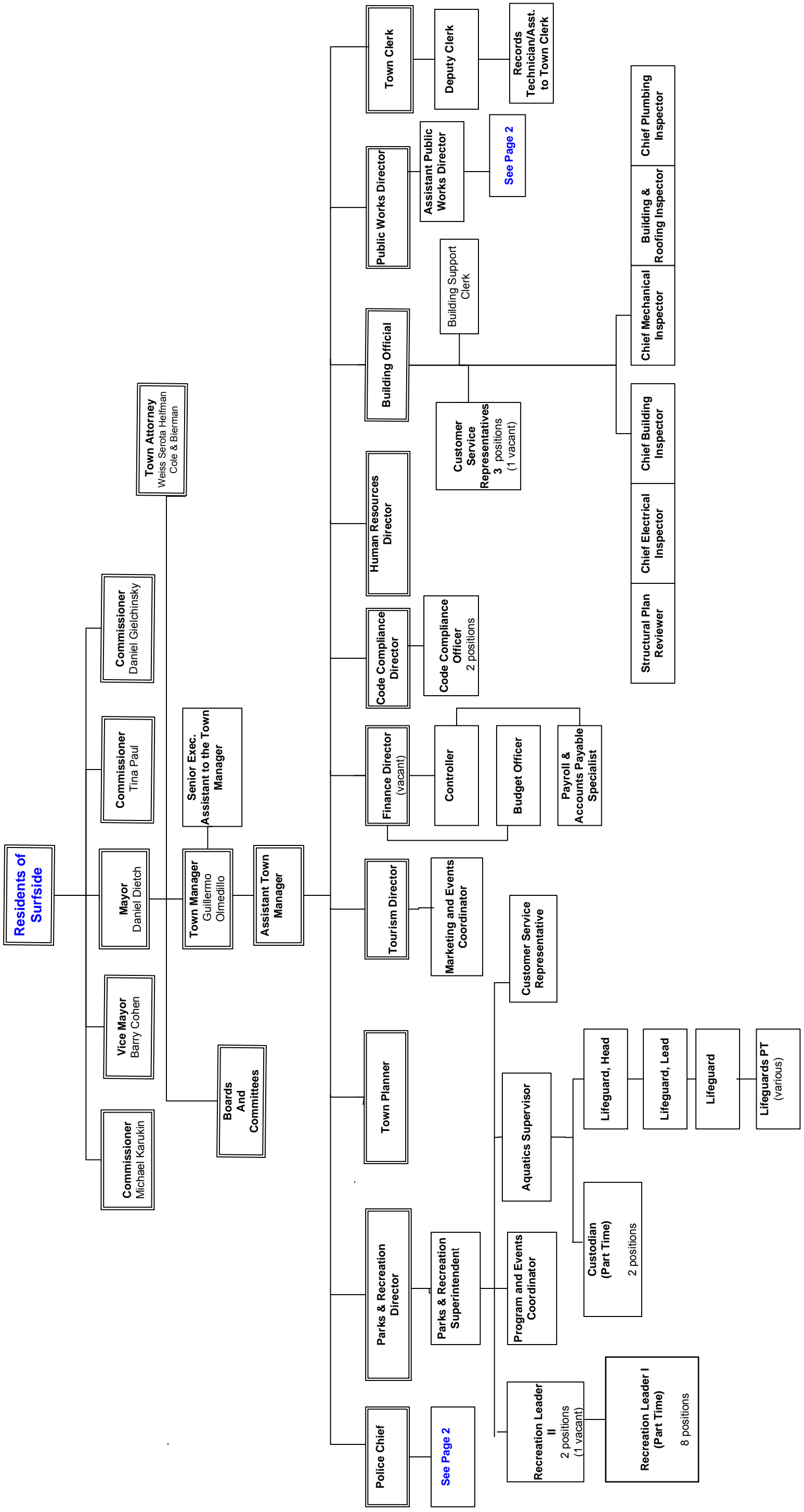




Town of Surfside  
9293 Harding Avenue  
Surfside, FL 33154

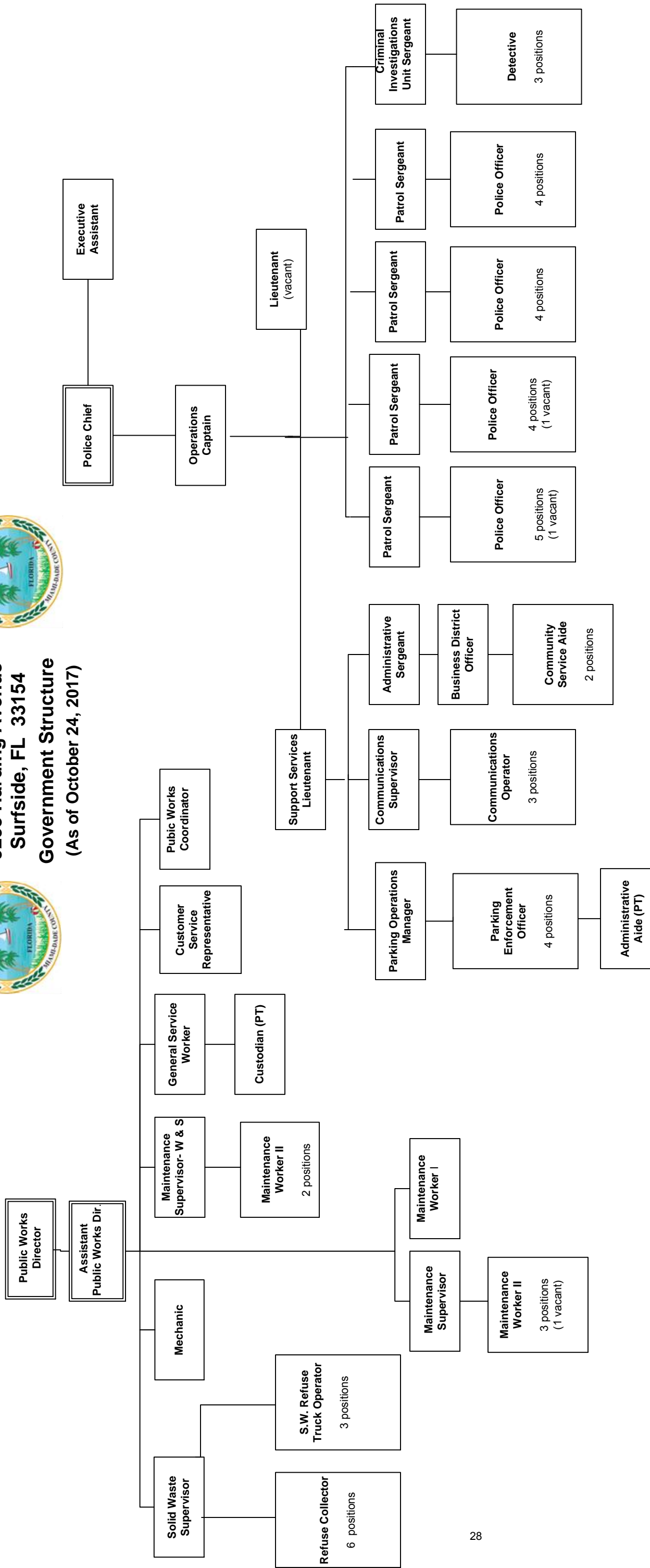


**Government Structure  
(As of October 24, 2017)**





**Town of Surfside**  
**9293 Harding Avenue**  
**Surfside, FL 33154**  
**Government Structure**  
**(As of October 24, 2017)**



## **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. Phone: (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. Phone: (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. Phone: (305) 866-3635

## **Public Safety Department**

The Public Safety Department is responsible for all preventative and proactive police services as well as managing municipal parking. 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

**Assistant Town Manager**, Duncan Tavares  
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dtavares@townofsurfsidefl.gov

**Town Attorney**  
(305) 861-4863

**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

**Acting Finance Director**, Mayte Gamiotea  
(305) 861-4863  
mgamiotea@townofsurfsidefl.gov

**Tourist Bureau Director**, Lindsay Fast  
(305) 864-0722  
lfast@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**, 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 Town's:

1) budget calendar, 2) budget process, 3) fund structure, 4) budget summaries, 5) millage rate information, 6) personnel complement, 7) new program modifications and capital outlay (expenditures), 8) new program modifications and capital outlay (expenditures), 9) debt management, and 10) revenue trends.



# **Budget Overview**

## **Policy Document**

The Budget indicates: 1) the services the Town will provide during the twelve-month period beginning October 1, 2017 and ending September 30, 2018, 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 2017) adopted budget to the recommended upcoming year (FY 2018), 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 2018, for example, means the fiscal year running October 1, 2017 through September 30, 2018.

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  
2018 Annual Budget  
BUDGET PREPARATION CALENDAR

Distribution of Department Budget Package to Department Directors	March 30
Submission of Department Budget Requests to Finance Department	April 15
Department Budget Meetings for Review with Town Manager	April 5 - 20
Miami Dade Property Appraiser 2017 Assessment Roll Estimate	June 1
Budget Workshop	June 15 (Thursday 5:00 pm)
Fiscal Year 2018 Proposed Budget Delivered to the Town Commission	July 1
Miami-Dade Property Appraiser Certified Taxable Value	July 1
Town Commission Budget Meeting and Preliminary Millage Rate Adoption at Special Commission Meeting	July 11 (Tuesday 5:00pm)
First Public Hearing	<del>September 12 (Tuesday 5:01pm)</del> September 18 (Monday 5:01pm) RESCHEDULED
Budget Summary and Notice of Hearing Published	September 22 and September 24
Second Public Hearing	September 26 (Tuesday 5:01pm)
Fiscal Year 2018 Begins	October 1
	First Public Hearing dates of: Miami-Dade County ( <del>September 7</del> ) (September 19) RESCHEDULED Miami Dade County School Board (July 26)
	Second Public Hearing dates of: Miami-Dade County ( <del>September 19</del> ) (September 28) RESCHEDULED Miami Dade County School Board (September 6)



## **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 Thursday, June 15, 2017 accepted the Budget Preparation Calendar. The Town Manager presented the Fiscal Year 2018 Proposed

Budget to the Town Commission on July 1, 2017. The Town Commission held a Budget Meeting and Preliminary Millage Rate Adoption Special Commission Meeting on July 11, 2017.

The Town Manager met with the Town Commission at the July 11, 2017 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 2017.

### **Town Commission Approval**

A preliminary millage rate resolution is required before August 4, 2017. 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 within thirty days of adoption. 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 2016 and was presented in the form of a Comprehensive Annual Financial Report (CAFR). The external auditor provided an 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, disaster recovery, gasoline price fluctuations, rate adjustments by service providers such as Miami Dade County and building permit revenues.

## **Transparency**

In FY 2014, the Town Commission greatly enhanced the citizen's ability to understand the Town's finances and to ensure that Town 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 annual audit. 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 Fiscal Years 2017/2018-2021/2022 to analyze and capture the impacts of certain known developments within the Town, real and personal property tax changes, 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.

## **Issues Influencing the Budget**

The FY 2018 budget is balanced and the Town has decreased the millage rate from 5.0144 to 4.8000. The Town has experienced an increase in certified taxable property values of \$461 million, or 27.3%. New construction projects added to the tax roll amounted to \$365 million. In FY 2018 the Town strove to capture the growth of the related income from this increase by lowering the tax burden to existing residents while responding to the growing request for increasing services to address quality of life issues; providing the financial ability to make investments in technology, equipment and capital infrastructure; and setting aside resources to fund additional reserves.

## **Short and Long-term Budgetary Plans**

The Town is experiencing a period of greater economic strength in the local and regional economy. Completion of several infill development projects has positively impacted tax rolls and helped improve the Town's financial outlook. Recent commercial development has shifted the percentage of property tax derived from residential property values lower and the Town's commercial development has diversified and expanded the tax base. Infill development throughout the Town continues to occur and the Town anticipates that commercial properties will favorably provide support to the Town's general government operations and resources to fund a plan for future capital expenditures and infrastructure improvements. While uncertainty about how long the present economic conditions will last, attention on building reserves will help improve the Town's financial position.

The Town's Five Year Financial Forecast encourages: 1) a millage rate stabilization fund to allow for smoothing of anticipated future year incomes; 2) a capital project reserve; 3) an increase in emergency reserves.

The Town's enterprise funds rely on user fees for revenues and borrowing for major capital projects. Costs for water supply and waste water treatment have been increasing and are passed onto municipalities that distribute water and collect sewage. Minimal increases are expected to user fees to cover the pass-through costs to the Town for water purchases, sewage disposal, and solid waste tipping fees. The Town continues to consider the best ways to address parking issues and in FY 2018 the Town expects to evaluate public/private partnership opportunities.

## COMPREHENSIVE PLAN

The Town of Surfside Comprehensive Plan was originally adopted in January 1989 and is a requirement of the Florida Statutes, Chapter 163, Part II. The purpose of the Town's Comprehensive Plan, besides satisfying requirements of the Florida State Statutes, is to provide the principles, guidelines, standards, and strategies for the orderly and balanced future economic, social, physical, environmental, and fiscal development of the Town that reflects community commitments to implement the Plan and its elements – basically it is a growth management document.

The Florida Statutes also require local governments to evaluate and assess the overall performance of their Comprehensive Plans at least every seven years. The process to evaluate and assess the Comprehensive Plan is referred to as an Evaluation and Appraisal Review (EAR). Since initial adoption in 1989 the Town's Comprehensive Plan has been amended several times. Below is a brief summary of the major amendments.

In 1996, revisions were completed to meet the requirements of the EAR and the Florida Department of Community Affairs. The plan was amended in 2002 to update the Future Land Use Element to reflect policy changes related to redevelopment and renewal of the central business area and other commercial development. In 2004, the plan was amended and the Capital Improvement, Future Land Use and Transportation Elements were updated for changing developmental needs and priorities. The plan was again amended in 2008 as a result of the statewide school concurrency, a new public School Facilities Element was adopted. In 2008, the plan was amended to update the Future Land Use Map to reflect the latest properties designated as community facilities as described in the Future Land Use Element. In 2010, EAR based Comprehensive Plan amendments and an update to the five year schedule of the Capital Improvement Element was adopted. In 2014, the plan was amended to update the Future Land Use Element to reflect policy changes to land uses and to update the Future Land Use Element for Religious Land Use Relief Procedures. In 2017, the Town prepared the next round of EAR-Based amendments with a focus on adapting to sea-level rise and resiliency in addition to State required review items. The Town is expected to adopt its latest EAR-Based amendments in FY 2018.

The Comprehensive Plan is comprised of the following elements:

- Future Land Use
- Conservation
- Transportation
- Recreation and Open Space
- Housing
- Intergovernmental Coordination Element
- Infrastructure
- Capital Improvements
- Coastal Management
- Public Education Facilities

### **Future Land Use**

The purpose of the Future Land Use Element is the designation of future land use patterns as reflected in the goals, objectives and policies contained in the Town of Surfside's Comprehensive Plan. The supporting data provides a broad survey of current land use patterns, natural land features, and availability of public facilities for existing and future development.

### **Transportation**

The purpose of the transportation element shall be to plan for a multimodal transportation system that places emphasis on public transportation systems.

## **Housing**

The purpose of the Housing Element is to provide guidance for development of appropriate plans and policies to meet identified or projected deficits in the supply of housing for moderate income, low income and very-low income households, group homes, foster care facilities and households with special housing needs. These plans and policies address government activities, as well as provide direction and assistance to the efforts of the private sector.

## **Infrastructure**

### **Potable water, sanitary sewer, drainage, solid waste, natural groundwater aquifer recharge**

The purpose of the Infrastructure Element is to review and evaluate the Town's public utilities and infrastructure that is required to adequately support the Town and its residents, tourists, and businesses.

## **Coastal Management**

The purpose of the Coastal Management Element is to protect human life and to limit public expenditures in areas that are subject to destruction by natural disaster. It is also to plan for, and where appropriate, restrict development activities where such activities would damage or destroy coastal resources.

## **Conservation**

The purpose of the Conservation Element is to promote the conservation, use, and protection of natural resources in the Town.

## **Recreation and Open Space**

The purpose of the Recreation and Open Space Element is to plan for a comprehensive system of public and private sites for recreation, including, but not limited to, natural reservations, parks and playgrounds, parkways, beaches and public access to beaches, open spaces, waterways, and other recreational facilities

## **Intergovernmental Coordination**

The purpose of the Intergovernmental Coordination element is to identify and resolve incompatibilities between Surfside's comprehensive planning processes and those of other governmental entities with interests in or related to the Town's area of concern. The areas of concern for Surfside include adjacent municipalities, Miami-Dade County, Miami-Dade County Public Schools, the South Florida Water Management District, South Florida Regional Planning Council, state government, federal government, and utility companies.

## **Capital Improvements**

The purpose of the Capital Improvements Element is to evaluate the need for public facilities as identified in the other comprehensive plan elements and as defined in the applicable definitions for each type of public facility, to estimate the cost of improvements for which the local government has fiscal responsibility, to analyze the fiscal capability of the local government to finance and construct improvements, to adopt financial policies to guide the funding of improvements and to schedule the funding and construction of improvements in a manner necessary to ensure that capital improvements are provided when required based on needs identified in the other comprehensive plan elements.

## **Public School Facilities**

The purpose of the Public School Facilities Element is to assist the Miami-Dade County Public Schools in developing, operating, and maintaining a system of quality public education in Surfside through the provision of adequate public educational facilities.

## **Legislative Issues**

### **Constitutional Amendments for Voter Approval in November 2018:**

**Increased Homestead Property Tax Exemption** – In the 2017 Legislative Session HJR 7105 was passed that proposes an amendment to the Florida Constitution to increase the homestead property tax exemption from ad valorem taxes, other than school district taxes, up to an additional \$25,000, on the assessed valuation greater than \$100,000 and up to \$125,000. This proposed amendment will be placed on the November 2018 general election ballot. If approved by 60 % of Florida voters, the additional exemption will be effective January 1, 2019. If approved, the new homestead exemption will have a negative fiscal impact on the Town.

Homestead Exemption Implementation - HJR 7107 implements the expanded \$25,000 homestead exemption if approved by 60 % of Florida voters in the November 2018 general election. The bill changes the statutory dollar threshold for the homestead exemption in order to conform with those in the constitutional amendment (HJR 7105). The bill provides that the rolled back rate used by local governments in FY 2020 must be calculated as if the tax base had not been reduced by the increased homestead exemption.

**Extension of the 10 Percent Non-Homestead Assessment Limitation** - In the 2017 Legislative Session HJR 21 was passed that proposes an amendment to the Florida Constitution to retain provisions adopted in 2008 that limit increases in assessments on specified non-homestead real property to 10% annually. This benefit currently expires on January 1, 2019. This proposed amendment will be placed on the November 2018 general election ballot. If approved by 60% of Florida voters, the exemption will be effective January 1, 2019.

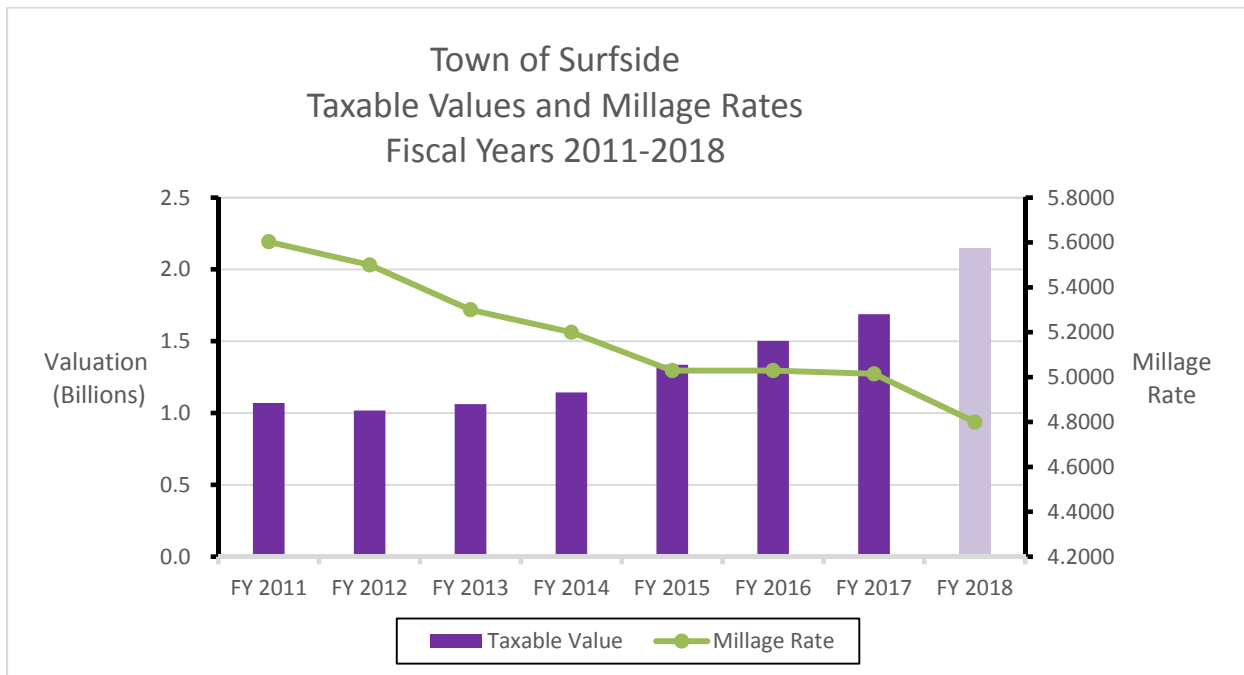


The Fiscal Year 2018 Annual Budget was adopted on September 26, 2017. The budget was developed to ensure the Town's exceptional level of service delivery and programming to our residents continues, investments are made in Town assets and amenities, and a solid financial position is maintained. It is a plan to allocate the Town's resources to provide quality service to Town residents with improved staffing levels in public safety, code compliance and solid waste, and new investment in technology and capital equipment; to enhance the quality of life in the community through improvements and upgrades to infrastructure, parks and recreational amenities; control and mitigate traffic; and to improve financial stability.

The adopted operating budget for Fiscal Year 2018 for all funds totals \$26,741,533. This is an increase of \$3,979,259 from the Fiscal Year 2017.

**Highlights of the Fiscal Year 2018 budget:**

- Total certified taxable property values is \$2,150,458,492, an increase of \$461 million, or 27.3%.
- New construction projects added to the tax roll amounted to \$365.3 million.
- Operating millage rate will be lowered to 4.8000 mills levied on every \$1,000 of taxable property value. The millage rate reduction combined with the assessed value increase will generate approximately \$1.758 million in additional property tax revenue.



### **Property Taxes**

The Town's taxable property value is \$2.150 billion, a 27.3% increase from last year. The Fiscal Year 2018 budget was developed using the proposed operating millage rate of 4.8000. The adopted operating millage rate is higher than the rolled-back rate of 4.6913 mills, which is the rate which when applied to the current year's adjusted taxable value would generate the same amount of property tax revenue as in the prior year. New construction of \$365.3 million was added to the tax rolls.

The 4.8000 operating millage rate generates property tax revenue of \$9.8 million to the General Fund and represents 67.2% of total General Fund revenues.

### **8-Year Property Trend**

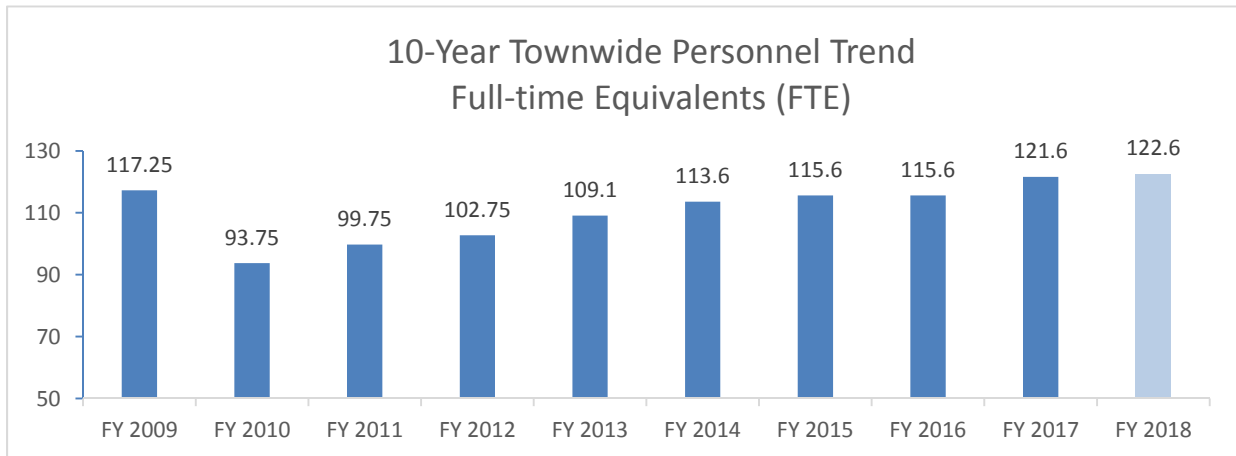
<b>Fiscal Year</b>	<b>Taxable Value</b>	<b>Percent Change in Taxable Value</b>	<b>Millage Rate</b>	<b>General Fund Tax Revenue*</b>
2010-11	\$1,069,725,255	-8.8%	5.6030	\$5,693,987
2011-12	\$1,017,658,274	-4.9%	5.5000	\$5,317,264
2012-13	\$1,062,214,226	4.4%	5.3000	\$5,348,249
2013-14	\$1,144,071,250	7.7%	5.2000	\$5,651,712
2014-15	\$1,336,876,007	16.9%	5.0293	\$6,387,373
2015-16	\$1,502,755,220	12.4%	5.0293	\$7,179,916
2016-17	\$1,689,439,338	12.4%	5.0144	\$8,047,948
2017-18	\$2,150,458,492	27.3%	4.8000	\$9,806,091

\*Budgeted at 95%

### **Staffing**

In Fiscal Year 2018 the number of full time positions in the Town is 122.6. A net of one (1) new full-time equivalent (FTE's) positions were added as follows: three new full-time positions have been added, offset by the elimination of two full-time positions in the Town Attorney department from the change to contracted services. The following table provides a glance at staffing levels over a 10-year period.





Full-time additions for Fiscal Year 2018:

General Fund

One (1) Code Compliance Officer for expanded code compliance support and response to community needs.

One (1) new Lieutenant of Police for weekend and evening coverage.

Enterprise Fund – Solid Waste

One (1) new Maintenance Worker II position to support increased workload and provide better crew coverage and improve service levels.

Personnel Services costs represent 41.7 % of the total budget and 58.2% of the General Fund budget.

- The Public Safety FOP Collective Bargaining Agreement contract from October 1, 2016 to September 30, 2018 was approved in September 2016 and the FY 2018 budget reflects the approved annual changes.
- General town employee salary adjustments are merit based and a merit pool is funded for those adjustments.
- Contributions to the Town’s retirement plan were projected using the Town’s contribution rates based on actuarially determined payroll rates for October 1, 2017 as follows: 24.4% for the Public Safety FOP and 9.1% for general employees.
- The budget includes a 12.5 % increase in health insurance benefit costs.

Contractual services for a public information/relations specialist to assist with communications opportunities to residents, neighboring communities and the media is funded from the General Fund.

**Capital Expenditures and Improvements**

In Fiscal Year 2018 the Town will invest \$1,552,991 in capital equipment, technology software, and improvements and upgrades to facilities and amenities throughout the Town. The Capital Improvement Program section of this document provides further details of the following projects planned for this year.

- o Enterprise Resource Planning (EFP) - \$300,000
- o Harding Avenue downtown street lighting - \$750,000
- o Beach end upgrades to showers - \$50,000
- o Westside street end improvements - \$50,000
- o 91<sup>st</sup> Street improvement project - \$50,000
- o Design for 96<sup>th</sup> Street Park renovation - \$75,000
- o Town Hall improvements - \$177,911
- o 96<sup>th</sup> Street shared cost of improvements to street end - \$100,000

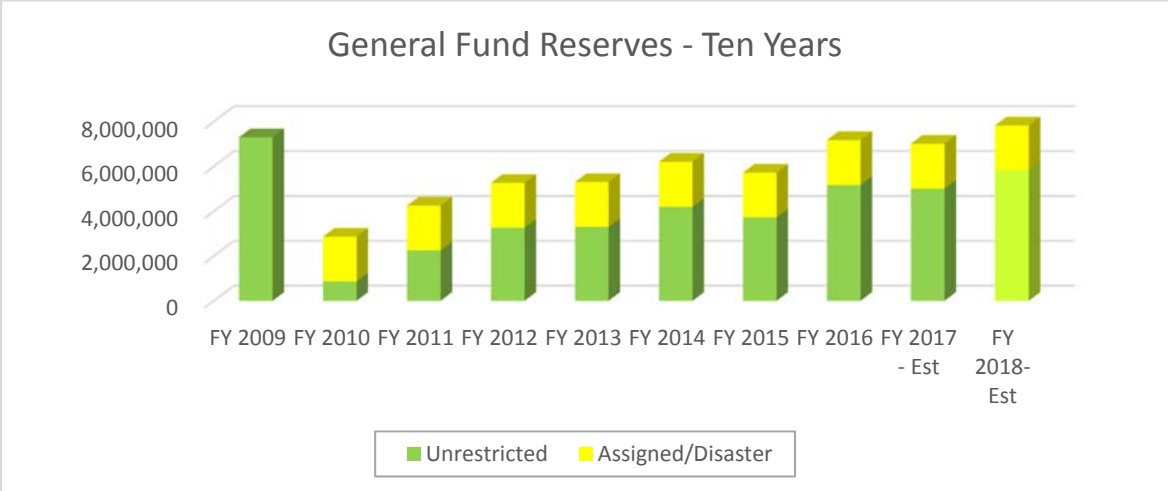
**Annual operating budget and capital improvements**

	FY 2017 Budget	Percent of Total	FY 2018 Budget	Percent of Total	\$ Change	Percent Change
Net Operating Budget	\$22,662,274		\$25,188,622		\$2,526,348	11.15%
Capital Improvements (CIP)	100,000		1,552,911		1,452,911	
<b>Total</b>	<b>\$22,762,274</b>		<b>\$26,741,533</b>		<b>\$3,979,259</b>	<b>11.15%</b>

	FY 2017 Budget	Percent of Total	FY 2018 Budget	Percent of Total	\$ Change	% Change
Net Operating Budget	\$13,172,193	58.1%	\$14,598,096	58.0%	\$1,425,903	10.83%
General Fund						
Special Revenue Funds						
Tourist Resort Fund	735,031	3.2%	1,081,553	4.3%	346,522	47.14%
Police Forfeiture Fund	50,592	0.2%	78,192	0.3%	27,600	54.55%
Municipal Transportation Fund	281,330	1.2%	434,250	1.7%	152,920	54.36%
Building Fund	1,056,688	4.7%	1,657,000	6.6%	600,312	56.81%
Enterprise Funds						
Water and Sewer Fund	3,359,624	14.8%	3,677,158	14.6%	317,534	9.45%
Municipal Parking Fund	1,576,119	7.0%	1,203,158	4.8%	(372,961)	23.66%
Solid Waste Fund	1,746,554	7.7%	1,767,885	7.0%	21,331	1.22%
Stormwater Fund	684,143	3.0%	691,330	2.7%	7,187	1.05%
<b>Total Operating Budget</b>	<b>\$22,662,274</b>	<b>100.0%</b>	<b>\$25,188,622</b>	<b>100.0%</b>	<b>\$2,526,348</b>	<b>11.15%</b>

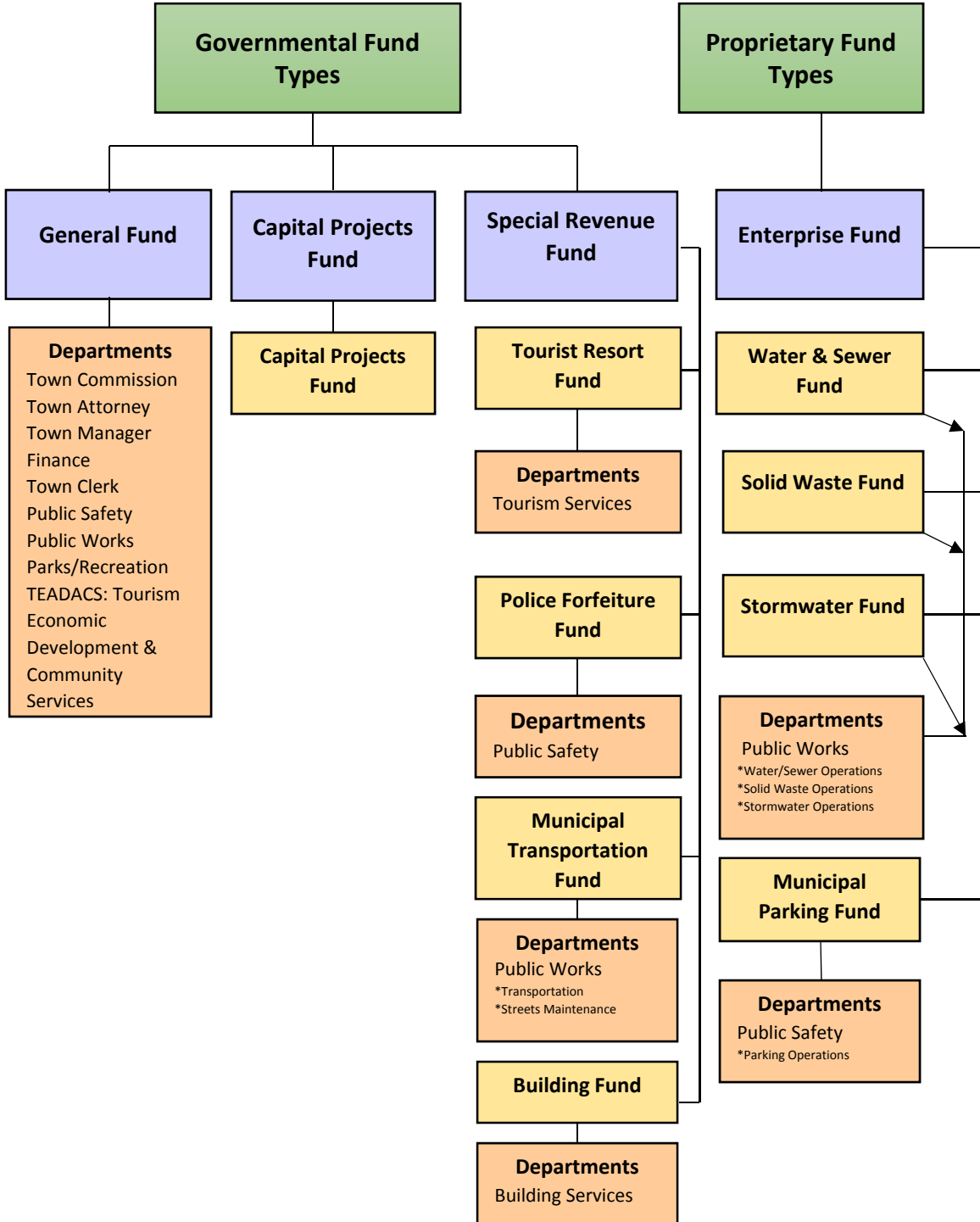
**General Fund Reserves**

The Fiscal Year 2018 budget will provide for improved financial stability with an increase in General Fund reserves of \$811,561. The General Fund ending unrestricted reserve balance is projected at \$7,820,693. These available reserves consist of \$5.8 million unassigned and \$2 million assigned by the Town for disaster/hurricane recovery.





# Town of Surfside Fund Structure



## 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 DESCRIPTIONS**

### **FUND 102 – TOURIST RESORT FUND**

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

### **FUND 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 2017 - 2018**

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

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

	GENERAL FUND	CAPITAL PROJECTS FUND	SPECIAL REVENUE FUNDS	ENTERPRISE FUNDS	TOTAL ALL FUNDS BUDGET
<b>ESTIMATED REVENUES:</b>					
<b>TAXES:</b>	<b>Millage per \$1,000</b>				
<b>Ad Valorem Taxes</b>	<b>4.8000</b>		0	0	0
<b>Ad Valorem Taxes</b>	<b>0.0000 (voted debt)</b>	9,806,091	0	0	<b>9,806,091</b>
Franchise /Utility Taxes	1,328,059		0	0	<b>1,328,059</b>
Sales & Use Taxes	1,706,861		829,617	0	<b>2,536,478</b>
Licenses/Permits	5,000		1,656,500	0	<b>1,661,500</b>
Intergovernmental	581,854		223,000	0	<b>804,854</b>
Charges for Services	459,125		0	7,086,043	<b>7,545,168</b>
Fines & Forfeitures	184,000		0	0	<b>184,000</b>
Miscellaneous Revenues	56,700		11,000	0	<b>67,700</b>
Capital Contributions/Developer Contributions	0		0	21,000	<b>21,000</b>
<b>TOTAL SOURCES</b>	<b>14,127,690</b>	<b>0</b>	<b>2,720,117</b>	<b>7,107,043</b>	<b>23,954,850</b>
Interfund Transfers - In	470,406	1,227,911	0	0	<b>1,698,317</b>
Fund Balance/Reserves/Net Assets	0	325,000	530,878	232,488	<b>1,088,366</b>
<b>TOTAL REVENUES, TRANSFERS &amp; BALANCES</b>	<b>14,598,096</b>	<b>1,552,911</b>	<b>3,250,995</b>	<b>7,339,531</b>	<b>26,741,533</b>
<b>EXPENDITURES/EXPENSES</b>					
General Government	3,667,696	1,552,911	0	0	<b>5,220,607</b>
Building Services	0		1,081,537	0	<b>1,081,537</b>
Public Safety	5,531,739		78,192	0	<b>5,609,931</b>
Streets	181,126		0	0	<b>181,126</b>
Recreation, Culture, and Tourism	2,066,445		901,553	0	<b>2,967,997</b>
Physical Environment	1,391,618		0	4,089,005	<b>5,480,624</b>
Municipal Transportation			323,000	1,088,928	<b>1,411,928</b>
Debt Service			0	1,656,504	<b>1,656,504</b>
<b>TOTAL EXPENDITURES/EXPENSES</b>	<b>12,838,624</b>	<b>1,552,911</b>	<b>2,384,281</b>	<b>6,834,438</b>	<b>23,610,254</b>
Interfund Transfers - Out	947,911		406,156	344,250	<b>1,698,317</b>
Fund Balance/Reserves/Net Assets	811,561		460,557	160,844	<b>1,432,962</b>
<b>TOTAL APPROPRIATED EXPENDITURES</b>					
<b>TRANSFERS, RESERVES &amp; BALANCES</b>	<b>14,598,096</b>	<b>1,552,911</b>	<b>3,250,994</b>	<b>7,339,532</b>	<b>26,741,533</b>

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

# PROPERTY VALUE AND MILLAGE SUMMARY

2016 Gross Taxable Value July 1, 2016	\$1,689,439,338	
Increase to 2017 Taxable Value	95,697,400	5.7%
2017 Gross Taxable Value July 1, 2017	\$1,785,136,738	
Current Year Additions (New Construction)	365,321,754	21.6%
Current Year Gross Taxable Value for Operating Purposes	\$2,150,458,492	27.3%

	FY 2017 Rate	FY 2018 Rolled Back Rate	FY 2018 Adopted Rate	Percentage Increase/Decrease(-) Over	
				FY 2017 Adopted Rate	Rolled Back Rate
<b>Operating Millage</b>	5.0144	4.6913	4.8000	-4.28%	2.32%
				Revenues Generated	
			Mills	Gross	Net (95%)
FY 2018 Adopted Operating Millage			4.8000	\$10,322,201	\$9,806,091
Prior FY 2017 Adopted Operating Millage			5.0144	\$10,783,259	\$10,244,096
Rolled Back Rate			4.6913	\$10,088,446	\$9,584,024
<b>Increase/Decrease(-) from FY 2017</b>			<b>-0.2144</b>		

## 13 Year Millage, Taxable Value and Revenue History

Fiscal Year	Tax Rate/ Millage	Taxable Value	Percent Change in Taxable Value	Revenue	
				Gross	Net (95%)
2006	5.6030	\$1,064,159,853	21.3%	\$5,962,488	\$5,664,363
2007	5.6000	\$1,370,666,796	28.8%	\$7,675,734	\$7,291,947
2008	4.2500	\$1,577,153,935	15.1%	\$6,702,904	\$6,367,759
2009	4.7332	\$1,400,434,957	-11.2%	\$6,628,539	\$6,297,112
2010	4.7332	\$1,172,763,595	-16.3%	\$5,550,925	\$5,273,378
2011	5.6030	\$1,069,725,255	-8.8%	\$5,993,671	\$5,693,987
2012	5.5000	\$1,017,658,274	-4.9%	\$5,597,121	\$5,317,265
2013	5.3000	\$1,062,214,226	4.4%	\$5,629,735	\$5,348,249
2014	5.2000	\$1,144,071,250	7.7%	\$5,949,171	\$5,651,712
2015	5.0293	\$1,336,876,007	16.9%	\$6,723,551	\$6,387,373
2016	5.0293	\$1,502,755,220	12.4%	\$7,557,807	\$7,179,916
2017	5.0144	\$1,689,439,338	12.4%	\$8,471,525	\$8,047,948
2018	4.8000	\$2,150,458,492	27.3%	\$10,322,201	\$9,806,091

\*Based on July 1, 2017 Miami-Dade County Property Appraiser 2017 Preliminary Taxable Values

# Town-Wide Personnel Complement

Positions by Fund and Department

Fund	Department	Funded FY 2016 Positions				Funded FY 2017 Positions				Funded FY 2018 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	0	5	0	0	0
	Town Attorney	3	0	0	3	3	0	0	3	1	0	0	1
	Executive	5	0	0	5	6	0	0	6	6.75	0	0	6.75
	Finance	4	0	0	4	4	0	0	4	4	0	0	4
	Town Clerk	2	1	0	2.5	3	1	0	3.5	3	1	0	3.5
	Building Services*	4	7	0	7.5								
	Public Safety	34.25	0	0	34.25	36.25	0	0	36.25	37.25	0	0	37.25
	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	10.91	17	27	27.51
	Tourism	Leisure Services	0.68	0	0	0.68	0.68	0	0	0.68	1.34	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	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	11.25	0	0	11.25	12.25	0	0	12.25
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>27</b>	<b>115.6</b>	<b>105</b>	<b>27</b>	<b>27</b>	<b>121.6</b>	<b>106</b>	<b>27</b>	<b>27</b>	<b>122.6</b>

\* Since FY 2017 Building Services positions are in the Building Fund.

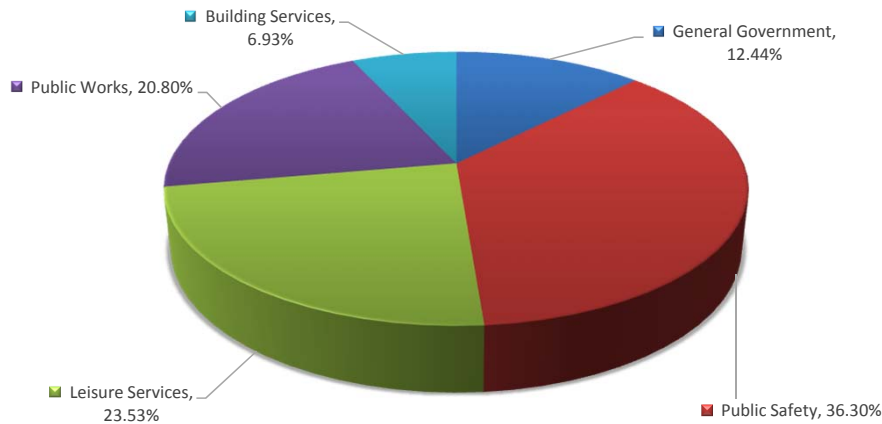
## Staffing Changes from FY 2017 to FY 2018

**Full time positions:** The net number of FY 2018 full time funded positions has increased by one (1) from positions funded in FY 2017. Following are the position changes in FY 2018.

