

TOWN OF SURFSIDE FLORIDA



FISCAL YEAR 2021

PROPOSED ANNUAL BUDGET







TOWN OF SURFSIDE
ANNUAL BUDGET
FISCAL YEAR 2021
Town Commission:

Mayor Charles W. Burkett

Vice Mayor Tina Paul

Commissioner Charles Kesl

Commissioner Eliana R. Salzhauer

Commissioner Nelly Velasquez



TOWN OF SURFSIDE, FLORIDA

ADMINISTRATIVE STAFF

Guillermo Olmedillo, Town Manager

Weiss Serota Helfman Cole & Bierman, Town Attorney

Javier Collazo, Financial Reporting & Accounting Manager

James Hickey, Town Planner

Alan Graham, Code Compliance Director

Jason Greene, Interim Assistant Town Manager/Finance Director

Andria Meiri, Budget Officer

Tim Milian, Parks and Recreation Director

Sandra Novoa, Town Clerk

Ross Prieto, Building Official

Yamileth Slate-McCloud, Human Resources Director

Randy Stokes, Public Works Director

Frank Trigueros, Tourism Director

Julio Yero, Police Chief



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 2020 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 town-wide 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, enterprise funds, and an internal service fund. Each fund includes a summary, detailed revenues and expenditures/expenses and a description of each department and/or program budgeted for that fund. Budget information, for comparison purposes, includes actuals from Fiscal Year 2019, budgeted and projected from Fiscal Year 2020, and budgeted Fiscal Year 2021. 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: Honorable Mayor, Vice Mayor and Members of the Town Commission

From: Guillermo Olmedillo, Town Manager

Date: July 9, 2020

Subject: Budget Message: Fiscal Year 2021 Proposed Annual Budget

It is my privilege to provide to you for your consideration the Town of Surfside Fiscal Year 2021 (FY 2021) Proposed Budget that not only meets the requirements of State Law, but also represents an effort to deliver required services, equipment, improvements, and infrastructure systems under sound principles of sustainability. The Town's budget plan for the fiscal year balances the community's needs for current and new programming, enhanced service levels, maintenance, repairs, and improvements at Town facilities with available financial resources, and continues to expand the Town's solid financial position.

The proposed budget addresses those areas by improving staffing levels for beach area litter control and procurement; investing in cybersecurity initiatives and public safety equipment; increasing the frequency of street sweeping, funding maintenance and repairs at the Community Center; replacing aging vehicles in public safety; and increasing reserves for long-range financial planning and future needs, contingencies, and disaster recovery.

Millage and Taxable Value

The FY 2021 proposed budget maintains the Town's general operating millage rate of 4.400 mills resulting in slightly higher overall tax revenue. This is due to a combined 0.3% increase in taxable value plus new construction on the tax roll. The Miami-Dade County Property Appraiser reported on July 1, 2020, the 2020 Taxable Value of \$3,126,000,000; an increase of \$9.4 million over the 2019 Preliminary Certification of Taxable Value. The Town's tax base has diversified and strengthened over the past five years from new development projects and construction incorporated into the tax rolls. This growth in taxable value leveled off in FY 2020 and FY 2021, and now supports a firm tax base to provide the resources to invest in the community, address the Town's

changing needs, demand for services (recreational programming, equipment, facilities and infrastructure), and attract business to Surfside.

The proposed total net operating budget for FY 2021 is \$30,102,090 which is \$1,578,855 less than the FY 2020 adopted net operating budget. The FY 2021 proposed budget will continue to improve the Town's financial stability with an increase in General fund reserves of \$3,160,548.



Personnel Services

Personnel Services costs represent 43.6% of the total proposed operating budget and 52.0% of the General Fund proposed operating budget. General employee compensation projections are based on the current Employee Classification and Compensation Study. During FY 2020, the Town Commission canceled the planned update to the General Employee Classification and Compensation Study. A merit pool for general employee movement in the plan and annual performance increases is funded. A new Fraternal Order of Police (FOP) contract was executed during FY 2020. Pension contributions were projected using the contribution rates based on actual payroll as follows: 26.6% for FOP and 13.4% for general employees. These estimated rates and contributions are based upon actuarially determined rates. The proposed budget also projects a 15% increase in health insurance benefits cost.

In FY 2021 the number of full-time equivalent positions is 127.9 The net decrease to full time staffing positions is two (2). The net additions for FY 2021 are one (1) new full-time position in the General Fund and one (1) full time position in the Tourist Resort Fund.

Positions defunded in FY 2021 include one (1) part time position in the General Fund; one (1) full time and one (1) part time position in the Municipal Parking Fund; one (1) full time and one (1) part time position in the Tourist Resort Fund; (1) full time position in the Building Fund.

The staffing changes are:

General Fund

- One (1) Procurement Coordinator position to enhance procurement initiatives in the Town. The position will focus on preparation of various types of Solicitation Documents including, but not limited to, Request for Qualifications (RFQ), Request for Proposals (RFP), Invitation to Bid (ITB), Invitation to Negotiate (ITN),

and specifications, as needed. This staff member would also work on contract compliance and requisition and purchase order processing.

Tourist Resort Fund

- One (1) Maintenance Worker II which will be responsible for the cleanliness of the walking path, hardpack, and beach-side street ends.

General Fund

General Fund revenues for FY 2021 are \$16,643,438, a net increase of approximately \$95,000 or 1% from FY 2020. The proposed General Fund expenditures, net of anticipated reserve increases, are \$13,482,890, a net decrease of approximately \$1.0 million or 7% from FY 2020.

The FY 2021 proposed General Fund budget includes funds for the following: one new procurement coordinator position and investments in cybersecurity initiatives. The budget does not include any new projects starting in FY 2021 that would require a transfer to the Capital Projects Fund, and a return to fund reserves of \$3,160,548 an increase in the return to fund reserves of 53% from FY 2020.

Capital Projects Fund

There is no funding for FY 2021 Capital Projects Fund budget for new projects starting in FY 2021. The major project in FY 2021 is the reconstruction of the 96th Street Park. This project's funding was completed during a FY 2020 budget amendment.

Tourist Resort Fund

The major revenue source in this fund is generated from Resort Taxes on accommodations and food and beverage sales. All resort tax revenues and the related expenditures for tourism and the Community Center operations are budgeted in the Resort Tax Fund. It is important to note that sixty-six percent (66%) of resort tax revenues fund and support the operations/maintenance of the Community Center, therefore, directly relieving ad valorem taxes from being used for such purposes. The remaining thirty four percent (34%) allocation of resort taxes funds services, programs, and special events to promote the Town as a tourist destination.

The Town anticipates a major negative impact due to the COVID-19 crisis. This will likely negatively impact resort tax revenues through the early part of the fiscal year depending on the timing of the pending vaccine. In June 2020, the Town prepared a forecast on the impact from the COVID-19 crisis and anticipates an overall reduction in resort taxes during FY 2021. The Town's forecast is in line with our neighboring municipalities.

FY 2021 tax revenues are projected at \$2,939,353 which is an approximate 11% decrease from total budgeted FY 2020 revenues and a 25% decrease from FY 2019 actual revenues. If tax revenues fall below the projection, the fund has approximately \$1.9 million in available reserves to cover any shortfalls.

The FY 2021 proposed Resort Tax Fund budget includes funds for the following Community Center needs: one full time beach related maintenance worker and a pool

resurfacing. The Tourist Bureau budget removes tourism marketing and advertising until such time as the new Tourist Board prepares a new marketing plan to be approved by the Commission while adding a new special events budget of \$337,100. The fund overall is budgeting an increase to total reserves of \$287,596.

Police Forfeiture Fund

The Police Forfeiture Fund is a special revenue fund and there are restrictions on what the revenue can be used to fund. The revenue comes from the lawful seizures of property associated with criminal activities. No revenues are budgeted; therefore, fund balance of \$2,000 is appropriated to fund the following: crime prevention programs.

Municipal Transportation Fund

Projected Transit Surtax Proceeds of \$214,110 will provide funding for the Town's Community bus service, sidewalk replacements, traffic analyses, and bus stop maintenance. During FY 2021, the Town will issue an RFP for a new Tri-city Surf-Bal-Bay combined shuttle bus and on-demand type service. When the results of the RFP are received and all required interlocal agreements are executed, the Town anticipates preparing a budget amendment for this fund to incorporate the new service.

Building Fund

Projected permit revenues for FY 2021 are \$484,000. It is important to note that building permit revenue is volatile and fluctuates with construction cycles. Renovations/remodeling projects and new buildings are expected to generate this revenue in FY 2021. The need for inspections is projected to continue to be soft during FY 2021. Building permit fees are paid up front, and prior year revenues are maintained in fund reserves to fund inspection services throughout project life cycles. In FY 2021 \$579,514 of fund reserves are appropriated to balance the budget.

Enterprise Funds

Water and Sewer

Miami Dade County has proposed a 6.17% increase the wholesale water rate and a 3.18% increase to the wholesale sewer rate in FY 2021. The City of Miami Beach has proposed a 2.10% increase to the wet season wastewater surcharge and a 1.90% increase in the dry season wastewater surcharge in FY 2021. The Town adopted Resolution No. 2017-2468 for water and sewer rates and service charges with a four-year rate structure to provide sufficient revenues for FY 2018 through FY 2021. The proposed budget includes those annual increases in service revenue projections. The budget completes the funding of a project to relocate the Biscaya Island water main crossing of \$120,000 and an operating contingency reserve of \$141,926. The Town has an existing deficit in its unrestricted net position for this fund which will continue to be reduced under the current adopted rates.

Municipal Parking

In FY 2021 parking revenues are projected to decrease approximately 8.5% from FY 2019 actual parking revenues due to projected impacts of the ongoing COVID-19 crisis. One parking enforcement officer position has been defunded along with professional service fees.

Solid Waste

In FY 2021 service revenues are projected to be flat while operating and capital expenses are projected to decrease by \$225,000 due to the purchase in FY 2020 of a garbage truck.

Stormwater Fund

The Town adopted Resolution No. 2017-2467 for stormwater utility rates with a four-year rate structure to provide sufficient revenues for FY 2018 through FY 2021. The proposed budget includes those annual increases in revenue projections. Funding for costs to maintain the useful life of the Town's existing stormwater pumps are approximately \$15,000 higher than FY 2020 due to increased frequency of street sweeping of \$22,500 partially offset by decreases in professional service fees and software costs of \$7,500.

Fleet Management Fund

The Fleet Management Fund was created in FY 2019 to account for the purchase, operation, and maintenance costs of the Town's vehicles and to set aside funds for replacement of Town vehicles. Cost recovery and chargeback for use of vehicles is allocated to departments/enterprises to gradually pay for the use of assigned vehicles. This will generate \$859,807 of revenues in this fund. During FY 2021 the following vehicle purchases are funded: police patrol vehicles - \$197,000. The fund is expected to have fleet replacement reserves of \$1,256,358 at the end of FY 2021.

Millage Recommendation

The millage rate recommendation of 4.4000 is the same as the current millage rate, and is based on an overall increase in taxable value of 0.3% based upon the value as of July 1, 2020. New construction is \$53,357,162 was partially offset by a decrease in the taxable value of existing properties of \$43,953,540. The net increase in value is \$9,403,622 and the proposed millage rate will generate \$39,307 in additional revenue at 95% of the tax levy. This millage rate will generate budgeted property tax revenue of \$13,066,835 for FY 2021 which is 95% of the total tax levy of \$13,754,563. The rolled-back millage rate is 4.3499.

The Town of Surfside has experienced unprecedented growth in taxable property values in recent years of approximately 26.5% in FY 2018 and 43.5% in FY 2019. This boost to taxable values has leveled off in FY 2020 and FY 2021. New construction from remaining infill properties is minimal and the Town will face future challenges due to the limited projection for upward adjustment to the tax base, therefore, the recommendation is to maintain the 4.4000 millage rate this year. This is based on several factors such as the unknown impact to the Town's finances due to the ongoing COVID-19 crisis, and

the continuing decrease in existing property values potentially due to climate change impacts such as sea level rise.

The Town Commission and dedicated staff have worked hard to develop this year's budget so that the Town can continue to provide extensive, quality services, amenities, and infrastructure that improve and beautify the Town, address safety, and provide financial stability to the Town's residents and property owners.

I continue to express 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:

A handwritten signature in black ink, appearing to read 'G. Olmedillo', written over a horizontal line.

Guillermo Olmedillo



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 an Atlantic Ocean coastal community located on a barrier island east of world famous Miami. Surfside shares the barrier island with Bal Harbour and Miami Beach. Surfside's oceanfront community occupies a mile long strip of land bordered by the Atlantic Ocean to the east and Biscayne Bay to the west. The Town boasts a mile of pristine beach, luxury beachfront hotels, distinctive world-class shopping, culturally diverse restaurants, a walkable downtown district, and residential areas.

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 Architecture / Design Style

Surfside's architecture exemplifies the design styles that have defined South Florida development. Architectural styles of the beachfront enclave include Art Deco, Miami Modern, Mediterranean Revival, and contemporary.