General Fund	Tow Attorney	Town Attorney Office contractual	(2.00)
General Fund	Executive	Assistant Town Manager allocated 25% to TEADACS	(0.25)
General Fund	Executive	Code Compliance Officer	1.00
General Fund	Public Safety	Police Lieutenant	1.00
General Fund	Leisure Services	Assistant Town Manager allocated 25% to TEADACS	0.25
General Fund	Leisure Services	Tourism Director allocated 100% to Tourist Resort	(0.66)
Tourist Resort Fu	Leisure Services	Tourism Director allocated 100% to Tourist Resort	0.66
Solid Waste	Public Works	Maintenance Worker II	1.00
<b>Total</b>			<b>1.00</b>

**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 2018**

Department/Division	Description of Program Modifications	Type	Fund	Funded
<b>GENERAL FUND</b>				
Executive / Planning & Code Compliance	Code Compliance Officer to full-time position	PM	001	\$41,054
Public Safety	Lieutenant of Police new position	PM	001	\$133,991
TEDACS	Public Information Representative	PM	001	\$40,000
<b>TOTAL</b>	<b>GENERAL FUND</b>			<b>\$215,045</b>
<b>SPECIAL REVENUE FUNDS:</b>				
<b>POLICE FORFEITURE FUND</b>				
Public Safety	Professional Services - RFP development for CAD/RM/MC system	PM	105	\$10,000
<b>TOTAL</b>	<b>POLICE FORFEITURE FUND</b>			<b>\$10,000</b>
<b>SOLID WASTE FUND</b>				
Waste	Maintenance Worker II	PM	403	\$42,550
<b>TOTAL</b>	<b>SOLID WASTE FUND</b>			<b>\$42,550</b>
<b>TOTAL ALL FUNDS</b>				<b>\$267,595</b>

**SUMMARY OF NEW CAPITAL EXPENDITURES  
FY 2018**

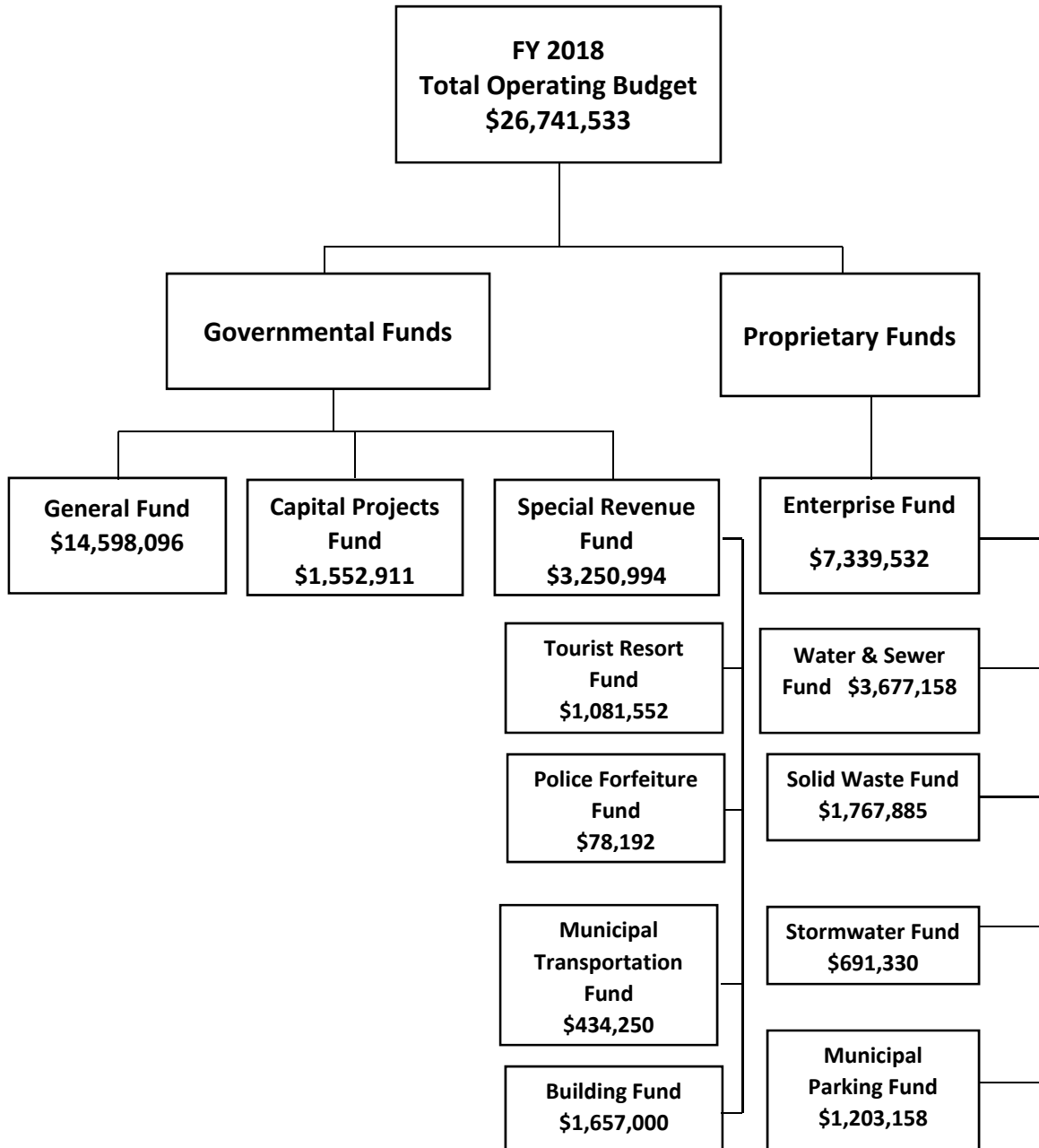
<b>Department/Division</b>	<b>Description of New Capital Expenditures</b>	<b>Type</b>	<b>Fund</b>	<b>Funded</b>
Legislative	High Definition (HD) Network Managed System	CO	001	\$12,440
Legislative	Serial Digital Interface (SDI)	CO	001	\$5,885
Finance	Replacement of Town desktop computers -Funded Year 1 of annual lease (3-year lease)	CO	001	\$26,900
Public Safety	Police Vehicles - 3	CO	001	\$120,000
Public Works	Bucket Truck (Replacement Vehicle)	CO	001	\$120,000
Parks & Recreation	A/C Unit - Community Center Lifeguard Office/Concession Building	CO	001	\$12,000
<b>TOTAL</b>	<b>GENERAL FUND</b>			<b>\$297,225</b>
<b>CAPITAL IMPROVEMENT FUND</b>				
Finance / IT & Public Works	Town Hall Security Card Reader Access Control System	CIP	301	\$27,911
Finance	Enterprise Resource Planning System ERP	CIP	301	\$100,000
Public Works	Town Hall Improvements	CIP	301	\$150,000
Public Works	Harding Avenue Downtown Street Lighting	CIP	301	\$750,000
Public Works	96th Street End Improvements	CIP	301	\$100,000
Public Works	91st Street Improvement Project - Initial Planning	CIP	301	\$50,000
Public Works	Beach End Upgrades - Showers	CIP	301	\$50,000
Public Works/ Parks & Recreation	Westside Street End Improvements	CIP	301	\$50,000
Parks & Recreation	96th Street Park Renovation - Design	CIP	301	\$75,000
<b>TOTAL</b>	<b>CAPITAL IMPROVEMENT FUND</b>			<b>\$1,352,911</b>
<b>SPECIAL REVENUE FUNDS: POLICE FORFEITURE FUND</b>				
Public Safety	Forensic Evidence Drying Cabinet	CO	105	\$5,000
<b>TOTAL</b>	<b>POLICE FORFEITURE FUND</b>			<b>\$5,000</b>
<b>BUILDING FUND</b>				
Building Services	Town Hall Renovations - Building Services	CIP	150	\$90,000
<b>TOTAL</b>	<b>BUILDING FUND</b>			<b>\$90,000</b>
<b>TRANSPORTATION FUND</b>				
Public Works	Traffic Signal Loop Detectors (estimated)	CIP	107	\$50,000
<b>TOTAL</b>	<b>TRANSPORTATION FUND</b>			<b>\$50,000</b>
<b>ENTERPRISE FUNDS: MUNICIPAL PARKING FUND</b>				
Public Safety	Video Recording Camera System	CIP	402	\$43,000
Public Safety	Parking Enforcement Vehicle	CO	402	\$28,000
Public Safety	Parking Pay Stations (2)	CO	402	\$22,120
<b>TOTAL</b>	<b>MUNICIPAL PARKING FUND</b>			<b>\$93,120</b>
<b>TOTAL ALL FUNDS</b>				<b>\$1,888,256</b>

**Town of Surfside  
FY 2018 - 2022  
Five Year Capital Improvement Plan**

Department	Projects	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	5YR TOTAL
Finance / IT	Enterprise Resource Planning System ERP (Townwide Software Replacement Project)	\$ 300,000					\$ 300,000
	Town Hall Security Card Reader Access Control System	27,911					27,911
Building Services	Town Hall Renovations - Building Services	90,000					90,000
	Replacement Vehicle			30,000			30,000
Public Safety	Replacement Vehicles	120,000	96,000	64,000			280,000
	Video Recording Camera System	43,000					43,000
Public Works	Replacement Vehicle - Garbage Truck			240,000			240,000
	Replacement Vehicle	120,000		78,000	51,000		249,000
	Town Hall Improvements	150,000					150,000
	Traffic Signal Loop Detectors	50,000					50,000
	Harding Avenue Downtown Street Lighting	750,000					750,000
	91st Street Improvement Project	50,000	1,000,000				1,050,000
	Beach End Upgrades - Showers/Drainage	50,000					50,000
	96th Street Streetend Improvements Shared Cost	100,000					100,000
	Alleyway 9500-9600 Electrical Connections/Drainage		500,000				500,000
	Erosion Control PEM		400,000	200,000	200,000	200,000	1,000,000
Leisure Services	Town Resilience - Infrastructure			500,000	500,000		1,000,000
	Lifeguard Tower		47,500				47,500
	96th Street Park Renovation	75,000	700,000				775,000
	Westside Street End Improvements	50,000	200,000	200,000			450,000
	Replacement Vehicle			24,000			24,000
<b>Total Projects</b>		<b>\$ 1,975,911</b>	<b>\$ 2,943,500</b>	<b>\$ 1,336,000</b>	<b>\$ 751,000</b>	<b>\$ 200,000</b>	<b>\$ 7,206,411</b>

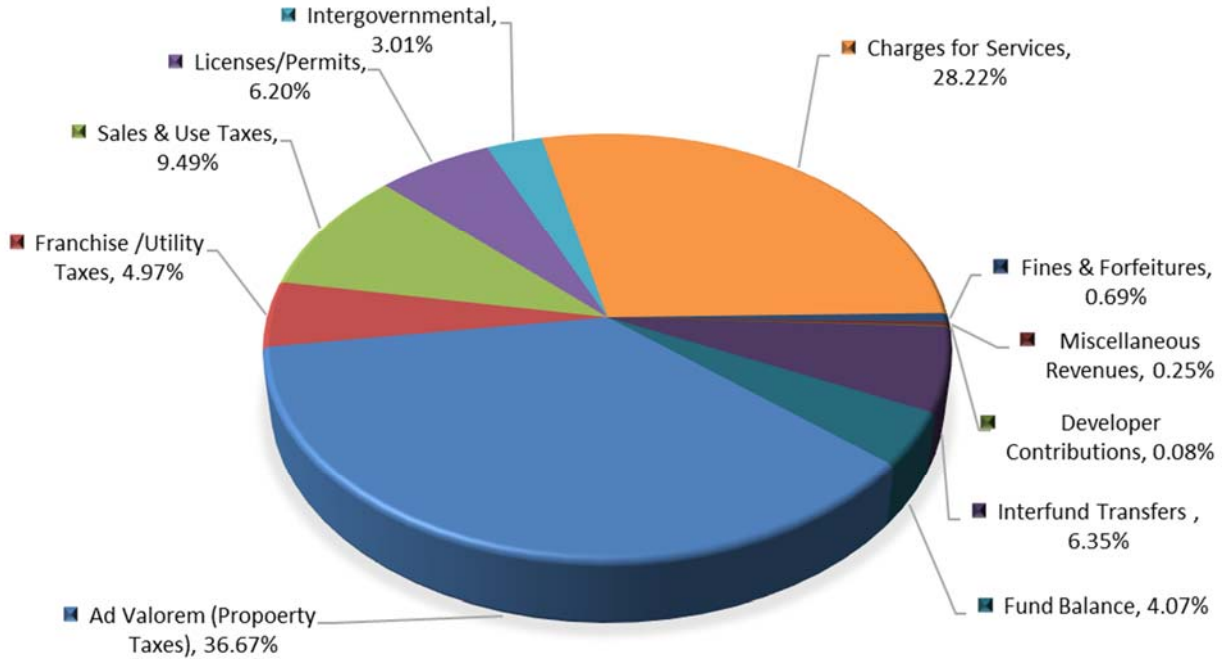
Source Code	Revenue Sources	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	5YR TOTAL
GAS	Second Local Option Gas Tax	25,823	25,000				\$50,823
GF	General Fund 001	\$ 1,092,088	\$ 1,886,000	\$ 1,066,000	\$ 751,000	\$ 200,000	4,995,088
GF - CIP	Capital Projects Fund Balance (301)	200,000					200,000
CIPPR	Capital Projects Fund Balance for P&R	75,000	242,000				317,000
DC	Developer Contributions	120,000	640,500				760,500
INC	Indian Creek Share of Project Costs		50,000				50,000
MTF	Municipal Transportation Fund (CITT)	150,000	100,000				250,000
TRF	Tourist Resort Fund	180,000					180,000
BF	Building Fund	90,000		30,000			120,000
MPF	Municipal Parking Fund	43,000					43,000
SWCF	Solid Waste Fund			240,000			240,000
<b>Total Revenue Sources</b>		<b>\$ 1,975,911</b>	<b>\$ 2,943,500</b>	<b>\$ 1,336,000</b>	<b>\$ 751,000</b>	<b>\$ 200,000</b>	<b>\$7,206,411</b>



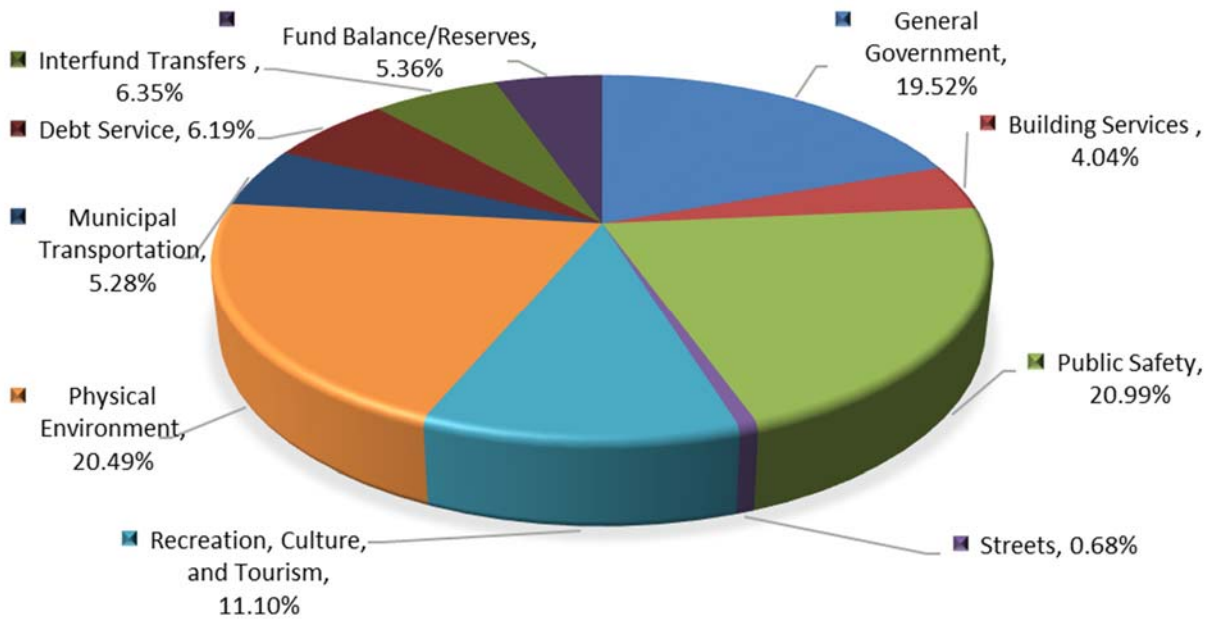


# ALL FUNDS BUDGET SUMMARY CHART

**REVENUES BY SOURCE**  
**FY 2018 Budget – All Funds \$26,741,533**



**EXPENDITURES AND FUND BALANCE BY TYPE**  
**FY 2018 Budget – All Funds \$26,741,533**



## ALL FUNDS SCHEDULE OF REVENUES

Revenue Source	FY 2016 Actual	FY 2017 Adopted	FY 2017 Estimated	FY 2018 Proposed
<b>GENERAL FUND (001) - MAJOR FUND</b>				
Property Taxes	\$7,276,466	\$8,047,948	\$8,047,948	\$9,806,091
Sales and Use Taxes	1,316,641	1,411,477	1,411,477	1,706,861
Franchise and Utility Taxes	1,337,853	1,364,515	1,364,515	1,328,059
Permits/Licenses/Inspections	815,680	70,700	70,700	5,000
Intergovernmental Revenues	613,271	601,812	601,812	581,854
Charges for Services	800,645	486,100	486,100	459,125
Fines and Forfeitures	1,140,065	712,000	712,000	184,000
Miscellaneous Revenues	102,972	31,525	31,525	56,700
Developer Contributions	16,500	0	0	0
Capital Loan Proceeds	0	0	0	0
Other Sources - Transfers In	276,841	446,116	446,116	470,406
Appropriated Fund Balance			359,281	
<b>Total General Fund</b>	<b>\$13,696,934</b>	<b>\$13,172,193</b>	<b>\$13,531,474</b>	<b>\$14,598,096</b>
<b>CAPITAL PROJECTS FUND (301) - MAJOR FUND</b>				
Intergovernmental Revenues	531,945		\$346,250	
Miscellaneous Revenues	\$1,170			
Developer Contributions	22,500		295,000	
Other Sources - Transfers In	661,092	\$100,000	100,000	\$1,227,911
Appropriated Fund Balance			567,568	325,000
<b>Total Capital Projects Fund</b>	<b>\$1,216,707</b>	<b>\$100,000</b>	<b>\$1,308,818</b>	<b>\$1,552,911</b>
<b>TOURIST RESORT FUND (102) - NONMAJOR FUND</b>				
Sales and Use Taxes	\$631,375	\$670,610	\$670,610	\$829,617
Miscellaneous Revenues	16,000	2,500	2,500	0
Appropriated Fund Balance		61,921	61,921	241,436
<b>Total Tourist Resort Fund</b>	<b>\$647,375</b>	<b>\$735,031</b>	<b>\$735,031</b>	<b>\$1,071,053</b>
<b>POLICE FORFEITURE FUND (105) - NONMAJOR FUND</b>				
Fines and Forfeitures	\$70,624		\$0	
Miscellaneous Revenues	406			
Appropriated Fund Balance		\$50,592	50,592	\$78,192
<b>Total Police Forfeiture Fund</b>	<b>\$71,030</b>	<b>\$50,592</b>	<b>\$50,592</b>	<b>\$78,192</b>
<b>MUNICIPAL TRANSPORTATION FUND (107) - NONMAJOR FUND</b>				
Intergovernmental Revenues	\$229,428	\$215,000	\$215,000	\$223,000
Miscellaneous Revenues	1,000			
Appropriated Fund Balance		66,330	79,799	211,250
<b>Total Municipal Transportation Fund</b>	<b>\$230,428</b>	<b>\$281,330</b>	<b>\$294,799</b>	<b>\$434,250</b>

## ALL FUNDS SCHEDULE OF REVENUES

Revenue Source	FY 2016 Actual	FY 2017 Adopted	FY 2017 Estimated	FY 2018 Proposed
<b>BUILDING FUND (150) - NONMAJOR FUND</b>				
Permits/Licenses/Inspections		375,000	1,575,000	\$1,646,000
Miscellaneous Revenues		11,000	11,000	11,000
Other Sources - Transfers In		670,688	670,688	0
<b>Total Building Fund</b>	<b>\$0</b>	<b>\$1,056,688</b>	<b>\$2,256,688</b>	<b>\$1,657,000</b>
<b>ENTERPRISE FUNDS</b>				
<b>WATER AND SEWER FUND (401) - MAJOR FUND</b>				
Charges for Services	\$3,026,773	\$3,359,624	\$3,015,250	\$3,677,158
Miscellaneous Revenues	707	0	0	0
Interest	219			
Appropriated Fund Balance			651,144	0
<b>Total Water and Sewer Fund</b>	<b>\$3,027,699</b>	<b>\$3,359,624</b>	<b>\$3,666,394</b>	<b>\$3,677,158</b>
<b>MUNICIPAL PARKING FUND (402) - MAJOR FUND</b>				
Charges for Services	\$1,065,764	\$1,006,000	\$1,006,000	\$1,035,000
Miscellaneous Revenues				0
Developer Contributions	21,000	21,000	21,000	21,000
Proceeds from Disposal of Assets		202,473	202,473	
Appropriated Fund Balance		346,646	476,883	147,158
<b>Total Municipal Parking Fund</b>	<b>\$1,086,764</b>	<b>\$1,576,119</b>	<b>\$1,706,356</b>	<b>\$1,203,158</b>
<b>SOLID WASTE FUND (403) - MAJOR FUND</b>				
Charges for Services	\$1,693,817	\$1,716,385	\$1,756,262	\$1,767,885
Miscellaneous Revenues	(52)	15,000		0
Proceeds from Disposal of Assets	20,000	15,000	15,000	
Other Sources - Transfers In	0			
Appropriated Fund Balance		15,169	15,013	
<b>Total Solid Waste Fund</b>	<b>\$1,713,765</b>	<b>\$1,761,554</b>	<b>\$1,786,275</b>	<b>\$1,767,885</b>
<b>STORMWATER FUND (404) - MAJOR FUND</b>				
Charges for Services	\$507,825	\$505,000	\$505,000	\$606,000
Miscellaneous Revenues	0			
Appropriated Fund Balance		179,143	224,423	85,330
<b>Total Stormwater Fund</b>	<b>\$507,825</b>	<b>\$684,143</b>	<b>\$729,423</b>	<b>\$691,330</b>
<b>TOTAL REVENUES - ALL FUNDS</b>	<b>\$22,198,527</b>	<b>\$22,777,274</b>	<b>\$26,065,850</b>	<b>\$26,731,033</b>

## ALL FUNDS SCHEDULE OF EXPENDITURES

	FY 2016 Actual	FY 2017 Adopted	FY 2017 Estimated	FY 2018 Proposed
<b>GENERAL FUND (001) - MAJOR FUND</b>				
Personnel Services	\$8,289,593	\$8,257,679	\$8,296,307	\$8,500,951
Operating Expenses	3,427,021	3,985,657	4,016,011	3,904,659
Capital Outlay	187,555	99,500	117,837	274,345
Debt Service	103,226	50,669	50,669	50,669
Non-Operating Expenses	7,767	8,000	8,667	8,000
Transfers Out	219,084	770,688	1,041,983	947,911
Contingency				100,000
Contingency/Reserve				811,561
<b>Total General Fund</b>	<b>\$12,234,246</b>	<b>\$13,172,193</b>	<b>\$13,531,474</b>	<b>\$14,598,096</b>
<b>CAPITAL PROJECTS FUND (301) - MAJOR FUND</b>				
Capital Expenditures - Capital Improvement Projects	\$ 245,260	\$ 100,000	\$ 973,818	1,552,911
Non-Operating Expenses			\$50,000	
Reserves Restricted - P&R CIP	933,947		285,000	
<b>Total Capital Projects Fund</b>	<b>\$1,179,207</b>	<b>\$100,000</b>	<b>\$1,308,818</b>	<b>\$1,552,911</b>
<b>TOURIST RESORT FUND (102) - NONMAJOR FUND</b>				
Personnel Services	\$69,616	\$81,849	\$81,849	\$120,077
Operating Expenses	551,247	653,182	653,182	781,476
Capital Outlay	1,951	0	0	0
Transfers Out				180,000
<b>Total Tourist Resort Fund</b>	<b>\$622,814</b>	<b>\$735,031</b>	<b>\$735,031</b>	<b>\$1,081,553</b>
<b>POLICE FORFEITURE FUND (105) - NONMAJOR FUND</b>				
Operating Expenses	\$33,153	\$50,592	\$50,592	\$73,192
Capital Outlay	9,200	0	0	5,000
<b>Total Police Forfeiture Fund</b>	<b>\$42,353</b>	<b>\$50,592</b>	<b>\$50,592</b>	<b>\$78,192</b>
<b>MUNICIPAL TRANSPORTATION FUND (107) - NONMAJOR FUND</b>				
Operating Expenses	\$293,493	\$270,580	\$284,049	\$273,000
Capital Outlay	12,483	0	0	50,000
Transfers Out	10,850	10,750	10,750	111,250
<b>Total Municipal Transportation Fund</b>	<b>\$316,826</b>	<b>\$281,330</b>	<b>\$294,799</b>	<b>\$434,250</b>
<b>BUILDING FUND (150) - NONMAJOR FUND</b>				
Personnel Services		\$729,008	\$729,008	\$767,787
Operating Expenses		\$215,450	\$215,450	223,750
Capital Outlay		\$2,500	\$2,500	90,000
Transfers Out		\$108,482	\$108,482	114,906
Contingency/Reserve		1,248	1,201,248	460,557
<b>Total Building Fund</b>	<b>\$0</b>	<b>\$1,056,688</b>	<b>\$2,256,688</b>	<b>\$1,657,000</b>

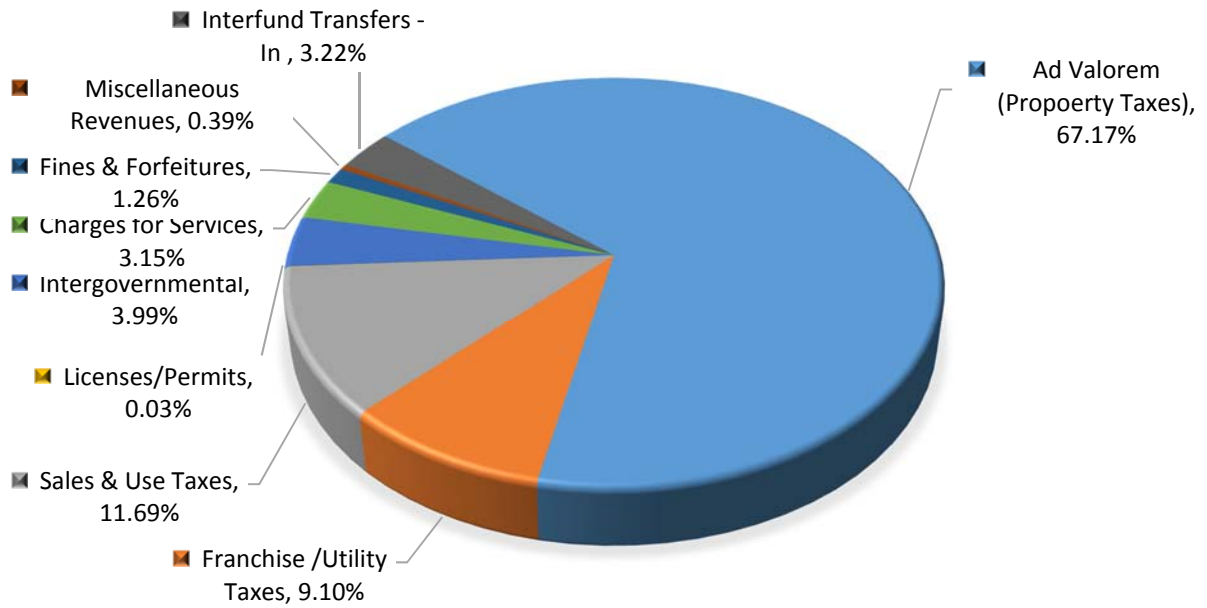
## ALL FUNDS SCHEDULE OF EXPENDITURES

	FY 2016 Actual	FY 2017 Adopted	FY 2017 Estimated	FY 2018 Proposed
<b>ENTERPRISE FUNDS</b>				
<b>WATER AND SEWER FUND (401) - MAJOR FUND</b>				
Personnel Services	\$312,516	\$338,017	\$338,017	\$342,877
Operating Expenses	1,530,952	1,687,927	1,687,927	1,970,334
Capital Outlay	42,902	0	0	0
Debt Service	1,236,371	1,245,715	1,245,715	1,245,717
Transfers Out	52,770	87,965	87,965	93,230
Contingency/Reserve			306,770	
Reserves - Rent Stabilization				25,000
<b>Total Water and Sewer Fund</b>	<b>\$3,175,511</b>	<b>\$3,359,624</b>	<b>\$3,666,394</b>	<b>\$3,677,158</b>
<b>MUNICIPAL PARKING FUND (402) - MAJOR FUND</b>				
Personnel Services	\$405,994	\$480,049	\$480,049	\$492,013
Operating Expenses	481,131	472,221	507,377	503,795
Capital Outlay	53,038	514,884	609,965	93,120
Transfers Out	90,660	87,965	87,965	93,230
Renewal & Replacement Reserves		21,000	21,000	21,000
<b>Total Municipal Parking Fund</b>	<b>\$1,030,823</b>	<b>\$1,576,119</b>	<b>\$1,706,356</b>	<b>\$1,203,158</b>
<b>SOLID WASTE FUND (403) - MAJOR FUND</b>				
Personnel Services	\$606,865	\$698,542	\$738,263	\$793,646
Operating Expenses	716,678	683,447	683,447	729,565
Capital Outlay	378,964	240,000	240,000	0
Transfers Out	98,192	124,565	124,565	129,830
Contingency/Reserve		0	0	114,844
<b>Total Solid Waste Fund</b>	<b>\$1,800,699</b>	<b>\$1,746,554</b>	<b>\$1,786,275</b>	<b>\$1,767,885</b>
<b>STORMWATER FUND (404) - MAJOR FUND</b>				
Personnel Services	\$116,518	\$127,118	\$127,118	\$127,621
Operating Expenses	\$66,347	\$119,846	\$165,126	\$124,962
Capital Outlay	\$0	\$0	\$0	\$0
Debt Service	\$407,675	\$410,790	\$410,790	\$410,787
Transfers Out	\$466,377	\$26,389	\$26,389	\$27,960
<b>Total Stormwater Fund</b>	<b>\$1,056,917</b>	<b>\$684,143</b>	<b>\$729,423</b>	<b>\$691,330</b>
<b>TOTAL EXPENDITURES - ALL FUNDS</b>	<b>\$21,459,396</b>	<b>\$22,762,274</b>	<b>\$26,065,850</b>	<b>\$26,741,533</b>

# GENERAL FUND BUDGET SUMMARY CHART

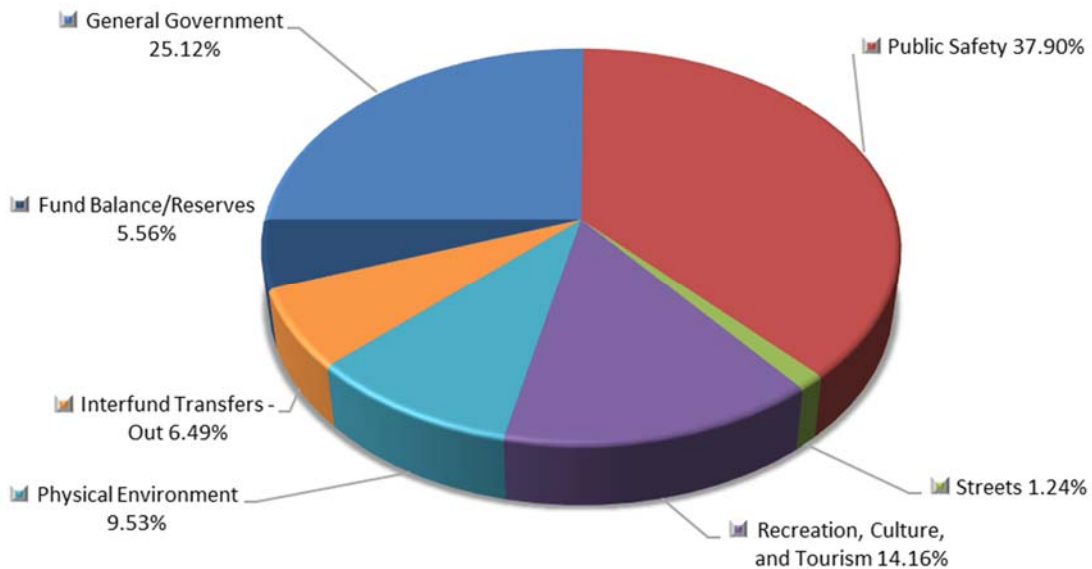
## Where Do the Funds Come From?

Total General Fund Revenues \$14,598,096



## Where Do the Funds Go?

Total General Fund Expenditures \$14,598,096







## GENERAL FUND SCHEDULE OF REVENUES

	FY 2016	FY 2017	FY 2017	FY 2018
	Actual	Adopted	Estimated	Proposed
Current & Delinquent Real Property	7,181,965	7,987,948	7,987,948	9,736,091
Current & Delinquent Personal Property	94,501	60,000	60,000	70,000
<b>Real Property Tax</b>	<b>\$7,276,466</b>	<b>\$8,047,948</b>	<b>\$8,047,948</b>	<b>\$9,806,091</b>
Two Percent Resort Tax (Food)	350,331	317,790	317,790	357,324
Four Percent Resort Tax	857,816	984,000	984,000	1,253,109
Resort Tax Penalties / Interest	4,513	5,000	5,000	4,000
First Local Option Fuel Tax	74,901	75,478	75,478	66,605
Second Local Option Fuel Tax	29,080	29,209	29,209	25,823
<b>Sales and Use Taxes</b>	<b>\$1,316,641</b>	<b>\$1,411,477</b>	<b>\$1,411,477</b>	<b>\$1,706,861</b>
Electric Utility	555,890	560,000	560,000	550,000
Gas Utility	21,982	20,000	20,000	22,000
Communication Services Tax	234,542	211,965	211,965	220,559
Surfside Local Business Licensing Tax	91,206	73,000	73,000	80,000
Miami-Dade Occ Licenses Tax Share	7,189	12,000	12,000	12,000
Surfside Local Business License Penalty	2,165	550	550	1,500
<b>Municipal Utility &amp; Other Use Taxes</b>	<b>\$912,974</b>	<b>\$877,515</b>	<b>\$877,515</b>	<b>\$886,059</b>
Electric Franchise	402,903	455,000	455,000	415,000
Gas Franchise	21,976	32,000	32,000	27,000
<b>Franchise Fees</b>	<b>\$424,879</b>	<b>\$487,000</b>	<b>\$487,000</b>	<b>\$442,000</b>
Building Permits	580,727			
Electrical Permits	22,650			
Plumbing Permits	24,693			
Mechanical Permit	31,441			
Structural Review	53,280			
Public Works Permits	1,880	1,200	1,200	
Zoning Review	11,600			
Contractors Registration	66,750	60,000	60,000	
Certificate of Use	6,075	5,500	5,500	
Permits - 40 Year Certification	900			
Renewal Permit Fees	5,584			
Lobbyist Fees / Registrations	10,100	4,000	4,000	5,000
<b>Permits/Licenses/Inspection</b>	<b>\$815,680</b>	<b>\$70,700</b>	<b>\$70,700</b>	<b>\$5,000</b>
State Revenue Sharing	160,951	157,186	157,186	155,400
Beverage License	5,964	7,300	7,300	7,500
Half Cent Sales Tax	438,817	430,826	430,826	412,454
Motor Fuel Tax Rebate	7,539	6,500	6,500	6,500
<b>Intergovernmental - Federal/State</b>	<b>\$613,271</b>	<b>\$601,812</b>	<b>\$601,812</b>	<b>\$581,854</b>
Permit Penalties	20,820			
Election Qualifying Fees	200			125
Special Police Detail - Extra Duty	486,300	200,000	200,000	180,000
Pool Admission Fees	24,073	28,000	28,000	25,000
Recreation - Aquatic Programs	28,119	32,000	32,000	28,000
Recreation - Community Ctr Facility Rentals	6,162	6,000	6,000	6,000
Recreation - ID Cards	390	500	500	400
Recreation - Winter Camp	8,562	5,000	5,000	5,000
Recreation - Summer Camp	108,651	106,000	106,000	106,000
Recreation - Spring Camp	5,960	6,000	6,000	6,000
Recreation - Locker Rentals	36			

## GENERAL FUND SCHEDULE OF REVENUES

	FY 2016	FY 2017	FY 2017	FY 2018
	Actual	Adopted	Estimated	Proposed
Recreation - Adult Programs	18,806	21,000	21,000	21,000
Recreation - Youth Programs	81,311	70,000	70,000	70,000
Recreation - Senior Programs	2,740	4,000	4,000	4,000
Recreation - Tennis Reservations	915	1,000	1,000	1,000
Recreation - Concessions	6,600	6,600	6,600	6,600
<b>Charges for Services</b>	<b>\$800,645</b>	<b>\$486,100</b>	<b>\$486,100</b>	<b>\$459,125</b>
Traffic Violations	40,804	32,000	32,000	40,000
Parking Violations	121,460	100,000	100,000	120,000
Red Light Enforcement	840,547	550,000	550,000	
Code Enforcement Fees and Penalties	137,254	30,000	30,000	24,000
<b>Fines &amp; Forfeitures</b>	<b>\$1,140,065</b>	<b>\$712,000</b>	<b>\$712,000</b>	<b>\$184,000</b>
Interest Earnings	17,913	5,500	5,500	17,500
Disposition of Assets	32,292			
Developer Contrib - Resort Tax Replacement	16,500			
Other Miscellaneous Revenues - Police	3,263	3,100	3,100	3,100
Blue Prints	791	1,000	1,000	1,000
Other Miscellaneous Revenues	26,129	19,925	19,925	26,000
Public Works Repairs Revenue	12,823	1,000	1,000	1,000
Bike Sharing Revenue	9,655	1,000	1,000	8,000
Car Charging Station Revenue	106			100
<b>Miscellaneous Revenues</b>	<b>\$119,472</b>	<b>\$31,525</b>	<b>\$31,525</b>	<b>\$56,700</b>
Interfund Transfer: Mun. Transportation	10,850	10,750	10,750	11,250
Interfund Transfer: Building Services		108,482	108,482	114,906
Interfund Transfer: Water / Sewer	52,770	87,965	87,965	93,230
Interfund Transfer: Mun. Parking	90,660	87,965	87,965	93,230
Interfund Transfer: Solid Waste	98,192	124,565	124,565	129,830
Interfund Transfer: Stormwater	24,369	26,389	26,389	27,960
<b>Interfund Transfers</b>	<b>276,841</b>	<b>446,116</b>	<b>446,116</b>	<b>470,406</b>
Appropriated Fund Balance			359,281	
<b>Appropriated Fund Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$359,281</b>	<b>\$0</b>
<b>TOTAL REVENUES</b>	<b>\$13,696,934</b>	<b>\$13,172,193</b>	<b>\$13,531,474</b>	<b>\$14,598,096</b>

## GENERAL FUND SCHEDULE OF EXPENDITURES

	FY 2016 Actual	FY 2017 Adopted	FY 2017 Estimated	FY 2018 Proposed
<b><u>Personnel Services</u></b>				
Regular Salaries	\$4,888,094	\$5,098,590	\$5,129,790	\$5,178,075
Other Salaries	689,194	447,157	447,158	459,576
Other Salaries-Reserve Officer/Extra Duty	63,780	0	0	0
Overtime	218,040	217,000	217,001	218,000
Special pay	124,483	148,080	148,080	140,867
Extra Duty Pay	380,521	185,000	185,000	185,000
Payroll Taxes	463,549	453,458	455,890	460,872
Retirement Contribution	687,057	720,964	720,963	828,029
Life & Health Insurance	643,116	801,263	806,258	849,804
Workers Compensation	131,759	186,166	186,167	180,727
<b>Personnel Services</b>	<b>\$8,289,593</b>	<b>\$8,257,679</b>	<b>\$8,296,307</b>	<b>\$8,500,951</b>
<b><u>Operating Expenses</u></b>				
Lobbyist	44,500	36,000	46,000	46,000
Professional Services	491,155	668,100	660,100	942,089
Lawsuits and Prosecutions	345	51,800	51,800	50,900
Physical Examinations	15,249	15,450	18,470	22,220
Accounting and Auditing	84,304	92,200	92,200	105,400
Other Contractual Services	291,175	192,570	175,279	221,445
Nuisance Abatement	0	10,000	10,000	10,000
Other Code Services	2,182	3,500	3,500	3,500
Car Allowance	11,007	17,162	17,162	17,250
Telecommunications	58,570	72,618	72,618	73,420
Postage	14,948	14,900	14,900	17,400
Mobile Phone Allowance	23,119	18,858	19,458	23,514
Electricity	75,605	97,480	97,480	100,250
Roadway Electricity	36,589	38,000	38,000	41,000
Water and Sewer	78,491	96,600	96,600	102,800
Natural Gas Service	21,435	29,400	29,400	27,200
Building Rental/Leasing	13,743	5,000	5,000	4,000
Equipment/Vehicle Leasing	29,049	51,635	51,635	82,300
Property and Liability Insurance	185,999	276,664	276,664	283,170
Maintenance Service/Repair Contracts	104,375	124,285	139,284	144,581
Building Maintenance	123,440	137,000	137,000	137,000
Equipment Maintenance	48,358	53,930	53,930	56,180
Grounds Maintenance	297,245	372,480	372,480	372,480
Miscellaneous Maintenance	38,430	124,810	152,503	150,805
Vehicle Maintenance	36,027	36,400	36,400	39,400
Printing & Binding	3,343	2,250	2,250	2,250
Promotional Activities	165,774	181,775	181,775	185,955
Legal Advertisement	9,872	23,800	23,800	23,800
Other Current Charges	369,501	416,180	416,180	167,080
Red Light State Portion	416,388	289,000	289,000	0

## GENERAL FUND SCHEDULE OF EXPENDITURES

	FY 2016 Actual	FY 2017 Adopted	FY 2017 Estimated	FY 2018 Proposed
Office Supplies	45,105	46,400	46,400	50,500
Property and Maintenance	7,550	35,000	35,000	35,000
Landscape Improvements	2,575	5,750	5,750	5,750
Uniforms	27,026	29,890	29,890	40,370
Uniform Allowance	4,300	6,000	6,000	1,200
Gasoline	69,540	92,990	92,991	81,990
Merchant Fees	18,216	11,400	11,400	18,200
Miscellaneous Operating Supplies	94,925	94,320	94,320	102,520
Road Materials	6,378	5,000	5,000	7,000
Subscriptions and Memberships	18,600	23,300	23,300	18,100
Conferences and Seminars	41,787	51,960	51,293	56,840
Training & Educational	801	33,800	33,800	33,800
<b>Operating Expenses</b>	<b>\$3,427,021</b>	<b>\$3,985,657</b>	<b>\$4,016,012</b>	<b>\$3,904,659</b>
<b><u>Capital Outlay</u></b>				
Machinery and Equipment	187,555	99,500	117,837	274,345
Software				0
<b>Capital Outlay</b>	<b>\$187,555</b>	<b>\$99,500</b>	<b>\$117,837</b>	<b>\$274,345</b>
<b><u>Debt Service</u></b>				
Principal	100,013	49,012	49,012	50,005
Interest	3,213	1,657	1,657	664
<b>Debt Service</b>	<b>\$103,226</b>	<b>\$50,669</b>	<b>\$50,669</b>	<b>\$50,669</b>
<b><u>Non-operating Expenses</u></b>				
Other Grants and Aid	7,767	8,000	8,667	8,000
Transfer to Building Fund		670,688	941,983	0
Transfers to Capital Projects Fund	219,084	100,000	100,000	947,911
Contingency				100,000
Reserves/Return to Fund Balance	0	0	0	811,561
<b>Non-operating Expenses</b>	<b>\$226,851</b>	<b>\$778,688</b>	<b>\$1,050,650</b>	<b>\$1,867,472</b>
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>\$12,234,246</b>	<b>\$13,172,193</b>	<b>\$13,531,475</b>	<b>\$14,598,096</b>

**TOWN OF SURFSIDE  
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, 2016 Fund Balance</b>	<b>\$7,368,414</b>	<b>\$1,154,350</b>	<b>\$860,330</b>	<b>\$4,160,015</b>
<b>Fiscal Year 2017 Estimated</b>				
FY 2017 Estimated Revenues*	\$13,172,193	\$741,250	\$3,144,798	\$6,520,985
FY 2017 Estimated Expenditures*	13,531,475	1,023,818	2,135,862	7,560,678
Net Increase (Decrease) in Fund Balance/Net Assets	<u>(\$359,282)</u>	<u>(\$282,568)</u>	<u>\$1,008,936</u>	<u>(\$1,039,693)</u>
<b>September 30, 2017 Fund Balance (Estimated)*</b>	<b>\$7,009,132</b>	<b>\$871,782</b>	<b>\$1,869,266</b>	<b>\$3,120,322</b>
<b>Fiscal Year 2018</b>				
FY 2018 Budgeted Revenues	\$14,598,096	\$1,227,911	\$2,720,117	\$7,107,043
FY 2018 Budgeted Expenditures	13,786,535	1,552,911	2,790,437	7,178,689
Net Increase (Decrease) in Fund Balance/Net Assets	<u>\$811,561</u>	<u>(\$325,000)</u>	<u>(\$70,320)</u>	<u>(\$71,646)</u>
<b>September 30, 2018 Fund Balance (Projected)</b>	<b>\$7,820,693</b>	<b>\$546,782</b>	<b>\$1,798,946</b>	<b>\$3,048,676</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 2018 Adopted Budget provides for an increase of \$811,511 to fund balance.

**Capital Projects Fund:** Fund balance decrease is attributable to:

- 1) the acquisition of technology software that was partially funded in prior fiscal years 2016 and 2017 (\$200,000);
- 2) design for 96th Street Park Renovations (\$75,000) funded from developer contributions received in prior years;
- 3) Beachend Upgrades (\$50,000) funded from developer contributions received in prior years.

**Special Revenue Funds**

**Tourist Resort Fund:** Fund balance decrease is attributable to:

- 1) expanded and enhanced promotional activities (\$60,000);
- 2) a transfer to the Capital Projects Fund for holiday lighting related to the Harding Avenue Downtown Street Lighting project (\$180,000).

**Police Forfeiture Fund:** Fines & forfeitures revenues are budgeted when the Town receives its share of seized assets dispositions. The fund balance decrease during FY 2018 is anticipated due to the timing of revenue recognition and expenditure requirements (\$78,192).

**Municipal Transportation Fund:** Fund balance decrease is attributable to the use of prior years' unspent surtax proceeds to fund FY 2018 expenditures for sidewalk improvements/replacements (\$66,330).

- 1) traffic signal loop detectors (\$50,000); sidewalk improvements/replacements (\$66,330);
- 2) a transfer to the Capital Projects Fund for the PTP eligible portion of the Harding Avenue Downtown Street Lighting project.

**Enterprise Funds**

**Municipal Parking Fund:** Fund balance decrease is mainly attributable to one-time expense for capital outlay and related operating costs for:

- 1) a video recording camera system for the Abbott Avenue parking lot (\$44,140);
- 2) a parking enforcement replacement vehicle (\$28,000);
- 3) two additional parking pay stations (\$24,656).

**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, 2016 Fund Balance</b>	<b>\$363,957</b>	<b>\$142,108</b>	<b>\$354,265</b>	<b>\$0</b>
<b>Fiscal Year 2017 Estimated</b>				
FY 2017 Estimated Revenues*	\$673,110	\$0	\$215,000	\$2,256,688
FY 2017 Estimated Expenditures*	735,031	50,592	294,799	1,055,440
Net Increase (Decrease) in Fund Balance/Net Assets	(\$61,921)	(\$50,592)	(\$79,799)	\$1,201,248
<b>September 30, 2017 Fund Balance (Estimated)*</b>	<b>\$302,036</b>	<b>\$91,516</b>	<b>\$274,466</b>	<b>\$1,201,248</b>
<b>Fiscal Year 2018</b>				
FY 2018 Budgeted Revenues	\$840,117	\$0	\$223,000	\$1,657,000
FY 2018 Budgeted Expenditures	1,081,552	78,192	434,250	1,196,443
Net Increase (Decrease) in Fund Balance/Net Assets	(\$241,435)	(\$78,192)	(\$211,250)	\$460,557
<b>September 30, 2018 Fund Balance (Projected)</b>	<b>\$60,600</b>	<b>\$13,324</b>	<b>\$63,216</b>	<b>\$1,661,805</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, 2016 Fund Balance</b>	<b>(\$1,088,364)</b>	<b>\$1,145,106</b>	<b>\$253,457</b>	<b>\$3,849,816</b>
<b>Fiscal Year 2017 Estimated</b>				
FY 2017 Estimated Revenues*	\$3,015,250	\$1,229,473	\$1,771,262	\$505,000
FY 2017 Estimated Expenditures*	<u>3,359,624</u>	<u>1,685,356</u>	<u>1,786,275</u>	<u>729,423</u>
Net Increase (Decrease) in Fund Balance/Net Assets	<u>(\$344,374)</u>	<u>(\$455,883)</u>	<u>(\$15,013)</u>	<u>(\$224,423)</u>
<b>September 30, 2017 Fund Balance (Estimated)*</b>	<b>(\$1,432,738)</b>	<b>\$689,223</b>	<b>\$238,444</b>	<b>\$3,625,393</b>
<b>Fiscal Year 2018</b>				
FY 2018 Budgeted Revenues	\$3,677,158	\$1,056,000	\$1,767,885	\$606,000
FY 2018 Budgeted Expenditures	<u>3,652,158</u>	<u>1,182,159</u>	<u>1,653,041</u>	<u>691,330</u>
Net Increase (Decrease) in Fund Balance/Net Assets	<u>\$25,000</u>	<u>(\$126,159)</u>	<u>\$114,843</u>	<u>(\$85,330)</u>
<b>September 30, 2018 Fund Balance (Projected)</b>	<b>(\$1,407,739)</b>	<b>\$563,064</b>	<b>\$353,287</b>	<b>\$3,540,063</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 2016	FY 2017	FY 2017	FY 2018
	<u>Actual</u>	<u>Adopted</u>	<u>Estimated</u>	<u>Proposed</u>
<b>ALL FUNDS</b>				
<b><u>Financing Sources</u></b>				
Property Taxes	\$7,276,466	\$8,047,948	\$8,047,948	\$9,806,091
Sales and Use Taxes	1,948,016	2,082,087	2,082,087	2,536,478
Franchise and Utility Taxes	1,337,853	1,364,515	1,364,515	1,328,059
Permits/Licenses/Inspections	815,680	445,700	1,645,700	1,661,500
Intergovernmental Revenues	1,374,644	816,812	1,163,062	804,854
Charges for Services	7,094,824	7,073,109	6,768,612	7,545,168
Fines and Forfeitures	1,210,689	712,000	712,000	184,000
Miscellaneous Revenues	142,422	262,498	262,498	67,700
Developer Contributions	60,000	21,000	316,000	21,000
Capital Loan Proceeds	0	0	0	0
<b>Subtotal</b>	<b>\$21,260,594</b>	<b>\$20,825,669</b>	<b>\$22,362,422</b>	<b>\$23,954,850</b>
Other Sources - Transfers In	937,933	1,216,804	1,216,804	1,698,317
Beginning Fund Balance	11,870,031	9,266,101	13,543,109	12,675,126
<b>Total</b>	<b><u>\$34,068,558</u></b>	<b><u>\$31,308,574</u></b>	<b><u>\$37,122,335</u></b>	<b><u>\$38,328,293</u></b>
<b><u>Financing Uses</u></b>				
Personnel Services	\$9,801,102	\$10,712,264	\$10,790,611	\$11,144,972
Operating Expenses	7,100,022	8,138,901	8,263,162	8,584,732
Capital Outlay	931,353	956,884	1,944,120	2,065,376
Debt Service	1,747,272	1,707,174	1,707,174	1,707,173
Non-Operating Expenses	7,767	8,000	58,667	108,000
Transfers Out	937,933	1,216,804	1,488,099	1,698,317
Ending Fund Balance - Assigned	3,154,350	2,649,848	2,871,782	2,351,406
Unassigned Fund Balance	10,388,759	5,918,700	9,998,720	10,668,316
<b>Total</b>	<b><u>\$34,068,558</u></b>	<b><u>\$31,308,575</u></b>	<b><u>\$37,122,335</u></b>	<b><u>\$38,328,292</u></b>



## BUDGET SUMMARY

### MAJOR GOVERNMENTAL FUNDS

	FY 2016	FY 2017	FY 2017	FY 2018
	Actual	Adopted	Estimated	Proposed
<b>MAJOR GOVERNMENTAL FUNDS* (Aggregate)</b>				
<b><u>Financing Sources</u></b>				
Property Taxes	\$7,276,466	\$8,047,948	\$8,047,948	\$9,806,091
Sales and Use Taxes	1,316,641	1,411,477	1,411,477	1,706,861
Franchise and Utility Taxes	1,337,853	1,364,515	1,364,515	1,328,059
Permits/Licenses/Inspections	815,680	70,700	70,700	5,000
Intergovernmental Revenues	1,145,216	601,812	948,062	581,854
Charges for Services	800,645	486,100	486,100	459,125
Fines and Forefeitures	1,140,065	712,000	712,000	184,000
Miscellaneous Revenues	85,059	26,025	26,025	39,200
Interest	19,083	5,500	5,500	17,500
Developer Contributions	39,000	0	295,000	0
Other Sources - Transfers In	937,933	546,116	546,116	1,698,317
Beginning Fund Balance	6,088,629	6,356,070	8,522,764	7,685,538
<b>Total</b>	<b><u>\$21,002,270</u></b>	<b><u>\$19,628,263</u></b>	<b><u>\$22,436,207</u></b>	<b><u>\$23,511,545</u></b>
 <b><u>Financing Uses</u></b>				
Personnel Services	\$8,289,593	\$8,257,679	\$8,296,307	\$8,500,951
Operating Expenses	3,427,021	3,985,657	4,016,012	3,904,659
Capital Outlay /Capital Improvement Program	432,815	199,500	1,091,655	1,827,256
Debt Service	103,226	50,669	50,669	50,669
Non-Operating Expenses	7,767	8,000	58,667	8,000
Transfers Out	219,084	770,688	1,041,983	947,911
Contingency				100,000
Ending Fund Balance - Assigned	3,154,350	2,649,848	2,871,782	2,351,406
Ending Fund Balance - Unassigned	5,368,414	3,706,222	5,009,132	5,820,693
<b>Total</b>	<b><u>\$21,002,270</u></b>	<b><u>\$19,628,263</u></b>	<b><u>\$22,436,207</u></b>	<b><u>\$23,511,545</u></b>

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

# BUDGET SUMMARY

## OTHER GOVERNMENTAL FUNDS

	FY 2016	FY 2017	FY 2017	FY 2018
	<u>Actual</u>	<u>Adopted</u>	<u>Estimated</u>	<u>Proposed</u>
<b>OTHER GOVERNMENTAL FUNDS**(Aggregate)</b>				
<b><u>Financing Sources</u></b>				
Sales and Use Taxes	\$631,375	\$670,610	\$670,610	\$829,617
Permits/Licenses/Inspections		375,000	1,575,000	1,656,500
Intergovernmental Revenues	229,428	215,000	215,000	223,000
Fines and Forfeitures	70,624	0	0	0
Miscellaneous Revenues	17,406	13,500	13,500	11,000
Developer Contributions				
Capital Loan Proceeds				
Other Sources - Transfers In		670,688	670,688	0
Beginning Fund Balance	893,490	703,986	860,330	1,869,266
<b>Total</b>	<b><u>\$1,842,323</u></b>	<b><u>\$2,648,784</u></b>	<b><u>\$4,005,128</u></b>	<b><u>\$4,589,383</u></b>
 <b><u>Financing Uses</u></b>				
Personnel Services	\$69,616	\$810,858	\$810,857	\$887,864
Operating Expenses	877,893	1,189,804	1,203,273	1,351,418
Capital Outlay	23,634	2,500	2,500	145,000
Transfers Out	10,850	119,232	119,232	406,156
Ending Fund Balance	860,330	526,391	1,869,266	1,798,945
<b>Total</b>	<b><u>\$1,842,323</u></b>	<b><u>\$2,648,784</u></b>	<b><u>\$4,005,128</u></b>	<b><u>\$4,589,383</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 2016 Actual	FY 2017 Adopted	FY 2017 Estimated	FY 2018 Proposed
<b>GOVERNMENTAL FUNDS</b>				
<b>GENERAL FUND (001) - MAJOR FUND</b>				
<b><u>Financing Sources</u></b>				
Property Taxes	\$7,276,466	\$8,047,948	\$8,047,948	\$9,806,091
Sales and Use Taxes	1,316,641	1,411,477	1,411,477	1,706,861
Franchise and Utility Taxes	1,337,853	1,364,515	1,364,515	1,328,059
Permits/Licenses/Inspections	815,680	70,700	70,700	5,000
Intergovernmental Revenues	613,271	601,812	601,812	581,854
Charges for Services	800,645	486,100	486,100	459,125
Fines and Forfeitures	1,140,065	712,000	712,000	184,000
Miscellaneous Revenues	85,059	26,025	26,025	39,200
Interest	17,913	5,500	5,500	17,500
Developer Contributions	16,500	0	0	0
Other Sources - Transfers In	276,841	446,116	446,116	470,406
Beginning Fund Balance	5,905,726	5,706,222	7,368,414	7,009,132
<b>Total</b>	<b><u>\$19,602,660</u></b>	<b><u>\$18,878,415</u></b>	<b><u>\$20,540,607</u></b>	<b><u>\$21,607,228</u></b>
<b><u>Financing Uses</u></b>				
Personnel Services	\$8,289,593	\$8,257,679	\$8,296,307	\$8,500,951
Operating Expenses	3,427,021	3,985,657	4,016,012	3,904,659
Capital Outlay	187,555	99,500	117,837	274,345
Debt Service	103,226	50,669	50,669	50,669
Non-Operating Expenses	7,767	8,000	8,667	8,000
Transfers Out	219,084	770,688	1,041,983	947,911
Contingency				100,000
Ending Fund Balance - Assigned	2,000,000	2,000,000	2,000,000	2,000,000
Ending Fund Balance - Unassigned	5,368,414	3,706,222	5,009,132	5,820,693
<b>Total</b>	<b><u>\$19,602,660</u></b>	<b><u>\$18,878,415</u></b>	<b><u>\$20,540,607</u></b>	<b><u>\$21,607,228</u></b>
<b>CAPITAL PROJECTS FUND (301) - MAJOR FUND</b>				
<b><u>Financing Sources</u></b>				
Intergovernmental Revenues	531,945	0	346,250	0
Interest	\$1,170	\$0	\$0	\$0
Developer Contributions	22,500	0	295,000	0
Other Sources - Transfers In	661,092	100,000	100,000	1,227,911
Beginning Fund Balance	182,903	649,848	1,154,350	676,406
<b>Total</b>	<b><u>\$1,399,610</u></b>	<b><u>\$749,848</u></b>	<b><u>\$1,895,600</u></b>	<b><u>\$1,904,317</u></b>

# BUDGET SUMMARY

## ALL GOVERNMENTAL FUNDS

	<u>FY 2016 Actual</u>	<u>FY 2017 Adopted</u>	<u>FY 2017 Estimated</u>	<u>FY 2018 Proposed</u>
<b>GOVERNMENTAL FUNDS</b>				
<b>CAPITAL PROJECTS FUND (301) - MAJOR FUND</b>				
<b><u>Financing Uses</u></b>				
Capital Expenditures - Capital Improvement Projects	\$245,260	\$100,000	\$973,818	\$1,552,911
Non-Operating Expenses			\$50,000	
Ending Fund Balance - Assigned	1,154,350	649,848	871,782	351,406
<b>Total</b>	<b><u>\$1,399,610</u></b>	<b><u>\$749,848</u></b>	<b><u>\$1,895,600</u></b>	<b><u>\$1,904,317</u></b>
<b>TOURIST RESORT FUND (102) - NONMAJOR FUND</b>				
<b><u>Financing Sources</u></b>				
Sales and Use Taxes	\$631,375	\$670,610	\$670,610	\$829,617
Miscellaneous Revenues	16,000	2,500	2,500	10,500
Beginning Fund Balance	339,396	341,646	363,957	302,036
<b>Total</b>	<b><u>\$986,771</u></b>	<b><u>\$1,014,756</u></b>	<b><u>\$1,037,067</u></b>	<b><u>\$1,142,153</u></b>
<b><u>Financing Uses</u></b>				
Personnel Services	\$69,616	\$81,849	\$81,849	\$120,077
Operating Expenses	551,247	653,182	653,182	781,476
Capital Outlay	1,951			
Transfers Out				180,000
Ending Fund Balance	363,957	279,725	302,036	60,600
<b>Total</b>	<b><u>\$986,771</u></b>	<b><u>\$1,014,756</u></b>	<b><u>\$1,037,067</u></b>	<b><u>\$1,142,153</u></b>
<b>POLICE FORFEITURE FUND (105) - NONMAJOR FUND</b>				
<b><u>Financing Sources</u></b>				
Fines and Forfeitures	\$70,624		\$0	
Miscellaneous Revenues	406			
Beginning Fund Balance	113,431	\$71,446	142,108	\$91,516
<b>Total</b>	<b><u>\$184,461</u></b>	<b><u>\$71,446</u></b>	<b><u>\$142,108</u></b>	<b><u>\$91,516</u></b>
<b><u>Financing Uses</u></b>				
Operating Expenses	\$33,153	\$50,592	\$50,592	\$73,192
Capital Outlay	9,200	0	0	5,000
Ending Fund Balance	142,108	20,854	91,516	13,324
<b>Total</b>	<b><u>\$184,461</u></b>	<b><u>\$71,446</u></b>	<b><u>\$142,108</u></b>	<b><u>\$91,516</u></b>

# BUDGET SUMMARY

## ALL GOVERNMENTAL FUNDS

	<u>FY 2016 Actual</u>	<u>FY 2017 Adopted</u>	<u>FY 2017 Estimated</u>	<u>FY 2018 Proposed</u>
<b>GOVERNMENTAL FUNDS</b>				
<b>MUNICIPAL TRANSPORTATION FUND (107) - NONMAJOR FUND</b>				
<b><u>Financing Sources</u></b>				
Intergovernmental Revenues	\$229,428	\$215,000	\$215,000	\$223,000
Miscellaneous Revenues	1,000			
Beginning Fund Balance	440,663	290,894	354,265	274,466
<b>Total</b>	<b><u>\$671,091</u></b>	<b><u>\$505,894</u></b>	<b><u>\$569,265</u></b>	<b><u>\$497,466</u></b>
<b><u>Financing Uses</u></b>				
Operating Expenses	\$293,493	\$270,580	\$284,049	\$273,000
Capital Outlay	12,483	0	0	50,000
Transfers Out	10,850	10,750	10,750	111,250
Ending Fund Balance	354,265	224,564	274,466	63,216
<b>Total</b>	<b><u>\$671,091</u></b>	<b><u>\$505,894</u></b>	<b><u>\$569,265</u></b>	<b><u>\$497,466</u></b>
<b>BUILDING FUND (150) - NONMAJOR FUND</b>				
<b><u>Financing Sources</u></b>				
Permits/Licenses/Inspections		375,000	1,575,000	1,646,000
Miscellaneous Revenues		11,000	11,000	11,000
Other Sources - Transfers In		670,688	670,688	0
Beginning Fund Balance				1,201,248
<b>Total</b>	<b><u>\$0</u></b>	<b><u>\$1,056,688</u></b>	<b><u>\$2,256,688</u></b>	<b><u>\$2,858,248</u></b>
<b><u>Financing Uses</u></b>				
Personnel Services		\$729,008	\$729,008	\$767,787
Operating Expenses		\$215,450	\$215,450	\$223,750
Capital Outlay		\$2,500	\$2,500	\$90,000
Transfers Out		\$108,482	\$108,482	\$114,906
Ending Fund Balance		1,248	1,201,248	1,661,805
<b>Total</b>	<b><u>\$0</u></b>	<b><u>\$1,056,688</u></b>	<b><u>\$2,256,688</u></b>	<b><u>\$2,858,248</u></b>

# BUDGET SUMMARY

## ENTERPRISE FUNDS

	FY 2016	FY 2017	FY 2017	FY 2018
	Actual	Adopted	Estimated	Proposed
<b>ENTERPRISE FUNDS</b>				
<b>*** (Aggregate)</b>				
<b><u>Financing Sources</u></b>				
Charges for Services	\$6,294,179	\$6,587,009	\$6,282,512	\$7,086,043
Miscellaneous Revenues	20,874	217,473	217,473	
Developer Contributions	21,000	21,000	21,000	21,000
Capital Loan Proceeds				
Other Sources				
Beginning Fund Balance	4,887,912	2,206,045	4,160,015	3,120,322
<b>Total</b>	<b><u>\$11,223,965</u></b>	<b><u>\$9,031,527</u></b>	<b><u>\$10,681,000</u></b>	<b><u>\$10,227,365</u></b>
<b><u>Financing Uses</u></b>				
Personnel Services	\$1,441,893	\$1,643,727	\$1,683,447	\$1,756,157
Operating Expenses	2,795,108	2,963,440	3,043,877	3,328,656
Capital Outlay	474,904	754,884	849,965	93,120
Debt Service	1,644,046	1,656,505	1,656,505	1,656,504
Transfers Out	707,999	326,884	326,884	344,250
Ending Fund Balance	4,160,015	1,686,087	3,120,322	3,048,678
<b>Total</b>	<b><u>\$11,223,965</u></b>	<b><u>\$9,031,527</u></b>	<b><u>\$10,681,000</u></b>	<b><u>\$10,227,365</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 2016 <u>Actual</u>	FY 2017 <u>Adopted</u>	FY 2017 <u>Estimated</u>	FY 2018 <u>Proposed</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	\$3,026,773	\$3,359,624	# \$3,015,250	\$3,677,158
Miscellaneous Revenues	926			
Beginning Fund Balance	(940,552)	(2,006,016)	(1,088,364)	(1,432,738)
<b>Total</b>	<b><u>\$2,087,147</u></b>	<b><u>\$1,353,608</u></b>	<b><u>\$1,926,886</u></b>	<b><u>\$2,244,420</u></b>
<b><u>Financing Uses</u></b>				
Personnel Services	\$312,516	\$338,017	\$338,017	\$342,877
Operating Expenses	1,530,952	1,687,927	1,687,927	1,970,334
Capital Outlay	42,902	0	0	0
Debt Service	1,236,371	1,245,715	1,245,715	1,245,717
Transfers Out	52,770	87,965	87,965	93,230
Ending Fund Balance	(1,088,364)	(2,006,016)	(1,432,738)	(1,407,738)
<b>Total</b>	<b><u>\$2,087,147</u></b>	<b><u>\$1,353,608</u></b>	<b><u>\$1,926,886</u></b>	<b><u>\$2,244,420</u></b>
<b>MUNICIPAL PARKING FUND</b>				
<b>(402) - MAJOR FUND</b>				
<b><u>Financing Sources</u></b>				
Charges for Services	\$1,065,764	\$1,006,000	\$1,006,000	\$1,035,000
Miscellaneous Revenues		202,473	202,473	0
Developer Contributions	21,000	21,000	21,000	21,000
Beginning Fund Balance	1,089,165	1,064,189	1,145,106	689,223
<b>Total</b>	<b><u>\$2,175,929</u></b>	<b><u>\$2,293,662</u></b>	<b><u>\$2,374,579</u></b>	<b><u>\$1,745,223</u></b>
<b><u>Financing Uses</u></b>				
Personnel Services	\$405,994	\$480,049	\$480,049	\$492,014
Operating Expenses	481,131	472,221	507,377	503,795
Capital Outlay	53,038	514,884	609,965	93,120
Transfers Out	90,660	87,965	87,965	93,230
Ending Fund Balance	1,145,106	738,543	689,223	563,065
<b>Total</b>	<b><u>\$2,175,929</u></b>	<b><u>\$2,293,662</u></b>	<b><u>\$2,374,579</u></b>	<b><u>\$1,745,224</u></b>

# BUDGET SUMMARY

## ALL ENTERPRISE FUNDS

	FY 2016 <u>Actual</u>	FY 2017 <u>Adopted</u>	FY 2017 <u>Estimated</u>	FY 2018 <u>Proposed</u>
<b>ENTERPRISE FUNDS</b>				
<b>SOLID WASTE FUND (403) - MAJOR FUND</b>				
<b><u>Financing Sources</u></b>				
Charges for Services	\$1,693,817	\$1,716,385	\$1,756,262	\$1,767,885
Miscellaneous Revenues	19,948	15,000	15,000	
Beginning Fund Balance	340,391	73,747	253,457	238,444
<b>Total</b>	<b><u>\$2,054,156</u></b>	<b><u>\$1,805,132</u></b>	<b><u>\$2,024,719</u></b>	<b><u>\$2,006,329</u></b>
<b><u>Financing Uses</u></b>				
Personnel Services	\$606,865	\$698,542	\$738,263	\$793,646
Operating Expenses	716,678	683,447	683,447	729,565
Capital Outlay	378,964	240,000	240,000	0
Transfers Out	98,192	124,565	124,565	129,830
Ending Fund Balance	253,457	58,578	238,444	353,288
<b>Total</b>	<b><u>\$2,054,156</u></b>	<b><u>\$1,805,132</u></b>	<b><u>\$2,024,719</u></b>	<b><u>\$2,006,329</u></b>
<b>STORMWATER FUND (404) - MAJOR FUND</b>				
<b><u>Financing Sources</u></b>				
Charges for Services	\$507,825	\$505,000	\$505,000	\$606,000
Miscellaneous Revenues	0			
Beginning Fund Balance	4,398,908	3,074,125	3,849,816	3,625,393
<b>Total</b>	<b><u>\$4,906,733</u></b>	<b><u>\$3,579,125</u></b>	<b><u>\$4,354,816</u></b>	<b><u>\$4,231,393</u></b>
<b><u>Financing Uses</u></b>				
Personnel Services	\$116,518	\$127,118	\$127,118	\$127,621
Operating Expenses	\$66,347	\$119,846	\$165,126	\$124,962
Capital Outlay				
Debt Service	\$407,675	\$410,790	\$410,790	\$410,787
Transfers Out	\$466,377	\$26,389	\$26,389	\$27,960
Ending Fund Balance	3,849,816	2,894,982	3,625,393	3,540,063
<b>Total</b>	<b><u>\$4,906,733</u></b>	<b><u>\$3,579,125</u></b>	<b><u>\$4,354,816</u></b>	<b><u>\$4,231,393</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).



# MAJOR REVENUE SOURCES TRENDS AND FORECASTS

## **General Fund Revenues:**

### **Property Taxes (Ad Valorem)**

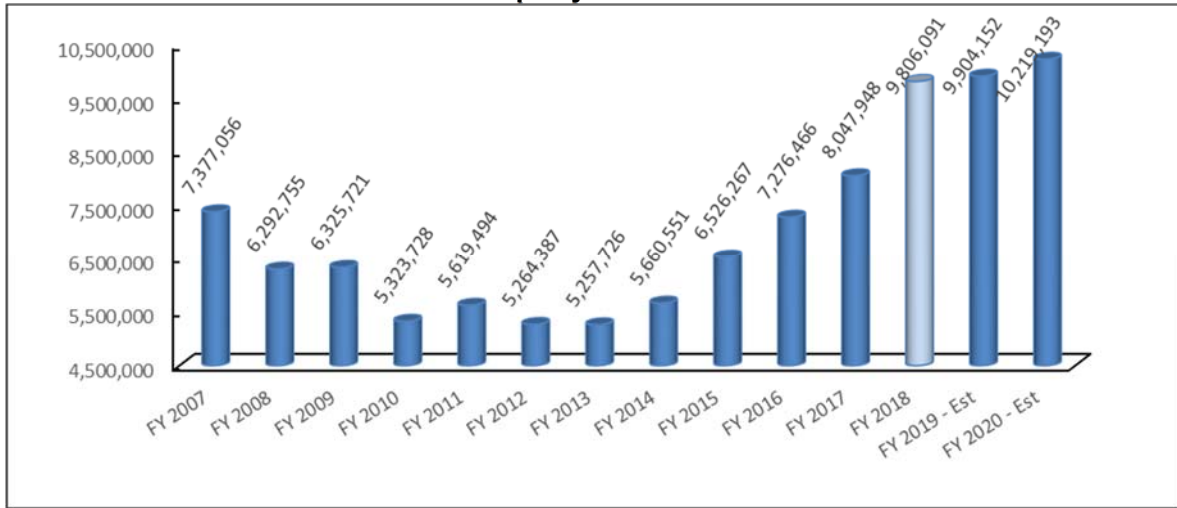
The primary General Fund revenue source for the Town of Surfside is property tax (ad valorem translates from Latin, "according to value.") In FY 2018 property taxes will account for 67% of total General Fund revenues. Property tax is based upon the taxable values of properties as provided by the Miami-Dade 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 2018 the increase is capped at 2.1%. For FY 2018, 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.

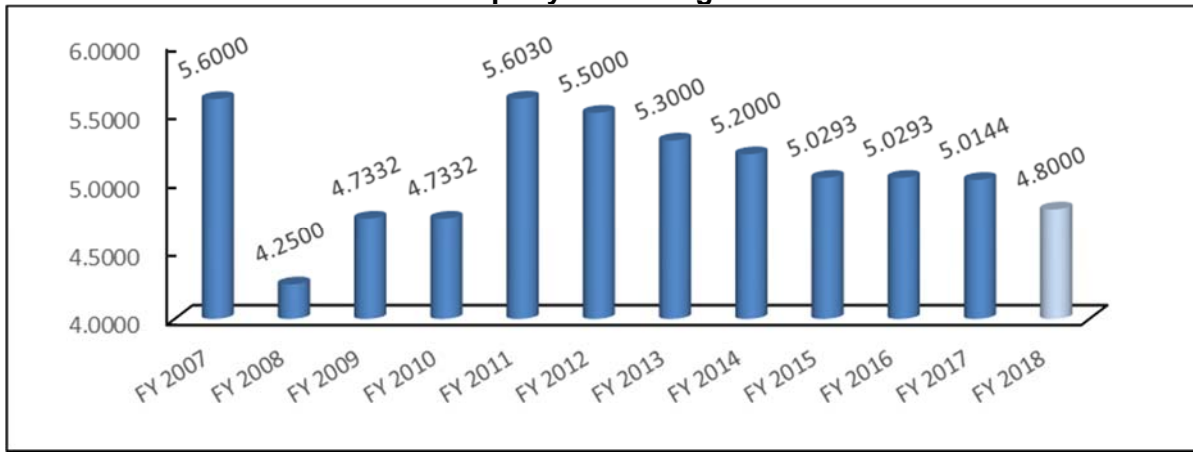
Each year property tax revenues are estimated using current taxable property values as provided by Miami-Dade County at the Town's levied millage rate. The revenue generated is budgeted at 95 percent of its gross value to take into account early payment discounts and other adjustments in accordance with Florida Statutes. The Miami Dade Property Appraiser's July 1, 2017 Preliminary Taxable Value for the FY 2018 budget is \$2,150,458,492. This value is 27.3% or \$461,019,154 higher than last year. Approximately 79% (\$365,321,754) of the increase is attributed to new construction; the residual 21% change in value is primarily due to property value increases. The operating millage rate has decreased by 0.2114 mills to an adopted operating millage rate of 4.8000 mills for FY 2018 (more than the rolled-back rate of 4.6913 mills). The graph below illustrates the recent history and projections for the Town's property tax revenue. Property tax revenue estimates are based on annual increases of 1% on the property tax base from rising property values, loss of exemptions, change in ownership, and renovation of property. Development projects in the Town are expected to increase gross property value and add new property tax revenue in FY 2019 and FY 2020.

# MAJOR REVENUE SOURCES TRENDS AND FORECASTS

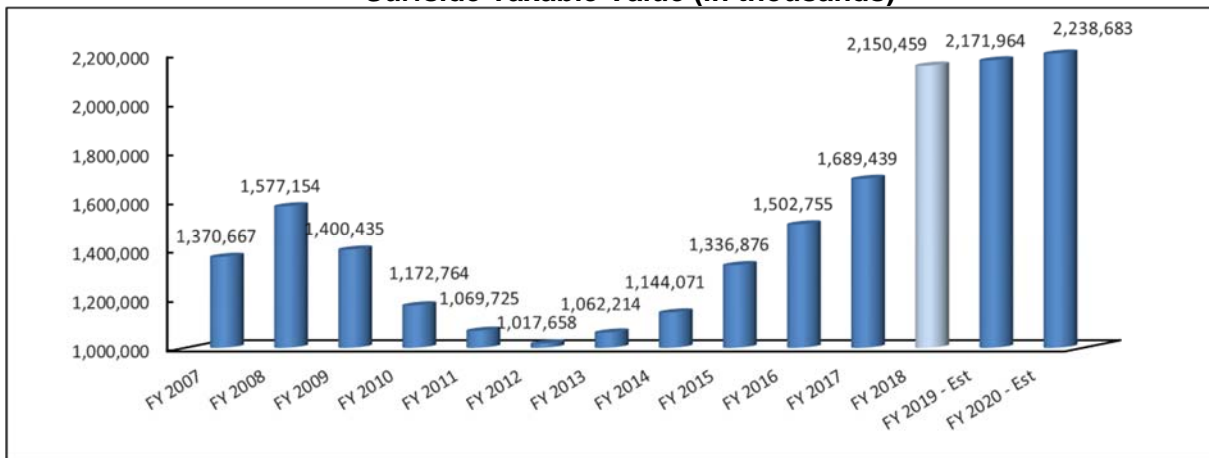
## Property Tax Revenues



## Property Tax Millage Rates



## Surfside Taxable Value (in thousands)



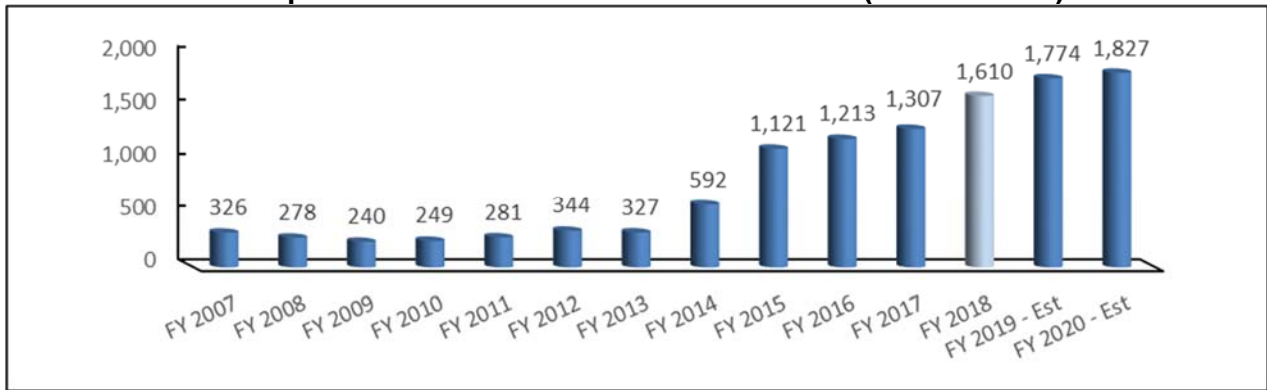
# MAJOR REVENUE SOURCES TRENDS AND FORECASTS

## Sales and Use Taxes

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

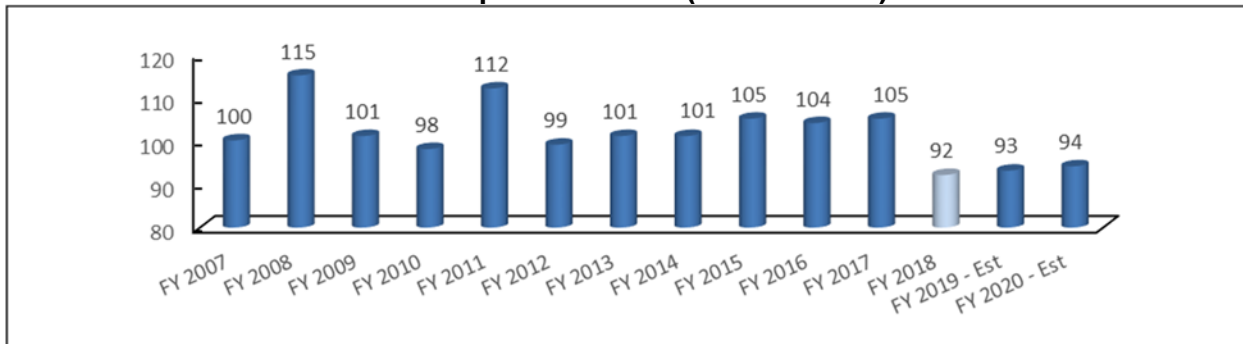
**Municipal Resort Tax** is generated by local jurisdictions under authorization by the State of Florida. Surfside is one of three municipalities in the State of Florida which controls its own resort tax proceeds rather than utilizing the State system. The tax generally is 2% on food and beverage sales (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. In FY 2018 Municipal Resort Taxes will account for 11% of total General Fund revenues. Revenue forecasts capture the growth in revenues from completed hotel development projects and anticipates phased completion of the Surf Club in FY 2019 with partial year tax remittance and FY 2020 with full year tax remittance. The Town forecasts overall growth of 8% in FY 2019, and 3% in FY 2020.

**Municipal Resort Tax - General Fund Allocation (in thousands)**



**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. Revenue estimates are indexed conservatively at 1% annually.

**Local Option Fuel Tax (in thousands)**



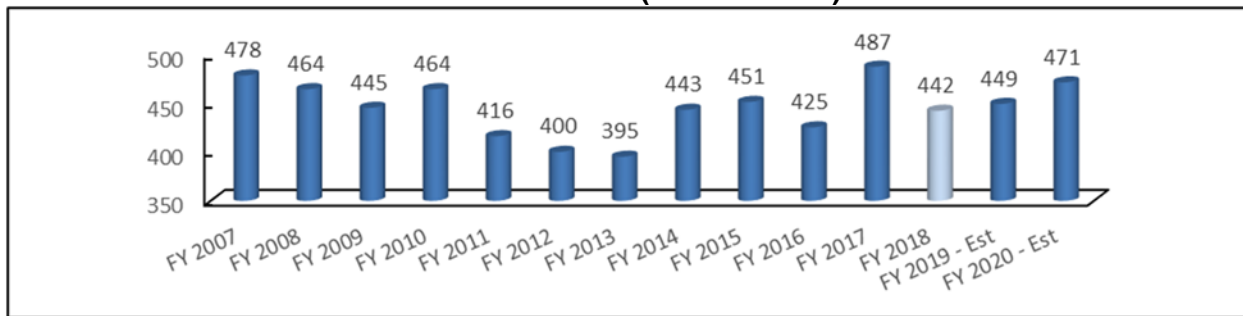
## MAJOR REVENUE SOURCES TRENDS AND FORECASTS

### 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. In FY 2018 these revenue sources will account for 9% of total General Fund revenues. These revenues are conservatively forecast to increase 1% annually.

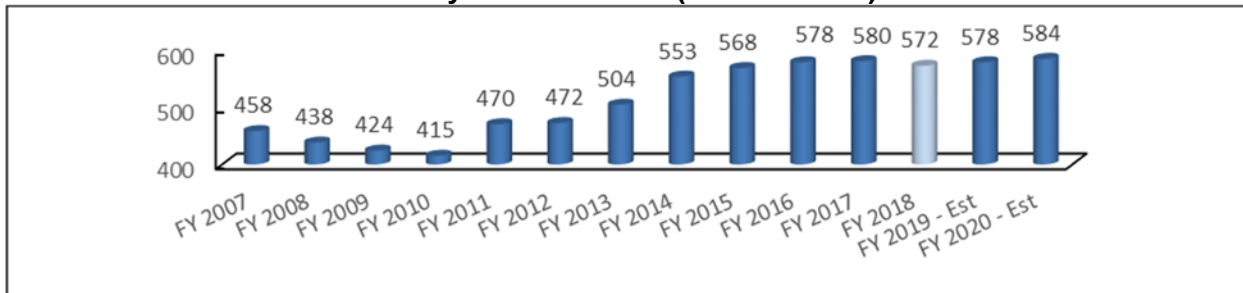
**Franchise Fees** are negotiated fixed fees to a company or utility for the use of municipal right-of-ways (poles, lines, pipes, etc.) to conduct the company or utility business and may include the value of the right for the utility to be the exclusive provider of its services within the Town. The Town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

**Franchise Fees (in thousands)**



**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.

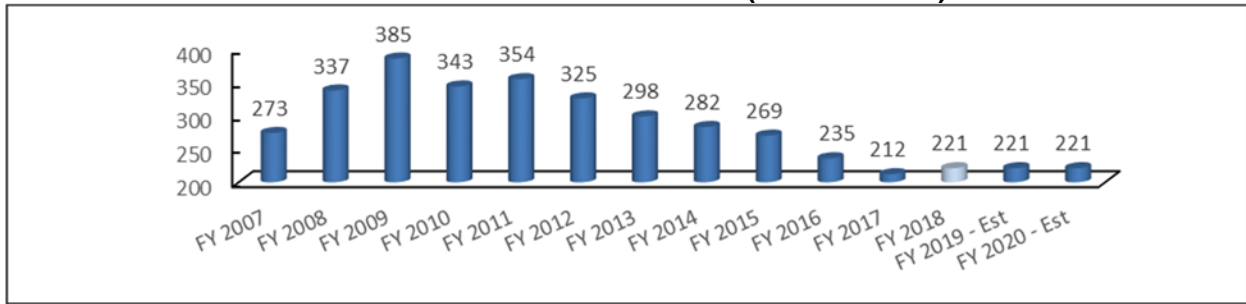
**Utility Service Taxes (in thousands)**



**Communications Services Tax (CST)** applies to retail sales of telecommunications, video, 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 Florida Communications Services Tax and the local communications services tax. Town forecasts from this revenue source are held steady based on historical trends and volatile impact from changing consumer technology preferences.

# MAJOR REVENUE SOURCES TRENDS AND FORECASTS

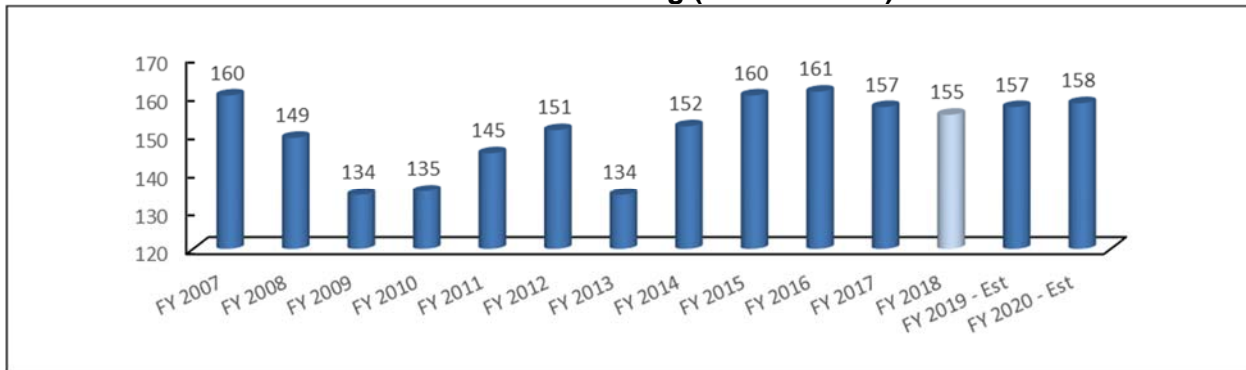
**Communications Services Tax (in thousands)**



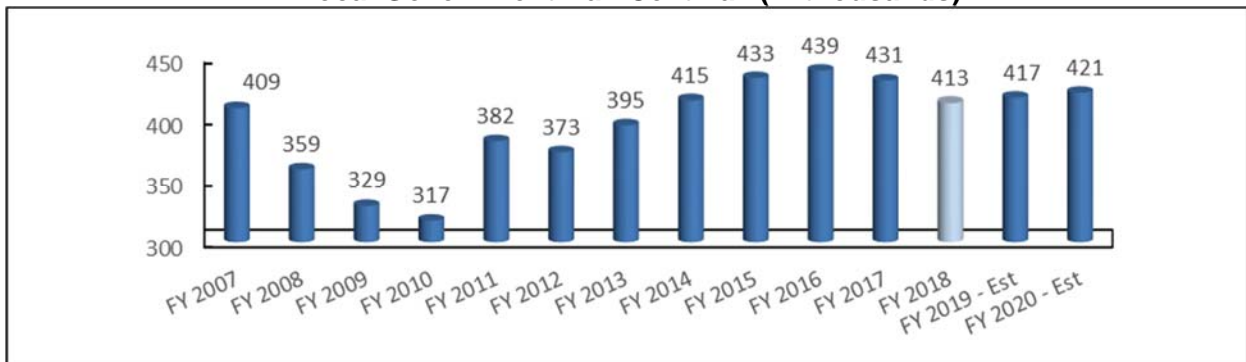
**Intergovernmental Revenue**

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 Sales Tax. In FY 2018 intergovernmental revenues will account for 4% of total General Fund revenues. Revenue projections are established by the State of Florida’s Department of Revenue which collects and distributes these revenues based on tax collections and the Town’s population. The revenue is allocated based on each municipality’s proportionate share of the total population in the county. The Town forecasts modest growth of 1% in these revenues. Municipalities are required to budget at least 95% of the State’s estimates.