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 at 9011 Collins Avenue; Bougainvillea Apartments at 9340 Collins Avenue; and Seaway Villas at 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 90th and 91st Streets, was designated in 2016. The district includes architectural styles of historical significance from the period 1946 to 1957.

County Designated Historic Properties

Name	Address	Year Built	Architectural Style
Surf Club	9011 Collins Ave	1930	Mediterranean Revival ca. 1880-1940
Bougainvillea Apartments	9340 Collins Ave	1940	Streamline Modern
Seaway Villas	9149 Collins Ave	1936	Masonry Vernacular with Mediterranean
Collins Avenue Historic District	90th Street to 91st Street	1946-1957	Streamline Modern and Miami Modern (MiMo)

The Business District

The business district of the Town extends from 94th Street to 96th Street along Harding Avenue. The downtown district enjoys a pedestrian friendly small town, downtown charm.

Shopping

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

Development

Surfside has witnessed significant revitalization of its single-family residential units and many commercial properties (condominiums and hotels). This has 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 a deliberate part of Surfside's development strategy.

The Grand Beach Hotel, a 343-room family-oriented guest rooms/suites oceanfront and annex hotel opened in 2013. A 175 room Marriott all suites hotel opened in 2016. The Young Israel project is completed. An expansion of The Shul is in the development process. The Fendi Chateau Residences was completed in 2016. The Four Seasons Hotel at The Surf Club opened in 2017; and the Four Seasons Private Residences at The Surf Club were completed in 2018.

Population

The US Census Bureau 2018 population estimate of the Town of Surfside is 5,802 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.

Housing Values: The median value of owner-occupied housing units in 2013-2017 is \$596,800 for the Town compared to a median value of owner-occupied housing units in Miami Dade County of \$242,800 and in the US of \$193,500.

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

2018 US Census Bureau Quick Facts:

Median household income: \$73,241

Number of households: 2,293

Persons per household: 2.55

Persons in poverty, percent: 8.3%

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 will continue to be a major facility in Surfside.

Form of Government

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 two-year terms. The present Town Commission was elected in March 2020.

The Incumbent Commission

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

- ✓ Mayor Charles W. Burkett
- ✓ Vice Mayor Tina Paul
- ✓ Commissioner Charles Kesl
- ✓ Commissioner Eliana R. Salzhauer
- ✓ Commissioner Nelly Velasquez

The Town Commission provides policy guidance to the Town at a salary of one dollar (\$1) per year. See the Legislative Department section on page 111 under the General Fund for more information.

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 Charles W. Burkett:
Mayor@townofsurfsidefl.gov

Vice Mayor Tina Paul:
tpaul@townofsurfsidefl.gov

Commissioner Charles Kesl:
ckesl@townofsurfsidefl.gov

Commissioner Eliana R. Salzhauer:
esalzhauer@townofsurfsidefl.gov

Commissioner Nelly Velasquez:
nvelasquez@townofsurfsidefl.gov

Commission Meeting Schedule:

The Town Commission complies with the Sunshine Laws of the State of Florida. Florida’s Government-in-the-Sunshine law provides a right of access to governmental proceedings at both the state and local levels. It applies to any gathering of two or more members of the same board to discuss some matter which will foreseeably come before that board for action. There is also a constitutionally guaranteed right of access. Virtually all state and local collegial public bodies are covered by the open meeting requirements.

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) 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 663.



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 Community Center on the ocean opened during summer 2011. There are also the Town Hall, a Tourist Bureau, a Tennis Center, numerous municipal parking areas, the 96th Street Park (Surfside Field, Pavilion, & Playground), the Hawthorne Tot Lot, and Paws Up Dog Park. 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
tourism@townofsurfsidefl.gov

Community Center

9300 Collins Avenue
Surfside, FL 33154
305-866-3635

Tennis Center

8750 Collins Avenue
Surfside, FL 33154
786-618-3080

96th Street Park

(Surfside Field, Pavilion, & Playground)
9572 Bay Drive
Surfside, FL 33154
305-993-1371

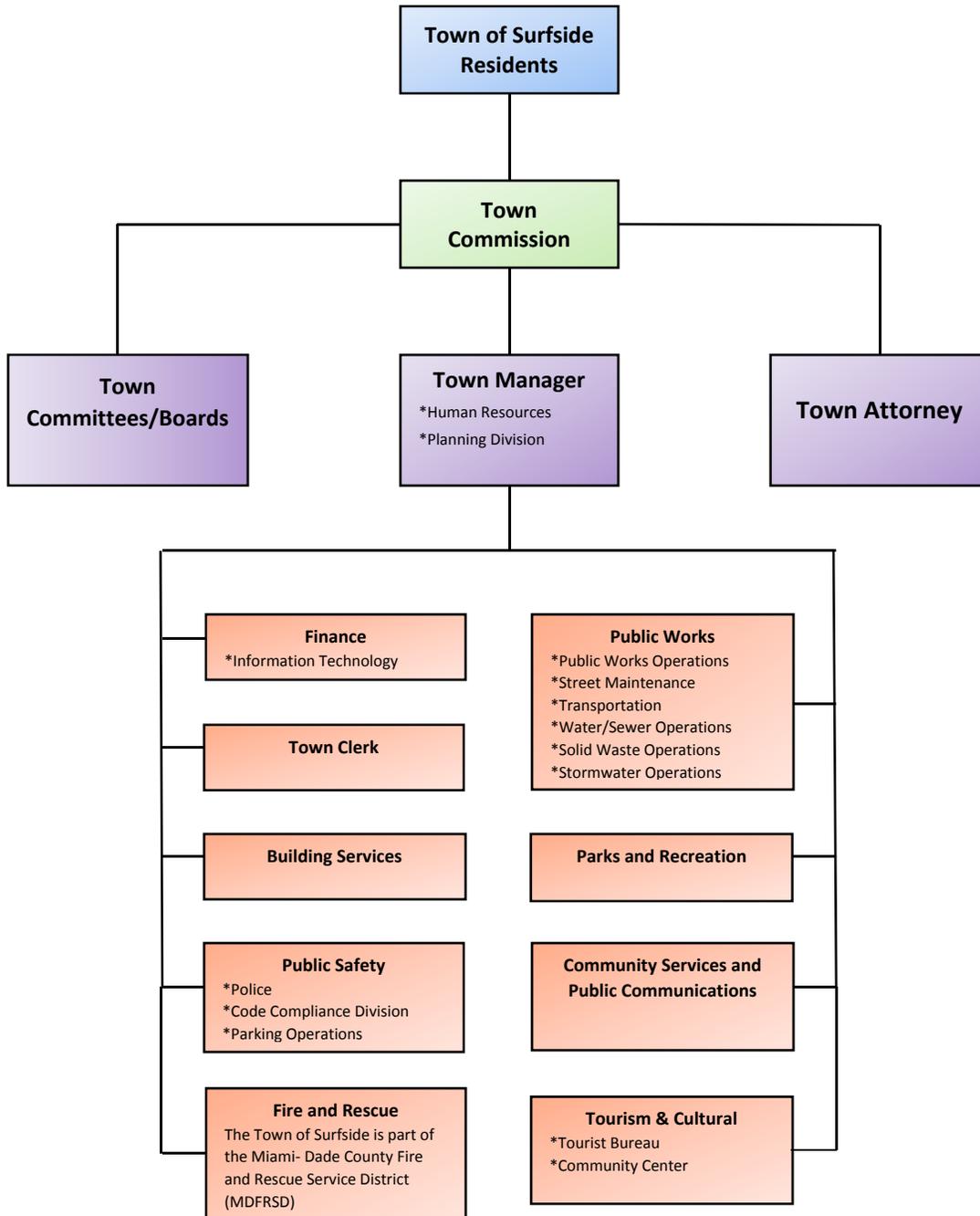
Hawthorne Tot Lot (Playground)

Hawthorne Ave & 90th Street

Dog Park

Byron Ave & 93rd Street

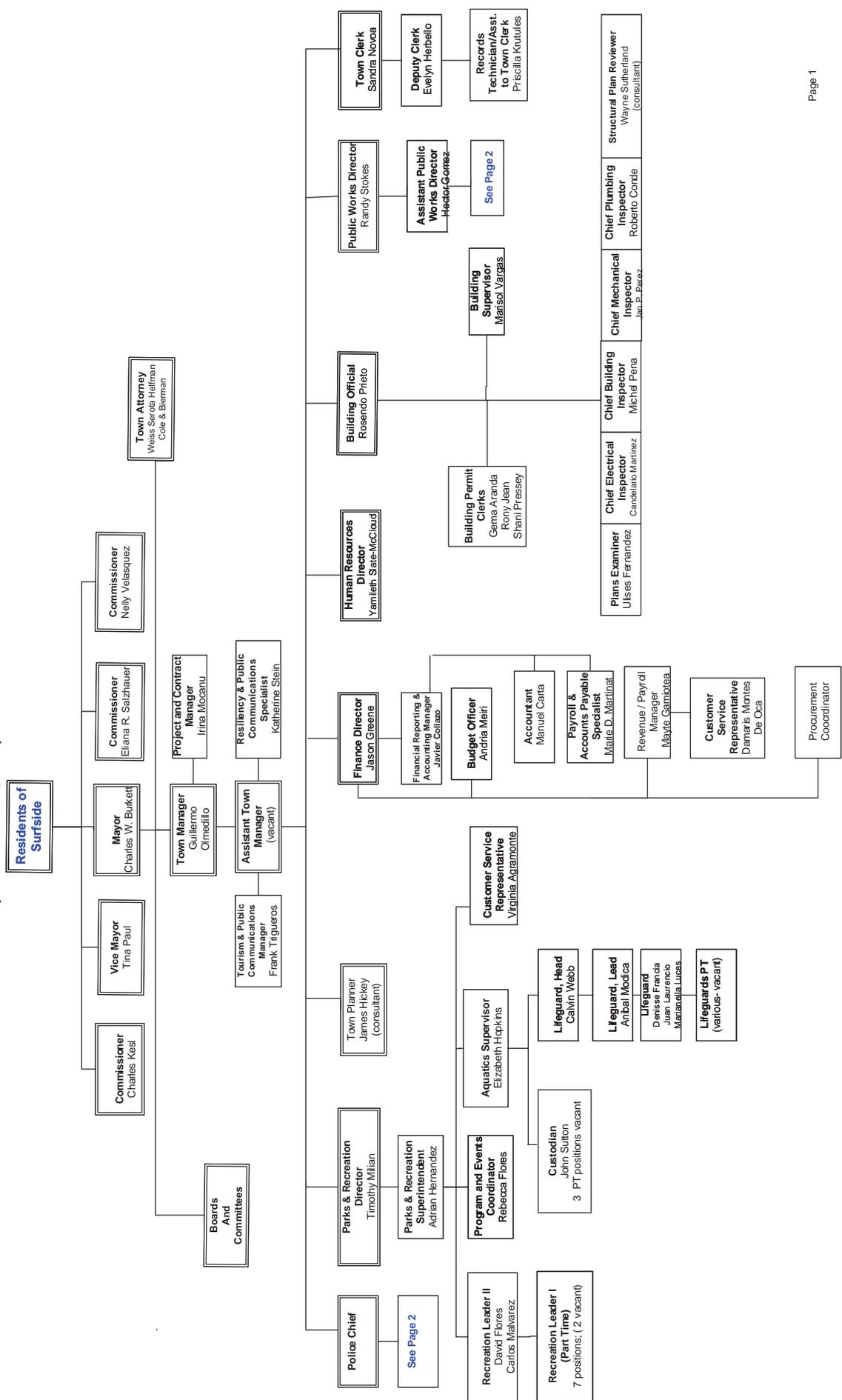
Town of Surfside Government Structure



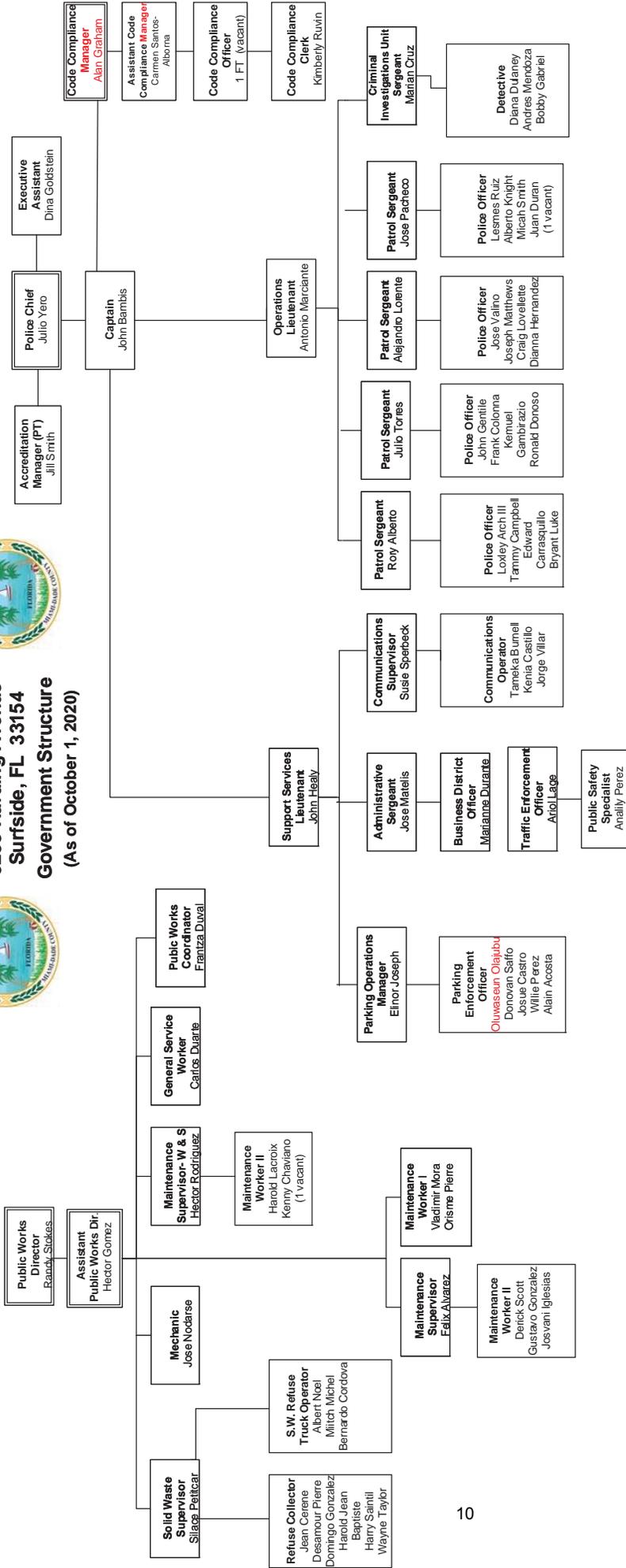




Town of Surfside
 9293 Harding Avenue
 Surfside, FL 33154
 Government Structure
 (As of October 1, 2020)