**State Revenue Sharing (in thousands)**



**Local Government Half Cent Tax (in thousands)**

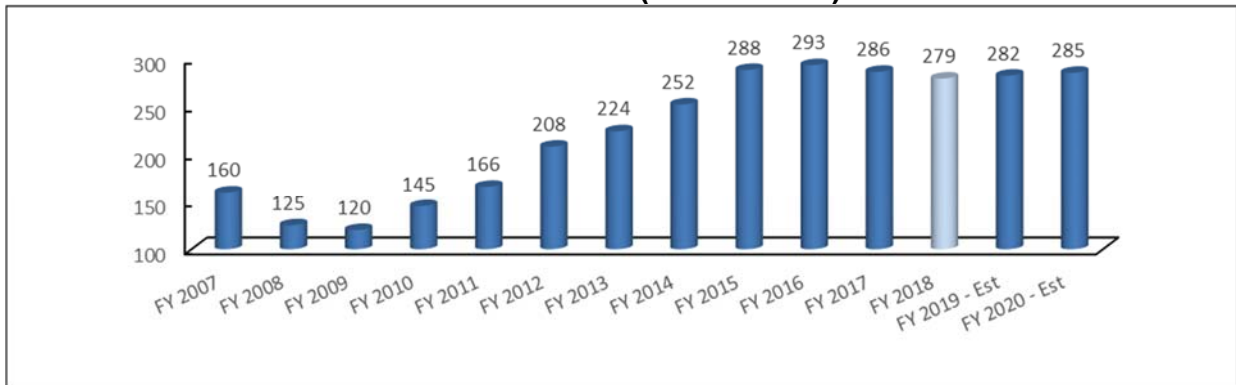


# MAJOR REVENUE SOURCES TRENDS AND FORECASTS

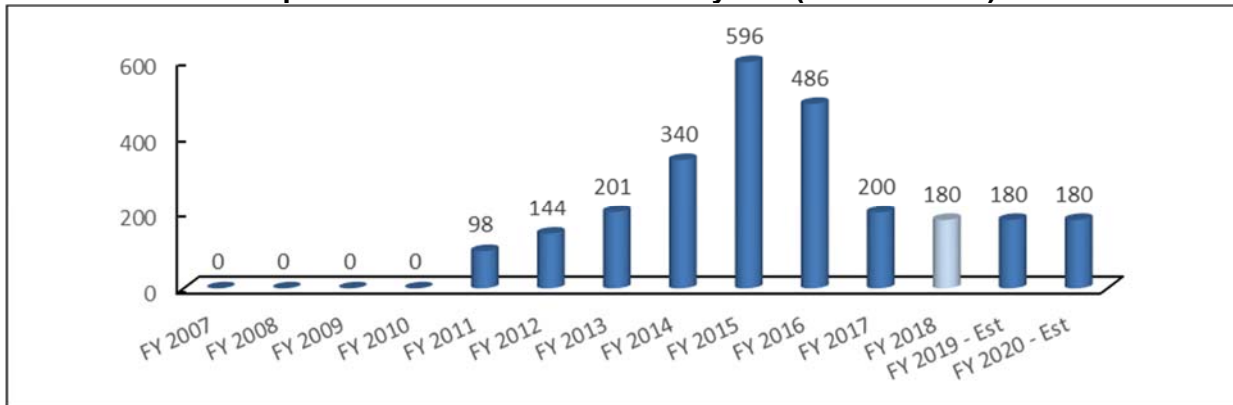
## Services Revenues

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. In FY 2018 these revenues represent 3% of General Fund revenue. In FY 2018 these revenues are projected as follows: 1) Recreation fees \$279,125; and Special Police Detail \$180,000. The Town forecasts modest growth of 1% in Recreation fees and no increase in Special Police Detail as growth in this revenue is related to growth in construction projects. Fees generated from Water and Sewer, Parking, Solid Waste and Stormwater are accounted for in their respective Enterprise Funds.

**Recreation Fees (in thousands)**



**Special Police Detail – Extra Duty Fee (in thousands)**



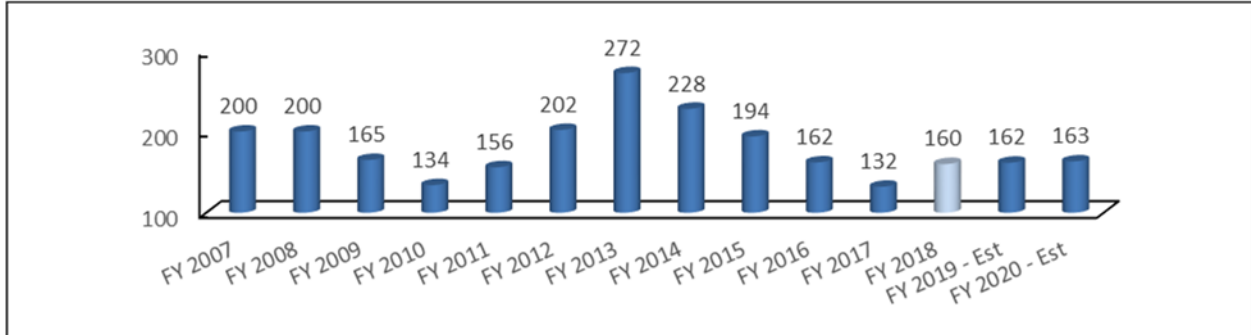
# MAJOR REVENUE SOURCES TRENDS AND FORECASTS

## Fines and Forfeitures

Fines for the general fund derive from code enforcement and parking/traffic violations. FY 2018 General Fund total revenues from this source are projected at \$184,000. The Town forecasts modest growth of 1% in these revenues.

Funds to promote public safety and other projects are received by the Town from fines, forfeitures, and/or seizures connected with illegal behavior in the community. Those funds are restricted to, and accounted for, in the Town's Forfeiture fund.

**Parking/Traffic Violations (in thousands)**



## 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 2018, miscellaneous revenues are estimated a \$56,700. The Town forecasts modest growth of 1% in these revenues.

## Appropriations and Transfers:

These sources of funding may not fit into a strictly drawn definition of "revenue," but are sources of funding nevertheless. Appropriations are the use of surplus (available fund balance) resulting from attaining revenues in excess of expenditures in prior periods. For FY 2018, a balanced budget is proposed with no appropriation (use) of General Fund unassigned balance (reserves). FY 2017 is projected to end with \$5,009,132 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 are provided to the Municipal Transportation Fund, Building Fund, Water and Sewer Fund, Municipal Parking Fund, Solid Waste Fund and Stormwater Fund to support their operations. In FY 2018 the General Fund includes \$470,406 in interfund transfers.

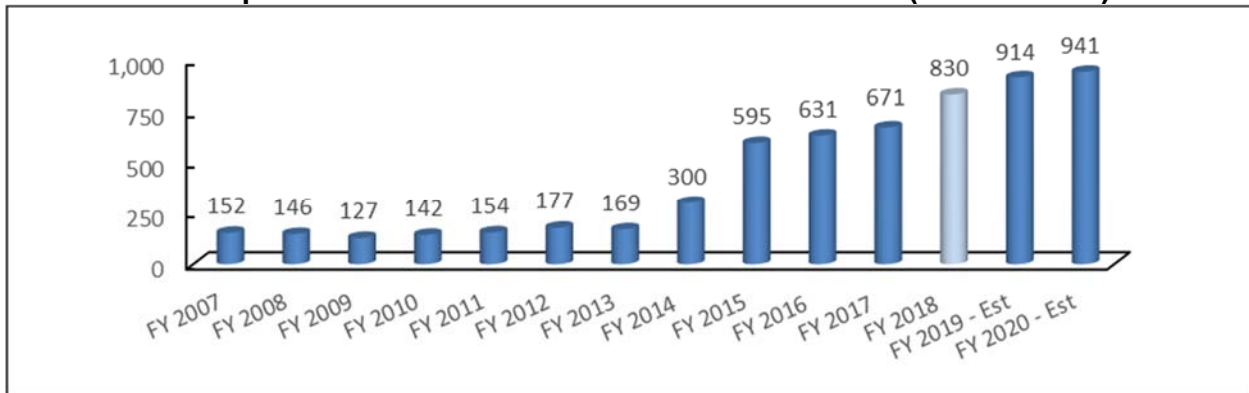
# MAJOR REVENUE SOURCES TRENDS AND FORECASTS

## 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. Revenue forecasts capture the growth in revenues from completed hotel development projects and anticipates phased completion of the Surf Club in FY 2019 with partial year tax remittance and FY 2020 with full year tax remittance. The Town forecasts overall growth of 8% in FY 2019, and 3% growth in FY 2020.

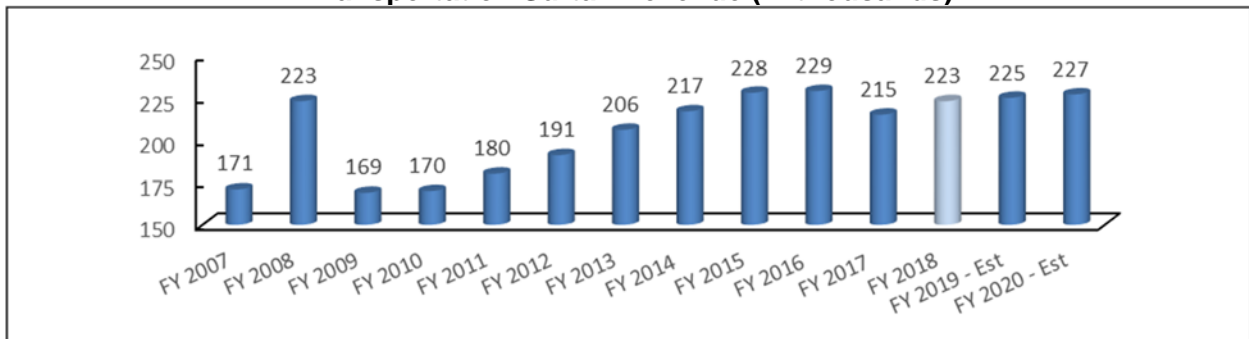
**Municipal Resort Tax - Tourist Resort Fund Allocation (in thousands)**



### Municipal Transportation Fund – Transportation Surtax 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. The Town forecasts modest growth of 1% annually in these revenues.

**Transportation Surtax Revenue (in thousands)**



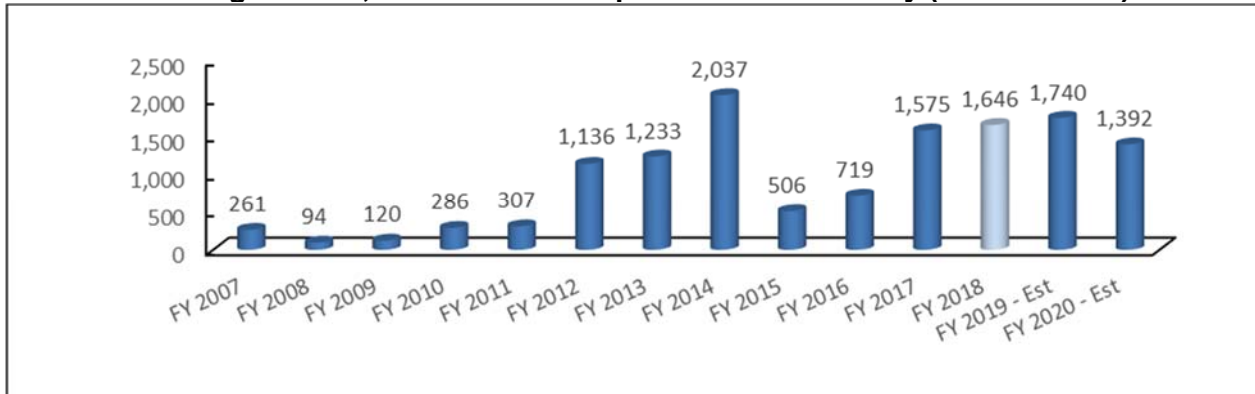


## MAJOR REVENUE SOURCES TRENDS AND FORECASTS

### **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 \$1,646,000 in revenues for FY 2018 from these combined sources. The FY 2019 projection is based upon potential in-fill development projects moving forward, and FY 2020 anticipates revenues will begin to diminish at a rate of 20% per year as in-fill development projects are completed and new development decelerates.

**Building Permits, Licenses and Inspections Fees History (in thousands)**

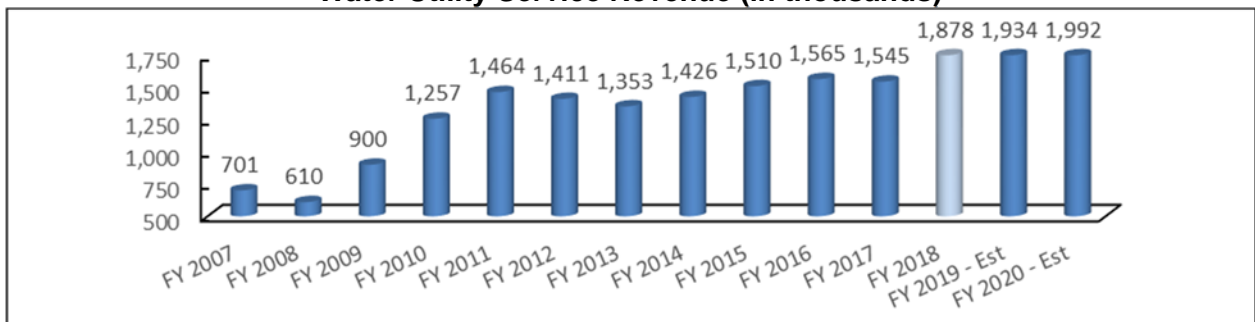


**Enterprise Fund Service Revenues** represent fees generated from services provided by the Town for Water and Sewer, Parking, Solid Waste collection, and Stormwater.

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

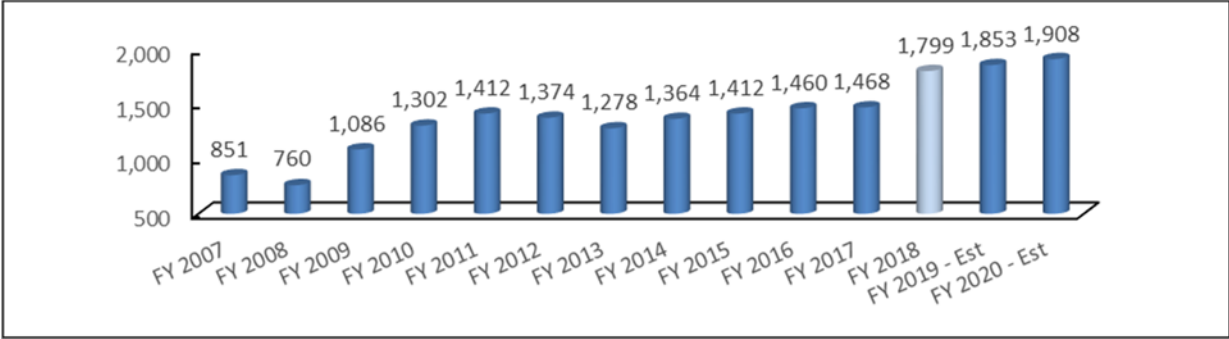
The Water and Sewer Fund is funded through charges for services to residential and commercial customers for water and wastewater charges. The Town provides quality potable water, and safe and environmentally sound removal of wastewater from the customers' property. The Town purchases water from Miami 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. FY 2019 and FY 2020 revenue estimates project 3% rate increase annually for water and wastewater.

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



# MAJOR REVENUE SOURCES TRENDS AND FORECASTS

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



**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. The Town forecasts modest growth of 1% annually in these revenues.

**Parking Service Revenues (in thousands)**

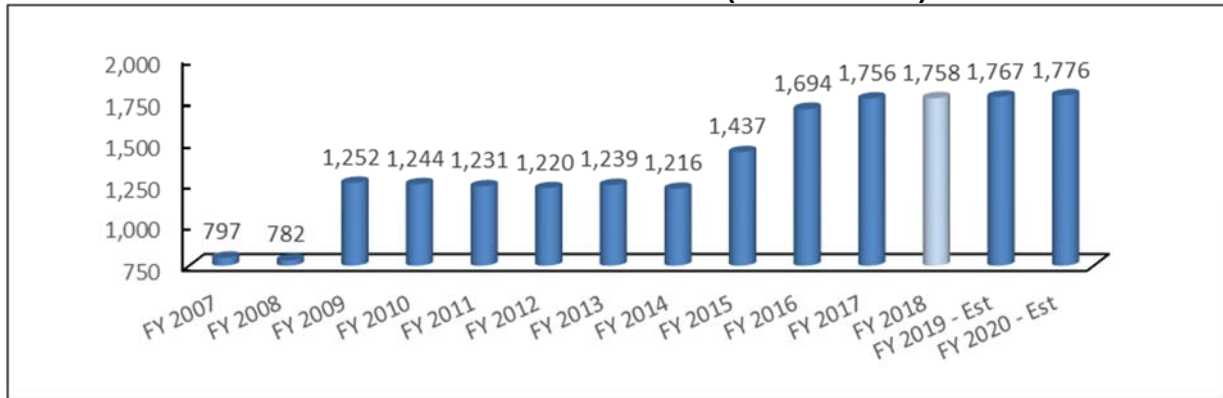


# MAJOR REVENUE SOURCES TRENDS AND FORECASTS

## Solid Waste Fund: Solid Waste Service Revenues

The Town runs 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. The Town forecasts a conservative increase of 0.5% annually in these revenues.

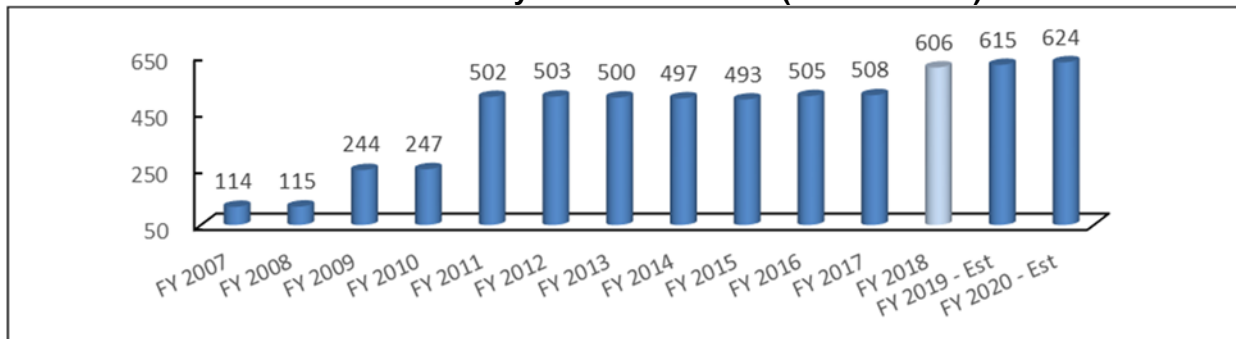
**Solid Waste Service Revenue (in thousands)**



## 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. The Town forecasts a moderate revenue growth of 1.5% annually from in-fill development.

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





## **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) budget stabilization reserve, 2) a capital 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.

## **Reserves Policy**

The Town's Financial Forecast recommends a fund balance/reserve funds policy for adoption by the Town Commission. The reserve policy establishes an appropriate level of reserves for the Town to target and maintain in the General Fund and the Enterprise Funds.

### **General Fund**

The Town will strive to budget and fund the target amounts listed below in the General Fund as a percentage of the Town's annual operating expenditures of the General Fund

- 20% Unreserved Fund Balance
- 25% Hurricane/Natural Disaster Reserve
- 10% Budget Stabilization Reserve
- 5% Capital Reserve

### **Enterprise Funds**

- Fees charged to customers will cover operating expenses, debt service and required reserves to meet debt service requirements and a reserve for renewal and replacement of capital assets and infrastructure.
- The Town should have an appropriate unrestricted fund balance to be used for cash flow purposes for unanticipated expenses or a non-recurring nature or to meet unexpected increases in service delivery costs.

## **Investment Policy**

The Town of Surfside will follow its adopted investment policy. The policy shall apply to funds under the control of the Town in excess of those required to meet current expenses. The primary objectives of investment activities shall be:

- Safety – The safety of principal through limiting credit risk and interest rate risk to a level commensurate with the risks associated with prudent investment practices and performance benchmark.
- Liquidity – The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated.
- Yield – The investment portfolio shall be designed with the objective of attaining a market return taking into account the investment risk constraints and liquidity needs.
- Transparency – The Town shall operate the portfolio in a transparent manner.

## **Capital Improvements Program Policy**

- The Town will prepare and adopt a five year Capital Improvements Program and a one-year capital budget on an annual basis. Financial feasibility and budget impact will be assessed.
- The Town shall update the Capital Improvements Program annually to ensure level of service standards will be maintained during the next five-year planning period.
- The Town will prudently limit the amount of debt it assumes for capital improvements.

## **Accounts Management and Financial Reporting**

- The Town will maintain an accounting system that facilitates financial reporting that conforms to GAAP and Florida state law.
- The Town will prepare comprehensive annual financial statements in conformity with accounting principles generally accepted in the United States (GAAP) as applied to governmental units.
- An independent audit will be performed annually, and subsequently an annual financial report will be issued as required by Florida state law.
- The Town will annually seek the GFOA Certificate of Achievement for Excellence in Financial Reporting and the Distinguished Budget Presentation Award.

## **Debt Management Policies**

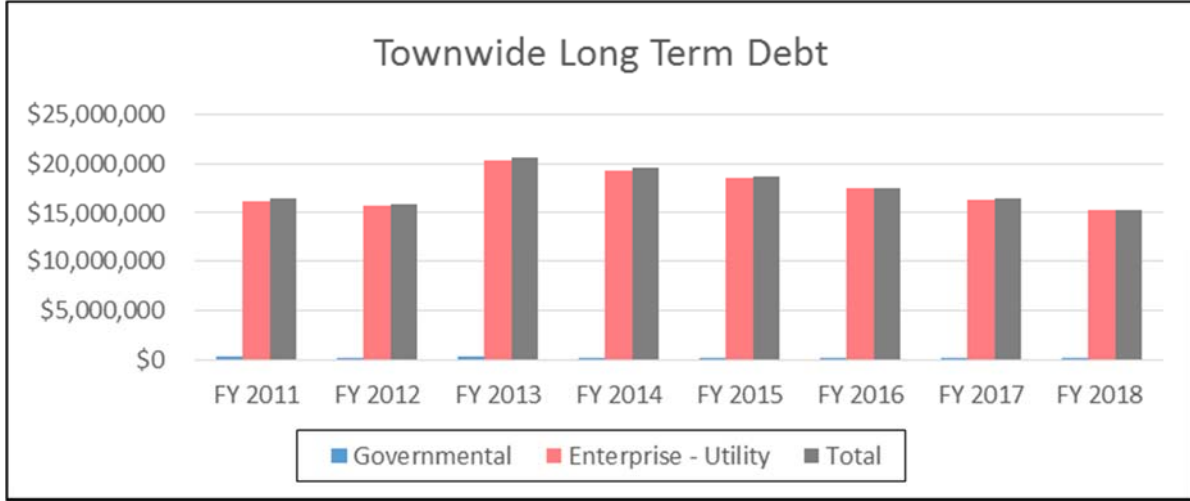
1. Limitations on bonds and bonded indebtedness.  
Bonds issued by the Town of Surfside may or may not be limited as follows:
  - a) The total amount of general obligation bonds of the Town of Surfside outstanding in any one fiscal year shall not exceed fifteen percent of the assessed value of the taxable 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.

## DEBT MANAGEMENT

As of October 1, 2017 the Town of Surfside will have \$16,452,841 of debt outstanding.

Debt issuance in fiscal year 2018:

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, 2017 is \$20,139. FY 2017-18 debt service which is comprised of accrued interest and principal payments is \$17,517.

Principal amount outstanding at September 30, 2017	\$	20,139
Less: Principal payments	\$	(17,228)
Principal amount outstanding at September 30, 2018	\$	2,911

**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, 2017 is \$35,889. FY 2017-18 debt service which is comprised of accrued interest and principal payments is \$33,151.

Principal amount outstanding at September 30, 2017	\$	35,889
Less: Principal payments	\$	(32,776)
Principal amount outstanding at September 30, 2018	\$	<u>3,113</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, 2017 is \$8,638,621. FY 2017-18 debt service which is comprised of accrued interest and principal payments is \$1,065,249.

Principal amount outstanding at September 30, 2017	\$	8,638,621
Less: Principal payments	\$	(657,506)
Principal amount outstanding at September 30, 2018	\$	<u>7,981,115</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, 2017 is \$7,744,982. FY 2017-18 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, 2017	\$	7,744,982
Less: Principal payments	\$	(435,095)
Principal amount outstanding at September 30, 2018	\$	7,309,887

**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, 2017 is \$13,210. FY 2017-18 debt service which is comprised of accrued interest and principal payments is \$13,352.

Principal amount outstanding at September 30, 2017	\$	13,210
Less: Principal payments	\$	(13,210)
Principal amount outstanding at September 30, 2018	\$	-

**Maturity Date** - January 1, 2018

**Interest Rate** - 4.30%

## DEBT SERVICE SCHEDULES

### DEBT SERVICE REQUIREMENTS TO MATURITY – ALL FUNDS

Fiscal Year	Governmental Debt		Utility System			
	Capital Leases	Total	Revenue Bonds Series 2011	State Revolving Loan	Capital Lease	Enterprise Fund Debt Total
FY 2017-18	\$50,668	\$50,668	\$1,065,249	\$577,901	\$13,352	\$1,656,502
FY 2018-19	6,037	6,037	1,065,249	577,901		\$1,643,150
FY 2019-20			1,065,249	577,901		\$1,643,150
FY 2020-21			1,065,249	577,901		\$1,643,150
FY 2022-26			6,797,901	2,889,507		\$9,687,408
FY 2027-31				2,889,507		\$2,889,507
FY 2032-33			0	866,853		\$866,853
<b>TOTAL</b>	<b>\$56,705</b>	<b>\$56,705</b>	<b>\$11,058,897</b>	<b>\$8,957,471</b>	<b>\$13,352</b>	<b>\$20,029,720</b>

## DEBT MANAGEMENT

### GOVERNMENTAL DEBT SERVICE REQUIREMENTS TO MATURITY

#### Capital Lease No. 3

Fiscal Year	Principal	Interest	Total
FY 2017-18	\$17,228	\$289	\$17,517
FY 2018-19	2,911	9	2,920
<b>TOTAL</b>	<b>\$20,139</b>	<b>\$298</b>	<b>\$20,437</b>

#### Capital Lease No. 4

Fiscal Year	Principal	Interest	Total
FY 2017-18	\$32,776	\$375	\$33,151
FY 2018-19	3,113	4	3,117
<b>TOTAL</b>	<b>\$35,889</b>	<b>\$379</b>	<b>\$36,268</b>

### ENTERPRISE DEBT SERVICE REQUIREMENTS TO MATURITY

#### Utility System Revenue Bonds Series 2011

Fiscal Year	Principal	Interest	Total
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>TOTAL</b>	<b>\$8,638,621</b>	<b>\$2,420,276</b>	<b>\$11,058,897</b>

#### State Revolving Loan Fund

Fiscal Year	Principal	Interest	Total
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 2020-21	460,081	117,820	577,901
FY 2022-26	2,433,357	456,150	2,889,507
FY 2027-31	2,670,691	218,816	2,889,507
FY 2032-33	850,892	15,961	866,853
<b>TOTAL</b>	<b>\$7,744,982</b>	<b>\$1,212,489</b>	<b>\$8,957,471</b>

#### Capital Lease

Fiscal Year	Principal	Interest	Total
FY 2017-18	\$13,210	\$142	\$13,352
<b>TOTAL</b>	<b>\$13,210</b>	<b>\$142</b>	<b>\$13,352</b>



## ***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 2016	FY 2017	FY 2017	FY 2018
	Actual	Adopted	Estimated	Proposed
<b><u>FUNDS AVAILABLE</u></b>				
Property Taxes	\$7,276,466	\$8,047,948	\$8,047,948	\$9,806,091
Sales and Use Taxes	\$1,316,641	\$1,411,477	\$1,411,477	\$1,706,861
Franchise and Utility Taxes	\$1,337,853	\$1,364,515	\$1,364,515	\$1,328,059
Permits/Licenses/Inspections	\$815,680	\$70,700	\$70,700	\$5,000
Intergovernmental Revenues	\$613,271	\$601,812	\$601,812	\$581,854
Charges for Services	\$800,645	\$486,100	\$486,100	\$459,125
Fines and Forfeitures	\$1,140,065	\$712,000	\$712,000	\$184,000
Miscellaneous Revenues	\$87,180	\$31,525	\$31,525	\$56,700
Proceeds from Disposal of Assets	32,292	0	0	0
Other Sources	276,841	446,116	446,116	470,406
Projected Fund Balance Beginning	5,905,726	5,706,222	7,368,414	7,009,132
<b>TOTAL</b>	<b>\$ 19,602,660</b>	<b>\$18,878,415</b>	<b>\$ 20,540,607</b>	<b>\$ 21,607,228</b>

<b><u>APPROPRIATIONS</u></b>				
Personnel Costs	\$8,289,593	\$8,257,679	\$8,296,307	\$8,500,951
Operating Expenses	\$3,427,021	\$3,985,657	\$4,016,012	\$3,904,659
Capital Outlay	\$187,555	\$99,500	\$117,837	\$274,345
Debt Service	\$103,226	\$50,669	\$50,669	\$50,669
Non-Operating Expenses	7,767	8,000	8,667	108,000
Transfers to Other Funds	219,084	770,688	1,041,983	947,911
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 12,234,246</b>	<b>\$13,172,193</b>	<b>\$ 13,531,475</b>	<b>\$ 13,786,535</b>
Ending Fund Balance - Assigned				
Disaster Recovery	2,000,000	2,000,000	2,000,000	2,000,000
Projected Fund Balance Ending	5,368,414	3,706,222	5,009,132	5,820,693
<b>TOTAL</b>	<b>\$ 19,602,660</b>	<b>\$18,878,415</b>	<b>\$ 20,540,607</b>	<b>\$ 21,607,228</b>

FY 2018 Year End Projected Fund Balance	\$ 5,820,693
FY 2018 Assigned Reserves for Disaster Recovery	\$ 2,000,000

# 001 GENERAL FUND

	FY 2016	FY 2017	FY 2017	FY 2018
	Actual	Adopted	Estimated	Proposed
<b>REVENUES</b>				
Property Taxes	\$7,276,466	\$8,047,948	\$8,047,948	\$9,806,091
Sales and Use Taxes	\$1,316,641	\$1,411,477	\$1,411,477	\$1,706,861
Franchise and Utility Taxes	\$1,337,853	\$1,364,515	\$1,364,515	\$1,328,059
Permits/Licenses/Inspections	\$815,680	\$70,700	\$70,700	\$5,000
Intergovernmental Revenues	\$613,271	\$601,812	\$601,812	\$581,854
Charges for Services	\$800,645	\$486,100	\$486,100	\$459,125
Fines and Forfeitures	\$1,140,065	\$712,000	\$712,000	\$184,000
Miscellaneous Revenues	101,559	26,025	26,025	39,200
Interest	17,913	5,500	5,500	17,500
Other Sources - Transfers In	276,841	446,116	446,116	470,406
Use of Net Position (Reserves)		\$0	\$359,281	-
<b>TOTAL REVENUES</b>	<b>\$ 13,696,934</b>	<b>\$13,172,193</b>	<b>\$ 13,531,474</b>	<b>\$ 14,598,096</b>
<b>EXPENDITURES</b>				
Personnel Costs	\$8,289,593	\$8,257,679	\$8,296,307	\$8,500,951
Operating Expenses	3,427,021	3,985,657	4,016,011	3,904,659
Capital Outlay	187,555	99,500	117,837	274,345
Debt Service	\$103,226	\$50,669	\$50,669	\$50,669
Non-Operating Expenses	7,767	8,000	8,667	8,000
Transfers to Other Funds	219,084	770,688	1,041,983	947,911
Contingency				100,000
Return to Reserves	-	-	-	811,561
<b>TOTAL EXPENDITURES</b>	<b>\$ 12,234,246</b>	<b>\$13,172,193</b>	<b>\$ 13,531,474</b>	<b>\$ 14,598,096</b>
<b>Net Results</b>	<b>\$ 1,462,688</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ 0</b>

## 001 GENERAL FUND

### TOTAL REVENUES

Line Item Prefix: 001-0000-:		FY 2016	FY 2017	FY 2017	FY 2018
		Actual	Adopted	Estimated	Proposed
311-1000	Current & Delinquent Real Property	7,181,965	7,987,948	7,987,948	9,736,091
311-1001	Current & Delinquent Personal Property	94,501	60,000	60,000	70,000
<b>TOTAL</b>	<b>Real Property Tax</b>	<b>\$7,276,466</b>	<b>\$8,047,948</b>	<b>\$8,047,948</b>	<b>\$9,806,091</b>
312-1200	Two Percent Resort Tax (Food)	350,331	317,790	317,790	357,324
312-1400	Four Percent Resort Tax	857,816	984,000	984,000	1,253,109
312-1500	Resort Tax Penalties / Interest	4,513	5,000	5,000	4,000
312-4100	First Local Option Fuel Tax	74,901	75,478	75,478	66,605
312-4200	Second Local Option Fuel Tax	29,080	29,209	29,209	25,823
<b>TOTAL</b>	<b>Sales and Use Taxes</b>	<b>\$1,316,641</b>	<b>\$1,411,477</b>	<b>\$1,411,477</b>	<b>\$1,706,661</b>
314-1000	Electric Utility	555,890	560,000	560,000	550,000
314-4000	Gas Utility	21,982	20,000	20,000	22,000
315-0100	Communication Services Tax	234,542	211,965	211,965	220,559
316-0100	Surfside Local Business Licensing Tax	91,206	73,000	73,000	80,000
316-0200	Miami-Dade Occ Licenses Tax Share	7,189	12,000	12,000	12,000
316-0300	Surfside Local Business License Penalty	2,165	550	550	1,500
<b>TOTAL</b>	<b>Municipal Utility &amp; Other Use Taxes</b>	<b>\$912,974</b>	<b>\$877,515</b>	<b>\$877,515</b>	<b>\$886,059</b>
323-1000	Electric Franchise	402,903	455,000	455,000	415,000
323-4000	Gas Franchise	21,976	32,000	32,000	27,000
<b>TOTAL</b>	<b>Franchise Fees</b>	<b>\$424,879</b>	<b>\$487,000</b>	<b>\$487,000</b>	<b>\$442,000</b>
322-1000	Building Permits	580,727			
322-2000	Electrical Permits	22,650			
322-3000	Plumbing Permits	24,693			
322-4000	Mechanical Permit	31,441			
322-6000	Structural Review	53,280			
322-7000	Public Works Permits	1,880	1,200	1,200	
322-7500	Zoning Review	11,600			
322-8500	Contractors Registration	66,750	60,000	60,000	
322-8600	Certificate of Use	6,075	5,500	5,500	
322-9600	Permits - 40 Year Certification	900			
322-9700	Renewal Permit Fees	5,584			
329-2010	Lobbyist Fees / Registrations	10,100	4,000	4,000	5,000
<b>TOTAL</b>	<b>Permits/Licenses/Inspection</b>	<b>\$815,680</b>	<b>\$70,700</b>	<b>\$70,700</b>	<b>\$5,000</b>
335-1200	State Revenue Sharing	160,951	157,186	157,186	155,400
335-1500	Beverage License	5,964	7,300	7,300	7,500
335-1800	Half Cent Sales Tax	438,817	430,826	430,826	412,454
335-4900	Motor Fuel Tax Rebate	7,539	6,500	6,500	6,500
<b>TOTAL</b>	<b>Intergovernmental - Federal/State</b>	<b>\$613,271</b>	<b>\$601,812</b>	<b>\$601,812</b>	<b>\$581,854</b>
341-8000	Permit Penalties	20,820			
341-9000	Election Qualifying Fees	200			125
342-1010	Special Police Detail - Extra Duty	486,300	200,000	200,000	180,000
347-2002	Pool Admission Fees	24,073	28,000	28,000	25,000
347-2003	Recreation - Aquatic Programs	28,119	32,000	32,000	28,000
347-2004	Recreation - Community Ctr Facility Rentals	6,162	6,000	6,000	6,000
347-2005	Recreation - ID Cards	390	500	500	400
347-2006	Recreation - Winter Camp	8,562	5,000	5,000	5,000
347-2007	Recreation - Summer Camp	108,651	106,000	106,000	106,000
347-2022	Recreation - Spring Camp	5,960	6,000	6,000	6,000

## 001 GENERAL FUND

### TOTAL REVENUES

Line Item Prefix: 001-0000-:		FY 2016	FY 2017	FY 2017	FY 2018
		Actual	Adopted	Estimated	Proposed
347-2008	Recreation - Locker Rentals	36			
347-2015	Recreation - Adult Programs	18,806	21,000	21,000	21,000
347-2016	Recreation - Youth Programs	81,311	70,000	70,000	70,000
347-2018	Recreation - Senior Programs	2,740	4,000	4,000	4,000
347-2019	Recreation - Tennis Reservations	915	1,000	1,000	1,000
347-2090	Recreation - Concessions	6,600	6,600	6,600	6,600
<b>TOTAL</b>	<b>Charges for Services</b>	<b>\$800,645</b>	<b>\$486,100</b>	<b>\$486,100</b>	<b>\$459,125</b>
351-5005	Traffic Violations	40,804	32,000	32,000	40,000
351-5010	Parking Violations	121,460	100,000	100,000	120,000
351-5030	Red Light Enforcement	840,547	550,000	550,000	
359-4000	Code Enforcement Fees and Penalties	137,254	30,000	30,000	24,000
<b>TOTAL</b>	<b>Fines &amp; Forfeitures</b>	<b>\$1,140,065</b>	<b>\$712,000</b>	<b>\$712,000</b>	<b>\$184,000</b>
361-1000	Interest Earnings	17,913	5,500	5,500	17,500
364-1000	Disposition of Assets	32,292			
366-1410	Developer Contrib - Resort Tax Replacement	16,500			
369-9004	Other Miscellaneous Revenues - Police	3,263	3,100	3,100	3,100
369-9009	Blue Prints	791	1,000	1,000	1,000
369-9010	Other Miscellaneous Revenues	26,129	19,925	19,925	26,000
369-9030	Public Works Repairs Revenue	12,823	1,000	1,000	1,000
369-9050	Bike Sharing Revenue	9,655	1,000	1,000	8,000
369-9055	Car Charging Station Revenue	106			100
<b>TOTAL</b>	<b>Miscellaneous Revenues</b>	<b>\$119,472</b>	<b>\$31,525</b>	<b>\$31,525</b>	<b>\$56,700</b>
381-1700	Interfund Transfer: Mun. Transportation	10,850	10,750	10,750	11,250
381-1TBD	Interfund Transfer: Building Services		108,482	108,482	114,906
381-4100	Interfund Transfer: Water / Sewer	52,770	87,965	87,965	93,230
381-4200	Interfund Transfer: Mun. Parking	90,660	87,965	87,965	93,230
381-4300	Interfund Transfer: Solid Waste	98,192	124,565	124,565	129,830
381-4400	Interfund Transfer: Stormwater	24,369	26,389	26,389	27,960
<b>TOTAL</b>	<b>Interfund Transfers</b>	<b>276,841</b>	<b>446,116</b>	<b>446,116</b>	<b>470,406</b>
392-0000	Appropriated Fund Balance			359,281	
<b>TOTAL</b>	<b>Appropriated Fund Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$359,281</b>	<b>\$0</b>
<b>TOTAL</b>	<b>REVENUES</b>	<b>\$13,696,934</b>	<b>\$13,172,193</b>	<b>\$13,531,474</b>	<b>\$14,598,096</b>



# 001 GENERAL FUND

## TOTAL EXPENDITURES

Line Item		FY 2016 Actual	FY 2017 Adopted	FY 2017 Estimated	FY 2018 Proposed
<b><u>Personnel Services</u></b>					
1210	Regular Salaries	\$4,888,094	\$5,098,590	\$5,129,790	\$5,178,075
1310	Other Salaries	689,194	447,157	447,158	459,576
1320	Other Salaries-Reserve Officer/Extra Duty	63,780	0	0	0
1410	Overtime	218,040	217,000	217,001	218,000
1510	Special pay	124,483	148,080	148,080	140,867
1520	Extra Duty Pay	380,521	185,000	185,000	185,000
2110	Payroll Taxes	463,549	453,458	455,890	460,872
2210	Retirement Contribution	687,057	720,964	720,963	828,029
2310	Life & Health Insurance	643,116	801,263	806,258	849,804
2410	Workers Compensation	131,759	186,166	186,167	180,727
<b>Total</b>	<b>Personnel Services</b>	<b>\$8,289,593</b>	<b>\$8,257,679</b>	<b>\$8,296,307</b>	<b>\$8,500,951</b>
<b><u>Operating Expenses</u></b>					
3103	Lobbyist	44,500	36,000	46,000	46,000
3110	Professional Services	491,155	668,100	660,100	942,089
3111	Lawsuits and Prosecutions	345	51,800	51,800	50,900
3112	Physical Examinations	15,249	15,450	18,470	22,220
3210	Accounting and Auditing	84,304	92,200	92,200	105,400
3410	Other Contractual Services	291,175	192,570	175,279	221,445
3411	Nuisance Abatement	0	10,000	10,000	10,000
3420	Other Code Services	2,182	3,500	3,500	3,500
4009	Car Allowance	11,007	17,162	17,162	17,250
4110	Telecommunications	58,570	72,618	72,618	73,420
4111	Postage	14,948	14,900	14,900	17,400
4112	Mobile Phone Allowance	23,119	18,858	19,458	23,514
4310	Electricity	75,605	97,480	97,480	100,250
541-4310	Roadway Electricity	36,589	38,000	38,000	41,000
4311	Water and Sewer	78,491	96,600	96,600	102,800
4312	Natural Gas Service	21,435	29,400	29,400	27,200
4402	Building Rental/Leasing	13,743	5,000	5,000	4,000
4403	Equipment/Vehicle Leasing	29,049	51,635	51,635	82,300
4510	Property and Liability Insurance	185,999	276,664	276,664	283,170
4601	Maintenance Service/Repair Contracts	104,375	124,285	139,284	144,581
4602	Building Maintenance	123,440	137,000	137,000	137,000
4603	Equipment Maintenance	48,358	53,930	53,930	56,180
4604	Grounds Maintenance	297,245	372,480	372,480	372,480
4611	Miscellaneous Maintenance	38,430	124,810	152,503	150,805
4612	Vehicle Maintenance	36,027	36,400	36,400	39,400
4710	Printing & Binding	3,343	2,250	2,250	2,250
4810	Promotional Activities	165,774	181,775	181,775	185,955
4910	Legal Advertisement	9,872	23,800	23,800	23,800

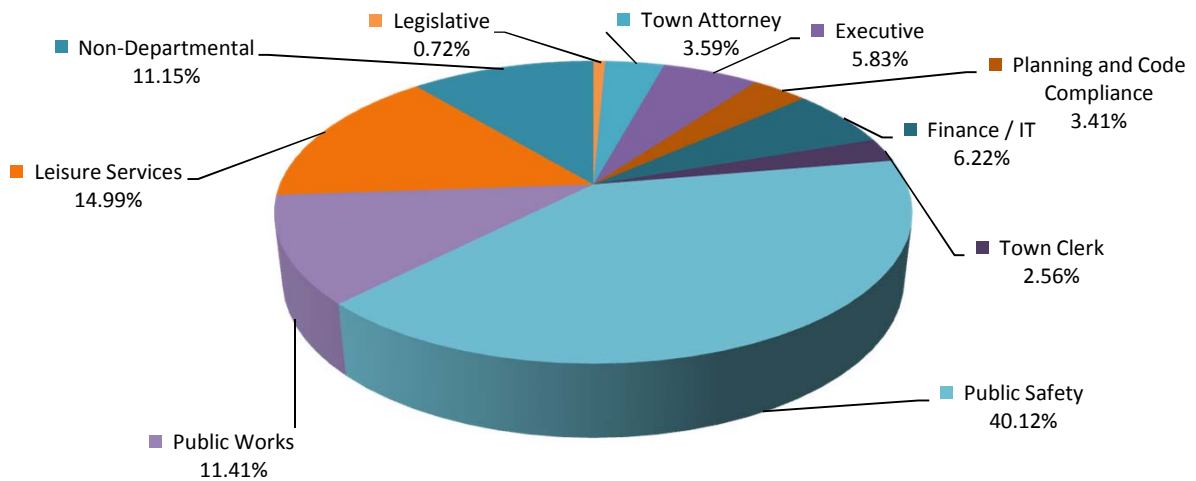
## 001 GENERAL FUND

### TOTAL EXPENDITURES

		FY 2016	FY 2017	FY 2017	FY 2018
	Line Item	Actual	Adopted	Estimated	Proposed
4911	Other Current Charges	369,501	416,180	416,180	167,080
4915	Red Light State Portion	416,388	289,000	289,000	0
5110	Office Supplies	45,105	46,400	46,400	50,500
5210	Property and Maintenance	7,550	35,000	35,000	35,000
5213	Landscape Improvements	2,575	5,750	5,750	5,750
5214	Uniforms	27,026	29,890	29,890	40,370
5215	Uniform Allowance	4,300	6,000	6,000	1,200
5216	Gasoline	69,540	92,990	92,991	81,990
5225	Merchant Fees	18,216	11,400	11,400	18,200
5290	Miscellaneous Operating Supplies	94,925	94,320	94,320	102,520
5310	Road Materials	6,378	5,000	5,000	7,000
5410	Subscriptions and Memberships	18,600	23,300	23,300	18,100
5420	Conferences and Seminars	41,787	51,960	51,293	56,840
5510	Training & Educational	801	33,800	33,800	33,800
<b>Total</b>	<b>Operating Expenses</b>	<b>\$3,427,021</b>	<b>\$3,985,657</b>	<b>\$4,016,012</b>	<b>\$3,904,659</b>
<b>Capital Outlay</b>					
6410	Machinery and Equipment	187,555	99,500	117,837	274,345
<b>Total</b>	<b>Capital Outlay</b>	<b>\$187,555</b>	<b>\$99,500</b>	<b>\$117,837</b>	<b>\$274,345</b>
<b>Debt Service</b>					
7110	Principal	100,013	49,012	49,012	50,005
7210	Interest	3,213	1,657	1,657	664
<b>Total</b>	<b>Debt Service</b>	<b>\$103,226</b>	<b>\$50,669</b>	<b>\$50,669</b>	<b>\$50,669</b>
<b>Non-operating Expenses</b>					
8300	Other Grants and Aid	7,767	8,000	8,667	8,000
9TBD	Transfer to Builing Fund		670,688	941,983	0
9120	Transfers to Capital Projects Fund	219,084	100,000	100,000	947,911
9TBD	Contingency				100,000
9310	Reserves/Return to Fund Balance	0	0	0	811,561
<b>Total</b>	<b>Non-operating Expenses</b>	<b>\$226,851</b>	<b>\$778,688</b>	<b>\$1,050,650</b>	<b>\$1,867,472</b>
<b>TOTAL</b>	<b>GENERAL FUND EXPENDITURES</b>	<b>\$12,234,246</b>	<b>\$13,172,193</b>	<b>\$13,531,475</b>	<b>\$14,598,096</b>

## General Fund Expenditures Summary by Department

Department	FY 2016	FY 2017	FY 2017	FY 2018
	Actual	Adopted	Estimated	Proposed
Legislative	\$73,520	\$89,055	\$99,055	\$99,055
Town Attorney	401,566	473,317	473,317	494,817
Executive	571,439	820,076	820,076	803,822
Planning and Code Compliance	394,645	484,171	484,171	470,168
Finance / IT	694,996	801,759	801,759	857,648
Town Clerk	246,086	251,546	290,775	352,890
Building Services	754,250	0	0	0
Public Safety	5,708,573	5,628,887	5,631,907	5,531,739
Public Works	1,113,789	1,400,927	1,436,665	1,572,744
Leisure Services	1,841,023	1,988,444	1,988,445	2,066,445
Non-Departmental	434,359	1,234,011	1,505,306	1,537,207
<b>Total</b>	<b>\$12,234,246</b>	<b>\$13,172,193</b>	<b>\$13,531,475</b>	<b>\$13,786,535</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 2016	FY 2017	FY 2017	FY 2018
	Actual	Adopted	Estimated	Proposed
<b>APPROPRIATIONS</b>				
Personnel Services	\$5	\$5	\$5	\$5
Operating Expenses	\$65,748	\$81,050	\$90,383	\$91,050
Capital Outlay	\$0	\$0	\$0	\$0
Non-operating Expenses	\$7,767	\$8,000	\$8,667	\$8,000
<b>TOTAL</b>	<b>\$ 73,520</b>	<b>\$ 89,055</b>	<b>\$ 99,055</b>	<b>\$ 99,055</b>

**Significant Changes from FY 2017 Adopted Budget**

Operating Expenses

Lobbyist services \$ 10,000

Personnel Complement									
Position Title	FY 2017				FY 2018				
	Funded				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>	<b>0.00</b>

# LEGISLATIVE (1000)

## 001 General Fund

### EXPENDITURES

		FY 2016	FY 2017	FY 2017	FY 2018
Line Item Prefix: 001-1000-511-:		Actual	Adopted	Estimated	Proposed
<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	44,500	36,000	46,000	46,000
3110	Professional Services		15,000	15,000	15,000
4110	Telecommunications	6,594	6,000	6,000	6,000
5110	Office Supplies	1,934	3,000	3,000	3,000
5290	Miscellaneous Operating Supplies	8,264	9,000	9,000	9,000
5410	Subscriptions and Memberships	394	3,300	3,300	3,300
5420	Conferences and Seminars	4,062	8,750	8,083	8,750
<b>Total</b>	<b>Operating Expenses</b>	<b>\$65,748</b>	<b>\$81,050</b>	<b>\$90,383</b>	<b>\$91,050</b>
<b>Total</b>	<b>Capital Outlay</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Non-operating Expenses</b>					
8300	Other Grants/Aid	7,767	8,000	8,667	8,000
<b>Total</b>	<b>Non-operating Expenses</b>	<b>\$7,767</b>	<b>\$8,000</b>	<b>\$8,667</b>	<b>\$8,000</b>
<b>Total</b>	<b>Department Expenditures</b>	<b>\$73,520</b>	<b>\$89,055</b>	<b>\$99,055</b>	<b>\$99,055</b>





## Office of the Town Attorney

The Town Attorney is a Charter Officer appointed by and directly responsible to the Town Commission. The Town Attorney provides legal counsel to the Town Commission, various advisory boards and committees, and Town Administration. The town retains the Town Attorney services through a contractual agreement that commenced in July 2017.