Town of Surfside
9293 Harding Avenue
Surfside, FL 33154
Government Structure
(As of October 1, 2020)



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) 861-4863

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 ext. 227

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) 266-6495 (Planning)

Phone: (305) 861-4863 (Code Compliance)

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 budget to expend resort tax funds allocated by the Town Commission during their annual budgetary process, 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, Vacant

Town Attorney
(305) 861-4863

Police Chief, Julio Yero
(305) 861-4862
jyero@townofsurfsidefl.gov

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

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

Finance Director, Jason Greene
(305) 861-4863
jgreene@townofsurfsidefl.gov

Tourist Bureau Director, Frank Trigueros
(305) 864-0722
tourism@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, James Hickey
(954) 266-6495
Jhickey@Cgasolutions.com

Public Works Director, Randy Stokes
(305) 861-4863
rstokes@townofsurfsidefl.gov

Code Compliance Director, Alan Graham
(305) 861-4863
agraham@townofsurfsidefl.gov



Budget Overview

This section contains summary information about the Budget. It includes the Town's: 1) budget calendar, 2) budget process, 3) budget highlights, 4) fund structure, 5) budget summaries, 6) millage rate information, 7) personnel complement, 8) new program modifications and capital outlay (expenditures), 9) new program modifications and capital outlay (expenditures), 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, 2020 and ending September 30, 2021, 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 2020) adopted budget to the recommended upcoming year (FY 2021), 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 are incorporated within the appropriate fund and department. The Utility System Revenue Bond, Series 2011 as well as the State Revolving Loan 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 2021, for example, means the fiscal year running October 1, 2020 through September 30, 2021.

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
Fiscal Year 2021 Annual Budget
BUDGET PREPARATION CALENDAR *(Proposed July 1, 2020)*

Distribution of Departmental Budget Package to Department Directors	March 23
Budget Goals and Objectives Workshop with Town Commission to set forth funding priorities for the new fiscal year	May 5
Submission of Department Budget Requests to Finance Department Due	May 9
Departmental Budget Meetings for Review with Town Manager	May 13 to 22
Miami Dade Property Appraiser 2019 Assessment Roll Estimate	June 1
Town Commission Budget Workshop	June 18 (Tuesday 7:00 pm)
Fiscal Year 2021 Proposed Budget Delivered to the Town Commission	July 1
Miami-Dade Property Appraiser Certified Taxable Value	July 1
Town Commission Special Meeting - Budget Presentation and Discussion, Accept Town Manager's Proposed Millage Rate	July 21 (Tuesday 7:00 pm)
Notification of Property Appraiser of Proposed Millage Rate; Rolled-back Rate; and Date, Time, and Meeting Place of the Tentative Budget Hearing	August 4
First Public Hearing <i>(proposed date & time)</i>	September 15 (Tuesday TBD)
Final Assessment Resolution for Solid Waste	September 15 (Thursday 7:00pm)
Budget Summary and Notice of Hearing Published	September 20
Second Public Hearing <i>(proposed date & time)</i>	September 22 (Tuesday TBD)
Fiscal Year 2021 Begins	October 1

First Public Budget Hearing dates of:
 Miami-Dade County (September 3)
 Miami-Dade County School Board (July 29)

Second Public Budget Hearing dates of:
 Miami-Dade County (September 17)
 Miami-Dade County School Board (September 2)



THE BUDGET PROCESS

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

Budget preparation begins in March 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 Manager met with the Town Commission at a July 9, 2019 budget discussion to formally present the proposed budget document, discuss a millage rate, and to receive Town Commission direction. The public was 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 2019. The first was held September 10, 2019 and the second September 24, 2019.

Town Commission Approval

A current year proposed millage rate is required before August 4, 2019. 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 fiscal 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 and fair presentation of financial statements in accordance with accounting principles generally accepted in the United States of America (GAAP).

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 2019 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 and/or designee. The Town Manager, and/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 may also be 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.

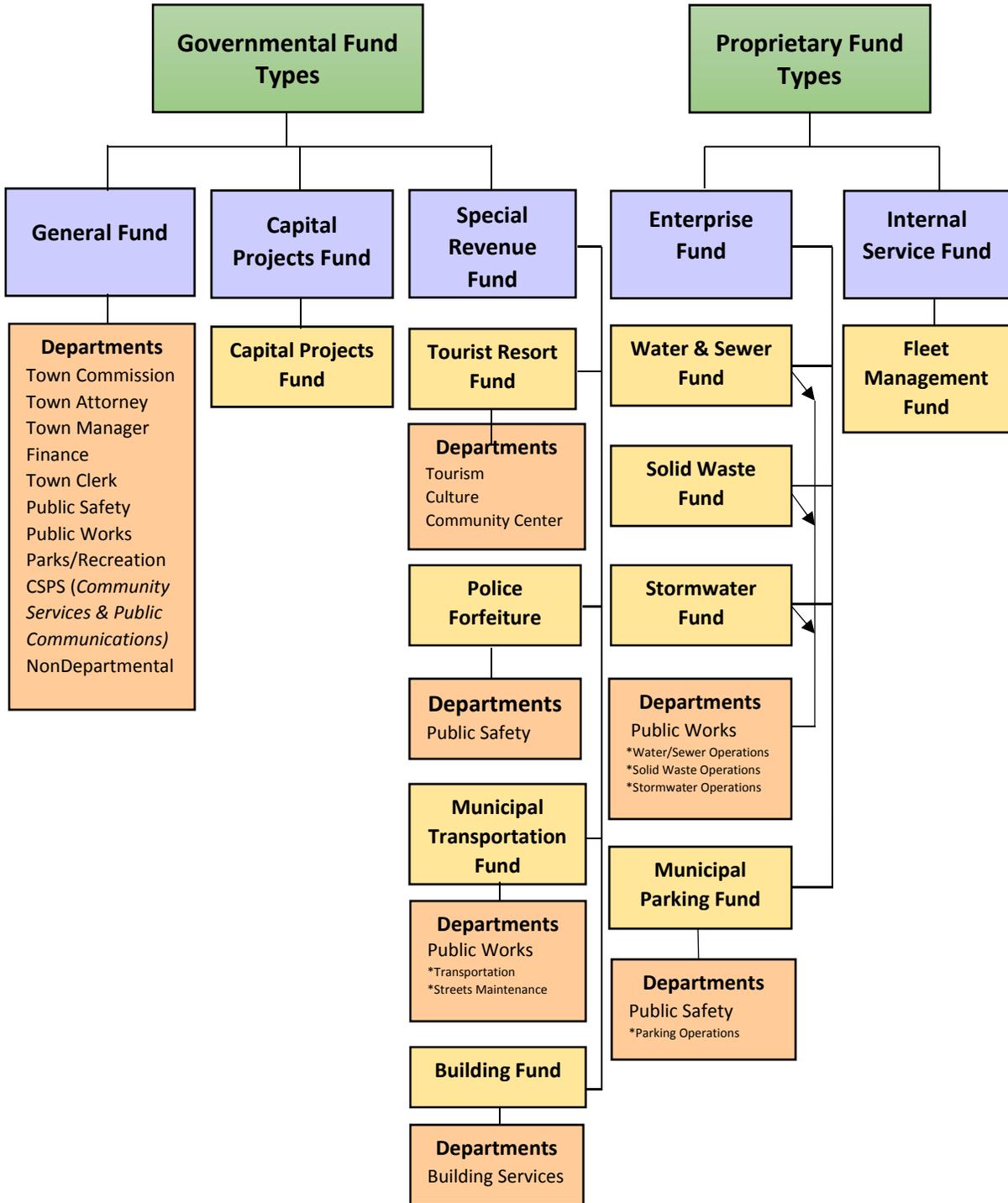
In order to amend funds, the Town Commission: 1) by Resolution: indicates their policy directive to include the amendment as supplemental appropriation and 2) adopts as part of the resolution, or directs inclusion in a subsequent resolution before year end, the supplemental appropriations and authorizes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

It is important to understand that budget amendments and transfers are necessary because budget preparation begins 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 Town 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 2018-2022 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.

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.

Fund types include:

- *Governmental Funds* – includes General Fund, Capital Projects Funds, and Special Revenue Funds;
- *Proprietary Funds* – includes Enterprise Funds and Internal Service Funds; and
- *Fiduciary Funds* – includes funds used to account for assets held in a trustee or agency capacity for others.

The following is a description of the budgeted funds of the Town.

GOVERNMENTAL FUNDS

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

General Fund - The 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 Fund - Capital Projects Fund is 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, Town Attorney, Executive, Finance, Town Clerk, Public Safety, Public Works, Culture and Recreation, and Community Services/Public Communications.

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 and operation/maintenance community and cultural centers. The Tourism Department , with policy guidance from the Tourism Board, operates one division, Culture and Recreation-Community Center operates the other.

Fund 105 - Police Forfeiture Fund

The Police Forfeiture Fund is a type of special revenue fund. The revenues received have specific limitations on their use. This fund is used to account for the revenue and expenses from State and Federal forfeitures that the Town receives from various law enforcement agencies. 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 have specific limitations on their use. This fund is used to account for the sales surtax revenues distributed to the Town through the Citizens Initiative Transportation Tax (CITT). Expenditures are limited to improvements to public transportation and transportation improvements. The fund operates under the Public Works department.

Fund 150 - Building Fund

The Building Fund is a type of special revenue fund created in FY2017 to properly account for the building department activities within the Town. Revenues are collected from development activity to fund building department operations. The fund operates under the Building department.

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 anticipated for the upcoming budget year and for an additional four years.

PROPRIETARY FUNDS

The Town's Proprietary Funds are Enterprise Funds and Internal Service 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 DESCRIPTIONS

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 can be funded with long term financing (bonds) which are repaid over a long period of time or through Renewal & Replacement reserves. 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 404 - Stormwater Utility Fund

The Stormwater Utility Fund is a type of enterprise fund. The Town provides storm water 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.

Internal Service Funds - Internal services funds are used to account for the cost of providing specific goods or services to Town departments where those services can reasonably be apportioned to the users on a cost-reimbursement basis.

Fund 501 – Fleet Management Fund

The Fleet Management Fund accounts for the costs of maintaining the Town's fleet and accumulates the cost of operating the central garage facility for vehicle maintenance. The cost allocation utilized provides for capital accumulation for the purpose of vehicle replacement. Costs of operating vehicles (replacement reserve, insurance, maintenance, etc.) are established as a monthly rate per class of vehicle and the user department is charged for each vehicle it uses. This fund is supported by those charges to user departments based on the services provided.

FUND DESCRIPTIONS

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 2021**

General Fund 4.4000
Voted Debt 0.0000

	GENERAL FUND	SPECIAL REVENUE FUNDS	CAPITAL PROJECTS FUND	ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS	TOTAL ALL FUNDS BUDGET
ESTIMATED REVENUES:						
TAXES: Millage per \$1,000						
Ad Valorem Taxes 4.4000						
Ad Valorem Taxes 0.0000 (voted debt)						
Ad Valorem Taxes	\$ 13,066,835	\$ -	\$ -	\$ -	\$ -	\$ 13,066,835
Franchise /Utility Taxes	1,516,300	-	-	-	-	1,516,300
Sales & Use Taxes	94,500	2,928,853	-	-	-	3,023,353
Licenses/Permits	10,000	494,500	-	-	-	504,500
Intergovernmental	595,075	214,110	-	-	-	809,185
Charges for Services	457,600	-	-	8,301,622	859,807	9,619,029
Fines & Forfeitures	170,000	-	-	-	-	170,000
Miscellaneous Revenues	159,600	14,500	-	33,150	3,500	210,750
Capital Contributions/Developer Contributions	-	-	-	21,000	-	21,000
TOTAL SOURCES	\$ 16,069,910	\$ 3,651,963	\$ -	\$ 8,355,772	\$ 863,307	\$ 28,940,952
Interfund Transfers - In	573,528	-	-	-	-	573,528
Fund Balance/Reserves/Net Assets	15,633,476	3,899,750	1,079,087	4,479,571	998,556	26,090,440
TOTAL REVENUES, TRANSFERS & FUND BALANCE	\$ 32,276,914	\$ 7,551,713	\$ 1,079,087	\$ 12,835,343	\$ 1,861,863	\$ 55,604,920
EXPENDITURES/EXPENSES						
General Government	\$ 4,805,497	\$ -	\$ -	\$ -	\$ -	\$ 4,805,497
Building Services	-	937,852	-	-	-	937,852
Public Safety	6,515,478	2,000	-	-	-	6,517,478
Streets	233,842	-	-	-	-	233,842
Recreation, Culture, and Tourism	556,343	2,594,397	-	-	-	3,150,740
Physical Environment	1,371,730	-	-	4,965,022	-	6,336,752
Municipal Transportation	-	212,000	-	1,145,440	-	1,357,440
Debt Service	-	-	-	1,643,150	-	1,643,150
Internal Services	-	-	-	-	605,505	605,505
TOTAL EXPENDITURES/EXPENSES	\$ 13,482,890	\$ 3,746,249	\$ -	\$ 7,753,612	\$ 605,505	\$ 25,588,256
Interfund Transfers - Out	-	205,727	-	367,801	-	573,528
Fund Balance/Reserves/Net Assets	18,794,024	3,599,737	1,079,087	4,713,930	1,256,358	29,443,136
TOTAL EXPENDITURES, TRANSFERS, & FUND BALANCE	\$ 32,276,914	\$ 7,551,713	\$ 1,079,087	\$ 12,835,343	\$ 1,861,863	\$ 55,604,920

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

2019 Preliminary Taxable Value	\$3,116,633,395	
Increase/Decrease(-) to 2019 Taxable Value	(43,953,540)	-1.4%
Current Year Estimated Taxable Value	\$3,072,679,855	
Current Year Additions (New Construction)	53,357,162	1.7%
Current Year Estimated Taxable Value for Operating Purposes	\$3,126,037,017	0.3%

	FY 2020 Rate	FY 2021 Rolled Back Rate (Estimated)	FY 2021 Proposed Rate	Percentage Increase/Decrease(-) Over	
				FY 2020 Adopted Rate	Rolled Back Rate
Operating Millage	4.4000	4.3499	4.4000	0.00%	1.15%
				Revenues Generated	
			Mills	Gross	Net (95%)
FY 2021 Proposed Operating Millage			4.4000	\$13,754,563	\$13,066,835
Prior FY 2020 Adopted Operating Millage			4.4000	\$13,754,563	\$13,066,835
Rolled Back Rate (Estimated)			4.3499	\$13,597,948	\$12,918,051
Increase/Decrease(-) from FY 2020			0.0000		

15 Year Millage, Taxable Value and Revenue History

Fiscal Year	Millage Rate	Taxable Value	Percent Change in Taxable Value	Property Tax Revenue	
				Gross	Net (95%)
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
2019	4.5000	\$3,086,020,534	43.5%	\$13,887,092	\$13,192,738
2020	4.4000	\$3,116,633,395	1.0%	\$13,713,187	\$13,027,528
2021	4.4000	\$3,126,037,017 *	0.3%	\$13,754,563	\$13,066,835

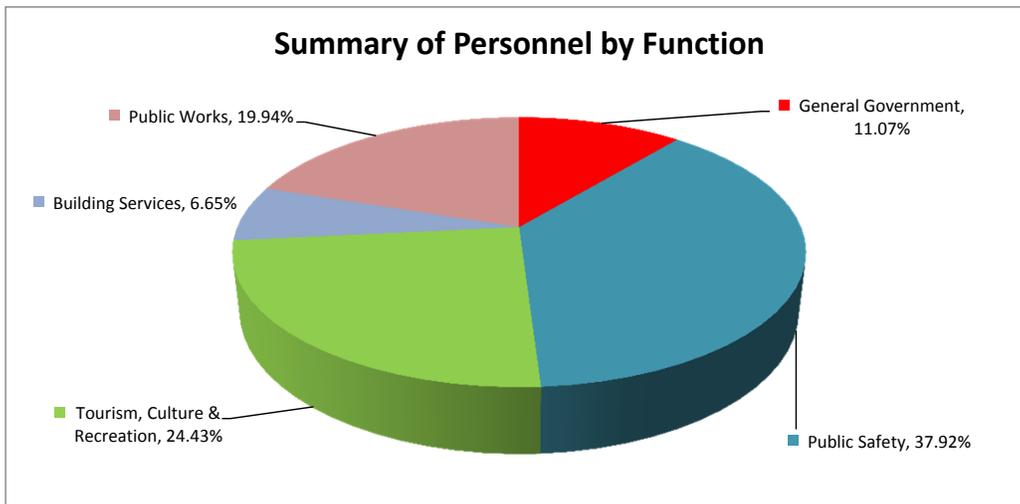
*Based on July 1, 2020 Miami-Dade County Property Appraiser 2020 Preliminary Taxable Values

FY 2021 Value of 1 Mill*		
Mills	Gross	Net Revenue
	Revenue	(95%)
1.00	\$3,126,037	\$2,969,735
0.75	\$2,344,528	\$2,227,301
0.50	\$1,563,019	\$1,484,868
0.40	\$1,250,415	\$1,187,894
0.30	\$937,811	\$890,921
0.25	\$781,509	\$742,434
0.10	\$312,604	\$296,974

Town-Wide Personnel Complement

Positions by Fund and Department

Fund	Department	Funded FY 2019 Positions				Funded FY 2020 Positions				Funded FY 2021 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	0	5	0	0	0	5	0	0	0
	Town Attorney	0	0	0	0	0	0	0	0	0	0	0	0
	Executive	7.75	1	0	8.25	8.75	1	0	9.25	3.66	0	0	3.66
	Finance	5	0	0	5	5.5	0	0	5.5	6.5	0	0	6.5
	Town Clerk	3	1	0	3.5	3	1	0	3.5	3	1	0	3.5
	Public Safety	36.25	1	0	36.75	37.25	1	0	37.75	40.75	1	0	41.25
	Public Works ¹	5.65	1	0	6.15	5.65	1	0	6.15	5.65	0	0	5.65
	Parks & Recreation	1.1	6	19	8.6	1.1	6	19	8.6	1.1	6	19	8.6
	Community Services/ Public Communications	0.91	0	0	0.91	0.91	0	0	0.91	0.5	0	0	0.5
Tourism, Culture, & Recreation (Resort Tax Fund)	Tourism & Culture Cultural/ Community Center ²	1.34	0	0	1.34	1.34	0	0	1.34	2.44	0	0	2.44
Forfeitures	Public Safety	0	0	0	0	0	0	0	0	0	0	0	0
Transportation		0	0	0	0	0	0	0	0	0	0	0	0
Building	Building Services	7	8	0	11	7	7	0	10.5	5	7	0	8.5
Water/Sewer	Public Works	4.55	0	0	4.55	5.05	0	0	5.05	5.05	0	0	5.05
Parking	Public Safety	6.75	1	0	7.25	7.75	1	0	8.25	7.25	0	0	7.25
Solid Waste	Public Works	12.25	0	0	12.25	12.25	0	0	12.25	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
Fleet Management	Public Works ¹	1	0	0	1	1	0	0	1	1	0	0	1
Total		109	31	27	125.9	115	30	27	131.4	113	27	27	127.9



Town-Wide Personnel Complement

Staffing Changes from FY 2020 to FY 2021

Full time positions: The net number of FY 2021 full time funded positions has decreased by two (2) from positions funded in FY 2020. Following are the position changes in FY 2021.

General Fund	Executive	Assistant Town Manger - allocation change to 0.66 from 0.75	(0.09)
	Executive/Code Compliance Division	Code Compliance Director - division moved to Public Safety Department	(1.00)
	Executive/Code Compliance Division	Code Compliance Assistant Director - division moved to Public Safety Department	(1.00)
	Executive/Code Compliance Division	Code Compliance Officer - division moved to Public Safety Department	(1.00)
	Executive/Code Compliance Division	Code Compliance Clerk - division moved to Public Safety Department and position allocated 50/50 to Code Compliance and Municipal Parking	(1.00)
	Executive/Planning	Resiliency & Sustainability Officer - moved to Community Services and Public Communications	(1.00)
	Finance	Procurement Officer - New Position	1.00
	Public Safety/Code Compliance Division	Code Compliance Director - division moved to Public Safety Department	1.00
	Public Safety/Code Compliance Division	Code Compliance Assistant Director - division moved to Public Safety Department	1.00
	Public Safety/Code Compliance Division	Code Compliance Officer - division moved to Public Safety Department	1.00
	Public Safety/Code Compliance Division	Code Compliance Clerk - division moved to Public Safety Department and position allocated 50/50 to Code Compliance and Municipal Parking	0.50
	Community Services and Public Communications	Assistant Town Manger - allocation to Resort Tax Fund	(0.25)
	Community Services and Public Communications	Marketing & Special Project Coordinator position eliminated	(0.66)
	Community Services and Public Communications	Tourism & Public Communication Manager -position allocation 25%/75% General Fund/Tourist Resort Fund	0.25
	Community Services and Public Communications	Resiliency & Public Communications Specialist -position allocation 25%/75% General Fund/Tourist Resort Fund	0.25
Tourist Resort Fund	Culture / Tourism	Assistant Town Manger - 0.34 allocation	0.34
	Culture / Tourism	Tourism Director position eliminated	(1.00)
	Culture / Tourism	Marketing & Special Project Coordinator position eliminated	(0.34)
	Culture / Tourism	Tourism & Public Communication Manager -position allocation 25%/75% General Fund/Tourist Resort Fund	0.75
	Culture / Tourism	Resiliency & Public Communications Specialist -position allocation 25%/75% General Fund/Tourist Resort Fund	0.75
	Culture / Tourism	Program and Event Coordinator - allocated 60%	0.60
	Cultural / Community Center	Program and Event Coordinator - allocated 60% in Tourism	(0.60)
	Cultural / Community Center	Maintenance Worker new position	1.00
Building Fund	Building Servies	Assistant Building Official position eliminated	(1.00)
	Building Servies	Customer Service Representative position eliminated	(1.00)
Municipal Parking Fund	Public Safety	Parking Enforcement Officer position eliminated	(1.00)
	Public Safety	Code Compliance Clerk - division moved to Public Safety Department and position allocated 50/50 to Code Compliance and Municipal Parking	0.50
	Total		<u>(2.00)</u>

Part time positions: The net number of part time and other temporary positions decreased