### Services, Functions, and Activities:

The Town Attorney 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 attends all regular and special Town Commission meetings, Board and Committee meetings and Special Master Hearings.

### Fiscal Year 2017 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, Sustainability Subcommittee of the Planning and Zoning Board, and at Special Master Hearings.
- As directed by the Town Commission, represented the Town at local, regional, state and federal meetings, hearings and conferences.

### Fiscal Year 2018 Objectives:

- Support the Town Commission, Town Boards and Committees, 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 development of parking facility and follow up on traffic mitigation measures.
- Legal sufficiency review of the proposed Evaluation Appraisal Review based amendments.
- Provide legal advice for the March 20, 2018 General Election of the Town

Performance Measures	FY 2014	FY 2015	FY 2016	FY 2017
	Actual	Actual	Actual	Estimated
Ordinances	18	13	20	12
Resolutions	77	59	65	30
Commission/special meetings, workshops and hearings	75	80	100	106

# TOWN ATTORNEY (1500)

001 General Fund

	FY 2016	FY 2017	FY 2017	FY 2018
	Actual	Adopted	Estimated	Proposed
<b>APPROPRIATIONS</b>				
Personnel Services	\$352,650	\$367,797	\$367,797	\$75,897
Operating Expenses	\$48,916	\$105,520	\$105,520	\$418,920
<b>TOTAL</b>	<b>\$ 401,566</b>	<b>\$ 473,317</b>	<b>\$ 473,317</b>	<b>\$ 494,817</b>

<b>Significant Changes from FY 2017 Adopted Budget</b>
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**Personnel Services**

Change to contracted outside legal services \$ (292,076)

**Operating Expenses**

Outside legal services \$ 285,000  
 Office supplies \$ (2,000)  
 Miscellaneous operating supplies \$ (500)  
 Subscriptions & memberships \$ (6,180)  
 Conferences & seminars \$ (2,000)

Position Title	Personnel Complement							
	FY 2017				FY 2018			
	Funded				Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Town Attorney	1.00			1.00				
Assistant Town Attorney	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>1.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1.00</b>

# TOWN ATTORNEY (1500)

## 001 General Fund

### EXPENDITURES

Line Item Prefix: 001-1500-514-:		FY 2016	FY 2017	FY 2017	FY 2018
		Actual	Adopted	Estimated	Proposed
<b>Suffix</b>	<b>Object Description</b>				
<b><u>Personnel Services</u></b>					
1210	Regular Salaries	\$289,512	\$298,247	\$298,247	\$65,391
1510	Special pay		1,000	1,000	
2110	Payroll Taxes	20,596	21,652	21,652	5,002
2210	Retirement Contribution	24,870	21,163	21,163	5,318
2310	Life & Health Insurance	17,245	24,889	24,889	
2410	Workers Compensation	427	846	846	185
<b>Total</b>	<b>Personnel Services</b>	<b>\$352,650</b>	<b>\$367,797</b>	<b>\$367,797</b>	<b>\$75,897</b>
<b><u>Operating Expenses</u></b>					
3110	Professional Services	26,320	40,000	40,000	365,000
3111	Lawsuits and Prosecutions		50,000	50,000	50,000
3410	Other Contractual Services	10,875			
4110	Telecommunications	352	720	720	
4111	Postage	69	200	200	
4403	Equipment/Vehicle Leasing	3,044	3,420	3,420	3,420
5110	Office Supplies	1,296	2,500	2,500	500
5290	Miscellaneous Operating Supplies	51	500	500	
5410	Subscriptions and Memberships	4,761	6,180	6,180	
5420	Conferences and Seminars	2,148	2,000	2,000	
<b>Total</b>	<b>Operating Expenses</b>	<b>\$48,916</b>	<b>\$105,520</b>	<b>\$105,520</b>	<b>\$418,920</b>
<b><u>Capital Outlay</u></b>					
<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>\$401,566</b>	<b>\$473,317</b>	<b>\$473,317</b>	<b>\$494,817</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.

The position of Assistant Town Manager was established in FY 2017 to assist the Town Manager on responsibilities as designated. Furthermore 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 *Gazette* from the Executive Department. The *Gazette* is a publication which provides information on services, recent legislative action and special programs and events. Other forms of communication to the Town's residents and the public include the Town's website and public access Channel 93.

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

## Town Manager:

### Fiscal Year 2017 Accomplishments:

- Coordinated with Staff to carry out the policies adopted by the Town Commission.
- The Town received, for the second time, the Distinguished Budget Presentation Award from the Government Finance Officers Association. The Award corresponds to the FY 2017 Annual Budget.
- Hired a new Code Compliance officer to address beach chair compliance.
- 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.

- 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.
- 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, 2016 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.

**Fiscal Year 2018 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:** The enacting of the ordinance to establish rules and regulations for the use of lounge chairs and other appurtenances on the beach will enable enforcement provisions and subsequent monitoring of its effectiveness.
- **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:** continue to address Town Commission direction on this initiative.
- **Regional mass transit:** Coordination with Bal-Bay and Miami Beach continues with the Surf-Bal-Bay communities now committed to advance this initiative.
- **Sidewalks:** Essential to safety in a walkable community. A plan presented to the Commission, which includes a financing scheme, is in process.
- **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 entails assisting all departments with recruitment efforts to fill vacant positions through advertising, screening applications/resumes, preparing interview questions, conducting background checks, and employee orientation.
- Employee relations functions associated with disciplinary actions are coordinated with the assistance of the Human Resources Director to ensure proper procedures and consistency with the process.
- Employee benefits involves assistance with retirement plans, health, dental and vision insurance, leave programs and holidays. Benefits may vary by collective bargaining agreement.
- Labor relations duties in assisting with contract negotiations between union representatives and management to assist employees and management to assist 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).

### **Fiscal Year 2017 Accomplishments:**

- Continued to successfully carry out the health reimbursement account (HRA) resulting in substantial savings to the Town.
- Provided assistance to Town staff regarding changes to the Town's pension plan associated with employee contribution, multiplier and cap.
- Conveyed a work environment conducive to professionalism and high quality performance.
- Administered the reinstated Tuition Reimbursement program.
- Revised Personnel Policies and Procedures Manual.
- Revised job descriptions.
- Engaged employees in wellness initiatives regarding awareness, self-care and behavioral changes.
- Successfully completed the employee wellness fair.
- Completed recruitment process for non-executive vacancies within reasonable time.
- Successfully recruited key exempt positions: Assistant Public Works Director and Deputy Clerk.
- Implemented various professional development trainings and workshops to enhance employee skills.
- Monitored human resources/labor cases decided by PERC or in the courts for "lessons learned" for Surfside.

### **Fiscal Year 2018 Objectives:**

- Continue to motivate the existing workforce and inspire long-term commitment.
- Assist with the implementation of safety and security procedures for Town buildings to include evacuation drills.
- Implement activities to improve employee morale.
- Maintain policies and procedures reflective of current practices.
- Continue to update job descriptions.
- Provide guidance and consultation on human resources matters to all town departments.
- Inactive personnel files to be stored in one storage room alphabetically for better access.
- Review all active files to determine if any documents currently inclusive of the file have met retention.



# EXECUTIVE (2000)

001 General Fund

	FY 2016	FY 2017	FY 2017	FY 2018
	Actual	Adopted	Estimated	Proposed
<b>APPROPRIATIONS</b>				
Personnel Services	\$433,817	\$613,397	\$613,397	\$592,928
Operating Expenses	\$135,152	\$203,179	\$195,179	\$210,894
Capital Outlay	\$2,470	\$3,500	\$11,500	\$0
<b>TOTAL</b>	<b>\$ 571,439</b>	<b>\$ 820,076</b>	<b>\$ 820,076</b>	<b>\$ 803,822</b>

## Significant Changes from FY 2017 Adopted Budget

### Personnel Services

Planned salary and benefit adjustments	\$ 22,008
Assistant Town Manager allocated 25% to TEDACS	\$ (43,216)

### Operating Expenses

Physical examinations Lifescan	\$ 1,140
Vehicle allowance Assistant Town Manager @ 75%	\$ 3,250
Temporary office services	\$ 3,200

Position Title	Personnel Complement							
	FY 2017				FY 2018			
	Funded				Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Town Manager	1.00			1.00	1.00			1.00
Assistant Town Manager					0.75			0.75
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>3.75</b>	<b>0.00</b>	<b>0.00</b>	<b>3.75</b>

# EXECUTIVE (2000)

## 001 General Fund

### EXPENDITURES

Line Item Prefix: 001-2000-512-:		FY 2016	FY 2017	FY 2017	FY 2018
		Actual	Adopted	Estimated	Proposed
<b>Suffix</b>	<b>Object Description</b>				
<b><u>Personnel Services</u></b>					
1210	Regular Salaries	\$333,224	\$456,559	\$456,559	\$438,923
1510	Special pay	2,000	3,000	3,000	3,250
2110	Payroll Taxes	22,163	32,872	32,872	31,917
2210	Retirement Contribution	39,025	46,422	46,422	47,013
2310	Life & Health Insurance	36,880	73,244	73,244	70,581
2410	Workers Compensation	525	1,300	1,300	1,244
<b>Total</b>	<b>Personnel Services</b>	<b>\$433,817</b>	<b>\$613,397</b>	<b>\$613,397</b>	<b>\$592,928</b>
<b><u>Operating Expenses</u></b>					
3110	Professional Services	13,743	24,000	16,000	24,000
3112	Physical Examinations				1,140
3410	Other Contractual Services	1,169			3,200
4009	Vehicle Allowance	6,600	11,600	11,600	14,850
4110	Telecommunications	82	1,800	1,800	2,244
4112	Mobile Phone Allowance	2,696	3,120	3,120	1,800
4510	Property and Liability Insurance	12,629	16,869	16,869	17,190
4710	Printing & Binding		250	250	250
4810	Promotional Activities / Newsletter	72,032	78,540	78,540	78,720
4911	Other Current Charges	603	7,000	7,000	7,000
5110	Office Supplies	2,597	4,000	4,000	4,000
5290	Miscellaneous Operating Supplies	14,420	17,000	17,000	17,000
5410	Subscriptions and Memberships	3,761	4,500	4,500	4,500
5420	Conferences and Seminars	4,820	4,500	4,500	5,000
5510	Training & Educational		30,000	30,000	30,000
<b>Total</b>	<b>Operating Expenses</b>	<b>\$135,152</b>	<b>\$203,179</b>	<b>\$195,179</b>	<b>\$210,894</b>
<b><u>Capital Outlay</u></b>					
6410	Machinery and Equipment	2,470	3,500	11,500	
<b>Total</b>	<b>Capital Outlay</b>	<b>\$2,470</b>	<b>\$3,500</b>	<b>\$11,500</b>	<b>\$0</b>
<b>Total</b>	<b>Department Expenditures</b>	<b>\$571,439</b>	<b>\$820,076</b>	<b>\$820,076</b>	<b>\$803,822</b>

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

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

The Planning and Code Compliance 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 directly to the Town Manager. The Code Compliance Division provides town residents and the business community with a well-balanced code enforcement program and compliance process through a professional, courteous and stepped approach. 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, enforcement, coordination with other departments including Police, and Public Works 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:**

Code Compliance staff receives and documents from the public various complaints of municipal code violations. Each complaint is investigated, and staff takes appropriate actions which may lead to the issuance of a courtesy notice, a civil violation notice, and/or the scheduling of the case before the Town's Special Master.

The Code Compliance Division is involved in a multitude of activities, including but not limited to the following:

- receiving and processing complaints
- performing routine and special inspection of the residential and commercial areas of the town
- monitoring patrols of the Surfside beach area
- serving and posting of required notices
- scheduling and participation in monthly code enforcement hearings.

As residential and commercial development continues in the Town, the Code Compliance Division faces continued demands for code compliance enforcement throughout the Town. An emerging problem is the monitoring of placement, storage and use of beach furniture items on Surfside beach. To accomplish the division's objectives a full time Code Compliance Officer position has been funded in FY 2018.

## **Fiscal Year 2017 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 other departments in the collection of overdue fees and revenues.
- Monitored and enforced the Sidewalk Café Permit Program.
- Monitored short term rentals for compliance and issued citations to offenders.

## **Fiscal Year 2018 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 provide support and service for the following program areas:
  - Property Inspection
  - Minimum Housing Standard Inspection (County Mandated)
  - Code Enforcement Special Master Hearings
  - Sidewalk Café Permits
  - Short-term rental monitoring
  - Special events permits

	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>
<b>Performance Measures</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>YTD</b>
Cases opened	295	193	700	451
Cases closed	271	161	566	352
Percentage of resolved cases	92%	83%	60%	77%
Code fines collected	\$82,997	\$103,914	\$137,254	\$32,345

## **Planning and Zoning:**

### **Fiscal Year 2017 Accomplishments:**

- Prepared graphics for discussions relating to pedestrian circulation with the input of the Planning & Zoning Board.
- Completion of numerous code modifications resulting requests from Planning & Zoning.
- Completion of site plan review for the Surf Club II including coordination with the Miami-Dade Historic staff on the historic building located on the site.
- Completion of site plan review for 8955 Collins.
- Completion of the site plan review and utilization of the architecturally significant ordinance for 8995 Collins.
- Prepared the EAR based amendments and transmitted to the State on schedule.

### **Fiscal Year 2018 Objectives:**

- Continue to review site plans and design review items efficiently.
- Focus on code analysis specific to sea level rise to address policies in the Comprehensive Plan.
- Possible zoning and land use changes to accommodate a parking structure.
- Planning & Zoning Board is interested in increasing freeboard requirements to prepare for sea level rise. This will require a referendum due to the increase in height.

# PLANNING AND CODE COMPLIANCE DIVISION (2000-524)

001 General Fund

	FY 2016	FY 2017	FY 2017	FY 2018
	Actual	Adopted	Estimated	Proposed
<b>APPROPRIATIONS</b>				
Personnel Services	\$129,057	\$151,071	\$151,071	\$224,773
Operating Expenses	\$222,728	\$333,100	\$322,763	\$243,375
Capital Outlay	\$42,860	\$0	\$10,337	\$2,020
<b>TOTAL</b>	<b>\$ 394,645</b>	<b>\$ 484,171</b>	<b>\$ 484,171</b>	<b>\$ 470,168</b>

## Significant Changes from FY 2017 Adopted Budget

### Personnel Services

Planned salary and benefit adjustments	\$ 15,406
Code Compliance Officer to full time	\$ 57,954

### Operating Expenses

Outside code compliance services not needed. Included in full time Code Compliance Officer position above.	\$ (20,000)
Telecommunications -FT position	\$ 1,080
Postage for additional needs	\$ 2,700
Host compliance software annual license	\$ 7,000

### Capital Outlay

Computer & workstation for FT position	\$ 2,020
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Personnel Complement								
Position Title	FY 2017				FY 2018			
	Funded				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	2.00			2.00
<b>Total</b>	<b>2.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2.00</b>	<b>3.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3.00</b>

# PLANNING AND CODE COMPLIANCE (2000)

001 General Fund

## EXPENDITURES

		FY 2016	FY 2017	FY 2017	FY 2018
Line Item Prefix: 001-2000-524-:		Actual	Adopted	Estimated	Proposed
<b>Suffix</b>	<b>Object Description</b>				
<b>Personnel Services</b>					
1210	Regular Salaries	\$100,531	\$113,900	\$113,900	\$167,950
1410	Overtime	346			
2110	Payroll Taxes	7,804	8,782	8,782	12,848
2210	Retirement Contribution	10,207	8,015	8,015	13,645
2310	Life & Health Insurance	9,037	16,774	16,774	25,705
2410	Workers Compensation	1,132	3,600	3,600	4,625
<b>Total</b>	<b>Personnel Services</b>	<b>\$129,057</b>	<b>\$151,071</b>	<b>\$151,071</b>	<b>\$224,773</b>
<b>Operating Expenses</b>					
3110	Professional Services	190,073	276,040	276,040	192,660
3112	Physical Examinations	115			380
3410	Other Contractual Services	12,545	34,400	17,109	14,780
3420	Other Code Services	2,182	3,500	3,500	3,500
4110	Telecommunications	141	1,800	1,800	2,880
4111	Postage	6,222	2,700	2,700	5,400
4112	Mobile Phone Allowance	1,437			0
4510	Property and Liability Insurance	650	1,560	1,560	1,775
4601	Maintenance Service/Repair Contracts	3,943	4,300	11,254	12,000
4610	Vehicle Maintenance	1,424	1,200	1,200	1,200
4810	Promotional Activities/Newsletter		1,000	1,000	1,000
5110	Office Supplies	1,087	1,000	1,000	1,650
5214	Uniforms	435	500	500	750
5216	Gasoline	1,255	2,400	2,400	2,400
5290	Miscellaneous Operating Supplies	796	500	500	1,000
5410	Subscriptions and Memberships	35	700	700	500
5420	Conferences and Seminars	388	1,500	1,500	1,500
<b>Total</b>	<b>Operating Expenses</b>	<b>\$222,728</b>	<b>\$333,100</b>	<b>\$322,763</b>	<b>\$243,375</b>
<b>Capital Outlay</b>					
6410	Machinery and Equipment	42,860		10,337	2,020
<b>Total</b>	<b>Capital Outlay</b>	<b>\$42,860</b>	<b>\$0</b>	<b>\$10,337</b>	<b>\$2,020</b>
<b>Total</b>	<b>Department Expenditures</b>	<b>\$394,645</b>	<b>\$484,171</b>	<b>\$484,171</b>	<b>\$470,168</b>

# Funded

## FY 2018 New Program Modification

<b>Code Compliance Officer to full-time</b>				
Department Name	Division Name	Funding Source	Department Priority	Total Requested
Executive	Code Compliance	General Fund	1	\$41,054
<b>Justification and Description</b>				
Increase to full-time the existing part-time code compliance officer.				
<b>Benefits or Alternative/Adverse Impact if not funded</b>				
<b>Required Resources</b>				
<b>New Personnel</b>				
Number of Positions	Title	Salary	Fringe Benefits	Cost
1	Code Compliance Officer	\$41,600	\$16,354	\$57,954
	Less: Current part time position	(\$20,000)		(\$20,000)
	Net required to full time position			\$37,954
<b>Other Recurring Operating Costs</b>				
Account Number	Description	Cost		
001-2000-524-4110	Telecommunications	\$1,080		
<b>One Time Costs</b>				
Account Number	Description	Cost		
001-2000-524-6410	Capital Outlay - Computer/laptop & Workstation	\$2,020		



# 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.

### **Fiscal Year 2017 Accomplishments**

- Received the Distinguished Budget Presentation Award by the Government Finance Officers Association for the 2017 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, 2016 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.

### **Fiscal Year 2018 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, 2018 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 2016 Actual	FY 2017 Adopted	FY 2017 Estimated	FY 2018 Proposed
<b>APPROPRIATIONS</b>				
Personnel Services	\$444,137	\$452,264	\$452,264	\$467,244
Operating Expenses	\$249,085	\$349,495	\$349,495	\$372,079
Capital Outlay	\$1,774	\$0	\$0	\$18,325
<b>TOTAL</b>	<b>\$694,996</b>	<b>\$801,759</b>	<b>\$801,759</b>	<b>\$857,648</b>

<b>Significant Changes from FY 2017 Adopted Budget</b>
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**Personnel Services**

Planned salary and benefit adjustments \$ 14,059

**Operating Expenses**

Net IT professional, & contractual \$ 3,174  
 Single audit & project specific audit costs \$ 13,200  
 IT Mainnace contract for Autocad \$ 2,200  
 Conferences & continuing educations \$ 2,730

**Capital Outlay**

HD network managed system \$ 12,440  
 Serial digital interface SDI \$ 5,885

Position Title	Personnel Complement							
	FY 2017				FY 2018			
	Funded				Funded			
	Full	Part	Temp	FTEs	Full	Part	Temp	FTEs
	Time	Time			Time	Time		
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 2016	FY 2017	FY 2017	FY 2018
Line Item Prefix: 001-2100-513-:		Actual	Adopted	Estimated	Proposed
Suffix	Object Description				
<b><u>Personnel Services</u></b>					
1210	Regular Salaries	\$337,711	\$336,005	\$336,005	\$341,537
1410	Overtime	878	1,500	1,500	1,500
1510	Special pay	2,250	2,250	2,250	4,750
2110	Payroll Taxes	24,967	26,129	26,129	26,746
2210	Retirement Contribution	28,423	25,044	25,044	27,776
2310	Life & Health Insurance	49,355	60,383	60,383	63,966
2410	Workers Compensation	553	953	953	968
<b>Total</b>	<b>Personnel Services</b>	<b>\$444,137</b>	<b>\$452,264</b>	<b>\$452,264</b>	<b>\$467,244</b>
<b><u>Operating Expenses</u></b>					
3110	Professional Services	2,403	9,000	9,000	9,000
516-3110	Professional Services IT	110,223	152,645	152,645	162,524
3112	Physical Examinations				380
3210	Accounting and Auditing	78,280	79,000	79,000	92,200
3410	Other Contractual Services	4,151			
516-3410	Other Contractual Services IT	24,083	55,220	55,220	48,515
4111	Postage	320	350	350	350
4112	Mobile Phone Allowance				900
516-4403	Equipment Leasing IT	522	7,795	7,795	7,795
516-4601	IT Maint Svs Repair Contracts	3,476	12,125	12,125	14,325
516-4603	IT Equipment Maintenance	10,623	16,740	16,740	16,740
4710	Printing & Binding	466	2,000	2,000	2,000
4910	Legal Advertisement	2,044	3,800	3,800	3,800
5110	Office Supplies	2,955	2,150	2,150	3,000
5290	Miscellaneous Operating Supplies	192	2,600	2,600	1,750
5410	Subscriptions and Memberships	2,960	1,600	1,600	1,600
5420	Conferences and Seminars	6,387	4,470	4,470	7,200
<b>Total</b>	<b>Operating Expenses</b>	<b>\$249,085</b>	<b>\$349,495</b>	<b>\$349,495</b>	<b>\$372,079</b>
<b><u>Capital Outlay</u></b>					
516-6410	Machinery and Equipment	1,774			18,325
<b>Total</b>	<b>Capital Outlay</b>	<b>\$1,774</b>	<b>\$0</b>	<b>\$0</b>	<b>\$18,325</b>
<b>Total</b>	<b>Department Expenditures</b>	<b>\$694,996</b>	<b>\$801,759</b>	<b>\$801,759</b>	<b>\$857,648</b>

## Funded

### FY 2018 New Capital Outlay Request

High Definition (HD) Network Managed System				
Department	Division	Funding Source	Dept. Priority	Fiscal Impact
Finance	IT	General Fund		\$12,440
<b>Justification and Description</b>				
<p>To replace the old nexus video system controller and server to High Definition (HD) Network Managed System.</p> <p>The existing system is not compatible with the digital signal from Atlantic Broadband, it is not supported and maintenance is unavailable.</p>				
<b>Benefits/Alternative/Adverse Impacts if not funded:</b>				
<b>Required Resources</b>				
Account Number	Title or Description of Request	Cost		
001-2100-516-6410	Machinery & Equipment	\$12,440		
<b>Other Recurring Operating Costs</b>				
Account Number	Description	Cost		

## Funded

### FY 2018 New Capital Outlay Request

Serial Digital Interface (SDI) to Fiber Converter for High Definition (HD)/Standard Definition SD				
Department	Division	Funding Source	Dept. Priority	Fiscal Impact
Finance	IT	General Fund		\$5,885
Justification and Description				
Replace outdated Serial Digital Interface (SDI) to fiber converter for High Definition (HD) /Standard Definition (SD) The new equipment required includes an HD/SD Encoder, fiber optic single mode Asynchronous Serial Interface (ASI)/ Serial Digital Interface (SDI) with embedded audio transmitter, companion receiver for transmitter				
Benefits/Alternative/Adverse Impacts if not funded:				
Required Resources				
Account Number	Title or Description of Request		Cost	
001-2100-516-6410	Machinery & Equipment		\$5,885	
Other Recurring Operating Costs				
Account Number	Description		Cost	

## Funded

### FY 2018 New Capital Outlay Request

Replacement of 56 Desktop Computers				
Department	Division	Funding Source	Dept. Priority	Fiscal Impact
Finance	Finance/IT	General Fund		\$26,900
Justification and Description				
<p>Replacement of 56 desktop computers of all departments under a three-year lease program. The existing desktop computers are five years old, are less reliable and compatible with new software and new operating systems, and maintenance has become more expensive due to increased cost of parts and labor. The total cost to lease is \$80,699 which will to be funded over three fiscal years. Annual outlay \$26,900.</p>				
Benefits/Alternative/Adverse Impacts if not funded:				
Required Resources				
Account Number	Title or Description of Request	Cost		
001-7900-590-4903	Equipment leasing	\$26,900		
Other Recurring Operating Costs				
Account Number	Description	Cost		





## 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 municipal and special elections. Services provided to the Town Commission include scheduling, agenda preparation, recording of minutes, publishing and distributing public notices and legal advertising as required by law, and other duties related to the coordination of Town Commission meetings, recording and retention of documents.

Town Clerk Administration: The Town Clerk manages the department's personnel, schedule creation, coordination with internal departments and external vendors. The Town Clerk records and transcribes the minutes of all Town meetings and serves as Clerk for Special Master Hearings. Ordinances and Resolutions passed by the Town Commission are permanently archived by the Town Clerk. The Town Clerk handles all public records requests for the Town in accordance with Florida Statutes.

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

### Fiscal Year 2017 Accomplishments:

- Destroyed documents after retention was met in accordance with State Law.
- Successfully completed a Town wide Records Management Plan.
- Implemented Town wide records management
- Ongoing process of making files available electronically for easy access to public and Town Departments.

### Fiscal Year 2018 Objectives:

- Town Clerk's Office will be responsible for the creation of all Boards and Committees agendas and agenda packets, attendance to all meetings and the creation and submittal of all minutes.
- 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.
- Continue to implement the newly customized Town wide Records Management.
- Continue to purge documents after retention has been met in accordance with State Law.
- Digitize all historic and permanent records in order to access them electronically.

<b>Performance Measures</b>	<b>FY 2014 Actual</b>	<b>FY 2015 Actual</b>	<b>FY 2016 Actual</b>	<b>FY 2017 Estimated</b>
Public records requests	173	120	201	87
Public notices posted	115	36	24	42
Municode codifications	3	2	2	2
Ordinances processed	19	6	9	9
Resolutions processed	75	20	52	26
Lobbyist registration packets processed	18	26	23	43
Board and/or committee meeting minutes completed	82	53	23	23

# TOWN CLERK (2400)

001 General Fund

	FY 2016	FY 2017	FY 2017	FY 2018
	Actual	Adopted	Estimated	Proposed
<b>APPROPRIATIONS</b>				
Personnel Services	\$166,408	\$178,006	\$216,634	\$258,040
Operating Expenses	\$78,185	\$73,540	\$74,141	\$94,850
Capital Outlay	\$1,493	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$ 246,086</b>	<b>\$ 251,546</b>	<b>\$ 290,775</b>	<b>\$ 352,890</b>

## Significant Changes from FY 2017 Adopted Budget

### Personnel Services

Planned salary and benefit adjustments	\$	19,851
Deputy Town clerk position full year	\$	64,799
Decrease in part-time clerks costs	\$	(5,000)

### Operating Expenses

Municipal election costs March 2018	\$	15,000
Office supply Increase from taking on all boards & committees	\$	2,100
Deputy clerk subscriptions & memberships	\$	780
Deputy clerk conferences & seminars	\$	3,150

Position Title	Personnel Complement							
	FY 2017				FY 2018			
	Funded				Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Town Clerk	1.00			1.00	1.00			1.00
Deputy 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>3.00</b>	<b>1.00</b>	<b>0.00</b>	<b>3.50</b>	<b>3.00</b>	<b>1.00</b>	<b>0.00</b>	<b>3.50</b>

# TOWN CLERK (2400)

001 General Fund

## EXPENDITURES

		FY 2016	FY 2017	FY 2017	FY 2018
Line Item prefix: 001-2400-519-:		Actual	Adopted	Estimated	Proposed
<b>Suffix</b>	<b>Object Description</b>				
<b><u>Personnel Services</u></b>					
1210	Regular Salaries	\$129,953	\$127,473	\$158,673	\$194,446
1310	Other Salaries	1,733	10,500	10,500	5,000
1410	Overtime		1,500	1,500	1,500
1510	Special pay	1,250	1,250	1,250	2,500
2110	Payroll Taxes	10,073	10,834	13,267	16,214
2210	Retirement Contribution	10,796	9,132	9,132	11,585
2310	Life & Health Insurance	12,401	16,955	21,950	26,244
2410	Workers Compensation	202	361	361	551
<b>Total</b>	<b>Personnel Services</b>	<b>\$166,408</b>	<b>\$178,006</b>	<b>\$216,634</b>	<b>\$258,040</b>
<b><u>Operating Expenses</u></b>					
3112	Physical Examinations				380
3410	Other Contractual Services	58,800	21,150	21,150	21,150
4111	Postage	89	300	300	300
4112	Mobile Phone Allowance	900	900	1,500	1,800
4402	Building Rental/Leasing	1,550	5,000	5,000	4,000
4910	Legal Advertisement	7,828	20,000	20,000	20,000
4911	Other Current Charges	4,080	15,000	15,000	30,000
5110	Office Supplies	1,549	3,100	3,100	5,200
5290	Miscellaneous Operating Supplies	2,102	1,920	1,920	1,920
5410	Subscriptions and Memberships	725	820	820	1,600
5420	Conferences and Seminars	562	5,350	5,350	8,500
<b>Total</b>	<b>Operating Expenses</b>	<b>\$78,185</b>	<b>\$73,540</b>	<b>\$74,141</b>	<b>\$94,850</b>
<b><u>Capital Outlay</u></b>					
6410	Machinery and Equipment	1,493			
<b>Total</b>	<b>Capital Outlay</b>	<b>\$1,493</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total</b>	<b>Department Expenditures</b>	<b>\$246,086</b>	<b>\$251,546</b>	<b>\$290,775</b>	<b>\$352,890</b>

# BUILDING (2500)

001 General Fund

	FY 2016	FY 2017	FY 2017	FY 2018
	Actual	Adopted*	Estimated*	Proposed*
<b>APPROPRIATIONS</b>				
Personnel Services	\$615,266	\$0	\$0	\$0
Operating Expenses	\$138,984	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$ 754,250</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

\*Note: Beginning in FY 2017 Building Services Revenues and Expenditures are budgeted in the Building Fund 150.

Personnel Complement								
Position Title	FY 2017				FY 2018			
	Funded*				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*	3.00			3.00	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>5.00</b>	<b>7.00</b>	<b>0.00</b>	<b>8.50</b>	<b>5.00</b>	<b>7.00</b>	<b>0.00</b>	<b>8.50</b>

\*Beginning in FY 2017 Building Services positions are funded in the Building Fund 150

# BUILDING (2500)

## 001 General Fund

### EXPENDITURES

Line Item Prefix: 001-2500-524-:		FY 2016	FY 2017	FY 2017	FY 2018
		Actual	Adopted*	Estimated*	Proposed
Suffix	Object Description				
<b>Personnel Services</b>					
1210	Regular Salaries	\$228,999			
1310	Other Salaries	286,564			
1410	Overtime	4,734			
1510	Special pay	1,500			
2110	Payroll Taxes	38,447			
2210	Retirement Contribution	19,467			
2310	Life & Health Insurance	30,818			
2410	Workers Compensation	4,737			
<b>Total</b>	<b>Personnel Services</b>	<b>\$615,266</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Operating Expenses</b>					
3110	Professional Services	6,000			
3410	Other Contractual Services	93,818			
4111	Postage	579			
4112	Mobile Phone Allowance	900			
4402	Building Rental/Leasing	12,193			
4510	Property and Liability Insurance	781			
4602	Building Maintenance	6,900			
4610	Vehicle Maintenance	2,536			
4710	Printing & Binding	2,877			
5110	Office Supplies	5,684			
5214	Uniforms	431			
5216	Gasoline	1,665			
5290	Miscellaneous Operating Supplies	1,271			
5410	Subscriptions and Memberships	1,280			
5420	Conferences and Seminars	2,069			
<b>Total</b>	<b>Operating Expenses</b>	<b>\$138,984</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Capital Outlay</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>\$754,250</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

\* Since FY 2017 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 and progressive community 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 2017 Accomplishments:

- Negotiated new three year Collective Bargaining Agreement with Fraternal Order of Police for the period October 2016 through September 2019.
- Developed a promotional assessment examination and promoted and trained a new sergeant.
- Hired and trained a new police officer.
- Hired and trained two new Community Service Aides.
- Implemented a Business District Officer program.
- Implemented numerous traffic mitigation initiatives and conducted several community workshops.
- Seized \$70,623.51 in currency from money laundering/narcotic investigations in 2016.
- High Visibility Enforcement (HVE) for Pedestrian and Bicycle Safety Grants awarded in 2016 and in 2017 to target the safe operation of vehicles to lessen pedestrian and bicycle involved crashes.
- Full inventory of the Police Property Room conducted to ensure integrity of police component.
- Successfully passed the Commission on Florida Law Enforcement re-accreditation property and evidence review.
- Department personnel was awarded 2016 Miami-Dade County Law Enforcement Officer of the Year in Support Services.
- Deployed new and improved less lethal (Taser) weapons to officers on the street.
- Replaced three police vehicles.

**Fiscal Year 2018 Objectives:**

- Reduce crime through enforcement and crime prevention initiatives.
- Hire and train a new police lieutenant.
- Update and improve the Communications Unit.
- Plan for replacement of Computer Aided Dispatch and Records Management System.
- Evaluate and determine cost structure for surveillance cameras that can produce investigative solutions and act as a crime prevention tool.
- Replace police vehicles.
- Continue to address the lack of parking/traffic issues and provide input for the Town’s development of a parking solution and traffic intrusion matters.
- Plan for succession for Chief of Police.

<b>Performance Measures</b>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Actual</b>
Percent of annual change in overall crime	+28.5%	-13.3%	+32.8%
Crime Prevention /Community Events	113	190	164
Incident Reports	1,231	1,256	1,430
Arrests	142	151	198
Criminal Investigations	241	208	239
Traffic Crash Investigations	246	267	269
Traffic Citations	4,311	4,686	4899
Traffic Warnings	3,235	3,825	3,360
Red Light Camera Reviews	4,903	6,854	10,208
Parking Citations	13,963	13,816	13,916
Code Violations Calls	120	159	272



# PUBLIC SAFETY (3000)

001 General Fund

	FY 2016 Actual	FY 2017 Adopted	FY 2017 Estimated	FY 2018 Proposed
<b>APPROPRIATIONS</b>				
Personnel Services	\$4,527,878	\$4,555,753	\$4,555,753	\$4,975,130
Operating Expenses	\$977,985	\$926,465	\$929,485	\$383,940
Capital Outlay	\$99,484	\$96,000	\$96,000	\$122,000
Total Debt Service	\$103,226	\$50,669	\$50,669	\$50,669
Non-operating Expenses	-	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$ 5,708,573</b>	<b>\$5,628,887</b>	<b>\$5,631,907</b>	<b>\$5,531,739</b>

## Significant Changes from FY 2017 Adopted Budget

### Personnel Services

Planned step, salary and benefit increases	\$ 273,101
New position Police Lieutenant	\$ 129,891

### Operating Expenses

Increase in physical exams	\$ 3,300
Increase in mobil phone allowance	\$ 1,170
Increase in equipment leasing	\$ 1,560
Increase in equipment maintenance	\$ 4,845
Red light cameras terminated	\$ (555,600)
Increased uniforms cost	\$ 5,200
Decrease in gasoline costs	\$ (10,000)
Increase in miscellaneous operating supplies	\$ 6,700

### Capital Outlay

Three replacement vehicles	\$ 26,000
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Position Title	Personnel Complement							
	FY 2017 Funded				FY 2018 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	1.50			1.50
Community Service Aide	2.00			2.00	2.00			2.00
Executive Assistant to the Chief*	0.75			0.75	0.75			0.75
Business District Officer**	1.00			1.00	1.00			1.00
Communications Operators	4.00			4.00	4.00			4.00
Patrol Officers	17.00			17.00	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>36.25</b>	<b>0.00</b>	<b>0.00</b>	<b>36.25</b>	<b>37.25</b>	<b>0.00</b>	<b>0.00</b>	<b>37.25</b>

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

\*\*Staffing change from Neighborhood Resource Officer position during FY 2017.