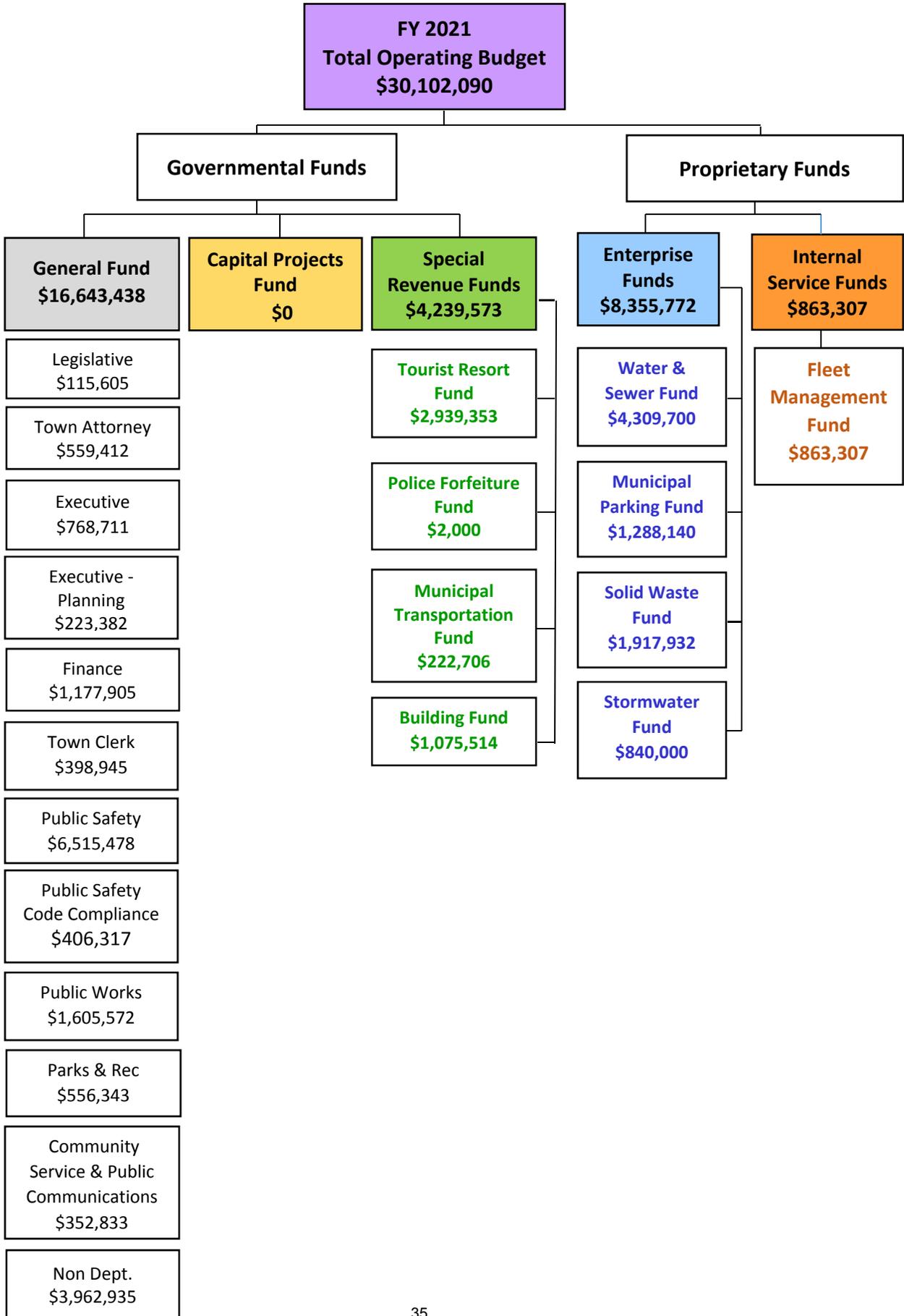
General Fund	Executive/Code Compliance Division	Part-time Code Compliance Officer position eliminated	(0.50)
	Public Works	Part-time Maintenance Worker position eliminated	(0.50)
Municipal Parking Fund	Public Safety	Administrative Aide position eliminated	(0.50)
	Total		<u>(1.50)</u>

**SUMMARY OF NEW PROGRAM MODIFICATIONS
FY 2021**

Department/Division	Description of Program Modifications	Total Cost	Funded
GENERAL FUND			
Finance	Procurement Coordinator	\$106,265	\$106,265
	Implement new IT penetration testing program	\$2,495	\$2,495
	IT Security awareness testing and training program	\$3,515	\$3,515
TOTAL	GENERAL FUND	\$112,275	\$112,275
SPECIAL REVENUE FUNDS:			
TOURIST RESORT FUND			
Parks & Recreation - Community Center	Maintenance Worker II	\$56,742	\$56,742
	Pool and spa resurfacing	\$85,000	\$85,000
TOTAL	TOURIST RESORT FUND	\$141,742	\$141,742
ENTERPRISE FUNDS:			
STORMWATER FUND			
Public Works / Stormwater	Additional frequency of street sweeping	\$22,578	\$22,578
TOTAL	STORMWATER FUND	\$22,578	\$22,578
TOTAL ALL FUNDS		\$276,595	\$276,595

**SUMMARY OF NEW CAPITAL OUTLAY REQUESTS
FY 2021**

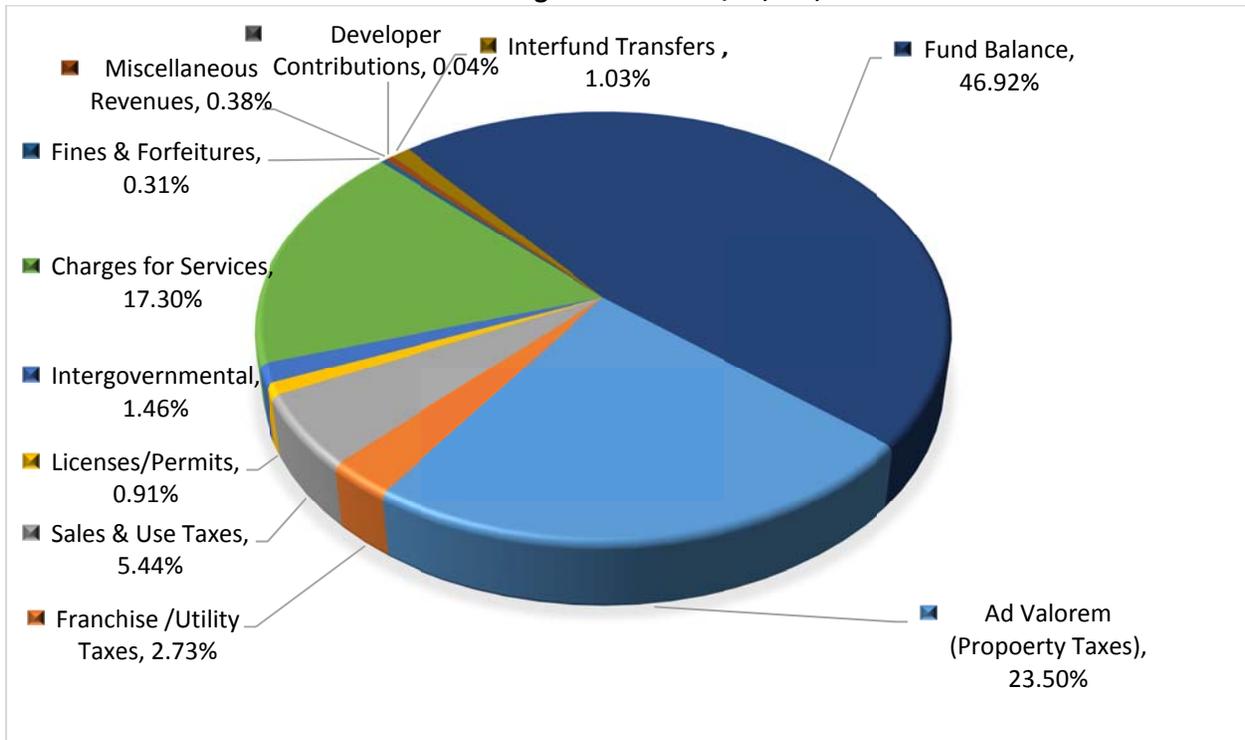
Department/Division	Description of New Capital Expenditures	Total Cost	Funded
GENERAL FUND			
Public Safety/Police	New 9mm firearms for sworn officers	\$16,600	\$16,600
TOTAL	GENERAL FUND	\$16,600	\$16,600
ENTERPRISE FUNDS:			
WATER AND SEWER FUND			
Public Works/Water & Sewer	Biscaya Island Water Main Crossing Relocation	\$120,000	\$120,000
TOTAL	WATER AND SEWER FUND	\$120,000	\$120,000
INTERNAL SERVICE FUNDS:			
FLEET MANAGEMENT FUND			
Public Safety	Work Utility Vehicle	\$197,000	\$197,000
TOTAL		\$197,000	\$197,000
TOTAL ALL FUNDS		\$333,600	\$333,600



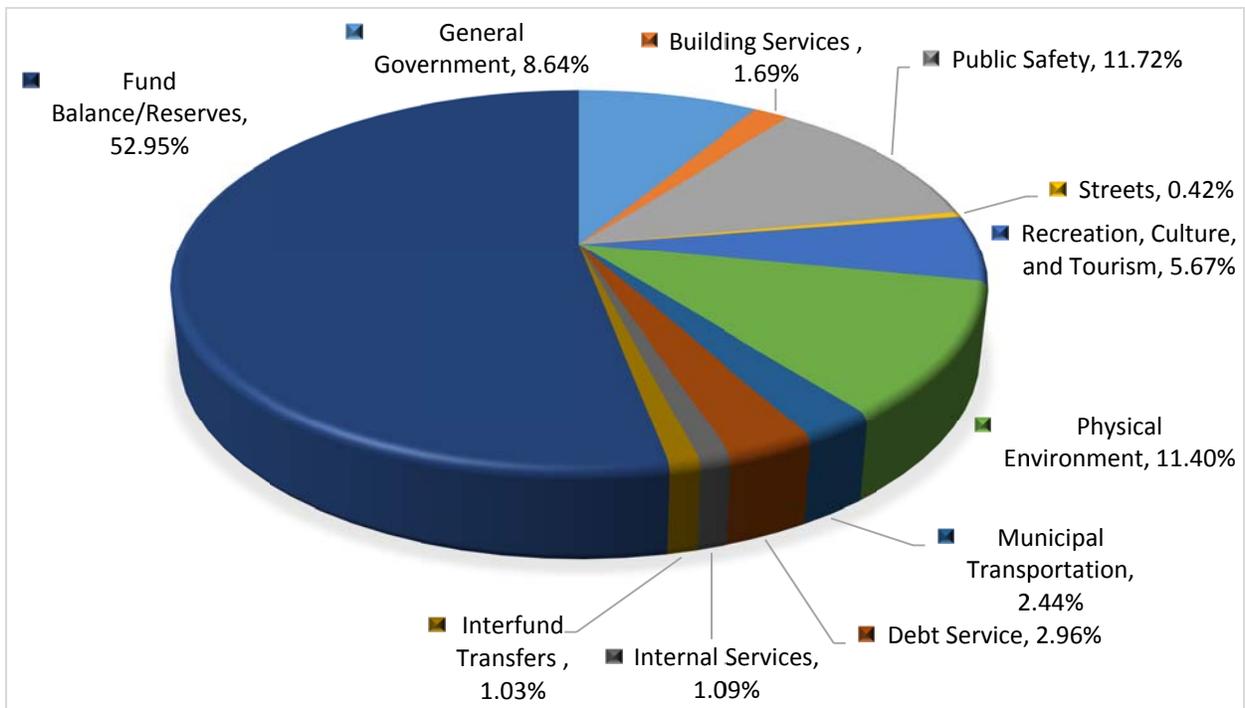


ALL FUNDS BUDGET SUMMARY CHART

REVENUES, TRANSFERS & FUND BALANCE BY SOURCE
FY 2021 Budget – All Funds \$55,604,920



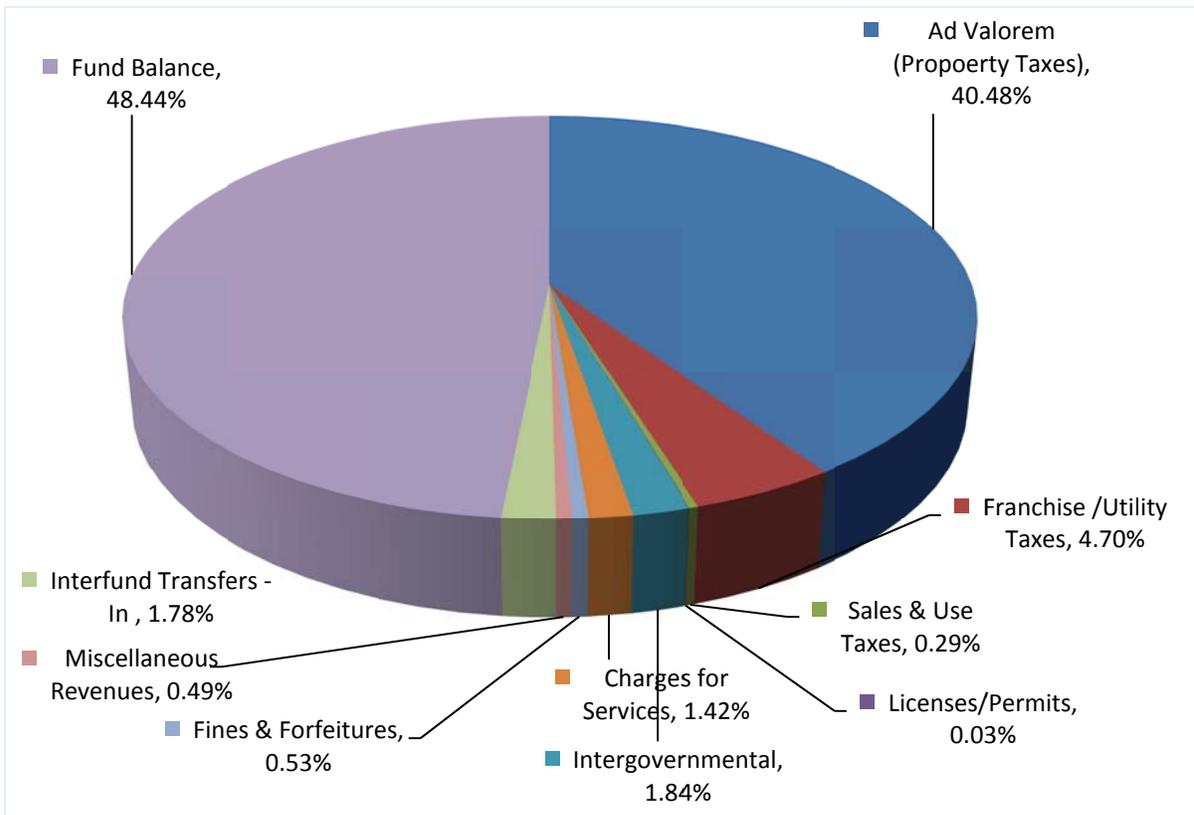
EXPENDITURES, TRANSFERS AND FUND BALANCE BY TYPE
FY 2021 Budget – All Funds \$55,604,920



GENERAL FUND BUDGET SUMMARY CHART

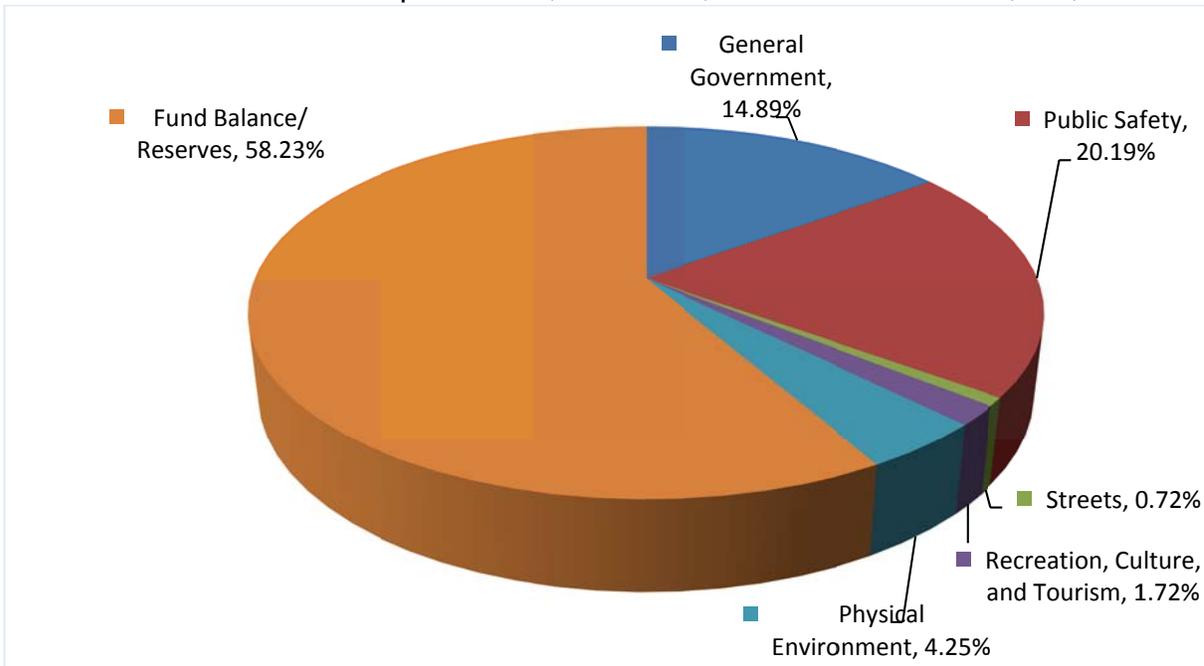
Where Do the Funds Come From?

Total General Fund Revenues, Transfers & Fund Balance \$32,276,914



Where Do the Funds Go?

Total General Fund Expenditures, Transfers, & Fund Balance \$32,276,914



001 GENERAL FUND

TOTAL REVENUES

Line Item Prefix: 001--:		FY 2019	FY 2020	FY 2020	FY 2021
		Actual	Adopted	Estimated	Proposed
511-311-1000	Current & Delinquent Real Property	\$ 12,835,787	\$ 12,937,528	\$ 12,937,528	\$ 12,946,835
511-311-1001	Current & Delinquent Personal Property	130,733	90,000	90,000	120,000
TOTAL	Real Property Tax	\$ 12,966,520	\$ 13,027,528	\$ 13,027,528	\$ 13,066,835
511-312-4100	First Local Option Fuel Tax	74,858	71,725	71,725	68,150
511-312-4200	Second Local Option Fuel Tax	28,888	27,752	27,752	26,350
TOTAL	Sales and Use Taxes	\$ 103,746	\$ 99,477	\$ 99,477	\$ 94,500
511-314-1000	Electric Utility	\$ 680,787	\$ 665,000	\$ 665,000	\$ 678,300
511-314-4000	Gas Utility	6,947	20,000	20,000	20,000
511-315-0100	Communication Services Tax	210,758	209,000	209,000	209,000
511-316-0100	Surfside Local Business Licensing Tax	97,101	95,000	95,000	95,000
511-316-0200	Miami-Dade Occ Licenses Tax Share	17,834	7,500	7,500	10,000
511-316-0300	Surfside Local Business License Penalty	5,485	1,500	1,500	3,000
TOTAL	Municipal Utility & Other Use Taxes	\$ 1,018,912	\$ 998,000	\$ 998,000	\$ 1,015,300
511-323-1000	Electric Franchise	\$ 487,054	\$ 470,000	\$ 470,000	\$ 479,000
511-323-4000	Gas Franchise	34,155	22,000	22,000	22,000
TOTAL	Franchise Fees	\$ 521,209	\$ 492,000	\$ 492,000	\$ 501,000
511-329-2010	Lobbyist Fees / Registrations	\$ 13,106	\$ 10,000	\$ 10,000	\$ 10,000
TOTAL	Permits/Licenses/Inspection	\$ 13,106	\$ 10,000	\$ 10,000	\$ 10,000
511-335-1200	State Revenue Sharing	\$ 171,230	\$ 166,000	\$ 166,000	\$ 149,400
511-335-1500	Beverage License	6,174	7,500	7,500	6,000
511-335-1800	Half Cent Sales Tax	462,912	456,500	456,500	433,675
511-335-4900	Motor Fuel Tax Rebate	6,167	7,500	7,500	6,000
TOTAL	Intergovernmental - Federal/State	\$ 646,483	\$ 637,500	\$ 637,500	\$ 595,075
521-342-1010	Special Police Detail - Extra Duty	\$ 328,199	\$ 180,000	\$ 180,000	\$ 180,000
572-347-2002	Pool Admission Fees	24,108	27,000	27,000	25,000
572-347-2003	Recreation - Aquatic Programs	26,111	32,000	32,000	25,000
572-347-2004	Recreation - Community Ctr Facility Rentals	5,389	6,000	6,000	6,000
572-347-2005	Recreation - ID Cards	325	300	300	300
572-347-2006	Recreation - Winter Camp	5,133	5,000	5,000	5,000
572-347-2007	Recreation - Summer Camp	98,218	110,000	110,000	100,000
572-347-2022	Recreation - Spring Camp	3,890	6,000	6,000	4,000
347-2008	Recreation - Locker Rentals	43	-	-	-
572-347-2015	Recreation - Adult Programs	19,320	24,000	24,000	24,000
572-347-2016	Recreation - Youth Programs	116,545	85,000	85,000	85,000
572-347-2018	Recreation - Senior Programs	2,610	2,800	2,800	2,600
572-347-2019	Recreation - Tennis Reservations	705	600	600	700
572-347-2090	Recreation - Concessions	1,995	-	-	-
572-347-2095	Recreation - Community Ctr Brick Sponsors	250	-	-	-
TOTAL	Charges for Services	\$ 632,841	\$ 478,700	\$ 478,700	\$ 457,600

001 GENERAL FUND

TOTAL REVENUES

Line Item Prefix: 001--:		FY 2019	FY 2020	FY 2020	FY 2021
		Actual	Adopted	Estimated	Proposed
521-351-5005	Traffic Violations	\$ 34,081	\$ 25,000	\$ 25,000	\$ 40,000
521-351-5010	Parking Violations	111,504	90,000	90,000	100,000
521-351-5030	Red Light Enforcement	7,183	-	-	-
524-359-4000	Code Enforcement Fees and Penalties	38,418	24,000	24,000	30,000
TOTAL	Fines & Forfeitures	\$ 191,186	\$ 139,000	\$ 139,000	\$ 170,000
511-361-1000	Interest Earnings	\$ 177,564	\$ 72,000	\$ 72,000	\$ 105,000
364-1000	Disposition of Assets	22,875	-	-	-
521-369-9004	Other Miscellaneous Revenues - Police	6,984	5,000	5,000	5,000
524-369-9009	Blue Prints	118	500	500	500
511-369-9010	Other Miscellaneous Revenues	46,028	40,000	40,000	40,000
539-343-9011	Vacant Window Covering	5,323	-	-	-
539-369-9030	Public Works Repairs Revenue	100	500	500	-
511-369-9040	Beach Furniture Registration	2,000	-	-	-
511-369-9050	Bike Sharing Revenue	11,687	4,500	4,500	4,500
511-369-9055	Car Charging Station Revenue	136	100	100	100
511-369-9065	Gazette Advertisement Revenue	3,375	4,500	4,500	3,500
511-369-9075	Special Event Coordination	5,080	1,000	1,000	1,000
TOTAL	Miscellaneous Revenues	\$ 281,270	\$ 128,100	\$ 128,100	\$ 159,600
511-381-1700	Interfund Transfer: Mun. Transportation	\$ 11,563	\$ 12,250	\$ 12,250	\$ 10,706
511-381-1600	Interfund Transfer: Tourist Resort	-	-	-	57,359
511-381-1600	Interfund Transfer: Building Services	122,867	153,320	153,320	137,662
511-381-4100	Interfund Transfer: Water / Sewer	102,389	102,242	102,242	105,367
511-381-4200	Interfund Transfer: Mun. Parking	102,389	102,242	102,242	113,300
511-381-4300	Interfund Transfer: Solid Waste	138,989	138,241	138,241	114,718
511-381-4400	Interfund Transfer: Stormwater	30,717	30,672	30,672	34,416
TOTAL	Interfund Transfers	\$ 508,914	\$ 538,967	\$ 538,967	\$ 573,528
511-389-8065	Developer Contributions - Eden Surfside			\$ 272,000	
TOTAL	Other Sources	\$ -	\$ -	\$ 272,000	\$ -
511-392-0000	Appropriated Fund Balance		\$ -		
TOTAL	Appropriated Fund Balance	\$ -	\$ -	\$ -	\$ -
TOTAL	REVENUES	\$ 16,884,187	\$ 16,549,272	\$ 16,821,272	\$ 16,643,438

001 GENERAL FUND

TOTAL EXPENDITURES

Line Item		FY 2019 Actual	FY 2020 Adopted	FY 2020 Estimated	FY 2021 Proposed
<u>Personnel Services</u>					
1210	Regular Salaries	\$ 4,483,869	\$ 4,939,932	\$ 4,998,682	\$ 5,132,747
1310	Other Salaries	104,406	235,515	235,515	182,382
1410	Overtime	308,593	266,500	266,500	269,000
1510	Special pay	110,705	146,621	146,621	141,960
1520	Extra Duty Pay	298,523	180,000	180,000	180,000
2110	Payroll Taxes	392,956	428,739	433,239	439,374
2210	Retirement Contribution	702,225	955,637	955,637	1,123,936
2310	Life & Health Insurance	771,430	888,902	898,312	996,283
2410	Workers Compensation	152,664	193,777	193,947	194,113
Total	Personnel Services	\$ 7,325,371	\$ 8,235,623	\$ 8,308,453	\$ 8,659,795
<u>Operating Expenses</u>					
3103	Lobbyist	\$ 38,590	\$ 48,000	\$ 48,000	\$ 46,000
3110/3115	Professional Services	1,255,282	1,604,997	1,528,565	1,199,763
3111/3120	Lawsuits and Prosecutions	26,462	-	-	-
3112	Physical Examinations	14,579	17,760	18,010	17,220
3210	Accounting and Auditing	62,000	92,200	92,200	79,000
3410	Other Contractual Services	258,268	311,405	311,405	218,335
3411	Nuisance Abatement	476	10,000	10,000	5,000
3420	Other Code Services	5,194	7,300	7,300	7,000
4009	Car Allowance	26,970	27,270	27,270	29,934
4110	Telecommunications	67,505	101,376	104,451	76,230
4111	Postage	11,904	22,000	22,000	21,700
4112	Mobile Phone Allowance	21,769	20,034	16,959	11,742
4310	Electricity	44,183	54,980	54,980	44,480
541-4310	Roadway Electricity	34,208	38,000	38,000	38,000
4311	Water and Sewer	79,636	114,000	114,000	114,000
4402	Building Rental/Leasing	1,789	2,000	2,000	-
4403	Equipment/Vehicle Leasing	172,566	185,475	209,599	171,025
4510	Property and Liability Insurance	205,322	231,303	231,303	268,589
4601	Maintenance Service/Repair Contr.	141,323	171,706	174,305	108,098
4602	Building Maintenance	33,029	93,000	93,000	93,000
4603	Equipment Maintenance	50,710	72,340	69,740	41,877
4604	Grounds Maintenance	247,906	333,062	333,062	330,801
516-4605	IT Software Maintenance	-	-	-	82,254
4606	IT Hardware Maintenance	-	-	-	41,682
4609	Take Home Vehicle	129	-	-	-
4611	Miscellaneous Maintenance	83,980	154,805	132,805	171,250
4612	Vehicle Maintenance - Usage	153,522	155,026	155,026	152,601
4613	Vehicle Maint. - Fleet Replacemen	394,095	361,966	361,966	295,740
4710	Printing & Binding	2,714	5,250	5,250	4,750