# PUBLIC SAFETY (3000)

## 001 General Fund

### EXPENDITURES

		FY 2016	FY 2017	FY 2017	FY 2018
Line Item Prefix: 001-3000-521-:		Actual	Adopted	Estimated	Proposed
<b>Suffix</b>	<b>Object Description</b>				
<b><u>Personnel Services</u></b>					
1210	Regular Salaries	\$2,636,540	\$2,732,628	\$2,732,628	\$3,004,171
1320	Reserve Officer/Extra Duty	63,780			
1410	Overtime	183,114	180,000	180,000	180,000
1510	Special pay	105,420	127,270	127,270	113,967
1520	Extra Duty Pay	380,521	185,000	185,000	185,000
2110	Payroll Taxes	244,117	250,785	250,785	266,460
2210	Retirement Contribution	483,362	549,232	549,232	657,579
2310	Life & Health Insurance	335,196	411,170	411,170	439,732
2410	Workers Compensation	95,828	119,668	119,668	128,221
<b>Total</b>	<b>Personnel Services</b>	<b>\$4,527,878</b>	<b>\$4,555,753</b>	<b>\$4,555,753</b>	<b>\$4,975,130</b>
<b><u>Operating Expenses</u></b>					
3110	Professional Services	6,868	10,000	10,000	10,000
3111	Lawsuits and Prosecutions - Red Light	345	1,800	1,800	900
3112	Physical Examinations	8,647	9,000	12,020	12,300
3410	Other Contractual Services	8,457	7,300	7,300	7,300
4110	Telecommunications	1,730	1,380	1,380	1,980
4111	Postage	912	1,000	1,000	1,000
4112	Mobile Phone Allowance	8,644	8,550	8,550	9,720
4403	Equipment/Vehicle Leasing*	4,520	4,560	4,560	6,120
4510	Property and Liability Insurance	71,033	91,900	91,900	90,500
4601	Maintenance Service/Repair Contracts	22,666	26,915	26,915	29,510
4603	Equipment Maintenance	10,342	16,190	16,190	18,440
4611	Miscellaneous Maintenance	28			
4612	Vehicle Maintenance	19,131	20,000	20,000	20,000
4810	Promotional Activities	4,440	8,000	8,000	8,000
4911	Other Current Charges	269,638	277,280	277,280	10,680
4915	Red Light State Portion	416,388	289,000	289,000	
5110	Office Supplies	5,688	5,000	5,000	6,500
5214	Uniforms	12,233	15,000	15,000	25,000
5215	Uniform Allowance	4,300	6,000	6,000	1,200
5216	Gasoline	60,785	80,000	80,000	70,000
5290	Miscellaneous Operating Supplies	21,208	25,000	25,000	31,700
5410	Subscriptions and Memberships	3,157	5,000	5,000	5,000
5420	Conferences and Seminars	16,825	17,590	17,590	18,090
<b>Total</b>	<b>Operating Expenses</b>	<b>\$977,985</b>	<b>\$926,465</b>	<b>\$929,485</b>	<b>\$383,940</b>

# PUBLIC SAFETY (3000)

001 General Fund

EXPENDITURES

		FY 2016	FY 2017	FY 2017	FY 2018
Line Item Prefix: 001-3000-521-:		Actual	Adopted	Estimated	Proposed
Suffix	Object Description				
<b><u>Capital Outlay</u></b>					
6410	Machinery and Equipment	99,484	96,000	96,000	122,000
<b>Total</b>	<b>Capital Outlay</b>	<b>\$99,484</b>	<b>\$96,000</b>	<b>\$96,000</b>	<b>\$122,000</b>
<b><u>Debt Service</u></b>					
7110	Principal Capital Lease	100,013	49,012	49,012	50,005
7210	Interest Capital Lease	3,213	1,657	1,657	664
<b>Total</b>	<b>Debt Service</b>	<b>\$103,226</b>	<b>\$50,669</b>	<b>\$50,669</b>	<b>\$50,669</b>
<b>Total</b>	<b>Department Expenditures</b>	<b>\$5,708,573</b>	<b>\$5,628,887</b>	<b>\$5,631,907</b>	<b>\$5,531,739</b>

## Funded

### FY 2018 New Program Modification

<b>Lieutenant of Police</b>				
Department Name	Division Name	Funding Source	Department Priority	Total Requested
Public Safety	Police	General Fund	1	\$133,991
<b>Justification and Description</b>				
Lieutenant of Police position for weekend and evening coverage. This is a Command Staff, management-level position to supervise police sergeants and conduct planning, organization and management of the police work within a division to enhance effectiveness and efficiency.				
<b>Benefits or Alternative/Adverse Impact if not funded</b>				
Enhanced managerial oversight during weekend and late evening hours for police functions, response, and investigations.				
<b>Required Resources</b>				
<b>New Personnel</b>				
Number of Positions	Title	Salary	Fringe Benefits	Cost
1	Police Lieutenant	\$90,000	\$39,891	\$129,891
<b>Other Recurring Operating Costs</b>				
Account Number	Description	Cost		
001-3000-521-4112		\$900		
001-3000-521-5215:5420		\$1,200		
<b>One Time Costs</b>				
Account Number	Description	Cost		
001-3000-521-6410	Capital Outlay - Computer/laptop & Workstation	\$2,000		

## Funded

### FY 2018 New Capital Outlay Request

Police Vehicles				
Department	Division	Funding Source	Dept. Priority	Fiscal Impact
Public Safety	Police	General	1	\$120,000
<b>Justification and Description</b>				
<p>The Surfside Police Department is seeking to purchase three (3) police vehicles with in car video recording systems to enable the department to replace its aging fleet and reduce incurred maintenance costs. The vehicles to be replaced exceed 100,000 miles and/or are over 9 years old.</p> <p>The vehicles will be procured under a municipal program in conjunction with the Florida Sheriff's Association and Florida Association of Counties. The cost to purchase, outfit, and install the necessary emergency equipment on three (3) police vehicles is approximately \$105,000 (\$35,000.00 per vehicle). The estimated cost includes an extended bumper-to-bumper warranty for five years or 100,000 miles, whichever comes first. Equipment and installation cost of in car video recording systems and data storage is approximately \$5,000 per vehicle. Total fiscal impact is \$ 120,000.</p>				
<b>Alternative/Adverse Impacts if not funded:</b>				
<p>The repair/maintenance costs for the current fleet will continue to rise and the older vehicles are not as fuel efficient. In addition, due to their age and mileage the older vehicles present safety and reliability concerns.</p>				
<b>Required Resources</b>				
Account Number	Title or Description of Request	Cost		
001-3000-521-6410	Machinery & Equipment	\$120,000		
<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.

### **Fiscal Year 2017 Accomplishments:**

- Purchased a new rear load garbage truck for commercial and residential pick up to replace a 15 year old truck.
- Monitored and ensured that the sidewalk corridor is safe and intact.
- Expanded the Town's Big Belly program with more receptacles placed throughout Town for trash and recycling.
- Successfully implemented the Town's Hazardous Waste Day.
- In house staff pressure washed and painted sidewalks from 94<sup>th</sup> Street to 96<sup>th</sup> Street.
- Installation of Tri-City Shower at 96<sup>th</sup> Street.
- Traffic mitigation implemented throughout Town.
- Installation of ADA Ramps downtown.
- Implementation of Emergency Zika Mitigation.
- Certified as Tree City USA City.
- Installation of new cost-efficient LED lighting downtown.
- Assisted in Hawthorne Avenue Tot Lot renovations.
- Sid Tepper Street Designation.
- Completed Seawall Phase 2 Replacement.



**Fiscal Year 2018 Objectives:**

- Implementation of set Zika Mitigation.
- Town Hall painting.
- Tree City USA re-certification.
- Increase building security.
- Continue to pressure wash and paint sidewalks from 94<sup>th</sup> Street to 96<sup>th</sup> Street to maintain downtown sidewalks in clean and useful condition.
- Monitor sidewalk corridor to ensure it is safe and intact.
- 

<b>Performance Measures</b>	<b>FY 2015 Actual</b>	<b>FY 2016 Actual</b>	<b>FY 2017 Estimated</b>
Public Works Permits Issued	32	83	
Turn around time	> 3 days	> 3 days	> 3 days

# PUBLIC WORKS (5000)

001 General Fund

	FY 2016 Actual	FY 2017 Adopted	FY 2017 Estimated	FY 2018 Proposed
<b>APPROPRIATIONS</b>				
Personnel Services	\$447,145	\$499,297	\$499,297	\$500,428
Operating Expenses	\$647,930	\$901,630	\$937,368	\$952,316
Capital Outlay	\$18,714	\$0	\$0	\$120,000
Total Debt Service	-	-	-	-
Non-operating Expenses	-	-	-	-
<b>TOTAL</b>	<b>\$ 1,113,789</b>	<b>\$1,400,927</b>	<b>\$ 1,436,665</b>	<b>\$ 1,572,744</b>

## Significant Changes from FY 2017 Adopted Budget

### Operating Expenses

Engineering services annual increase	\$ 3,890
Electricity & Roads electricity increased costs	\$ 5,770
Water and Sewer Town billed charges increase	\$ 4,000
Building maintenance Townhall	\$ 8,211
Window coverings	\$ 5,000
Increased townwide general maintenance needs	\$ 18,495
Vehicle maintenance	\$ 3,000

Position Title	Personnel Complement							
	FY 2017 Funded				FY 2018 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 2016	FY 2017	FY 2017	FY 2018
		Actual	Adopted	Estimated	Proposed
Suffix	Object Description				
<b><u>Personnel Services</u></b>					
1210	Regular Salaries	\$256,803	\$271,336	\$271,336	\$266,034
541-1210	Road's Regular Salaries	35,119	34,169	34,169	35,194
1310	Other Salaries	14,871	20,969	20,969	21,598
1410	Overtime	10,945	15,000	15,000	15,000
541-1410	Road's Overtime	5,709	5,000	5,000	6,000
1510	Special pay	4,347	5,650	5,650	5,650
541-1510	Road's Special Pay	1,250	1,250	1,250	1,250
2110	Payroll Taxes	21,219	24,168	24,168	23,962
541-2110	Road's Payroll Taxes	2,968	3,092	3,092	3,247
2210	Retirement Contribution	22,364	18,454	18,454	20,416
541-2210	Road's Retirement Contribution	2,889	2,636	2,636	2,862
2310	Life & Health Insurance	53,139	62,246	62,246	72,362
541-2310	Road's Life & Health Insurance	9,514	13,423	13,423	14,714
2410	Workers Compensation	5,465	18,158	18,158	10,281
541-2410	Road's Workers Compensation	543	3,746	3,746	1,858
<b>Total</b>	<b>Personnel Services</b>	<b>\$447,145</b>	<b>\$499,297</b>	<b>\$499,297</b>	<b>\$500,428</b>
<b><u>Operating Expenses</u></b>					
3110	Professional Services	92,336	103,675	103,675	107,565
3112	Physical Examinations	172	250	250	760
3410	Other Contractual Services		5,000	5,000	5,000
3411	Nuisance Abatement		10,000	10,000	10,000
4009	Vehicle Allowance	2,790	2,790	2,790	1,050
4110	Telecommunications	898			1,200
4111	Postage		100	100	100
4112	Mobile Phone Allowance	3,496	3,300	3,300	3,900
4310	Electricity	34,862	45,980	45,980	48,750
541-4310	Roadway Electricity	36,589	38,000	38,000	41,000
4311	Water and Sewer	51,093	66,000	66,000	70,000
4403	Equipment/Vehicle Leasing		3,000	3,000	3,000
4510	Property and Liability Insurance	35,223	48,860	48,860	47,780
4601	Maintenance Service/Repair Contracts	40,360	38,065	46,110	46,276
4602	Building Maintenance	44,249	85,000	85,000	85,000
4603	Equipment Maintenance	8,485	9,000	9,000	9,000
4604	Grounds Maintenance	209,112	233,310	233,310	233,310
4611	Miscellaneous Maintenance	32,710	44,810	72,503	68,305
541-4611	Miscellaneous Maintenance		75,000	75,000	75,000

## PUBLIC WORKS (5000)

001 General Fund

### EXPENDITURES

Line Item Prefix: 001-5000-539 (unless noted):		FY 2016	FY 2017	FY 2017	FY 2018
		Actual	Adopted	Estimated	Proposed
Suffix	Object Description				
4612	Vehicle Maintenance	12,175	12,000	12,000	15,000
4911	Other Current Charges	1,546	2,100	2,100	2,600
5110	Office Supplies	2,742	1,000	1,000	2,000
5210	Property and Maintenance	7,550	35,000	35,000	35,000
5214	Uniforms	8,216	8,540	8,540	8,770
5216	Gasoline	4,359	8,000	8,000	7,000
5290	Miscellaneous Operating Supplies	10,081	10,250	10,250	10,250
5310	Road Materials	6,378	5,000	5,000	7,000
5410	Subscriptions and Memberships	1,287	1,200	1,200	1,300
5420	Conferences and Seminars	420	2,600	2,600	2,600
5510	Training & Educational	801	3,800	3,800	3,800
<b>Total</b>	<b>Operating Expenses</b>	<b>\$647,930</b>	<b>\$901,630</b>	<b>\$937,368</b>	<b>\$952,316</b>
<b>Capital Outlay</b>					
6410	Machinery and Equipment	18,714			120,000
<b>Total</b>	<b>Capital Outlay</b>	<b>\$18,714</b>	<b>\$0</b>	<b>\$0</b>	<b>\$120,000</b>
<b>Total</b>	<b>Department Expenditures</b>	<b>\$1,113,789</b>	<b>\$1,400,927</b>	<b>\$1,436,665</b>	<b>\$1,572,744</b>

## Funded

### FY 2018 New Capital Outlay Request

<b>Public Works Bucket Truck Replacement Vehicle</b>				
Department	Division	Funding Source	Dept. Priority	Fiscal Impact
Public Works		General Fund		\$120,000
<b>Justification and Description</b>				
Replacement of a 36-year-old bucket truck that was disposed of due to age/end of service life.				
<b>Benefits/Alternative/Adverse Impacts if not funded:</b>				
<b>Required Resources</b>				
Account Number	Title or Description of Request	Cost		
001-5000-539-6410	Machinery & Equipment	\$120,000		
<b>Other Recurring Operating Costs</b>				
Account Number	Description	Cost		



# 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. Under this plan, the Tennis Center facility and the Hawthorne Tot Lot were renovated. The design phase of the renovation of 96<sup>th</sup> Street Park, a project on the five year plan, is budgeted in fiscal year 2018.

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 Hawthorne Tot Lot was renovated and is now open to the public. New programs are provided on an annual basis to meet community needs as they arise during the course the year.

## **Fiscal Year 2017 Accomplishments:**

- Developed and implemented twelve (10) new programs to include Senior, Teen, Aquatic, Youth and Cultural Events.
- 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 was completed in December 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).

## **Fiscal Year 2018 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.
- Develop a design for the renovation of 96<sup>th</sup> Street Park.
- Continue to increase the beach lifeguard operations out of 93<sup>rd</sup> Street beach lifeguard stand.
- Plan for replacement of the existing out dated lifeguard stand at 93<sup>rd</sup> Street beach.

For FY 2018 revenues for the General Fund associated with Parks and Recreation programming and services total \$279,000 or 14.69% of the Parks and Recreation Department operating budget. Revenue from food and room tax in the amount of \$1,610,433 is also projected to be included from the Town's percent share of this revenue.

<b>Performance Measures</b>	<b>FY 2015 Actual</b>	<b>FY 2016 Actual</b>	<b>FY 2017 Estimated</b>
Senior Program Participants	1,670	1,814	1,900
Tennis Program Participants	117	245	248
Community Center Rentals	49	52	58



# PARKS AND RECREATION (6000)

001 General Fund

	FY 2016	FY 2017	FY 2017	FY 2018
	Actual	Adopted	Estimated	Proposed
<b>APPROPRIATIONS</b>				
Personnel Services	\$1,050,257	\$1,111,188	\$1,111,188	\$1,174,535
Operating Expenses	\$620,612	\$688,651	\$688,651	\$713,995
Capital Outlay	\$19,551	\$0	\$0	\$12,000
Total Debt Service	-	-	\$0	-
Non-operating Expenses	-	-	-	-
<b>TOTAL</b>	<b>\$ 1,690,420</b>	<b>\$ 1,799,839</b>	<b>\$ 1,799,839</b>	<b>\$ 1,900,530</b>

## Significant Changes from FY 2017 Adopted Budget

### Personnel Services

Planned salary and benefit adjustments \$ 62,126

### Operating Expenses

Increased cost of current programs \$ 12,000  
 Community Center water and sewer charges \$ 2,000  
 Property and liability insurance \$ 4,324  
 Maintenance needs and service contract increases \$ 4,820  
 Increase in cost of promotional activities \$ 4,000

### Capital Outlay

A/C unit for Community Center Lifeguard office & concession stand building \$ 12,000

Position Title	Personnel Complement							
	FY 2017				FY 2018			
	Funded				Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part 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 2016	FY 2017	FY 2017	FY 2018
		Actual	Adopted	Estimated	Proposed
Suffix	Object Description				
<b><u>Personnel Services</u></b>					
1210	Regular Salaries	\$443,278	\$433,074	\$433,074	\$453,368
1310	Other Salaries - Includes Seasonal	386,026	415,689	415,689	432,978
1410	Overtime	12,067	13,000	13,000	13,000
1510	Special pay	5,806	5,750	5,750	9,250
2110	Payroll Taxes	63,616	66,365	66,365	\$69,508
2210	Retirement Contribution	36,735	32,953	32,953	36,870
2310	Life & Health Insurance	80,526	107,131	107,131	126,942
2410	Workers Compensation	22,203	37,226	37,226	32,619
<b>Total</b>	<b>Personnel Services</b>	<b>\$1,050,257</b>	<b>\$1,111,188</b>	<b>\$1,111,188</b>	<b>\$1,174,535</b>
<b><u>Operating Expenses</u></b>					
3112	Physical Examinations	6,315	6,200	6,200	6,880
3410	Other Contractual Services	74,075	69,500	69,500	81,500
4110	Telecommunications	3,034	7,080	7,080	3,600
4111	Postage	38	100	100	100
4112	Mobile Phone Allowance	3,712	1,800	1,800	4,500
4310	Electricity	40,743	51,500	51,500	51,500
4311	Water and Sewer	27,398	30,600	30,600	32,800
4312	Natural Gas Service	21,435	29,400	29,400	27,200
4510	Property and Liability Insurance	35,826	48,196	48,196	52,520
4601	Maintenance Service/Repair Contracts	22,561	27,630	27,630	29,950
4602	Building Maintenance	72,291	52,000	52,000	52,000
4603	Equipment Maintenance	18,908	12,000	12,000	12,000
4604	Grounds Maintenance	88,133	139,170	139,170	139,170
4611	Miscellaneous Maintenance	5,692	5,000	5,000	7,500
4612	Vehicle Maintenance	761	3,200	3,200	3,200
4810	Promotional Activities	88,752	91,235	91,235	95,235
4815:4911	Other Current Charges	63,556	70,000	70,000	70,000
5110	Office Supplies	5,642	5,150	5,150	5,150
5213	Landscape Improvements	2,575	5,750	5,750	5,750
5214	Uniforms	5,711	5,850	5,850	5,850
5216	Gasoline	1,476	2,590	2,590	2,590
5225	Merchant Fees	4,300	3,000	3,000	3,000
5290	Miscellaneous Operating Supplies	23,332	16,500	16,500	16,500
5410	Subscriptions and Memberships	240			300
5420	Conferences and Seminars	4,106	5,200	5,200	5,200
<b>Total</b>	<b>Operating Expenses</b>	<b>\$620,612</b>	<b>\$688,651</b>	<b>\$688,651</b>	<b>\$713,995</b>

# PARKS AND RECREATION

**(6000)**

001 General Fund

EXPENDITURES

Line Item Prefix: 001-6000-572-:		FY 2016	FY 2017	FY 2017	FY 2018
		Actual	Adopted	Estimated	Proposed
Suffix	Object Description				
<b>Capital Outlay</b>					
6410	Machinery and Equipment	19,551			12,000
<b>Total</b>	<b>Capital Outlay</b>	\$19,551	\$0	\$0	\$12,000
<b>Total</b>	<b>Department Expenditures</b>	<b>\$1,690,420</b>	<b>\$1,799,839</b>	<b>\$1,799,839</b>	<b>\$1,900,530</b>

## Funded

### FY 2018 New Capital Outlay Request

New A/C unit for Community Center Lifeguard Office and Concession Stand				
Department	Division	Funding Source	Dept. Priority	Fiscal Impact
Parks and Recreation		General Fund	1	\$12,000
<b>Justification and Description</b>				
<p>Due to the corrosive elements such as the salt air and chlorinated pool water, the outside A/C unit servicing the lifeguard office and concession stand is in need of replacement. This is the original unit and the estimated lifespan was 5-8 years. At this time it is 6 years old.</p>				
<b>Benefits/Alternative/Adverse Impacts if not funded:</b>				
<p>Continue to repair the A/C unit as needed resulting in periods of time that parts of the community center will be without A/C and incurrance of high repair costs.</p>				
<b>Required Resources</b>				
Account Number	Title or Description of Request		Cost	
001-6000-572-6410	Machinery & Equipment		\$12,000	
<b>Other Recurring Operating Costs</b>				
Account Number	Description		Cost	

# 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. With the establishment of an Assistant Town Manager position, the oversight and management of this department will be coordinated through this position.

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 2018. 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 2018 objectives, under both TEDACS and the Tourist Bureau portions of the proposed FY 2018 Annual 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 Assistant Town Manager, 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 93. 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 2017 Accomplishments:**

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

- Continued the Parking Structure review process.
- Produced marketing collateral for the business district including the Visitor Guide.
- Coordinated the Surfside businesses' applications for the Mom & Pop Grants.
- Continued extensive outreach to downtown businesses.
- Coordinated vacant window coverings process.
- Coordinated with Code Compliance on matters relating to downtown business.
- Addressed downtown business district tree and storefront lighting.

### ***Community:***

- Coordinated Channel 77 improvements through SCALA.
- Coordinated the redevelopment of the Town's website.
- 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.
- Secured the Perez Art Museum Miami's Inside/Out program for the Town.

## **Fiscal Year 2018 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.
- Coordinate a Sister Cities initiative.

- Assist/coordinate the next phase of the parking structure process.
- Complete the Surf-Bal-Bay shuttle initiative.
- Assist with the upgrading and permanent changeable lighting in the downtown district.
- Reinststitute a Feral Cat management initiative.

<b>Performance Measures</b>	<b>FY 2014 Actual</b>	<b>FY 2015 Actual</b>	<b>FY 2016 Actual</b>	<b>FY 2017 Estimated</b>
Town Website Subscribers	300	375	380	400

# TOURISM SERVICES/TEDACS (6600)

001 General Fund

	FY 2016	FY 2017	FY 2017	FY 2018
	Actual	Adopted	Estimated	Proposed
<b>APPROPRIATIONS</b>				
Personnel Services	\$122,973	\$142,815	\$142,815	\$81,970
Operating Expenses	\$27,630	\$45,790	\$45,790	\$83,944
Capital Outlay	\$0	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$ 150,603</b>	<b>\$ 188,605</b>	<b>\$ 188,605</b>	<b>\$ 165,914</b>

## Significant Changes from FY 2017 Adopted Budget

### Personnel Services

Net adjustment for Assistant Town Manager allocated @ 25% and Tourism Director not allocated to TEDACS

\$ (60,650)

### Capital Outlay

Contractual Public Information Officer  
Vehicle allowance reduction from position allocation adjustments

\$ 40,000

\$ (1,422)

Position Title	Personnel Complement							
	FY 2017				FY 2018			
	Funded				Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Assistant Town Manager*					0.25			0.25
TEDACS Director**	0.66			0.66				0.00
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>0.91</b>	<b>0.00</b>	<b>0.00</b>	<b>0.91</b>

\*TEDACS allocation only. Position split funded with Executive Department.



# TOURISM SERVICES/TEDACS (6600)

001 General Fund

## EXPENDITURES

Line Item prefix: 001-6600-552-:		FY 2016	FY 2017	FY 2017	FY 2018
		Actual	Adopted	Estimated	Proposed
Suffix	Object Description				
<b><u>Personnel Services</u></b>					
1210	Regular Salaries	\$96,419	\$109,108	\$109,108	\$61,055
1410	Overtime	247	1,000	1,000	1,000
1510	Special Pay	660	660	660	250
2110	Payroll Taxes	7,579	8,778	8,778	4,967
2210	Retirement Contribution	8,919	7,912	7,912	4,966
2310	Life & Health Insurance	9,005	15,048	15,048	9,559
2410	Workers Compensation	144	309	309	173
<b>Total</b>	<b>Personnel Services</b>	<b>\$122,973</b>	<b>\$142,815</b>	<b>\$142,815</b>	<b>\$81,970</b>
<b><u>Operating Expenses</u></b>					
3210	Accounting and Auditing	6,024	13,200	13,200	13,200
3410	Other Contractual Services	3,202			40,000
4009	Vehicle Allowance	1,617	2,772	2,772	1,350
4110	Telecommunications	36	480	480	
4112	Mobile Phone Allowance	1,334	1,188	1,188	894
4810	Promotional Activities	550	3,000	3,000	3,000
4911	Other Current Charges	14,410	25,000	25,000	25,000
5290	Miscellaneous Operating Supplies	457	150	150	500
<b>Total</b>	<b>Operating Expenses</b>	<b>\$27,630</b>	<b>\$45,790</b>	<b>\$45,790</b>	<b>\$83,944</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>\$150,603</b>	<b>\$188,605</b>	<b>\$188,605</b>	<b>\$165,914</b>

## Funded

### FY 2018 New Program Modification

Public Information Representative				
<b>Department Name</b>	<b>Division Name</b>	<b>Funding Source</b>	<b>Department Priority</b>	<b>Total Requested</b>
TEDACS		General Fund		\$40,000
Justification and Description				
Public relations specialist to assist with communications opportunities to residents, neighboring communities and the media.				
Benefits or Alternative/Adverse Impact if not funded				
Required Resources				
New Personnel				
Number of Positions	Title	Salary	Fringe Benefits	Cost
Other Recurring Operating Costs				
Account Number	Description		Cost	
001-6600-552-3410	Other Contractual Services		\$40,000	
One Time Costs				
Account Number	Description		Cost	

## 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 2018, the General Fund transfers out to the Capital Improvements Fund \$947,911 for the following projects:

- Enterprise Resource Planning (ERP) annual funding - \$100,000
- Town Hall Security Access System - \$27,911
- Town Hall Improvements to reconfigure office space - \$150,000
- Harding Avenue Downtown Street Lighting - \$470,000
- 91<sup>st</sup> Street Improvement Project - \$50,000
- Westside Street End Improvements - \$50,000
- 96<sup>th</sup> Street End Improvements \$100,000

This allocation center may include other centralized costs which are not easily distributed. In FY 2018, for example, the portion of the Town's property and liability insurance to cover the Town Hall building and the replacement of Town desktop computers through a leasing program are included in this allocation center rather than distributed across the departments within Town Hall.

Significant items funded here for FY 2018 include \$150,000 allocated for a merit pool for general employees, and for continued phased implementation of the pay classification study. 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, and implementation of the classification study appears in the regular salary line to identify it as a personnel expense.

# NON-DEPARTMENTAL (7900)

001 General Fund

	FY 2016	FY 2017	FY 2017	FY 2018
	Actual	Adopted	Estimated	Proposed
<b><u>APPROPRIATIONS</u></b>				
Personnel Services	\$0	\$186,086	\$186,086	\$150,000
Operating Expenses	\$214,066	\$277,237	\$277,237	\$339,296
Capital Outlay	\$1,209	\$0	\$0	\$0
Non-operating Expenses	\$219,084	\$770,688	\$1,041,983	\$1,047,911
Contingency/Return to Reserves	-	-	-	811,561
<b>TOTAL</b>	<b>\$ 434,359</b>	<b>\$1,234,011</b>	<b>\$ 1,505,306</b>	<b>\$ 2,348,768</b>

## Significant Changes from FY 2017 Adopted Budget

### Personnel Services

Merit pay general employees \$ (36,086)

### Operating Expenses

Health insurance agent \$ 3,900

Affordable Care Act hosting and compliance \$ 6,800

Miscellaneous studies & consulting \$ 7,900

Telecommunications & broadband increase \$ 2,158

Equipment leasing new computers \$ 26,900

Property & liability insurance \$ 4,126

New resident welcome kits \$ 2,000

Merchant fees \$ 6,000

Miscellaneous operating supplies \$ 2,000

### Non-operating Expenses

Transfer to Capital Projects Fund \$ 947,911

# NON-DEPARTMENTAL (7900)

## 001 General Fund EXPENDITURES

Line Item Prefix: 001-7900-:		FY 2016	FY 2017	FY 2017	FY 2018
		Actual	Adopted	Estimated	Proposed
Suffix	Object description				
<b><u>Personnel Services</u></b>					
590-1210	Regular Salaries		\$186,086	\$186,086	\$150,000
<b>Total</b>	<b>Personnel Services</b>	\$0	\$186,086	\$186,086	\$150,000
<b><u>Operating Expenses</u></b>					
590-3110	Professional Services	43,189	37,740	37,740	56,340
590-4110	Telecommunications	45,703	53,358	53,358	55,516
590-4111	Postage	6,719	10,150	10,150	10,150
590-4403	Equipment/Vehicle Leasing	20,963	32,860	32,860	61,965
590-4510	Property and Liability Insurance	29,857	69,279	69,279	73,405
590-4601	Maintenance Service/Repair Contract	11,369	15,250	15,250	12,520
590-4911	Other Current Charges	15,668	19,800	19,800	21,800
590-5110	Office Supplies	13,931	19,500	19,500	19,500
590-5225	Merchant Fees	13,916	8,400	8,400	15,200
590-5290	Miscellaneous Operating Supplies	12,751	10,900	10,900	12,900
<b>Total</b>	<b>Operating Expenses</b>	\$214,066	\$277,237	\$277,237	\$339,296
<b><u>Capital Outlay</u></b>					
590-6410	Machinery and Equipment	1,209			
<b>Total</b>	<b>Capital Outlay</b>	\$1,209	\$0	\$0	\$0
<b><u>Non-operating Expenses</u></b>					
581-9TBD	Transfer to Building Fund		670,688	941,983	
581-9130	Transfers to Capital Projects Fund	219,084	100,000	100,000	947,911
590-9TBD	Contingency				100,000
590-9910	Return to Reserves				811,561
<b>Total</b>	<b>Non-operating Expenses</b>	\$219,084	\$770,688	\$1,041,983	\$1,859,472
<b>Total</b>	<b>Department Expenditures</b>	<b>\$434,359</b>	<b>\$1,234,011</b>	<b>\$1,505,306</b>	<b>\$2,348,768</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 2016 Actual	FY 2017 Adopted	FY 2017 Estimated	FY 2018 Proposed
<b><u>FUNDS AVAILABLE</u></b>				
Intergovernmental- Federal/State	\$531,945	\$0	\$346,250	\$0
Interest	1,170	0	0	0
Developer Contributions	22,500	0	295,000	0
Transfers In	661,092	100,000	100,000	1,227,911
Fund Balance Beginning	182,903	649,848	1,154,350	676,406
<b>TOTAL</b>	<b>\$ 1,399,610</b>	<b>\$ 749,848</b>	<b>\$ 1,895,600</b>	<b>\$ 1,904,317</b>
<b><u>APPROPRIATIONS</u></b>				
Capital Outlay Expenditures	\$245,260	\$100,000	\$973,818	\$1,552,911
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 245,260</b>	<b>\$ 100,000</b>	<b>\$ 973,818</b>	<b>\$ 1,552,911</b>
Parks & Rec CIP Reserves		\$ 345,887	\$ 245,376	\$ 225,632
Fund Balance Ending	1,154,350	303,961	676,406	125,774
<b>TOTAL</b>	<b>\$ 1,399,610</b>	<b>\$ 749,848</b>	<b>\$ 1,895,600</b>	<b>\$ 1,904,317</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 2018, \$1,227,911 is being transferred into the Capital Projects Fund for the following projects:

- Enterprise Resource Planning (ERP) annual funding - \$100,000
- Town Hall Security Access System - \$27,911
- Town Hall Improvements to reconfigure office space - \$150,000
- Harding Avenue Downtown Street Lighting - \$750,000
- 91<sup>st</sup> Street Improvement Project - \$50,000
- Westside Street End Improvements - \$50,000
- 96<sup>th</sup> Street End Improvements - \$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 projects within the Five Year Capital Improvement Plan follow the financial pages of this fund.

## 301 CAPITAL PROJECTS FUND

	FY 2016 Actual	FY 2017 Adopted	FY 2017 Estimated	FY 2018 Proposed
<b>REVENUES</b>				
Intergovernmental- Federal/State	\$531,945	\$0	\$346,250	\$0
Developer Contributions	22,500	0	295,000	0
Interest	1,170	0	0	0
Other - Transfers In	661,092	100,000	100,000	1,227,911
Use of Unrestricted Net Assets	0	0	567,568	325,000
<b>TOTAL REVENUES</b>	<b>\$ 1,216,707</b>	<b>\$ 100,000</b>	<b>\$ 1,308,818</b>	<b>\$ 1,552,911</b>
<b>EXPENDITURES</b>				
Capital Outlay Expenditures	\$245,260	\$100,000	\$1,023,818	\$1,552,911
Reserve Replenishment for P&R CIP	904,509	0	0	0
Reserves Restricted for P&R CIP	29,438	0	285,000	0
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,179,207</b>	<b>\$ 100,000</b>	<b>\$ 1,308,818</b>	<b>\$ 1,552,911</b>
<b>Net Results</b>	<b>\$ 37,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# CAPITAL IMPROVEMENT PROJECTS

## 301 Capital Projects Fund

### REVENUES

Line Item Prefix	301-0000-	FY 2016	FY 2017	FY 2017	FY 2018
		Actual	Adopted	Estimated	Proposed
<b><u>Intergovernmental - Federal/State</u></b>					
334-3900	State - FIND Grant	\$531,945		\$346,250	
<b>Total Intergovernmental - Federal/State</b>		<b>\$531,945</b>	<b>\$0</b>	<b>\$346,250</b>	<b>\$0</b>
<b><u>Miscellaneous Revenues</u></b>					
361-1000	Interest Earnings	1,170			
381-0100	Interfund Transfer from General Fund	219,084	100,000	100,000	947,911
381-0200	Interfund Transfer from Tourist Resort Fund				180,000
381-0700	Interfund Transfer from Mun. Transp.				100,000
381-4400	Interfund Transfer from Stormwater	442,008			
389-8000	Capital Contributions - Developers	22,500		295,000	
389-8800	Capital Contributions - Developers DIF				
392-0000	Appropriated Fund Balance			567,568	250,000
392-0000	Appropriated Restricted Fund Balance -P&R				75,000
<b>Total Miscellaneous Revenues</b>		<b>\$684,762</b>	<b>\$100,000</b>	<b>\$962,568</b>	<b>\$1,552,911</b>
<b>Total</b>		<b>\$1,216,707</b>	<b>\$100,000</b>	<b>\$1,308,818</b>	<b>\$1,552,911</b>

# CAPITAL IMPROVEMENT PROJECTS (4400)

## 301 Capital Projects Fund

### EXPENDITURES

		FY 2016	FY 2017	FY 2017	FY 2018
Line Item Prefix: 301-4400-:		Actual	Adopted	Estimated	Proposed
<b>Suffix</b>	<b>Object Description</b>				
<b><u>Capital Outlay</u></b>					
516-6810	Software		\$100,000	\$100,000	\$300,000
539-6220	Town Hall Improvements			35,567	177,911
539-6410	Machinery and Equipment	52,488			
541-6330	Infrastructure - Seawalls	68,794			
541-6340	Infrastructure - Seawalls Phase II	17,228		826,057	
541-638X	Harding Avenue Downtown Street Lighting				750,000
541-638X	91st Street Improvements				50,000
541-638X	Beachend Upgrade - Showers				50,000
541-638X	Westside Street End Improvements				50,000
541-638X	96th Street End Improvements				100,000
572-63TBD	96th Street Park Renovation				75,000
572-6370	Improvements - Hawthorne Tot Lot	106,750		12,194	
<b>Total</b>	<b>Capital Outlay</b>	<b>\$245,260</b>	<b>\$100,000</b>	<b>\$973,818</b>	<b>\$1,552,911</b>
<b><u>Non-operating Expenses</u></b>					
572-8110	Interlocal Skatepark Development Contribution			50,000	
9310	Contingency/Reserve	904,509			
572-9910	Reserves Restricted - P&R /Infrastructure	29,438		285,000	
<b>Total</b>	<b>Non-operating Expenses</b>	<b>\$933,947</b>	<b>\$0</b>	<b>\$335,000</b>	<b>\$0</b>
<b>Total</b>	<b>Capital Projects Fund Expenses</b>	<b>\$1,179,207</b>	<b>\$100,000</b>	<b>\$1,308,818</b>	<b>\$1,552,911</b>

**Town of Surfside  
FY 2018 - 2022  
Five Year Capital Improvement Plan**

Department	Projects	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	5YR TOTAL
Finance / IT	Enterprise Resource Planning System ERP (Townwide Software Replacement Project)	\$ 300,000					\$ 300,000
	Town Hall Security Card Reader Access Control System	27,911					27,911
Building Services	Town Hall Renovations - Building Services	90,000					90,000
	Replacement Vehicle			30,000			30,000
Public Safety	Replacement Vehicles	120,000	96,000	64,000			280,000
	Video Recording Camera System	43,000					43,000
Public Works	Replacement Vehicle - Garbage Truck			240,000			240,000
	Replacement Vehicle	120,000		78,000	51,000		249,000
	Town Hall Improvements	150,000					150,000
	Traffic Signal Loop Detectors	50,000					50,000
	Harding Avenue Downtown Street Lighting	750,000					750,000
	91st Street Improvement Project	50,000	1,000,000				1,050,000
	Beach End Upgrades - Showers/Drainage	50,000					50,000
	96th Street Streetend Improvements Shared Cost	100,000					100,000
	Alleyway 9500-9600 Electrical Connections/Drainage		500,000				500,000
	Erosion Control PEM		400,000	200,000	200,000	200,000	1,000,000
	Town Resilience - Infrastructure			500,000	500,000		1,000,000
Leisure Services	Lifeguard Tower		47,500				47,500
	96th Street Park Renovation	75,000	700,000				775,000
	Westside Street End Improvements	50,000	200,000	200,000			450,000
	Replacement Vehicle			24,000			24,000
<b>Total Projects</b>		<b>\$ 1,975,911</b>	<b>\$ 2,943,500</b>	<b>\$ 1,336,000</b>	<b>\$ 751,000</b>	<b>\$ 200,000</b>	<b>\$ 7,206,411</b>

Source Code	Revenue Sources	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	5YR TOTAL
GAS	Second Local Option Gas Tax	25,823	25,000				\$50,823
GF	General Fund 001	\$ 1,092,088	\$ 1,886,000	\$ 1,066,000	\$ 751,000	\$ 200,000	4,995,088
GF - CIP	Capital Projects Fund Balance (301)	200,000					200,000
CIPPR	Capital Projects Fund Balance for P&R	75,000	242,000				317,000
DC	Developer Contributions	120,000	640,500				760,500
INC	Indian Creek Share of Project Costs		50,000				50,000
MTF	Municipal Transportation Fund (CITT)	150,000	100,000				250,000
TRF	Tourist Resort Fund	180,000					180,000
BF	Building Fund	90,000		30,000			120,000
MPF	Municipal Parking Fund	43,000					43,000
SWCF	Solid Waste Fund			240,000			240,000
<b>Total Revenue Sources</b>		<b>\$ 1,975,911</b>	<b>\$ 2,943,500</b>	<b>\$ 1,336,000</b>	<b>\$ 751,000</b>	<b>\$ 200,000</b>	<b>\$7,206,411</b>

### Five Year Capital Improvement Plan Schedule

#### All Funds - Capital Project and Revenue Source Summary FY 2018 to FY 2022

Department Name	Project Name	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	5YR TOTAL
Finance / IT	Enterprise Resource Planning System ERP (Townwide Software Replacement Project)	300,000					\$300,000
	<i>Funding Source</i>	GF					
	Town Hall Security Card Reader Access Control System	27,911					\$27,911
	<i>Funding Source</i>	GF					
Building Services	Town Hall Improvements - Building Services	90,000					\$90,000
	<i>Funding Source</i>	BF					
	Replacement Vehicle			30,000			\$30,000
	<i>Funding Source</i>			BF			
Public Safety	Replacement Vehicles	120,000	96,000	64,000			\$280,000
	<i>Funding Source</i>	GF/DC	GF	GF			
	Video Recording Camera System	43,000					\$43,000
	<i>Funding Source</i>	MPF					
Public Works	Replacement Vehicle - Garbage Truck			240,000			\$240,000
	<i>Funding Source</i>			SWCF			
	Replacement Vehicles	120,000		78,000	51,000		\$249,000
	<i>Funding Source</i>	GF		GF/WS	GF		
	Town Hall Improvements	150,000					\$150,000
	<i>Funding Source</i>	GF					
	Traffic Signal Loop Detectors	50,000					\$50,000
	<i>Funding Source</i>	GF					
	Harding Avenue Downtown Street Lighting	750,000					\$750,000
	<i>Funding Source</i>	GF/MTP/TR					
	91st Street Improvement Project	50,000	1,000,000				\$1,050,000
	<i>Funding Source</i>	GF	DC/GF-FB				
	Beach End Upgrades - Showers	50,000					\$50,000
	<i>Funding Source</i>	DC					
	96th Streetend Improvements Shared Cost	100,000					\$100,000
	<i>Funding Source</i>	GF					
	Alleyway 9500-9600 Electrical Connections/Drainage			500,000			\$500,000
	<i>Funding Source</i>			GF			
	Erosion Control		400,000	200,000	200,000	200,000	\$1,000,000
	<i>Funding Source</i>		GF	GF	GF	GF	
Town Resilience - Infrastructure			500,000	500,000		\$1,000,000	
<i>Funding Source</i>			GF-FB/DC/INC	GF-FB/DC/INC			
Leisure Services	Lifeguard Tower		47,500				\$47,500
	<i>Funding Source</i>		GF				
	96th Street Park Renovation	75,000	700,000				\$775,000
	<i>Funding Source</i>	CIP-FB	CIP-FB/GF-FB				
	Westside Street End Improvements	50,000	200,000	200,000			\$450,000
	<i>Funding Source</i>	GF	GF	GF			
Replacement Vehicle			24,000			\$24,000	
	<i>Funding Source</i>			GF			
	<b>TOTAL</b>	<b>\$1,975,911</b>	<b>\$2,943,500</b>	<b>\$1,336,000</b>	<b>\$751,000</b>	<b>\$200,000</b>	<b>\$7,206,411</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 2018	FY 2019	FY 2020	FY 2021	FY 2022	5YR TOTAL
CIP-FB	Capital Projects Fund Fund Balance	275,000	242,000				\$517,000
DC	Developers' Contributions	120,000	640,500				\$760,500
GAS	Second Local Option Gas Tax	25,823	25,000				\$50,823
GF	General Fund Operating Revenue	1,092,088	1,886,000	1,066,000	751,000	200,000	\$4,995,088
BF	Building Fund	90,000		30,000			\$120,000
INC	Indian Creek Portion of Project Costs		50,000				\$50,000
MTF (CITT)	Municipal Transport Fund (Reserves)	150,000	100,000				\$250,000
TRF	Tourist Resort Fund (Reserves)	180,000					\$180,000
MPF	Parking Fund Revenues or Fund Balance	43,000					\$43,000
SWCF	Solid Waste Collection Fund or Net Assets	0	0	240,000			\$240,000
	<b>TOTAL</b>	<b>\$1,975,911</b>	<b>\$2,943,500</b>	<b>\$1,336,000</b>	<b>\$751,000</b>	<b>\$200,000</b>	<b>\$7,206,411</b>

## FY 2018 New Capital Outlay Request

Replace Town Hall Card Reader Access Control System				
Department	Division	Funding Source	Dept. Priority	Fiscal Impact
Public Works		General Fund		\$27,911
<b>Justification and Description</b>				
<p><b>Replace Town Hall Security Card Reader Access Control System.</b> The existing security card reader access control system is over fifteen years old and is in need of replacement. This will provide security of all access doors to Town Hall, improved card access, data backup and to meet changes to security needs.</p>				
<b>Alternative/Adverse Impacts if not funded:</b>				
<b>Required Resources</b>				
Account Number	Title or Description of Request	Cost		
301-4400-539-6220	Town Hall Improvements	\$27,911		
<b>Other Recurring Operating Costs</b>				
Account Number	Description	Cost		



## Capital Improvement Project

<b>Project</b>	Town Hall Renovations
<b>Location</b>	Town Hall
<b>Priority</b>	1
<b>Department</b>	Public Works
<b>Description/Justification</b>	
Reconfiguration and renovation of Town Hall to provide necessary office space for town departments' operations.	

PROJECT COSTS	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Five Year Total	Prior Fiscal Years
Plans and Studies	\$5,000					\$5,000	
Land/Site						0	
Engineering/Architecture	10,000					10,000	
Construction	135,000					135,000	
Equipment						0	
Other						0	
<b>TOTAL COST</b>	<b>\$150,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$150,000</b>	<b>\$0</b>

FUNDING SOURCES	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Five Year Total	
General Fund	150,000					\$150,000	
						\$0	
						\$0	
<b>TOTAL</b>	<b>\$150,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$150,000</b>	

ANNUAL OPERATING IMPACT	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Five Year Total	
Personnel						\$0	
Operating						\$0	
Capital Outlay						\$0	
Other						\$0	
<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	

## Capital Improvement Project

<b>Project</b>	Harding Avenue Downtown Street Lighting
<b>Location</b>	Harding Avenue from 94th to 96th Streets
<b>Priority</b>	
<b>Department</b>	Public Works
<b>Description/Justification</b>	
Upgrade electrical and lighting in the downtown district from 94th to 96th Streets on Harding Avenue. Address inadequate lighting at the intersections in the pocket parks to enhance pedestrian safety and the aesthetic of the downtown district in an effort to entice patronage of the district's businesses. The addition of dedicated colored and programmable lighting will enhance seasonal lighting options and save money in the long term.	