001 GENERAL FUND TOTAL EXPENDITURES

Line Item		FY 2019 Actual	FY 2020 Adopted	FY 2020 Estimated	FY 20201 Proposed
4810	Promotional Activities	100,658	122,940	120,940	106,140
4910	Legal Advertisement	9,157	40,000	40,000	39,500
4911	Other Current Charges	131,830	215,020	223,520	211,550
5110	Office Supplies	43,496	52,500	50,718	49,800
5210	Property and Maintenance	23,876	35,000	35,000	35,000
5213	Landscape Improvements	3,742	5,000	5,000	5,000
5214	Uniforms	30,426	38,963	38,963	32,213
5215	Uniform Allowance	-	1,200	1,200	1,200
5216	Gasoline	120,504	131,692	131,692	92,200
5225	Merchant Fees	12,398	18,700	18,700	12,500
5290	Miscellaneous Operating Supplies	98,419	120,320	122,320	112,632
5310	Road Materials	6,427	7,000	9,000	6,000
5410	Subscriptions and Memberships	15,948	21,090	21,090	21,090
5520	Conferences and Seminars	53,631	78,575	80,145	73,175
5510	Training & Educational	13,789	33,800	33,800	33,800
Total	Operating Expenses	\$ 4,098,412	\$ 5,157,055	\$ 5,093,284	\$ 4,501,871
Capital Outlay					
6410	Machinery and Equipment	\$ 80,254	\$ 181,100	\$ 196,164	\$ 16,600
Total	Capital Outlay	\$ 80,254	\$ 181,100	\$ 196,164	\$ 16,600
Debt Service					
7110	Principal	\$ 1,457	\$ -	\$ -	\$ 24,124
7210	Interest	3	-	-	-
Total	Debt Service	\$ 1,460	\$ -	\$ -	\$ 24,124
Non-operating Expenses					
8300	Other Grants and Aid	\$ 62,998	\$ 74,000	\$ 74,000	\$ 30,500
9130	Transfer to Capital Projects Fund	1,108,000	225,000	1,950,000	-
9190	Transfer to Fleet Mgmt Fund	242,000	-	-	-
9920	Contingency	-	550,000	550,000	250,000
99TBD	Resiliency Reserve	-	60,000	60,000	-
9310	Reserves/Return to Fund Balance	-	2,066,495	589,371	3,160,548
Total	Non-operating Expenses	\$ 1,412,998	\$ 2,975,495	\$ 3,223,371	\$ 3,441,048
TOTAL	GENERAL FUND EXPENDITURE:	\$ 12,918,495	\$ 16,549,272	\$ 16,821,272	\$ 16,643,438

REVENUE SOURCES

General Fund Revenues:

Property Taxes (Ad Valorem)

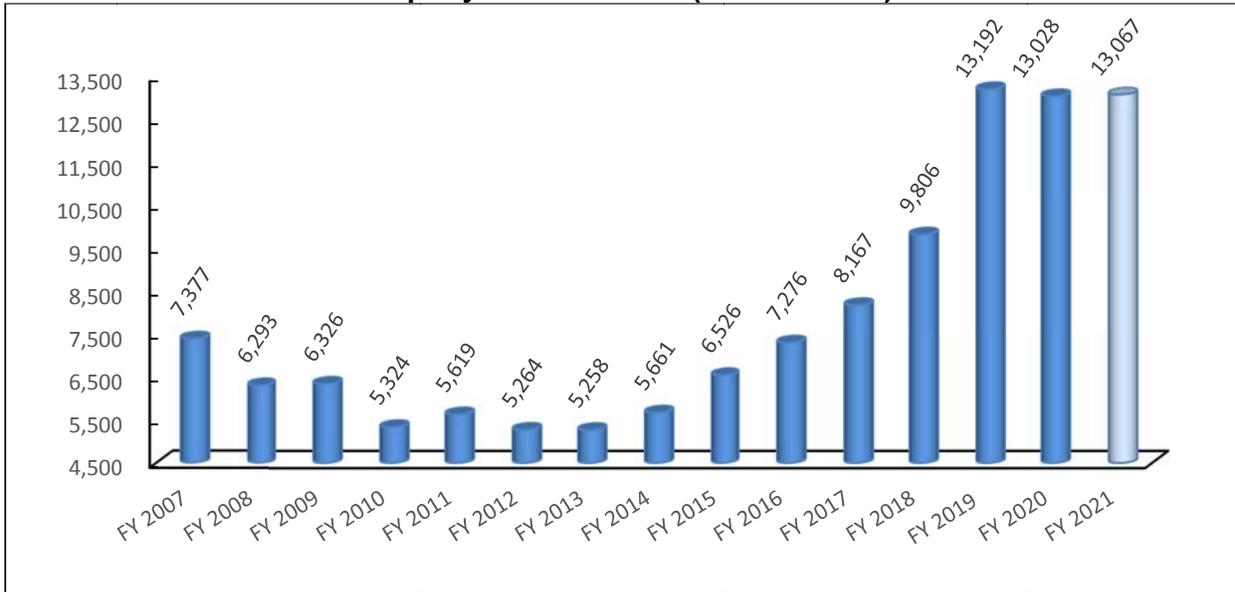
The primary General Fund revenue source for the Town of Surfside is property tax (ad valorem translates from Latin, "according to value.") In FY 2021 property taxes will account for 79% of total General Fund revenues. Property tax is based upon the taxable values of properties as provided by the Miami-Dade 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). 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.

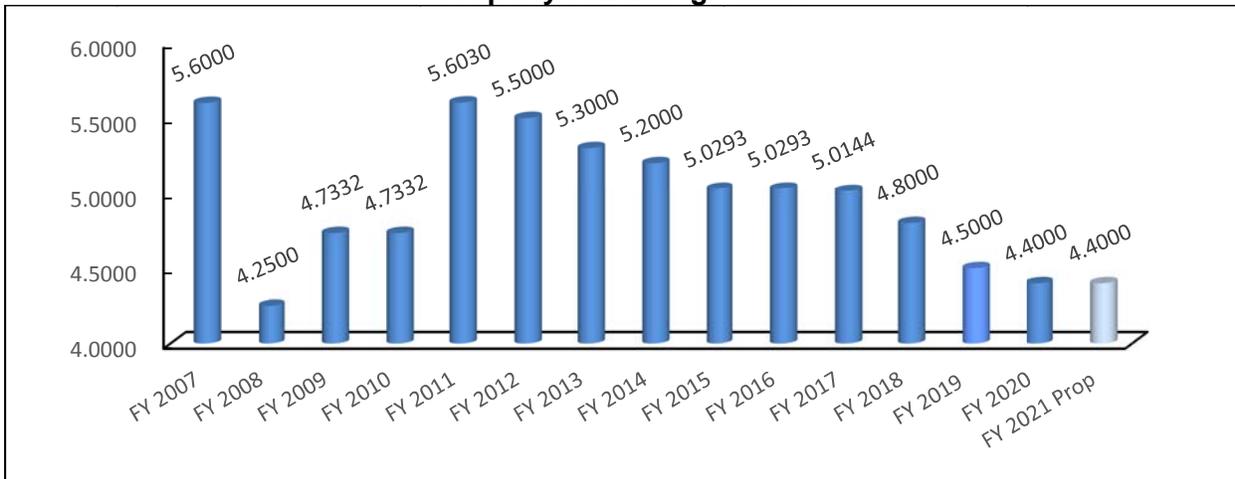
Each year property tax revenues are estimated using current taxable property values as provided by Miami-Dade County at the Town's levied millage rate. The revenue generated is budgeted at 95 percent of its gross value to take into account early payment discounts and other adjustments in accordance with Florida Statutes. The Miami Dade Property Appraiser's July 1, 2020 Preliminary Taxable Value for the FY 2021 budget is \$3,126,037,017. This value is 0.3% or \$9,403,622 more than last year. The net increase is attributed to a decrease of (\$43,953,540) (-1.4%) in existing property values, and an increase in new construction of \$53,473,939 (1.7%) mainly attributable to the Arte Surfside project that was completed in FY2019 and added to the tax roll. The FY 2021 Proposed Budget operating millage rate is unchanged at 4.4000 mills. The graph below illustrates the 15-year history for the Town's property tax revenue.

REVENUE SOURCES

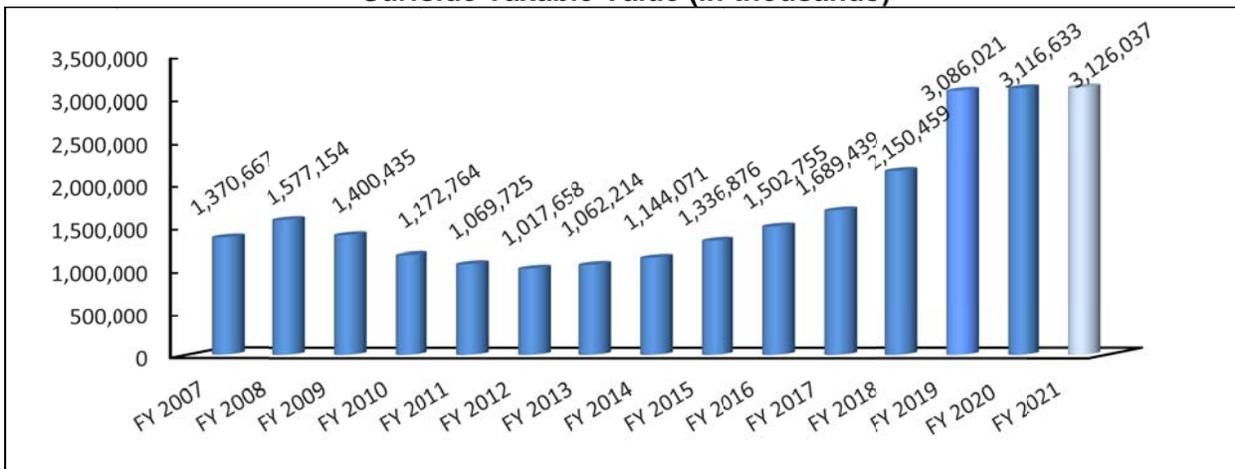
Property Tax Revenues (in thousands)



Property Tax Millage Rates



Surfside Taxable Value (in thousands)

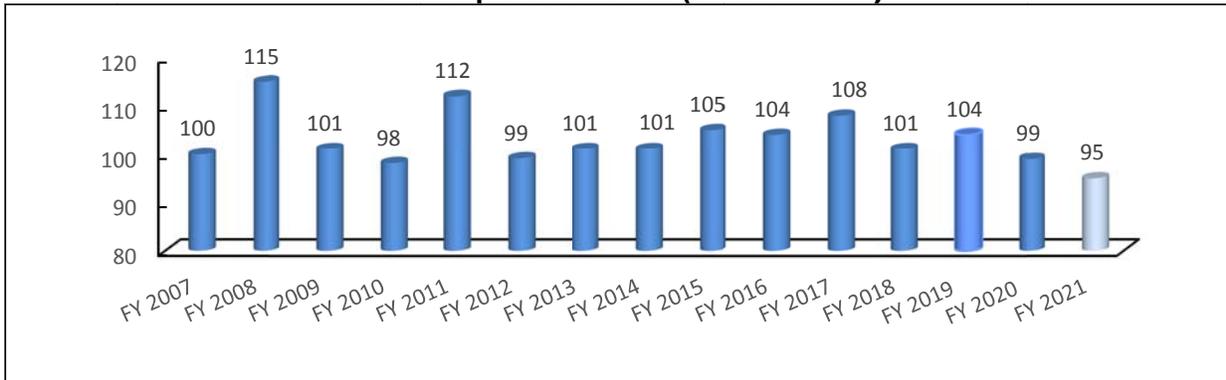


REVENUE SOURCES

Sales and Use Taxes

Local Option Fuel Tax is levied by Miami-Dade County at a total of 9¢ per gallon. The 9¢ is comprised of the full 6¢ (First) allowed by Florida Statute 366.025(1)(a) and 3¢ (Second) allowed by Florida Statute 336.025(1)(b). 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)

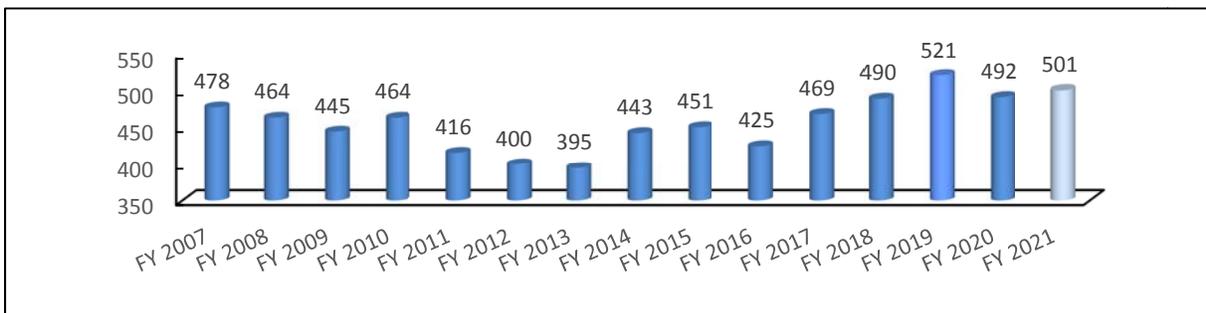


Franchise, Utility, Communications, and Occupational (Local Business) Taxes

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 2021 these revenue sources will account for approximately 9% of total General Fund revenues.