PROJECT COSTS	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Five Year Total	Prior Fiscal Years
Plans and Studies						\$0	
Land/Site						\$0	
Engineering/Architecture							
Construction	\$750,000					\$750,000	
Equipment						\$0	
Other						\$0	
<b>TOTAL COST</b>	<b>\$750,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$750,000</b>	<b>\$0</b>

FUNDING SOURCES	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Five Year Total	
General Fund	370,000					\$370,000	
Municipal Transportation Fund	200,000					\$200,000	
Tourist Resort Fund	180,000					\$180,000	
<b>TOTAL</b>	<b>\$750,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$750,000</b>	

ANNUAL OPERATING IMPACT	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Five Year Total	
Personnel						\$0	
Operating						\$0	
Capital Outlay						\$0	
Other						\$0	
<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	

## Capital Improvement Project

<b>Project</b>	91st Street improvement Project
<b>Location</b>	91st Street
<b>Priority</b>	
<b>Department</b>	Public Works
<b>Description/Justification</b>	
Initial planning phase of the upgrading and beautification of 91st Street West of Harding Avenue to Bay Drive.	

PROJECT COSTS	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Five Year Total	Prior Fiscal Years
Plans and Studies	50,000					\$50,000	
Land/Site						\$0	
Engineering/Architecture							
Construction		1,000,000				\$1,000,000	
Equipment						\$0	
Other						\$0	
<b>TOTAL COST</b>	<b>\$50,000</b>	<b>\$1,000,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,050,000</b>	<b>\$0</b>

FUNDING SOURCES	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Five Year Total	
General Fund	50,000	450,000				\$500,000	
Developer Contributions		500,000				\$500,000	
Indian Creek Village		50,000				\$50,000	
<b>TOTAL</b>	<b>\$50,000</b>	<b>\$1,000,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,050,000</b>	

ANNUAL OPERATING IMPACT	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Five Year Total	
Personnel						\$0	
Operating						\$0	
Capital Outlay						\$0	
Other						\$0	
<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	

## Capital Improvement Project

<b>Project</b>	Beach End Upgrades
<b>Location</b>	Beach Street Ends
<b>Priority</b>	
<b>Department</b>	Public Works
<b>Description/Justification</b>	
Upgrade five showers on the beach street ends and install brick paver platforms.	

PROJECT COSTS	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Five Year Total	Prior Fiscal Years
Plans and Studies						\$0	
Land/Site						\$0	
Engineering/Architecture							
Construction	50,000					\$50,000	
Equipment						\$0	
Other						\$0	
<b>TOTAL COST</b>	<b>\$50,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$50,000</b>	<b>\$0</b>

FUNDING SOURCES	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Five Year Total	
Developer Contributions	50,000					\$50,000	
						\$0	
						\$0	
<b>TOTAL</b>	<b>\$50,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$50,000</b>	

ANNUAL OPERATING IMPACT	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Five Year Total	
Personnel						\$0	
Operating						\$0	
Capital Outlay						\$0	
Other						\$0	
<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	

## Capital Improvement Project

<b>Project</b>	Westside Street End Beautification
<b>Location</b>	Westside Street Ends
<b>Priority</b>	
<b>Department</b>	Public Works
<b>Description/Justification</b>	
Upgrade and improvements to the westside street ends for the visual and passive utilization of these town assets. Initial investment of \$50,000 in FY2018 as part of a plan to include subsequent improvements in FY 2019 and FY 2020 at \$200,000 per year. Remove pavement wherever possible, add pavers, furniture, trees and lighting.	

PROJECT COSTS	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Five Year Total	Prior Fiscal Years
Plans and Studies						\$0	
Land/Site						\$0	
Engineering/Architecture							
Construction	50,000	200,000	200,000			\$450,000	
Equipment						\$0	
Other						\$0	
<b>TOTAL COST</b>	<b>\$50,000</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$450,000</b>	<b>\$0</b>

FUNDING SOURCES	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Five Year Total	
General Fund	50,000	200,000	200,000			\$450,000	
						\$0	
						\$0	
<b>TOTAL</b>	<b>\$50,000</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$450,000</b>	

ANNUAL OPERATING IMPACT	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Five Year Total	
Personnel						\$0	
Operating						\$0	
Capital Outlay						\$0	
Other						\$0	
<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	

## Capital Improvement Project

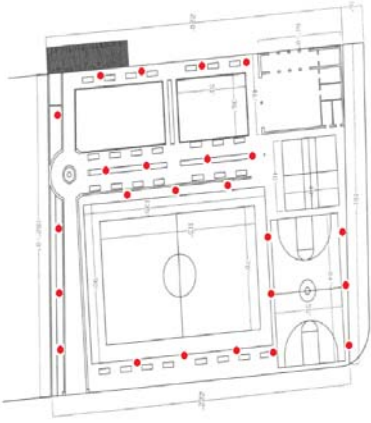
<b>Project</b>	96th Street End Beautification
<b>Location</b>	96th Street End
<b>Priority</b>	
<b>Department</b>	Public Works
<b>Description/Justification</b>	
Upgrade and improvements to beautify 96th street end. Project will be a shared cost with Bal Harbour Village.	

PROJECT COSTS	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Five Year Total	Prior Fiscal Years
Plans and Studies						\$0	
Land/Site						\$0	
Engineering/Architecture							
Construction						\$0	
Equipment						\$0	
Other	100,000					\$100,000	
<b>TOTAL COST</b>	\$100,000	\$0	\$0	\$0	\$0	\$100,000	\$0

FUNDING SOURCES	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Five Year Total	
General Fund	100,000					\$100,000	
						\$0	
						\$0	
<b>TOTAL</b>	\$100,000	\$0	\$0	\$0	\$0	\$100,000	

ANNUAL OPERATING IMPACT	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Five Year Total	
Personnel						\$0	
Operating						\$0	
Capital Outlay						\$0	
Other						\$0	
<b>TOTAL</b>	\$0	\$0	\$0	\$0	\$0	\$0	

## Capital Improvement Project

<b>Project</b>	96th Street Park Renovation	
<b>Location</b>	96th Street Park	
<b>Priority</b>		
<b>Department</b>	Parks and Recreation	
<b>Description/Justification</b>		
<p>The 96th Street Park has not undergone major renovations in over 25 years. The Parks and Recreation Committee considered the town's changing demographics and the age of the existing equipment and identified renovating the park as the second priority in the 5 Year Parks and Recreation Capital plan. Renovating and updating the park as a whole will address an element of the recreational needs of town residents. The Parks and Recreation Department will then have the opportunity to expand programming and recreational activities at this quality facility.</p>		

PROJECT COSTS	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Five Year Total	Prior Fiscal Years
Plans and Studies						\$0	
Land/Site						\$0	
Engineering/Architecture	75,000					\$75,000	
Construction		600,000				\$600,000	
Equipment		100,000				\$100,000	
Other						\$0	
<b>TOTAL COST</b>	<b>\$75,000</b>	<b>\$700,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$775,000</b>	<b>\$0</b>

FUNDING SOURCES	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Five Year Total	
CIP-FB (Developer Contributions)	75,000	242,000				\$317,000	
General Fund		458,000				\$458,000	
						\$0	
<b>TOTAL</b>	<b>\$75,000</b>	<b>\$700,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$775,000</b>	

ANNUAL OPERATING IMPACT	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Five Year Total	
Personnel						\$0	
Operating						\$0	
Capital Outlay						\$0	
Other						\$0	
<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</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 2016	FY 2017	FY 2017	FY 2018
	Actual	Adopted	Estimated	Proposed
<b><u>FUNDS AVAILABLE</u></b>				
Resort Taxes	\$631,375	\$670,610	\$670,610	\$829,617
Miscellaneous Revenues	16,000	2,500	2,500	10,500
Interest	0	0	0	0
Fund Balance Beginning	339,396	341,646	363,957	302,036
<b>TOTAL</b>	<b>\$ 986,771</b>	<b>\$ 1,014,756</b>	<b>\$ 1,037,067</b>	<b>\$ 1,142,153</b>

<b><u>APPROPRIATIONS</u></b>				
Personnel Costs	\$69,616	\$81,849	\$81,849	\$120,077
Operating Expenses	551,247	653,182	653,182	781,476
Capital Outlay	1,951			
Transfer to Capital Projects Fund				180,000
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 622,814</b>	<b>\$ 735,031</b>	<b>\$ 735,031</b>	<b>\$ 1,081,553</b>
Fund Balance Ending	363,957	279,725	302,036	60,600
<b>TOTAL</b>	<b>\$ 986,771</b>	<b>\$ 1,014,756</b>	<b>\$ 1,037,067</b>	<b>\$ 1,142,153</b>

## Department of Tourist Bureau Resort Tax Fund

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

### Services, Functions, and Activities:

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 appropriate use of these funds through the Tourism 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 Tourism Director include but is not limited to the following:

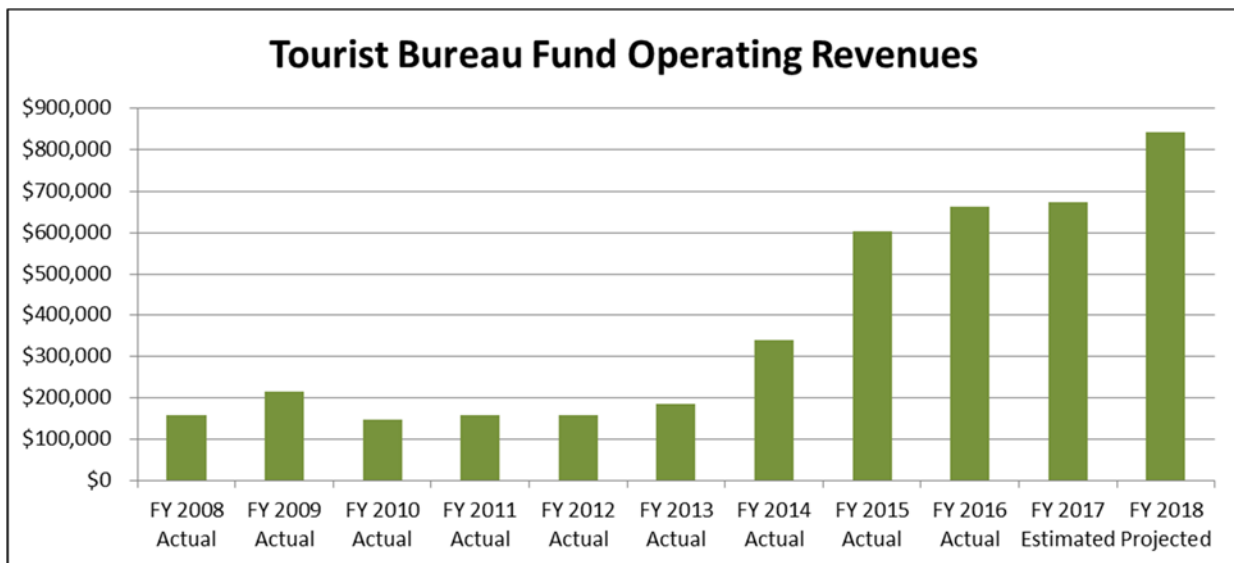
- Plan, organize and manage all Tourist Bureau visitor marketing, public relations, advertising, promotional activities and events based on the Five Year Strategic Tourism Plan.
- Maintain working rapport with hotel management, restaurants, and businesses to encourage and develop participation in Tourist Bureau initiatives.
- 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 increased dramatically since the opening of the Grand Beach Hotel Surfside in November 2013 and continues to increase with the opening of the Residence Inn by Marriott in the June 2016 and the March 2017 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 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.

The following chart represents the operating revenues of the Tourist Bureau Fund from FY 2008 through FY 2018. 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 the immediate future years as new approved hotel properties come fully online.



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 Tourism Director position is fully allocated to the Tourist Bureau in FY 2018. The Marketing and Special Projects Coordinator position remains at 34% within the fund as the responsibilities of this position remain.

**The FY 2018 Adopted Plan per the Five Year Strategic Tourism Plan.**

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

<b>FY 2018</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



**Fiscal Year 2017 Accomplishments:**

- Implemented the fourth year of the adopted Five Year Strategic Tourism Plan.
- Secured an approved marketing firm for tourism initiatives outlined in the Five Year Strategic Tourism Plan.
- Developed a new visitor website.
- Developed a cooperative marketing plan with the new hotel properties.
- Developed cooperative marketing plans with the GMCVB, Visit Florida and Brand USA.

**Fiscal Year 2018 Objectives:**

- Implement the fifth and final year of the adopted Five Year Strategic Tourism Plan.
- Review and update the Five Year Strategic Tourism Plan.
- Secure an approved marketing firm for tourism initiatives outlined in the Five Year Strategic Tourism Plan.
- Develop a cooperative marketing plan with all of the hotel properties.
- Develop a cooperative marketing plan with the GMCVB, Visit Florida and Brand USA.

<b>Performance Measures</b>	<b>FY 2014 Actual</b>	<b>FY 2015 Actual</b>	<b>FY 2016 Actual</b>	<b>FY 2017 Estimated</b>
Resort Tax	\$899,175	\$1,703,355	\$1,942,870	2,440,050
Third Thursdays Events Attendance	900	1,300	1,700	1,200
Visitor Guides Distribution	N/A	2,000	4,200	6,000
First Fridays	N/A	N/A	800	1,200

# 102 Tourist Resort Fund

	<u>FY 2016 Actual</u>	<u>FY 2017 Adopted</u>	<u>FY 2017 Estimated</u>	<u>FY 2018 Proposed</u>
<b>REVENUES</b>				
Resort Taxes	\$631,375	\$670,610	\$670,610	\$829,617
Miscellaneous Revenues	16,000	2,500	2,500	10,500
Use of Fund Balance		61,921	61,921	241,436
<b>TOTAL REVENUES</b>	<b>\$ 647,375</b>	<b>\$ 735,031</b>	<b>\$ 735,031</b>	<b>\$ 1,081,553</b>
<b>EXPENDITURES</b>				
Personnel Costs	\$69,616	\$81,849	\$81,849	\$120,077
Operating Expenses	551,247	653,182	653,182	781,476
Capital Outlay	1,951			
Transfer to Capital Projects Fund				180,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 622,814</b>	<b>\$ 735,031</b>	<b>\$ 735,031</b>	<b>\$ 1,081,553</b>
<b>Net Results</b>	<b>\$ 24,561</b>	<b>\$ (0)</b>	<b>\$ -</b>	<b>\$ 0</b>

## Significant Changes from FY 2017 Adopted Budget +/-

### Personnel Services

Tourism Director allocation to 100% & planned merit pay, salary and benefit adjustments \$ 38,062

### Operating Expenses

Increase in Promotional Activities \$ 125,000

### Non-Operating Expenses

Transfer to Capital Projects Fund for Harding Avenue Downtown Lighting \$ 180,000

Position Title	Personnel Complement							
	FY 2017				FY 2018			
	Funded				Funded			
	Full	Part	Temp	FTEs	Full	Part	Temp	FTEs
	Time	Time			Time	Time		
TEDACS Director*	0.34			0.34	1.00			1.00
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>1.34</b>	<b>0.00</b>	<b>0.00</b>	<b>1.34</b>

\*Tourist Resort position allocation only. Split funded with General Fund 001 in FY 2017.

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

# TOURIST BUREAU

## 102 Tourist Resort Fund

### REVENUES

		FY 2016	FY 2017	FY 2017	FY 2018
Line Item Prefix: 102-0000-:		Actual	Adopted	Estimated	Proposed
312-1200	Two Percent Resort Tax	\$176,320	\$163,710	\$163,710	\$184,076
312-1400	Four Percent Resort Tax	452,730	506,900	506,900	645,541
312-1500	Resort Tax Penalties/Interest	2,325			
<b>Total</b>	<b>Resort Taxes</b>	<b>\$631,375</b>	<b>\$670,610</b>	<b>\$670,610</b>	<b>\$829,617</b>
Developer Contributions - Resort Tax					
366-1400	Partial Replacement	8,500			
369-8500	Resort Registration Fees	4,200	2,500	2,500	10,500
369-9000	Other Miscellaneous Revenues	3,300			
<b>Total</b>	<b>Miscellaneous Revenues</b>	<b>\$16,000</b>	<b>\$2,500</b>	<b>\$2,500</b>	<b>\$10,500</b>
392-0000	Use of Restricted Fund Balance		61,921	61,921	241,436
<b>Total</b>	<b>Other Funding Sources</b>	<b>\$0</b>	<b>\$61,921</b>	<b>\$61,921</b>	<b>\$241,436</b>
<b>Total</b>	<b>Total Revenues</b>	<b>\$647,375</b>	<b>\$735,031</b>	<b>\$735,031</b>	<b>\$1,081,553</b>

# TOURIST BUREAU (8000)

## 102 Tourist Resort Fund

### EXPENDITURES

Line Item Prefix: 102-8000-552:		FY 2016	FY 2017	FY 2017	FY 2018
		Actual	Adopted	Estimated	Proposed
<b>Suffix</b>	<b>Object Description</b>				
<b><u>Personnel Services</u></b>					
1210	Regular Salaries	\$49,671	\$57,893	\$57,893	\$84,160
1410	Overtime	4,579	5,000	5,000	5,000
1510	Special pay	343	345	345	
2110	Payroll Taxes	4,232	4,994	4,994	7,142
2210	Retirement Contribution	4,594	5,036	5,036	4,980
2310	Life & Health Insurance	5,433	7,752	7,752	17,963
2410	Workers Compensation	293	229	229	232
2610	Other Post Employment Benefits	471	600	600	600
<b>Total Personnel Services</b>		<b>\$69,616</b>	<b>\$81,849</b>	<b>\$81,849</b>	<b>\$120,077</b>
<b><u>Operating Expenses</u></b>					
3110	Professional Services	295			
3112	Physical Examinations	336			
3210	Accounting and Auditing	2,253	6,800	6,800	6,800
3410	Other Contractual Services	60,921			
4009	Vehicle Allowance	833	1,428	1,428	4,200
4110	Telecommunications				900
4111	Postage	734	2,000	2,000	2,000
4112	Mobil Phone Allowance	498	612	612	
4403	Equipment/Vehicle Leasing	3,081	6,342	6,342	6,576
4810	Promotional Activities	468,354	620,000	620,000	745,000
5110	Office Supplies	3,921	3,000	3,000	3,000
5290	Miscellaneous Operating Supplies	2,709	3,000	3,000	3,000
5410	Subscriptions and Memberships	1,075	5,000	5,000	5,000
5420	Conferences and Seminars	6,237	5,000	5,000	5,000
<b>Total</b>	<b>Operating Expenses</b>	<b>\$551,247</b>	<b>\$653,182</b>	<b>\$653,182</b>	<b>\$781,476</b>
6410	Machinery and Equipment	1,951			
<b>Total</b>	<b>Capital Outlay</b>	<b>\$1,951</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b><u>Non-operating Expenses</u></b>					
9120	Transfers to Capital Projects Fund				180,000
<b>Total</b>	<b>Non-operating Expenses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$180,000</b>
<b>Total</b>	<b>Tourist Resort Fund Expenditures</b>	<b>\$622,814</b>	<b>\$735,031</b>	<b>\$735,031</b>	<b>\$1,081,553</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 2016	FY 2017	FY 2017	FY 2018
	Actual	Adopted	Estimated	Proposed
<b><u>FUNDS AVAILABLE</u></b>				
Forfeiture Proceeds	\$70,624	\$0	\$0	\$0
Interest Earnings	406	0	0	0
Projected Restricted Fund Balance Beginning	113,431	71,446	142,108	91,516
<b>TOTAL</b>	<b>\$ 184,461</b>	<b>\$ 71,446</b>	<b>\$ 142,108</b>	<b>\$ 91,516</b>
<b><u>APPROPRIATIONS</u></b>				
Operating Items	\$33,153	\$50,592	\$50,592	\$73,192
Capital Outlay	9,200	0	0	5,000
<b>TOTAL APPROPRIATIONS</b>	<b>42,353</b>	<b>50,592</b>	<b>50,592</b>	<b>78,192</b>
Projected Restricted Fund Balance Ending	142,108	20,854	91,516	13,324
<b>TOTAL</b>	<b>\$ 184,461</b>	<b>\$ 71,446</b>	<b>\$ 142,108</b>	<b>\$ 91,516</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 2018 include: payment for the department's patrol laptop lease program, specialized equipment, a forensic evidence drying cabinet, development of and RFP for a CAD/RM/MC system, 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, K-9 program development, bicycle and ATV purchases, a secure ID access system, surveillance equipment, vehicles for undercover operations electronic data storage, 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 2016	FY 2017	FY 2017	FY 2018
	Actual	Adopted	Estimated	Proposed
<b>REVENUES</b>				
Forfeiture Proceeds	\$70,624	\$0	\$0	\$0
Interest	406	-	-	-
Use of Fund Balance	0	50,592	50,592	78,192
<b>TOTAL REVENUES</b>	<b>\$ 71,030</b>	<b>\$ 50,592</b>	<b>\$ 50,592</b>	<b>\$ 78,192</b>
<b>EXPENDITURES</b>				
Operating Expenses	\$33,153	\$50,592	\$50,592	\$73,192
Capital Outlay	9,200	0	0	5,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 42,353</b>	<b>\$ 50,592</b>	<b>\$ 50,592</b>	<b>\$ 78,192</b>
<b>Net Results</b>	<b>\$ 28,677</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Significant Changes from FY 2017 Adopted Budget +/-

### Operating Expenses

Specialized police equipment	\$ 10,000
RFP development CAD/RM/MC	\$ 10,000

### Capital Outlay

Forensic evidence drying cabinet	\$ 5,000
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# 105 POLICE FORFEITURE

## REVENUES

		FY 2016	FY 2017	FY 2017	FY 2018
Line Item: 105-0000:		Actual	Adopted	Estimated	Proposed
<b><u>Fines &amp; Forfeitures</u></b>					
359-2005	Treasury Confiscations	\$69,508			
359-2010	Federal Confiscations	1,116			
359-2015	State Confiscations				
<b>Total</b>	<b>Fines &amp; Forfeitures</b>	<b>\$70,624</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b><u>Miscellaneous Revenues</u></b>					
361-1000	Interest Earnings	406			
392-0000	Appropriated Fund Balance		50,592	50,592	78,192
<b>Total</b>	<b>Miscellaneous Revenues</b>	<b>\$406</b>	<b>\$50,592</b>	<b>\$50,592</b>	<b>\$78,192</b>
<b>TOTAL</b>	<b>Police Forfeiture Fund Revenues</b>	<b>\$71,030</b>	<b>\$50,592</b>	<b>\$50,592</b>	<b>\$78,192</b>

# 105 POLICE FORFEITURE FUND

## EXPENDITURES

		FY 2016	FY 2017	FY 2017	FY 2018
Line Item Prefix: 105-3300-521:		Actual	Adopted	Estimated	Proposed
Suffix	Object Description				
<b><u>Operating Expenses</u></b>					
4405	Laptop Lease and Air Card	\$18,662	\$20,592	\$20,592	\$20,592
4810	Promotional Activities	6,583	7,000	7,000	8,000
4911	Other Current Charges	5,007	20,000	20,000	40,000
5290	Miscellaneous Operating Supplies	2,901	3,000	3,000	4,600
<b>Total</b>	<b>Operating Expenses</b>	<b>\$33,153</b>	<b>\$50,592</b>	<b>\$50,592</b>	<b>\$73,192</b>
<b><u>Capital Outlay</u></b>					
6410	Machinery and Equipment	9,200			5,000
<b>Total</b>	<b>Capital Outlay</b>	<b>\$9,200</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,000</b>
<b>Total</b>	<b>Forfeiture Fund Expenditures</b>	<b>\$42,353</b>	<b>\$50,592</b>	<b>\$50,592</b>	<b>\$78,192</b>

# Funded

## FY 2018 New Program Modification

Professional Services - RFP Development for a CAD/RM/MC System				
Department Name	Division Name	Funding Source	Department Priority	Total Requested
Public Safety	Police	Police Forfeiture Fund	1	\$10,000
Justification and Description				
<p>Development of an RFP for a CAD/RM/MC system. A fully-integrated computer system to include Computer Aided Dispatch, Records Management, Police Report Writing, Mobile Field Reporting, Crime Case Management Tracking/Criminal Intelligence, Property and Evidence, and connectivity to local/county/state agency systems would replace the 30-year-old CAD/RMS System currently in use that is not able to meet public safety operations on-going demands and needs.</p> <p>The minimum operational needs are:</p> <ul style="list-style-type: none"> <li>• Geographic Information System (GIS): centric dispatch (CAD) software utilizing current technologies available for spatial location verification of incidents and first responders.</li> <li>• Uniform Crime Reporting (UCR) System and National Incident-Based Reporting System (NIBRS) - FDLE/FBI compliance with robust data and functional integration between dispatch and records management.</li> <li>• Single vendor CAD, RMS, Mobile and Crime Analysis and Tracking, and Criminal Intelligence capability.</li> <li>• System-level capability for real-time (or near real-time) tactical and strategic analysis of CAD RMS data.</li> </ul>				
Benefits or Alternative/Adverse Impact if not funded				
<p>Utilization of an outdated system that lacks functionality to manage and track: calls for service, criminal case management, crime analysis, and UCR/NIBRS Crime Reporting to FDLE. Many reports and crime reporting statistics currently require manual searches and manual data compilation.</p>				
Required Resources				
New Personnel				
Number of Positions	Title	Salary	Fringe Benefits	Cost
Other Recurring Operating Costs				
Account Number	Description	Cost		
One Time Costs				
Account Number	Description	Cost		
105-3300-521-4911	Other Current Charges	\$10,000		

## Funded

### FY 2018 New Capital Outlay Request

<b>Forensic Evidence Drying Cabinet</b>				
Department	Division	Funding Source	Dept. Priority	Fiscal Impact
Public Safety	Parking	Police Forfeiture Fund	1	\$5,000
<b>Justification and Description</b>				
<p>A Forensic Evidence Drying Cabinet is required for drying and storing critical evidence. It is designed to protect persons and the environment from harmful bacteria, viruses and odors associated with the drying of evidence.</p>				
<b>Benefits or Alternative/Adverse Impacts if not funded:</b>				
<p>At this time, the Property and Evidence Unit does not have a Forensic Evidence Drying Cabinet. This equipment is required to store wet and blood evidence for court and prosecution.</p>				
<b>Required Resources</b>				
Account Number	Title or Description of Request		Cost	
105-3300-521-6410	Machinery & Equipment		\$5,000	
<b>Other Recurring Operating Costs</b>				
Account Number	Description		Cost	





## ***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 the Miami-Dade County half-penny sales surtax 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 2016	FY 2017	FY 2017	FY 2018
	Actual	Adopted	Estimated	Proposed
<b><u>FUNDS AVAILABLE</u></b>				
Transit Surtax Proceeds	\$229,428	\$215,000	\$215,000	\$223,000
Miscellaneous Revenues	1,000			
Fund Balance Beginning	440,663	290,894	354,265	274,466
<b>TOTAL</b>	<b>\$ 671,091</b>	<b>\$ 505,894</b>	<b>\$ 569,265</b>	<b>\$ 497,466</b>
<b><u>APPROPRIATIONS</u></b>				
Operating Expenses	\$293,493	\$270,580	\$284,049	\$273,000
Capital Outlay	12,483	0	0	50,000
Transfers to Other Funds	10,850	10,750	10,750	111,250
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 316,826</b>	<b>\$ 281,330</b>	<b>\$ 294,799</b>	<b>\$ 434,250</b>
Fund Balance Ending	354,265	224,564	274,466	63,216
<b>TOTAL</b>	<b>\$ 671,091</b>	<b>\$ 505,894</b>	<b>\$ 569,265</b>	<b>\$ 497,466</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 \$146,000 which is funded from this source.

In FY 2018, the following are funded through CITT and CITT Interest revenues of \$223,000.

Community Bus Service (including gas)	\$146,000
Traffic Consulting Services	12,000
Sidewalk Replacements	115,000
Traffic Signal Loop Detectors	50,000
Light Poles Harding Avenue	100,000
5% (maximum) Administrative Transfer	<u>11,250</u>
Total	\$434,250

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 \$11,250.

The fund balance as of September 30, 2016 was \$354,265. The FY 2018 budget allocates \$211,250 from fund balance for sidewalk replacements, traffic signal loop detectors, and light poles. The restricted fund balance is projected to be \$63,216 at the end of FY 2018.

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

# 107 Municipal Transportation Fund

	FY 2016	FY 2017	FY 2017	FY 2018
	Actual	Adopted	Estimated	Proposed
<b>REVENUES</b>				
Transit Surtax Proceeds	\$229,428	\$215,000	\$215,000	\$223,000
Miscellaneous Revenues	1,000			
Use of Fund Balance	0	66,330	79,799	211,250
<b>TOTAL REVENUES</b>	<b>\$ 230,428</b>	<b>\$ 281,330</b>	<b>\$ 294,799</b>	<b>\$ 434,250</b>
<b>EXPENDITURES</b>				
Operating Expenses	\$293,493	\$270,580	\$284,049	\$273,000
Capital Outlay	12,483	0	0	50,000
Transfer to General Fund	10,850	10,750	10,750	11,250
Transfer to CIP Fund				100,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 316,826</b>	<b>\$ 281,330</b>	<b>\$ 294,799</b>	<b>\$ 434,250</b>
<b>Net Results</b>	<b>\$ (86,398)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Significant Changes from FY 2017 Adopted Budget +/-

### Operating Expenses

Professional services	\$ 4,000
Community bus service including gas	\$ (1,580)

### Capital Outlay

Traffic signal loop detectors	\$ 50,000
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### Non-Operating Expenses

Transfers to Capital Projects Fund for PTP Eligible Projects	\$ 100,000
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# 107 MUNICIPAL TRANSPORTATION FUND

## REVENUES

		FY 2016	FY 2017	FY 2017	FY 2018
Line Item Prefix: 107-0000-:		Actual	Adopted	Estimated	Proposed
<b><u>Service Revenues</u></b>					
338-1000	Transit Surtax Proceeds	\$229,428	\$215,000	\$215,000	\$223,000
<b>Total</b>	<b>Services Revenues</b>	<b>\$229,428</b>	<b>\$215,000</b>	<b>\$215,000</b>	<b>\$223,000</b>
<b><u>Miscellaneous Revenues</u></b>					
369-9015	Other Misc Revenues	1,000			
	FDOT Reimbursement		66,330	79,799	211,250
392-0000	Use of Restricted Fund Balance				
<b>Total</b>	<b>Miscellaneous Revenues</b>	<b>\$1,000</b>	<b>\$66,330</b>	<b>\$79,799</b>	<b>\$211,250</b>
<b>Total</b>	<b>Transportation Fund Revenues</b>	<b>\$230,428</b>	<b>\$281,330</b>	<b>\$294,799</b>	<b>\$434,250</b>

# 107 MUNICIPAL TRANSPORTATION FUND

## EXPENDITURES

		FY 2016	FY 2017	FY 2017	FY 2018
Line Item Prefix: 107-8500-549-:		Actual	Adopted	Estimated	Proposed
<b>Suffix</b>	<b>Object Description</b>				
<b><u>Operating Expenses</u></b>					
3110	Professional Services	\$93,492	\$8,000	\$58,670	\$12,000
3410	Other Contractual Services	106,750	127,500	127,500	132,000
4911	Other Current Charges	82,813	115,000	77,799	115,000
5216	Gasoline	10,438	20,080	20,080	14,000
<b>Total</b>	<b>Operating Expenses</b>	<b>\$293,493</b>	<b>\$270,580</b>	<b>\$284,049</b>	<b>\$273,000</b>
<b><u>Capital Outlay</u></b>					
6320	Improvements other than Building	6,059			50,000
6410	Machinery and Equipment	6,424			
<b>Total</b>	<b>Capital Outlay</b>	<b>\$12,483</b>	<b>\$0</b>	<b>\$0</b>	<b>\$50,000</b>
<b><u>Non-operating Expenses</u></b>					
9120	Transfers to Capital Projects Fund for PTP Eligible Projects				100,000
581-9101	Transfer to General Fund	10,850	10,750	10,750	11,250
<b>Total</b>	<b>Non-operating Expenses</b>	<b>\$10,850</b>	<b>\$10,750</b>	<b>\$10,750</b>	<b>\$111,250</b>
<b>Total</b>	<b>Transportation Fund Expenditures</b>	<b>\$316,826</b>	<b>\$281,330</b>	<b>\$294,799</b>	<b>\$434,250</b>

## Funded

### Capital Improvement Project

<b>Project</b>	Traffic Signal Loop Detectors
<b>Location</b>	Harding Avenue 3 Locations
<b>Priority</b>	
<b>Department</b>	Public Works
<b>Description/Justification</b>	Installation of traffic signal loop detectors at three Harding Avenue intersections per engineering and design plans.

PROJECT COSTS	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Five Year Total	Prior Fiscal Years
Plans and Studies						\$0	
Land/Site						\$0	
Engineering/Architecture						\$0	\$84,995
Construction	\$50,000					\$50,000	
Equipment						\$0	
Other - Bidding Assistance & Construction Administration						\$0	\$37,201
<b>TOTAL COST</b>	<b>\$50,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$50,000</b>	<b>\$122,196</b>

FUNDING SOURCES	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Five Year Total	
						\$0	
						\$0	
						\$0	
<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	

ANNUAL OPERATING IMPACT	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Five Year Total	
Personnel						\$0	
Operating						\$0	
Capital Outlay	\$50,000					\$50,000	
Other						\$0	
<b>TOTAL</b>	<b>\$50,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$50,000</b>	



## ***Building Fund***

The Building Fund is a special revenue fund created in FY 2017 to 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 2016*	FY 2017	FY 2017	FY 2018
	Actual	Adopted	Estimated	Proposed
<b><u>FUNDS AVAILABLE</u></b>				
Building Permits		\$375,000	\$ 1,575,000	\$ 1,646,000
Miscellaneous Revenues		1,000	1,000	1,000
Other Revenues		10,000	10,000	10,000
Other Sources - Transfer from General Fund		670,688	670,688	0
Projected Fund Balance Beginning		0	0	1,201,248
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 1,056,688</b>	<b>\$ 2,256,688</b>	<b>\$ 2,858,248</b>
<b><u>APPROPRIATIONS</u></b>				
Personnel Costs		\$729,008	\$ 729,008	\$767,787
Operating Expenses		215,450	215,450	223,750
Capital Outlay		2,500	2,500	90,000
Administrative Charge		108,482	108,482	114,906
<b>TOTAL APPROPRIATIONS</b>	<b>\$ -</b>	<b>\$ 1,055,440</b>	<b>\$ 1,055,440</b>	<b>\$ 1,196,443</b>
Projected Fund Balance Ending		1,248	1,201,248	1,661,805
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 1,056,688</b>	<b>\$ 2,256,688</b>	<b>\$ 2,858,248</b>

# 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 2017 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 ranked participant in the Community Rating System (CRS) having earned and maintaining 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.
- 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 77 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 2018 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.
- Complete scanning existing building plans and building department documents and publishing to the Town website for convenient public records access.
- Renovate Building Department Town Hall front office space to improve the service provided by accommodating the volume of work in a location and space that will promote greater efficiency and performance.

<b>Performance Measures</b>	<b>FY 2014 Actual</b>	<b>FY 2015 Actual</b>	<b>FY 2016 Actual</b>	<b>FY2017 YTD</b>
Completed Plan Reviews	1,447	1,618	1,602	986
Completed Inspections	3,000	1,618	2,203	1943
Code: Building Cases	264	40	305	36
Forty Year Case Management	N/A	122	154	150

# 150 Building Fund

	FY 2016*	FY 2017	FY 2017	FY 2018
	Actual	Adopted	Estimated	Proposed
<b>REVENUES</b>				
Building Permits		\$375,000	\$1,575,000	\$1,646,000
Miscellaneous Revenues		1,000	1,000	1,000
Other Revenues		\$10,000	\$10,000	\$10,000
Transfers In		670,688	670,688	0
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ 1,056,688</b>	<b>\$ 2,256,688</b>	<b>\$ 1,657,000</b>
<b>EXPENDITURES</b>				
Personnel Costs		\$729,008	\$729,008	\$767,787
Operating Expenses		215,450	215,450	223,750
Capital Outlay		2,500	2,500	90,000
Transfer to General Fund		108,482	108,482	114,906
Contingency/Return to Reserves		1,248	1,201,248	460,557
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 1,056,688</b>	<b>\$ 2,256,688</b>	<b>\$ 1,657,000</b>

**\*Note: The Building Fund is newly created in FY 2017. Building Services were budgeted in the General Fund in years prior to FY 2017.**

## Significant Changes from FY 2017 Adopted Budget +/-

### Personnel Services

Planned merit pay, salary and benefit adjustments \$38,778

### Operating Expenses

Offsite storage cost increase \$ 7,200

### Capital Outlay

Renovation of Town Hall front office space \$ 90,000

Position Title	Personnel Complement							
	FY 2017				FY 2018			
	Funded				Funded			
	Full	Part	Temp	FTEs	Full	Part	Temp	FTEs
	Time	Time			Time	Time		
Building Official	1.00			1.00	1.00			1.00
Building Permit Clerk	1.00			1.00	1.00			1.00
Customer Service Representative	3.00			3.00	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>5.00</b>	<b>7.00</b>	<b>0.00</b>	<b>8.50</b>	<b>5.00</b>	<b>7.00</b>	<b>0.00</b>	<b>8.50</b>

\*Note In FY 2016 Building Services positions were funded in the General Fund.

**BUILDING SERVICES (2500)**  
**150 Building Fund**  
**REVENUES**

		FY 2016*	FY 2017	FY 2017	FY 2018
Line Item Prefix: 150-0000-:		Actual	Adopted	Estimated	Proposed
322-1000	Building Permits		260,000	860,000	560,000
322-1500	Building Permits - Other			600,000	900,000
322-2000	Electrical Permits		28,000	28,000	28,000
322-3000	Plumbing Permits		20,000	20,000	20,000
322-4000	Mechanical Permit		27,000	27,000	27,000
322-6000	Structural Review		40,000	40,000	40,000
322-8500	Contractors Registration				60,000
322-8600	Certificate of Use				5,500
322-9700	Renewal Permit Fees				5,500
<b>TOTAL</b>	<b>Permits/Licenses/Inspection</b>	<b>\$0</b>	<b>\$375,000</b>	<b>\$1,575,000</b>	<b>\$1,646,000</b>
369-9009	Blue Prints		1,000	1,000	1,000
<b>TOTAL</b>	<b>Miscellaneous Revenues</b>	<b>\$0</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>\$1,000</b>
341-8000	Permit Penalties		10,000	10,000	10,000
<b>TOTAL</b>	<b>Other Revenues</b>	<b>\$0</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$10,000</b>
381-TBD	Interfund Transfer: General Fund		670,688	670,688	
<b>TOTAL</b>	<b>Other Sources</b>	<b>\$0</b>	<b>\$670,688</b>	<b>\$670,688</b>	<b>\$0</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>\$1,056,688</b>	<b>\$2,256,688</b>	<b>\$1,657,000</b>

\*Note: The Building Fund is newly created in FY 2017. Building Services revenues were budgeted in the General Fund in years prior to FY 2017.

# BUILDING SERVICES (2500)

## 150 Building Fund EXPENDITURES

Line Item Prefix: 150-2500-524-:		FY 2016*	FY 2017	FY 2017	FY 2018
		Actual	Adopted	Estimated	Proposed
Suffix	Object Description				
<b>Personnel Services</b>					
1210	Regular Salaries		\$257,500	\$257,500	\$284,993
1310	Other Salaries		328,720	328,720	338,581
1410	Overtime		2,000	2,000	3,000
1510	Special pay		1,500	1,500	1,750
2110	Payroll Taxes		45,487	45,487	46,517
2210	Retirement Contribution		22,839	22,839	19,608
2310	Life & Health Insurance		52,892	52,892	55,213
2410	Workers Compensation		18,070	18,070	18,125
<b>Total</b>	<b>Personnel Services</b>	<b>\$0</b>	<b>\$729,008</b>	<b>\$729,008</b>	<b>\$767,787</b>
<b>Operating Expenses</b>					
3110	Professional Services		99,600	99,600	99,600
3410	Other Contractual Services		80,000	80,000	80,000
4111	Postage		450	450	700
4112	Mobile Phone Allowance		900	900	900
4402	Building Rental/Leasing		9,600	9,600	16,800
4510	Property and Liability Insurance		850	850	850
4601	Maintenance Service/Repair Contracts		3,600	3,600	3,600
4610	Vehicle Maintenance		2,000	2,000	2,000
4710	Printing & Binding		6,450	6,450	6,450
5110	Office Supplies		2,700	2,700	2,700
5214	Uniforms		850	850	850
5216	Gasoline		1,200	1,200	1,800
5290	Miscellaneous Operating Supplies		1,250	1,250	1,500
5410	Subscriptions and Memberships		3,000	3,000	3,000
5420	Conferences and Seminars		3,000	3,000	3,000
<b>Total</b>	<b>Operating Expenses</b>	<b>\$0</b>	<b>\$215,450</b>	<b>\$215,450</b>	<b>\$223,750</b>
<b>Capital Outlay</b>					
6220	Buildings - Town Hall				\$90,000
6410	Machinery and Equipment		2,500	2,500	
<b>Total</b>	<b>Capital Outlay</b>	<b>\$0</b>	<b>\$2,500</b>	<b>\$2,500</b>	<b>\$90,000</b>
<b>Non-operating Expenses</b>					
511-9101	Administrative Charge		108,482	108,482	114,906
9310	Contingency/Reserve		1,248	1,201,248	460,557
<b>Total</b>	<b>Non-operating Expenses</b>	<b>0</b>	<b>109,730</b>	<b>1,309,730</b>	<b>575,463</b>
<b>Total</b>	<b>Department Expenditures</b>	<b>\$0</b>	<b>\$1,056,688</b>	<b>\$2,256,688</b>	<b>\$1,657,000</b>

\*Note: The Building Fund is newly created in FY 2017. Building Services expenditures were budgeted in the General Fund in years prior to FY 2017.

## Capital Improvement Project

<b>Project</b>	Town Hall Renovations - Building Dept.
<b>Location</b>	Town Hall
<b>Priority</b>	1
<b>Department</b>	Building Services
<b>Description/Justification</b>	
Reconfiguration and renovation of Town Hall front offices for Building Services department operations to accomodate the volume of work and provide a customer friendly space. The improvements are intended to promote greater efficiency and performance of building services provided to the public.	

PROJECT COSTS	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Five Year Total	Prior Fiscal Years
Plans and Studies	\$5,000					\$5,000	
Land/Site						0	
Engineering/Architecture	5,000					5,000	
Construction	80,000					80,000	
Equipment						0	
Other						0	
<b>TOTAL COST</b>	\$90,000	\$0	\$0	\$0	\$0	\$90,000	\$0

FUNDING SOURCES	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Five Year Total	
Building Fud	90,000					\$90,000	
						\$0	
						\$0	
<b>TOTAL</b>	\$90,000	\$0	\$0	\$0	\$0	\$90,000	

ANNUAL OPERATING IMPACT	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Five Year Total	
Personnel						\$0	
Operating						\$0	
Capital Outlay						\$0	
Other						\$0	
<b>TOTAL</b>	\$0	\$0	\$0	\$0	\$0	\$0	





## ***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 2016	FY 2017	FY 2017	FY 2018
	Actual	Adopted	Estimated	Proposed
<b><u>FUNDS AVAILABLE</u></b>				
Service Revenues	\$3,026,773	\$3,359,624	\$3,015,250	\$3,677,158
Miscellaneous Revenues	707	0	0	0
Interest/Investments	219	0	0	0
Restricted Net Position - Renewal & Replacement Beginning	1,522,319	1,522,319	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	482,987	651,144	
Unrestricted Net Position Beginning	(3,357,015)	(4,254,322)	(3,504,827)	(3,198,057)
<b>TOTAL</b>	<b>\$ 2,087,147</b>	<b>\$ 1,353,608</b>	<b>\$ 1,926,886</b>	<b>\$ 2,244,420</b>
<b><u>APPROPRIATIONS</u></b>				
Personnel Costs	\$312,516	\$338,017	\$338,017	\$342,877
Operating Expenses	1,530,952	1,687,927	1,687,927	1,970,334
Capital Outlay	42,902	0	0	0
Debt Service Costs	1,236,371	1,245,715	1,245,715	1,245,717
Transfer to General Fund	52,770	87,965	87,965	93,230
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 3,175,511</b>	<b>\$ 3,359,624</b>	<b>\$ 3,359,624</b>	<b>\$ 3,652,158</b>
Restricted Net Position - Renewal & Replacement Ending	1,522,319	1,522,319	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	482,987		25,000
Unrestricted Net Position Ending	(3,504,827)	(4,254,322)	(3,198,057)	(3,198,057)
<b>TOTAL</b>	<b>\$ 2,087,147</b>	<b>\$ 1,353,608</b>	<b>\$ 1,926,886</b>	<b>\$ 2,244,420</b>

## Water and Sewer Fund

The Town operates its Water and Sewer System and funds the operations, debt service and infrastructure needs through user fees and available reserves. The Town has issued bonds to pay for a portion of its water and sewer capital project and the debt service is repaid through the system's net revenues. Allowable system development fees are also collected to offset the impact of growth of serving new customers and development.

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 2018 WASD is proposing a 5.76% increase in the wholesale water rate to \$1.8341 per 1,000 gallons.

To fulfill the wastewater removal component, the Town contracts with the City of Miami Beach. WASD is proposing a wholesale wastewater rate increase of 4.95% in FY 2018 to an average rate of \$3.0937 (wet and dry season) and a negative true-up to the City of Miami Beach. The City of Miami Beach will pass through this rate increase to the Town. The Miami Beach wholesale wastewater rate increase is 5.24%. The chart below reflects the FY 2018 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).

<b>FY 2018</b>	<b>Wet Season</b>	<b>Dry Season</b>
MD Sewer Rate	\$ 3.4804	\$ 2.7070
CMB Surcharge	\$ 0.3496	\$ 0.2987
Rate	\$ 3.8300	\$ 3.0057

The City of Miami Beach will also pass through to the Town a negative true-up based upon decreases in WASD sewer operating expenditures, and renewal & replacements transfer in FY 2016. This negative true-up represents a pass through credit to the Town. The City of Miami Beach has calculated the Town's true-up charge at \$39,930 based upon the billed sewer flow in FY 2016.

Miami Dade County has already suggested that rate increases are anticipated in the near future. The Town contracted the services of Black and Veatch to conduct a water and sewer rate study in FY 2017 to determine a recommended new rate structure that will provide sufficient revenues in the FY 2018 budget and for three years thereafter. This study is being reviewed by Town management.

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 \$93,230.

# 401 WATER & SEWER FUND

	FY 2016	FY 2017	FY 2017	FY 2018
	Actual	Adopted	Estimated	Proposed
<b>REVENUES</b>				
Service Revenues	\$3,026,773	\$3,359,624	\$3,015,250	\$3,677,158
Miscellaneous Revenues	707	-	-	-
Interest	219	-	-	-
Use of Rent Stabilization	-	-	651,144	-
<b>TOTAL REVENUES</b>	<b>\$ 3,027,699</b>	<b>\$ 3,359,624</b>	<b>\$ 3,666,394</b>	<b>\$ 3,677,158</b>
<b>EXPENDITURES</b>				
Personnel Costs	\$312,516	\$338,017	\$338,017	\$342,877
Operating Expenses	\$1,530,952	\$1,687,927	\$1,687,927	\$1,876,238
Capital Outlay	\$42,902	\$0	-	\$0
Transfer to General Fund	52,770	87,965	87,965	93,230
Debt Service	\$1,236,371	\$1,245,715	\$1,245,715	\$1,245,717
Contingency/Return to Reserves	-	-	306,770	94,096
Reserves - Rent Stabilization	-	-	-	25,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,175,511</b>	<b>\$ 3,359,624</b>	<b>\$ 3,666,394</b>	<b>\$ 3,677,158</b>
<b>Net Results</b>	<b>\$ (147,812)</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ (0)</b>

## Significant Changes from FY 2017 Adopted Budget +/-

### Personnel Services

Planned salary and benefit adjustments	\$ 4,308
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### Operating Expenses

Water purchases cost increase	\$ 51,285
Sewage disposal cost increase	\$ 118,899
Maintenance Service & Equipment Maintenance	\$ 12,000
Online Pay Merchant Fees	\$ 2,900

Personnel Complement								
Position Title	FY 2017				FY 2018			
	Funded				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 2016	FY 2017	FY 2017	FY 2018
Line Item Prefix: 401-0000-:		Actual	Adopted	Estimated	Proposed
<b><u>Services Revenues</u></b>					
324-2100	Residential - Physical Environment				
343-3000	Water Utility Service Revenue	\$1,565,295	\$1,545,000	\$1,545,000	\$1,575,900
343-3600	Penalties	1,010	2,500	2,500	1,000
343-5000	Wastewater Utility Service Revenue	1,460,468	1,467,750	1,467,750	1,497,105
343-TBD	Rate Study Contingency		344,374	-	603,153
<b>Total</b>	<b>Services Revenues</b>	<b>\$3,026,773</b>	<b>\$3,359,624</b>	<b>\$3,015,250</b>	<b>\$3,677,158</b>
<b><u>Miscellaneous Revenues</u></b>					
369-9010	Other Miscellaneous Revenues	707			
389-1000	Interest Earnings	219			
391-1010	Use of Rent Stabilization			651,144	
<b>Total</b>	<b>Miscellaneous Revenues</b>	<b>\$926</b>	<b>\$0</b>	<b>\$651,144</b>	<b>\$0</b>
<b>TOTAL</b>	<b>Water and Sewer Fund Revenues</b>	<b>\$3,027,699</b>	<b>\$3,359,624</b>	<b>\$3,666,394</b>	<b>\$3,677,158</b>

# 401 WATER & SEWER FUND EXPENDITURES

Line Item Prefix: 401-9900-536-:		FY 2016	FY 2017	FY 2017	FY 2018
		Actual	Adopted	Estimated	Proposed
Code Suffix	Object Description				
<b><u>Personnel Services</u></b>					
1210	Regular Salaries	\$212,767	\$214,697	\$214,697	\$224,020
1410	Overtime	14,509	17,000	17,000	17,000
1510	Special pay	2,750	3,000	3,000	4,000
2110	Payroll Taxes	17,510	17,954	17,954	18,813
2210	Retirement Contribution	17,473	18,676	18,676	16,661
2310	Life & Health Insurance	40,809	54,934	54,934	50,820
2410	Workers Compensation	5,376	10,256	10,256	10,064
2610	Other Post Employment Benefits	1,322	1,500	1,500	1,500
<b>Total</b>	<b>Personnel Services</b>	<b>\$312,516</b>	<b>\$338,017</b>	<b>\$338,017</b>	<b>\$342,877</b>
<b><u>Operating Expenses</u></b>					
3110	Professional Services	35,941	20,000	20,000	20,000
3310	Utility Billing Charges	2,228	3,000	3,000	3,000
3401	Water Purchases	433,807	502,213	502,213	553,498
3402	Sewage Disposal	843,248	967,655	967,655	1,086,554
3410	Other Contractual Services	890	1,900	1,900	1,900
4009	Car Allowance	2,430	2,430	2,430	1,050
4110	Telecommunications	589			1,920
4111	Postage	3,280	4,500	4,500	3,500
4112	Mobile Phone Allowance	1,132	1,500	1,500	900
4113	Credit Card Service Fee	3,812	3,500	3,500	4,000
4310	Electricity	23,686	28,000	28,000	28,000
4403	Equipment/Vehicle Leasing	14,942	16,753	16,753	17,175
4510	Property and Liability Insurance	36,392	45,976	45,976	47,841
4601	Maintenance Service/Repair Contracts	22,912	20,000	20,000	27,000
4603	Equipment Maintenance	78,125	40,000	40,000	45,000
4611	Miscellaneous Maintenance - Water Tests	8,976	10,000	10,000	10,000
4612	Vehicle Maintenance	1,427	2,500	2,500	2,500
5110	Office Supplies	1,245	2,000	2,000	2,000
5214	Uniforms	3,854	3,850	3,850	4,250
5216	Gasoline	2,754	5,000	5,000	5,000
5225	Online Pay Merchant Fees	7,873	5,500	5,500	8,400
5290	Miscellaneous Operating Supplies	879	650	650	1,650
5410	Subscriptions and Memberships	45			100
5420	Conferences and Seminars	205	500	500	500
5510	Training & Education	280	500	500	500
<b>Total</b>	<b>Operating Expenses</b>	<b>\$1,530,952</b>	<b>\$1,687,927</b>	<b>\$1,687,927</b>	<b>\$1,876,238</b>

# 401 WATER & SEWER FUND EXPENDITURES

Line Item Prefix: 401-9900-536-:		FY 2016	FY 2017	FY 2017	FY 2018
		Actual	Adopted	Estimated	Proposed
Code Suffix	Object Description				
<b><u>Capital Outlay</u></b>					
6410	Machinery and Equipment	42,902			
<b>Total</b>	<b>Capital Outlay</b>	<b>\$42,902</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b><u>Debt Service</u></b>					
7110	Principal - Utility Bond	449,678	470,903	470,903	493,130
7115	Principal - State Revolving Fund Loan	314,396	320,300	320,300	326,322
7120	Principal - Capital Lease Combo BFL	12,166	12,700	12,700	13,210
7210	Interest - Utility Bond	340,463	328,034	328,034	305,808
7215	Interest - State Revolving Fund Loan	118,481	113,125	113,125	107,105
7220	Interest - Capital Lease BFL	1,186	653	653	142
<b>Total</b>	<b>Debt Service</b>	<b>\$1,236,371</b>	<b>\$1,245,715</b>	<b>\$1,245,715</b>	<b>\$1,245,717</b>
<b><u>Non-operating Expenses</u></b>					
581-9101	Transfer to General Fund	52,770	87,965	87,965	93,230
99TBD	Reserves - Rate Stabilization				25,000
9910	Contingency/Reserve			306,770	94,096
<b>Total</b>	<b>Non-operating Expenses</b>	<b>\$52,770</b>	<b>\$87,965</b>	<b>\$394,735</b>	<b>\$212,326</b>
<b>Total</b>	<b>Water &amp; Sewer Fund</b>	<b>\$3,175,511</b>	<b>\$3,359,624</b>	<b>\$3,666,394</b>	<b>\$3,677,158</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 2018.



# 402 MUNICIPAL PARKING FUND

## FINANCIAL SUMMARY

	FY 2016	FY 2017	FY 2017	FY 2018
	Actual	Adopted	Estimated	Proposed
<b><u>FUNDS AVAILABLE</u></b>				
Service Revenues	\$1,065,764	\$1,006,000	\$1,006,000	\$1,035,000
Capital Contributions	21,000	21,000	21,000	21,000
Proceeds from Disposal of Assets	0	202,473	202,473	0
Net Position Restricted for Parking Development			25,500	46,500
Projected Unrestricted Net Position Beginning	1,089,165	1,064,189	1,119,606	642,723
<b>TOTAL</b>	<b>\$ 2,175,929</b>	<b>\$ 2,293,662</b>	<b>\$ 2,374,579</b>	<b>\$ 1,745,223</b>
<b><u>APPROPRIATIONS</u></b>				
Personnel Costs	\$405,994	\$480,049	\$480,049	\$492,013
Operating Expenses	481,131	472,221	507,377	503,795
Capital Outlay	53,038	514,884	609,965	93,120
Transfer to General Fund	90,660	87,965	87,965	93,230
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,030,823</b>	<b>\$ 1,555,119</b>	<b>\$ 1,685,356</b>	<b>\$ 1,182,158</b>
Net Position Restricted for Parking Development	\$ 25,500		\$ 46,500	\$ 67,500
Projected Unrestricted Net Position Ending	1,119,606	738,543	642,723	495,565
<b>TOTAL</b>	<b>\$ 2,175,929</b>	<b>\$ 2,293,662</b>	<b>\$ 2,374,579</b>	<b>\$ 1,745,223</b>

# 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 all specified 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 37 multi-space parking pay station system, the Pay-By-Phone application system, and the single parking space 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 approximately 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 held in 2014, 2015, and 2016, and the objective of these community meetings was to educate and involve residential and commercial stakeholders regarding parking solutions, proposed traffic mitigation plans and actions that were initiated in FY 2016. Town administration and staff continue to consider the construction of a parking garage to alleviate the lack of parking.

Parking operations have taken several actions to address several parking matters:

- There is 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.
- Resident only parking is enforced in the 9400 and 9500 blocks of Byron Avenue to deter construction workers and others from parking all day in front of homes.
- A pay-by-phone system is implemented for all municipal lots and on street parking spaces.
- Parking pay stations have pay-by-plate functionality and digital patrol applications to enhance operations and administrative reporting.

An analysis of parking rates was conducted in FY 2016. The chart below reflects the current and proposed parking rate structure.

<b>Parking Fee Schedule</b>						
			<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>
<b>Type of parking</b>	<b>Location</b>	<b>Time Period</b>	<b>Rate</b>	<b>Rate</b>	<b>Rate</b>	<b>Proposed Rate</b>
Metered	Off street - lots	Hourly	\$1.25	\$1.50	\$1.50	\$1.75
Metered	On street	Hourly	\$1.50	\$2.00	\$2.00	\$2.00
Business permits	94th Street Lot	Monthly	\$65.00	\$65.00	\$65.00	\$75.00
Business permits	Abbott Lot	Monthly	\$80.00	\$80.00	\$80.00	\$90.00



The FY 2018 budget includes funding for a video recording camera system in the Abbott Avenue lot, a parking vehicle to replace an aging one, and two parking pay stations. 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 \$93,230.

**Fiscal Year 2017 Accomplishments:**

- Replaced 29 aging parking pay stations and procured 8 additional parking pay stations to reduce the number of single space meters, centralize parking payment points and increase reporting abilities and operational enforcement capabilities.
- The Parking Enforcement Unit was presented the Civilian of the Month Award and a Letter of Commendation in March 2017, for the exemplary work, dedication to service, professionalism, and customer service they provided in performing their job duties.
- Implemented a Residential Overnight Parking Program, after a successful trial period, in specified municipal parking lots and on-street parking spaces which provided additional parking options to residents.
- Fully implemented the Pay-By-Phone parking payment option throughout the Town as an additional alternative payment method 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.
- Additional commercial loading zones in the business district were implemented to improve vehicular traffic flow, reduce double parking incidents, reduce traffic crash incidents, and lessen truck noise pollution in the residential neighborhoods.

**Fiscal Year 2018 Objectives:**

- Increase parking fees to offset increased operational and administrative expenses.
- Continue implementation of parking recommendations from the April 2016 Traffic Mitigation Plan and Actions public meeting.
- Provide additional parking spaces and install two pay stations on Collins Avenue in the 8800-8900 blocks.
- Manage and control parking for workers and employees at construction sites.
- Restrict parking in the residential area.
- Assist in the decision making process for a parking structure.

## 402 MUNICIPAL PARKING FUND

	FY 2016	FY 2017	FY 2017	FY 2018
	Actual	Adopted	Estimated	Proposed
<b>REVENUES</b>				
Service Revenues	\$1,065,764	\$1,006,000	\$1,006,000	\$1,035,000
Developer Contributions	21,000	21,000	21,000	21,000
Proceeds from Disposal of Assets	0	202,473	202,473	0
Use of Net Position (Reserves)	0	346,646	476,883	147,158
<b>TOTAL REVENUES</b>	<b>\$ 1,086,764</b>	<b>\$ 1,576,119</b>	<b>\$ 1,706,356</b>	<b>\$ 1,203,158</b>
<b>EXPENDITURES</b>				
Personnel Costs	\$405,994	\$480,049	\$480,049	\$492,013
Operating Expenses	481,131	472,221	507,377	503,795
Capital Outlay	53,038	514,884	609,965	93,120
Transfer to General Fund	90,660	87,965	87,965	93,230
Renewal & Replacement Reserves	-	21,000	21,000	21,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,030,823</b>	<b>\$ 1,576,119</b>	<b>\$ 1,706,356</b>	<b>\$ 1,203,158</b>
<b>Net Results</b>	<b>\$ 55,941</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ (0)</b>

### Significant Changes from FY 2017 Adopted Budget +/-

#### Personnel Services

Planned merit pay, salary and benefit adjustments	\$ 10,955
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#### Operating Expenses

Extended warranty - equipment	\$ 2,506
Property insurance on pay stations	\$ 25,500
Merchant fees -pay-by-phone/credit cards	\$ 10,000

#### Capital Outlay

Parking lot video recording system	\$ 43,000
Parking vehicle replacement	\$ 28,000
Additional parking pay stations	\$22,120

Position Title	Personnel Complement				FY 2017				FY 2018			
	Funded				Funded				Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Police Lieutenant*	0.50			0.50	0.50			0.50				0.50
Executive Assistant to the Chief*	0.25			0.25	0.25			0.25				0.25
Parking Operations Manager	1.00			1.00	1.00			1.00				1.00
Parking Enforcement Officer	4.00			4.00	4.00			4.00				4.00
Maintenance Worker (Public Works)	1.00			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>	<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 2016	FY 2017	FY 2017	FY 2018
Line Item Prefix: 402-0000-:		Actual	Adopted	Estimated	Proposed
344-5001	Post Office Parking Lease	\$30,000	\$30,000	\$30,000	\$30,000
344-5002	Permit Parking Fees - Business District	105,567	116,000	116,000	110,000
344-5003	Metered Parking Fees	918,946	840,000	840,000	880,000
344-5012	Permit Parking Fees - Residential	11,251	20,000	20,000	15,000
<b>Total</b>	<b>Services Revenues</b>	<b>\$1,065,764</b>	<b>\$1,006,000</b>	<b>\$1,006,000</b>	<b>\$1,035,000</b>
389-8000:8045	Developer Contributions	21,000	21,000	21,000	21,000
364-1000	Disposition of Assets		202,473	202,473	
391-1000	Appropriated Net Assets		346,646	476,883	147,158
<b>Total</b>	<b>Miscellaneous Revenues</b>	<b>\$21,000</b>	<b>\$570,119</b>	<b>\$700,356</b>	<b>\$168,158</b>
<b>TOTAL</b>	<b>Municipal Parking Fund Revenues</b>	<b>\$1,086,764</b>	<b>\$1,576,119</b>	<b>\$1,706,356</b>	<b>\$1,203,158</b>

# 402 MUNICIPAL PARKING FUND

## EXPENDITURES

		FY 2016	FY 2017	FY 2017	FY 2018
Line Item Prefix: 402-9500-545-:		Actual	Adopted	Estimated	Proposed
Suffix	Object Description				
<b><u>Personnel Services</u></b>					
1210	Regular Salaries	\$273,080	\$304,352	\$304,352	\$312,933
1310	Other Salaries	8,510	19,764	19,764	20,258
1410	Overtime	10,399	15,000	15,000	15,000
1510	Special pay	3,940	4,780	4,780	5,563
2110	Payroll Taxes	24,541	26,308	26,308	27,257
2210	Retirement Contribution	29,815	30,689	30,689	31,893
2310	Life & Health Insurance	47,444	57,521	57,521	61,419
2410	Workers Compensation	7,320	20,689	20,689	16,745
2610	Other Post Employment Benefits	945	946	946	945
<b>Total</b>	<b>Personnel Services</b>	<b>\$405,994</b>	<b>\$480,049</b>	<b>\$480,049</b>	<b>\$492,013</b>
<b><u>Operating Expenses</u></b>					
3110	Professional Services	29,025	15,000	15,000	15,000
3410	Other Contractual Services	15,135	16,139	16,139	17,407
4112	Mobile Phone Allowance	2,017	2,550	2,550	2,550
4310	Electricity	5,069	7,600	7,600	7,600
4403	Equipment/Vehicle Leasing	2,719	4,742	4,742	4,834
4510	Property and Liability Insurance	5,419	7,075	7,075	32,718
4601	Maintenance Service/Repair Contracts	28,172	32,600	32,600	36,306
4603	Equipment Maintenance	960	5,000	5,000	5,000
4604	Grounds Maintenance	177,423	166,040	201,196	176,040
4611	Miscellaneous Maintenance	13,306	7,500	7,500	7,500
4612	Vehicle Maintenance	837	3,000	3,000	2,000
4911	Other Current Charges	44,845	41,975	41,975	24,340
5213	Landscape Improvements	3,813	5,000	5,000	5,000
5214	Uniforms	1,689	5,000	5,000	5,000
5216	Gasoline	1,377	3,000	3,000	2,500
5225	Merchant Fees	140,258	138,000	138,000	148,000
5290	Miscellaneous Operating Supplies	9,067	12,000	12,000	12,000
<b>Total</b>	<b>Operating Expenses</b>	<b>\$481,131</b>	<b>\$472,221</b>	<b>\$507,377</b>	<b>\$503,795</b>
<b><u>Capital Outlay</u></b>					
6310	Improvements other than Building	17,313			
6410	Machinery and Equipment	35,725	514,884	609,965	93,120
<b>Total</b>	<b>Capital Outlay</b>	<b>\$53,038</b>	<b>\$514,884</b>	<b>\$609,965</b>	<b>\$93,120</b>

# 402 MUNICIPAL PARKING FUND

## EXPENDITURES

	FY 2016	FY 2017	FY 2017	FY 2018
Line Item Prefix: 402-9500-545-:	Actual	Adopted	Estimated	Proposed
Suffix	Object Description			
<b><u>Non-operating Expenses</u></b>				
581-91	90,660	87,965	87,965	93,230
9920		21,000	21,000	21,000
<b>Total Non-operating Expenses</b>	<b>\$90,660</b>	<b>\$108,965</b>	<b>\$108,965</b>	<b>\$114,230</b>
<b>Total Municipal Parking Fund Expenditures</b>	<b>\$1,030,823</b>	<b>\$1,576,119</b>	<b>\$1,706,356</b>	<b>\$1,203,158</b>

## FY 2018 New Capital Outlay Request

Video Recording Camera System				
Department	Division	Funding Source	Dept. Priority	Fiscal Impact
Public Safety	Parking	Municipal Parking Fund	1	\$44,140
<b>Justification and Description</b>				
<p>A video surveillance and recording camera system installed in the Abbott Avenue parking lot. The system is intended to capture around the clock video surveillance of the parking lot and all vehicles entering and exiting the parking lot. The system will act as a crime deterrent and provide valuable investigative information to follow up reported incidents. The estimated cost includes the purchase and installation of eight (8) cameras, aluminum poles, underground conduit, a network video recorder, a laptop computer with TruVision Navigator installed and 16 Terabytes of storage capacity.</p>				
<b>Benefits/Alternative/Adverse Impacts if not funded:</b>				
<p>This system will enhance public safety in the Abbott Avenue parking lot for residents, business patrons and visitors in the Town's business district.</p>				
<b>Required Resources</b>				
Account Number	Title or Description of Request		Cost	
402-9500-545-6410	Machinery & Equipment		\$43,000	
<b>Other Recurring Operating Costs</b>				
Account Number	Description		Cost	
402-9500-545-4601	Maintenance Service/Repair Contracts		\$1,140	

## FY 2018 New Capital Outlay Request

Parking Enforcement Vehicle				
Department	Division	Funding Source	Dept. Priority	Fiscal Impact
Public Safety	Parking	Municipal Parking Fund	1	\$28,000
<b>Justification and Description</b>				
<p>Replacement of one (1) parking enforcement vehicle purchased in conjunction with the Florida Sheriffs Association and the Florida Association of Counties state contract. A fuel efficient 6-cylinder, regular cab Ford 150 outfitted with emergency equipment and a 5- year/100k mile warranty will replace an aging 9-year old vehicle with mechanical issues. The new vehicle will be utilized to perform operational enforcement initiatives, emergency operations during inclement weather, storms, flooding, and to transport barricades, cones, and stop signs in support of police and parking enforcement initiatives.</p>				
<b>Benefits/Alternative/Adverse Impacts if not funded:</b>				
<p>The parking enforcement vehicle identified for replacement is vehicle #283 with an odometer reading of approximately 45,000 miles and increased repair/maintenance costs.</p>				
<b>Required Resources</b>				
Account Number	Title or Description of Request		Cost	
402-9500-545-6410	Machinery & Equipment		\$28,000	
<b>Other Recurring Operating Costs</b>				
Account Number	Description		Cost	

## FY 2018 New Capital Outlay Request

<b>Parking Pay Stations (2)</b>				
Department	Division	Funding Source	Dept. Priority	Fiscal Impact
Public Safety	Parking	Municipal Parking Fund	1	\$24,626
<b>Justification and Description</b>				
<p>Two (2) additional Parking Pay Stations and installation for twenty (20) additional parking spaces to be added in the 8800 to 8900 blocks of Collins Avenue. The new pay stations will integrate with the Town's existing pay station system and allow for a streamlined parking payment points, and enhanced management and reporting features. The model Luke II Pay Stations will be procured under the piggy-back terms of Lee County, Florida Contract #IFB130392, and the current Town of Surfside contract for pay stations.</p>				
<b>Benefits/Alternative/Adverse Impacts if not funded:</b>				
<p>The ability to accurately track parking transactions, generate reports, and identify violators will be hindered if parking pay stations are not utilized as a parking payment option.</p>				
<b>Required Resources</b>				
Account Number	Title or Description of Request	Cost		
402-9500-545-6410	Machinery & Equipment	\$22,120		
<b>Other Recurring Operating Costs</b>				
Account Number	Description	Cost		
402-9500-545-4601	Maintenance Service/Repair Contracts	\$2,506		





## ***Solid Waste Fund***

The Town operates its own solid waste (garbage, vegetation, and recyclable material) collection and disposal 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 2016	FY 2017	FY 2017	FY 2018
	Actual	Adopted	Estimated	Proposed
<b><u>FUNDS AVAILABLE</u></b>				
Service Revenues	\$1,693,817	\$1,716,385	\$1,756,262	\$1,767,885
Miscellaneous Revenues	(52)	0	0	0
Proceeds from Disposal of Assets	20,000	15,000	15,000	0
Projected Unrestricted Net Position Beginning	340,391	73,747	253,457	238,444
<b>TOTAL</b>	<b>\$ 2,054,156</b>	<b>\$ 1,805,132</b>	<b>\$ 2,024,719</b>	<b>\$ 2,006,329</b>
<b><u>APPROPRIATIONS</u></b>				
Personnel Costs	\$606,865	\$698,542	\$738,263	\$793,646
Operating Expenses	716,678	683,447	683,447	729,565
Capital Outlay	378,964	240,000	240,000	0
Transfer to General Fund	98,192	124,565	124,565	129,830
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,800,699</b>	<b>\$ 1,746,554</b>	<b>\$ 1,786,275</b>	<b>\$ 1,653,041</b>
Projected Unrestricted Net Position Ending	253,457	58,578	238,444	353,288
<b>TOTAL</b>	<b>\$ 2,054,156</b>	<b>\$ 1,805,132</b>	<b>\$ 2,024,719</b>	<b>\$ 2,006,329</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 collection and disposal services for Town residents and commercial businesses/properties. Solid waste collection and disposal services are provided by the Town (garbage, bulk trash and vegetation) and in FY 2016 the Town began to provide in-house collection and disposal of recyclable materials and will continue to phase-in these recycling services during FY 2018.

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 2018 budget funds a Maintenance II worker to assist with the daily operations of the division and augment collection services. 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 \$93,230.

## 403 SOLID WASTE FUND SUMMARY

	FY 2016	FY 2017	FY 2017	FY 2018
	Actual	Adopted	Estimated	Proposed
<b>REVENUES</b>				
Service Revenues	\$1,693,817	\$1,716,385	\$1,756,262	\$1,767,885
Miscellaneous Revenues	(52)	0	0	0
Proceeds from Disposal of Assets	20,000	15,000	15,000	0
Use of Net Position (Reserves)	0	15,169	15,013	0
<b>TOTAL REVENUES</b>	<b>\$ 1,713,765</b>	<b>\$ 1,746,554</b>	<b>\$ 1,786,275</b>	<b>\$ 1,767,885</b>
<b>EXPENDITURES</b>				
Personnel Costs	\$606,865	\$698,542	\$738,263	\$793,646
Operating Expenses	716,678	683,447	683,447	729,565
Capital Outlay	378,964	240,000	240,000	0
Transfer to General Fund	98,192	124,565	124,565	129,830
Contingency/Return to Reserve				114,844
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,800,699</b>	<b>\$ 1,746,554</b>	<b>\$ 1,786,275</b>	<b>\$ 1,767,885</b>
<b>Net Results</b>	<b>\$ (86,934)</b>	<b>\$ (0)</b>	<b>\$ -</b>	<b>\$ (0)</b>

### Significant Changes from FY 2017 Adopted Budget +/-

#### Personnel Services

Planned merit pay, salary and benefit adjustments	\$ 35,891
Maintenance Worker II Position	\$ 57,954

#### Operating Expenses

Tipping fees COLA from MDC	\$ 11,240
Recycling fees COLA & commercial collection adjustment	\$ 31,620
Recycling fees new commercial customers	\$ 16,764
BigBelly program lease full year	\$ 6,240
Property insurance increase	\$ 5,117
Net decrease in vehicle operations costs	\$ (4,100)

Personnel Complement								
Position Title	FY 2017				FY 2018			
	Funded				Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Public Works Director*	0.25			0.25	0.25			0.25
Solid Waste Supervisor	1			1	1			1
Solid Waste Operator	3			3	3			3
Refuse Collector	6			6	6			6
Maintenance Worker II					1			1
Customer Service Representative	1			1	1			1
<b>Total</b>	<b>11.25</b>	<b>0</b>	<b>0</b>	<b>11.25</b>	<b>12.25</b>	<b>0</b>	<b>0</b>	<b>12.25</b>

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

# 403 SOLID WASTE FUND

## REVENUES

	FY 2016	FY 2017	FY 2017	FY 2018
Line Item Prefix: 403-0000-:	Actual	Adopted	Estimated	Proposed
343-3600 Miscellaneous Revenues & Penalties				
343-4000 Solid Waste Collection Charges	\$1,547,603	\$1,519,259	\$1,559,136	\$1,598,986
343-4100 Recycling Revenues	125,180	154,626	154,626	131,798
343-9001 Late Fees & Penalties	14,409	10,000	10,000	10,000
343-9002 Garbage Container Sales/Rentals	3,816	2,500	2,500	2,500
343-9003 Commercial Roll-offs Revenues	2,809	15,000	15,000	15,000
343-9005 Sales of Recyclables		15,000	15,000	9,600
<b>Total Services Revenues</b>	<b>\$1,693,817</b>	<b>\$1,716,385</b>	<b>\$1,756,262</b>	<b>\$1,767,885</b>
364-0000 Disposition of Assets	20,000	15,000	15,000	
369-9010 Other Miscellaneous Revenues	(52)			
391-1000 Appropriated Retained Earnings		15,169	15,013	
<b>Total Miscellaneous Revenues</b>	<b>\$19,948</b>	<b>\$30,169</b>	<b>\$30,013</b>	<b>\$0</b>
<b>TOTAL Solid Waste Fund Revenues</b>	<b>\$1,713,765</b>	<b>\$1,746,554</b>	<b>\$1,786,275</b>	<b>\$1,767,885</b>

# 403 SOLID WASTE FUND

## EXPENDITURES

		FY 2016	FY 2017	FY 2017	FY 2018
Line Item Prefix: 403-4000-534:		Actual	Adopted	Estimated	Proposed
Suffix	Object Description				
<b><u>Personnel Services</u></b>					
1210	Regular Salaries	\$377,531	\$421,376	\$448,775	\$486,482
1310	Other Salaries	16,052			
1410	Overtime	32,346	32,500	32,500	32,500
1510	Special pay	11,471	11,000	11,000	11,250
2110	Payroll Taxes	33,117	35,563	37,659	40,563
2210	Retirement Contribution	35,885	35,738	35,738	37,985
2310	Life & Health Insurance	74,112	114,620	122,816	134,477
2410	Workers Compensation	22,321	43,245	45,275	45,889
2610	Other Post Employment Benefits	4,030	4,500	4,500	4,500
<b>Total</b>	<b>Personnel Services</b>	<b>\$606,865</b>	<b>\$698,542</b>	<b>\$738,263</b>	<b>\$793,646</b>
<b><u>Operating Expenses</u></b>					
3110	Professional Services	7,860	5,000	5,000	5,000
3310	Utility Billing Charges	629	800	800	800
3410	Other Contractual Services	364,481	385,294	385,294	368,534
3420	Recycling Expense	106,966	67,306	67,306	115,690
4009	Car Allowance	1,350	1,350	1,350	1,050
4110	Telecommunications	157			1,320
4112	Mobile Phone Allowance	393			
4111	Postage	4,558	3,400	3,400	4,800
4403	Equipment/Vehicle Leasing	8,157	24,240	24,240	30,480
4510	Property and Liability Insurance	44,670	62,015	62,015	67,132
4601	Maintenance Service/Repair Contracts	1,750	4,800	4,800	5,000
4603	Equipment Maintenance	4,023	5,500	5,500	5,500
4612	Vehicle Maintenance	73,143	37,000	37,000	41,000
4911	Other Current Charges	46,577	22,500	22,500	22,500
5110	Office Supplies	426	500	500	500
5214	Uniforms	13,455	13,340	13,340	15,360
5216	Gasoline	30,309	46,500	46,500	38,400
5290	Miscellaneous Operating Supplies	6,452	2,202	2,202	4,500
5410	Subscriptions and Memberships	337	200	200	500
5420	Conferences and Seminars	985	1,500	1,500	1,500
<b>Total</b>	<b>Operating Expenses</b>	<b>\$716,678</b>	<b>\$683,447</b>	<b>\$683,447</b>	<b>\$729,565</b>

# 403 SOLID WASTE FUND

## EXPENDITURES

		FY 2016	FY 2017	FY 2017	FY 2018
Line Item Prefix: 403-4000-534:		Actual	Adopted	Estimated	Proposed
Suffix	Object Description				
<b><u>Capital Outlay</u></b>					
6410	Machinery and Equipment	378,964	240,000	240,000	
<b>Total</b>	<b>Capital Outlay</b>	<b>\$378,964</b>	<b>\$240,000</b>	<b>\$240,000</b>	<b>\$0</b>
<b><u>Non-operating Expenses</u></b>					
581-9101	Transfer to General Fund	98,192	124,565	124,565	129,830
9910	Contingency/Reserve Replenishment				114,844
<b>Total</b>	<b>Non-operating Expenses</b>	<b>\$98,192</b>	<b>\$124,565</b>	<b>\$124,565</b>	<b>\$244,674</b>
<b>Total</b>	<b>Solid Waste Fund Expenditures</b>	<b>\$1,800,699</b>	<b>\$1,746,554</b>	<b>\$1,786,275</b>	<b>\$1,767,885</b>



## FY 2018 New Program Modification

<b>Maintenance Worker II</b>				
Department Name	Division Name	Funding Source	Department Priority	Total Requested
Public Works	Solid Waste	Solid Waste Fund	1	\$42,550
Justification and Description				
Benefits or Alternative/Adverse Impact if not funded				
Required Resources				
New Personnel				
Number of Positions	Title	Salary	Fringe Benefits	Cost
1	Maintenance Worker II	\$28,591	\$13,959	\$42,550
Other Recurring Operating Costs				
Account Number	Description	Cost		
One Time Costs				
Account Number	Description	Cost		





## ***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 2016	FY 2017	FY 2017	FY 2018
	Actual	Adopted	Estimated	Proposed
<b><u>FUNDS AVAILABLE</u></b>				
Service Revenues	\$507,825	\$505,000	\$505,000	\$606,000
Restricted Net Position - Renewal & Replacement Beginning	266,140	266,140	266,140	266,140
Restricted Net Position - Loan Reserve Beginning	81,000	81,000	81,000	81,000
Unrestricted Net Position Beginning	4,051,768	2,726,985	3,502,676	3,278,253
<b>TOTAL</b>	<b>\$ 4,906,733</b>	<b>\$ 3,579,125</b>	<b>\$4,354,816</b>	<b>\$ 4,231,393</b>
<b><u>APPROPRIATIONS</u></b>				
Personnel Costs	\$116,518	\$127,118	\$127,118	\$127,621
Operating Expenses	66,347	119,846	165,126	124,962
Capital Outlay	0	0	0	0
Debt Service Costs	407,675	410,790	410,790	410,787
Transfer to Other Funds	466,377	26,389	26,389	27,960
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,056,917</b>	<b>\$ 684,143</b>	<b>\$ 729,423</b>	<b>\$691,330</b>
Restricted Net Position - Renewal & Replacement Ending	\$ 266,140	\$ 266,140	\$ 266,140	\$ 266,140
Restricted Net Position - Loan Reserve Ending	\$ 81,000	\$ 81,000	\$ 81,000	\$ 81,000
Unrestricted Net Position Ending	3,502,676	2,547,842	3,278,253	3,192,923
<b>TOTAL</b>	<b>\$ 4,906,733</b>	<b>\$ 3,579,125</b>	<b>\$ 4,354,816</b>	<b>\$ 4,231,393</b>

## Stormwater Utility Fund

The Stormwater Utility Fund accounts for the cost of operating and maintaining the Town's stormwater drainage system in accordance with the Environmental Protection Agency National Pollutant Discharge Elimination System (NPDES) permit. 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.

Revenues are generated from a Stormwater Utility Fee collected through a separate line item on Town water bills. Monthly Stormwater utility rates for FY 2017 are:

Service Type:

Residential Properties:

Single Family (1.0ERU)	\$ 10.70
Multi Family (1.0 ERU per dwelling unit)	\$ 10.70

Non-residential Developed Properties:

Excluding Places of Worship (1.25 ERU per 1,300 sq. ft. of impervious area)	\$ 13.38
Place of Worship (0.5 ERU per 1,300 sq. ft. of impervious area)	\$ 5.35

The Town contracted the services of Black and Veatch to conduct a stormwater rate study in FY 2017 to determine a recommended new rate structure that will provide sufficient revenues in the FY 2018 budget and for three years thereafter. The study is being reviewed by Town management.

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 Assistant Public Works Director position are also allocated to this fund. The Town contracts out many of the stormwater 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 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 \$27,960.

# 404 STORMWATER FUND

	FY 2016	FY 2017	FY 2017	FY 2018
	Actual	Adopted	Estimated	Proposed
<b>REVENUES</b>				
Service Revenues	\$507,825	\$505,000	\$505,000	\$606,000
Interest	0	0	0	0
Use of Net Position (Fund Balance)		179,143	224,423	85,330
<b>TOTAL REVENUES</b>	<b>\$ 507,825</b>	<b>\$ 684,143</b>	<b>\$ 729,423</b>	<b>\$ 691,330</b>
<b>EXPENDITURES</b>				
Personnel Costs	\$116,518	\$127,118	\$127,118	\$127,621
Operating Expenses	66,347	119,846	165,126	124,962
Capital Outlay	0	0	0	0
Debt Service	407,675	410,790	410,790	410,787
Transfer to Other Funds	466,377	26,389	26,389	27,960
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,056,917</b>	<b>\$ 684,143</b>	<b>729,423</b>	<b>\$ 691,330</b>
<b>Net Results</b>	<b>\$ (549,092)</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ (0)</b>

## Significant Changes from FY 2017 Adopted Budget +/-

### Operating Expenses

Maintenance Service/Repair Contracts	\$ 8,786
Electricity	\$ (2,000)

Personnel Complement								
Position Title	FY 2017				FY 2018			
	Funded				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 2016	FY 2017	FY 2017	FY 2018
Line Item Prefix: 404-0000-:		Actual	Adopted	Estimated	Proposed
<b><u>Services Revenues</u></b>					
343-9110	Stormwater Utility Fees	\$507,825	\$505,000	\$505,000	\$505,000
343-9TBD	Rate Study Contingency				\$101,000
<b>Total</b>	<b>Services Revenues</b>	<b>\$507,825</b>	<b>\$505,000</b>	<b>\$505,000</b>	<b>\$606,000</b>
<b><u>Miscellaneous Revenues</u></b>					
369-9010	Other Miscellaneous Revenues				
389-1000	Interest Earnings				
389-1200	Interest Earnings - Arbitrage				
391-1000	Appropriated Net Assets	549,092	179,143	224,423	85,330
<b>Total</b>	<b>Miscellaneous Revenues</b>	<b>\$549,092</b>	<b>\$179,143</b>	<b>\$224,423</b>	<b>\$85,330</b>
<b>TOTAL</b>	<b>Stormwater Fund Revenues</b>	<b>\$1,056,917</b>	<b>\$684,143</b>	<b>\$729,423</b>	<b>\$691,330</b>



# 404 STORMWATER FUND

## EXPENDITURES

Line Item Prefix: 404-5500-538-:		FY 2016	FY 2017	FY 2017	FY 2018
		Actual	Adopted	Estimated	Proposed
<b>Suffix</b>	<b>Object Description</b>				
<b><u>Personnel Services</u></b>					
1210	Regular Salaries	\$87,624	\$87,190	\$87,190	\$90,415
1410	Overtime	175	1,200	1,200	1,000
2110	Payroll Taxes	6,709	6,762	6,762	7,074
2210	Retirement Contribution	7,172	7,584	7,584	6,745
2310	Life & Health Insurance	11,796	16,773	16,773	15,768
2410	Workers Compensation	3,042	7,609	7,609	6,620
<b>Total</b>	<b>Personnel Services</b>	<b>\$116,518</b>	<b>\$127,118</b>	<b>\$127,118</b>	<b>\$127,621</b>
<b><u>Operating Expenses</u></b>					
3110	Professional Services (NPDES)		10,000	10,000	10,000
3310	Utility Billing Charges		1,700	1,700	1,000
4009	Car Allowance	2,430	2,430	2,430	1,050
4310	Electricity	21,535	29,500	29,500	27,500
4403	Equipment/Vehicle Leasing	8,157	9,062	9,062	9,312
4510	Property and Liability Insurance	4,593	5,000	5,000	5,000
4601	Maintenance Service/Repair Contracts	25,578	44,154	44,154	52,940
4603	Equipment Maintenance	2,503	15,000	60,280	15,000
5410	Subscriptions and Memberships	398	500	500	660
5420	Conferences and Seminars	934	1,500	1,500	1,500
5510	Educational & Training	219	1,000	1,000	1,000
<b>Total</b>	<b>Operating Expenses</b>	<b>\$66,347</b>	<b>\$119,846</b>	<b>\$165,126</b>	<b>\$124,962</b>
<b><u>Capital Outlay</u></b>					
<b>Total</b>	<b>Capital Outlay</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b><u>Debt Service</u></b>					
7110	Principal	149,894	156,968	156,968	164,376
7115	Principal SRF	104,799	106,768	106,768	108,773
7210	Interest	113,488	109,345	109,345	101,936
7215	Interest - SRF	39,494	37,709	37,709	35,702
<b>Total</b>	<b>Debt Service</b>	<b>\$407,675</b>	<b>\$410,790</b>	<b>\$410,790</b>	<b>\$410,787</b>

# 404 STORMWATER FUND

## EXPENDITURES

Line Item Prefix: 404-5500-538-:		FY 2016	FY 2017	FY 2017	FY 2018
		Actual	Adopted	Estimated	Proposed
<b><u>Non-operating Expenses</u></b>					
581-9101	Transfer to General Fund	24,369	26,389	26,389	27,960
581-9131	Transfer to Capital Projects Fund	442,008			
<b>Total</b>	<b>Non-operating Expenses</b>	<b>\$466,377</b>	<b>\$26,389</b>	<b>\$26,389</b>	<b>\$27,960</b>
<b>Total</b>	<b>Stormwater Fund Expenditures</b>	<b>\$1,056,917</b>	<b>\$684,143</b>	<b>\$729,423</b>	<b>\$691,330</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.

# GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

# GLOSSARY

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

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



# GLOSSARY

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

**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.

# GLOSSARY

**Operating Expenses:** The cost for personnel, materials and equipment required for a 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.

# GLOSSARY

**Revenue:** Sources of income.

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

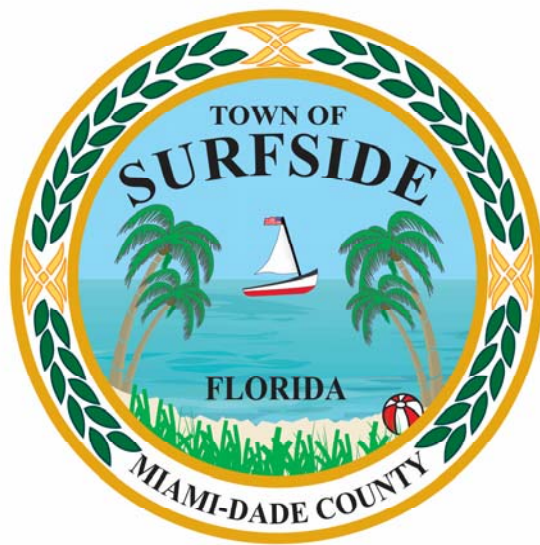
**Unreserved Fund Balance:** The portion of a fund's balance that is not restricted for a specific purpose (such as payment of encumbrances or a hurricane recovery fund) and is available for general appropriation.

**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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