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. Revenue from franchise fees is expected to slightly increase with new development online.

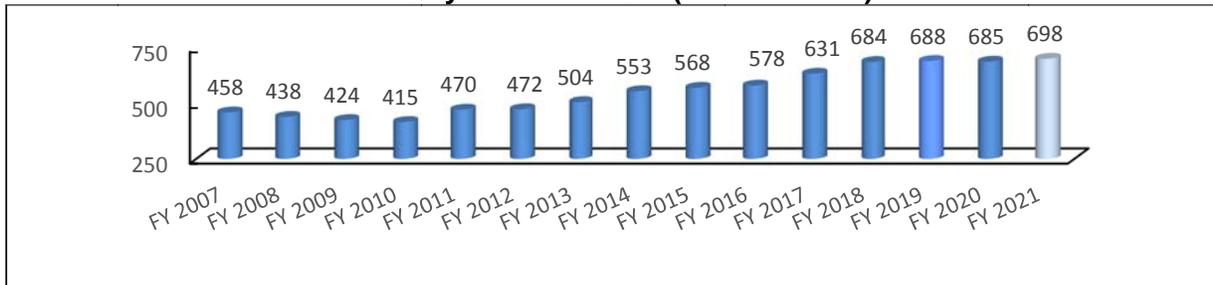
Franchise Fees (in thousands)



REVENUE SOURCES

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. Revenue from utility services taxes is expected to slightly increase with new development online.

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. Revenue estimates are projected by the State to be used by local governments during budget preparation. The State projection decreased from prior years. The Town forecasts from this revenue source are held steady based on historical trends and volatile impact from changing consumer technology preferences.

Communications Services Tax (in thousands)

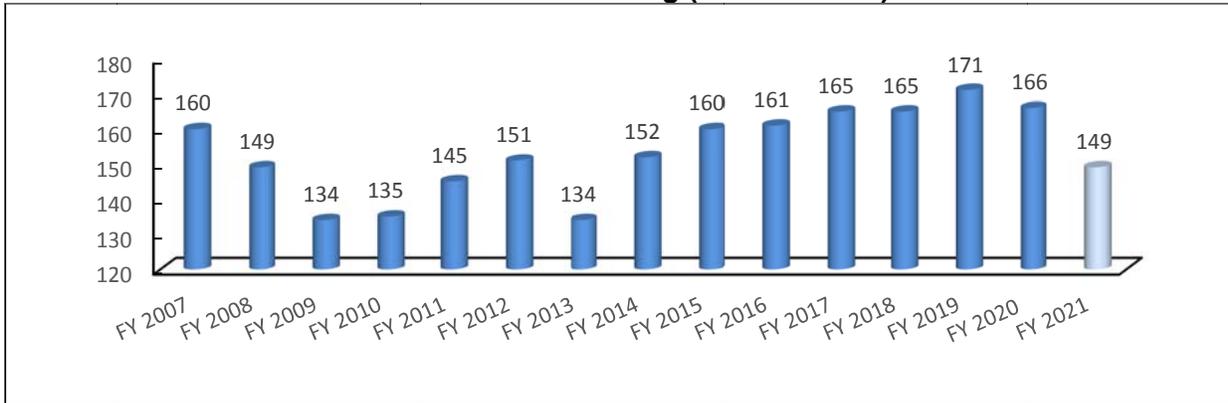


Intergovernmental Revenue

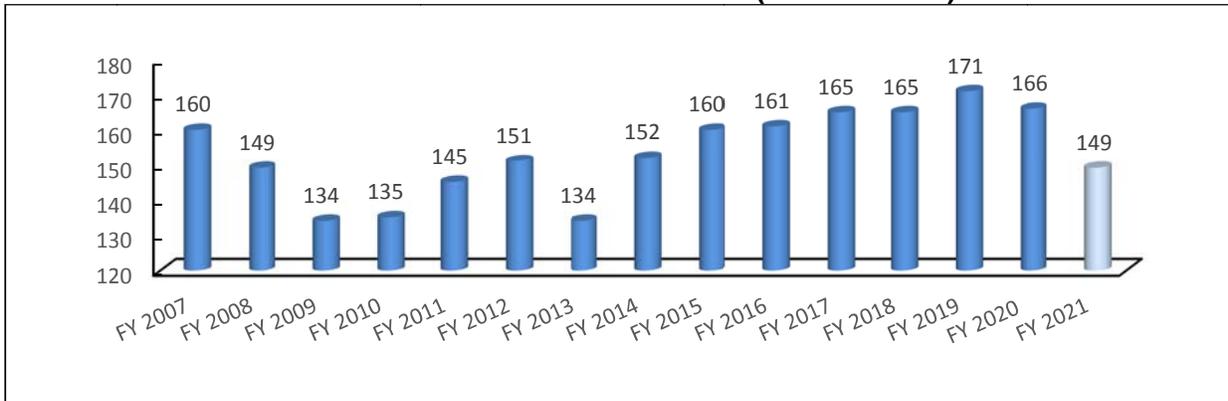
The Town receives revenues from revenue sharing programs with the State of Florida. These revenue sources are comprised of State Revenue Sharing and the Local Government Half-cent Sales Tax. In FY 2021 intergovernmental revenues will account for 3.58% of total General Fund revenues. Revenue projections 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 State has not finalized the FY 2021 estimates, however, the Town is forecasting a decrease in these revenues from the economic impact of the COVID-19 pandemic. Municipalities are required to budget at least 95% of the State's estimates.

REVENUE SOURCES

State Revenue Sharing (in thousands)



Local Government Half Cent Tax (in thousands)



Services Revenues

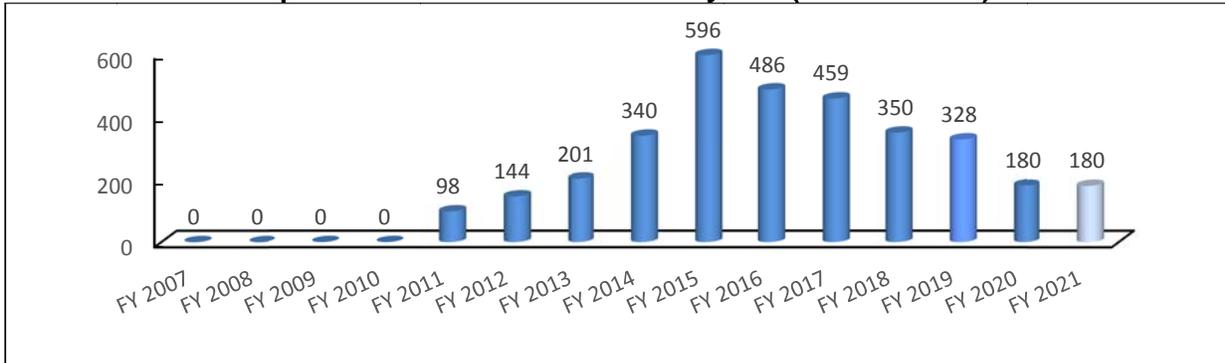
Service Revenues represent fees generated from services provided by the Town. Fees are charged to cover the costs of services which benefit the user directly. In the General Fund these revenues mostly consist of recreation fees, and Special Police Detail/Extra Duty fees. In FY 2021 these revenues represent 2.75% of General Fund revenue. In FY 2021 these revenues are projected as follows: 1) Recreation fees \$277,600; and Special Police Detail \$180,000. The Town estimates a 7% in Recreation fees from the economic impact of the COVID-19 pandemic. No increase in Special Police Detail is estimated as growth in this revenue is mainly related to development and construction project activity. Fees generated from services provided by the Town for Water and Sewer, Parking, Solid Waste and Stormwater are accounted for in their respective Enterprise Funds.

Recreation Fees (in thousands)



REVENUE SOURCES

Special Police Detail – Extra Duty Fee (in thousands)

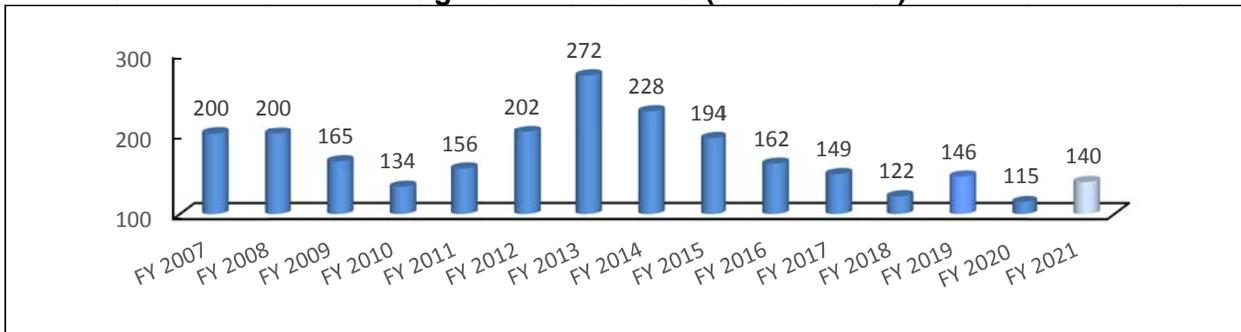


Fines and Forfeitures

Fines for the general fund derive from code enforcement and parking/traffic violations. FY 2021 General Fund total revenues from this source are projected to increase to \$170,000, mainly from an estimated increase in parking/traffic violation revenue from enforcement efforts.

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 2021, miscellaneous revenues are estimated a \$159,600.

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 reserves (available fund balance) resulting from attaining revenues in excess of expenditures in prior periods. For FY 2021, a balanced budget is proposed with no appropriation (use) of General Fund unassigned balance (reserves). FY 2020 is projected to end with \$13,573,476 in unassigned fund balance, \$2 million in assigned disaster recovery reserves, and \$60,000 in assigned resiliency reserves.

REVENUE SOURCES

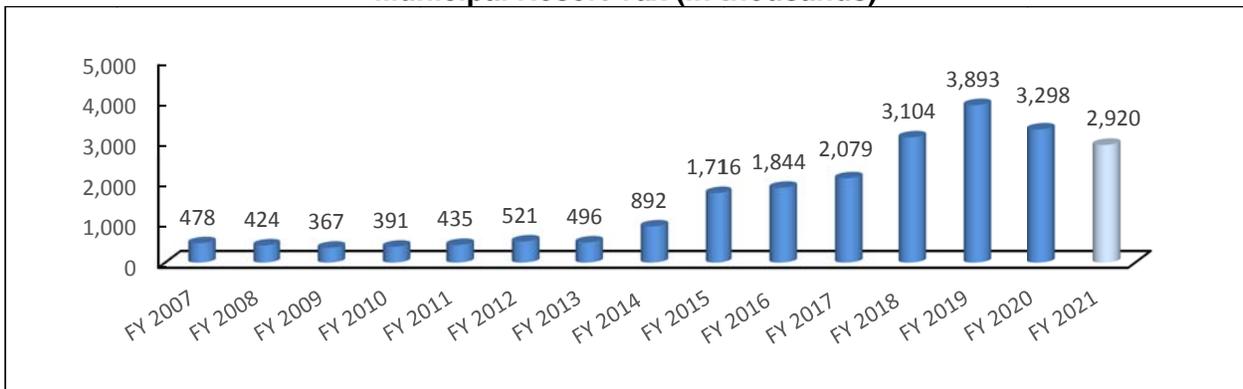
Transfers are funding sources resulting from the movement of available funds from one fund to another. The Town’s Special Revenue Funds and Enterprise Funds transfer payments to the General Fund to pay for services provided by General Fund employees such as general management, payroll, human resources, agenda preparation, records retention, and risk management. These administrative services are provided to the Resort Tax Fund, Municipal Transportation Fund, Building Fund, Water and Sewer Fund, Municipal Parking Fund, Solid Waste Fund, and Stormwater Fund to support their operations. In FY 2021 the General Fund includes \$573,528 in interfund transfers.

Special Revenue Funds:

Tourist Resort Fund – Municipal Resort Tax Revenues

Tourist Resort Fund revenues are derived from the Municipal Resort Tax. Municipal Resort Tax is generated by local jurisdictions under authorization by the State of Florida. Surfside is one of three municipalities in the State of Florida which controls its own resort tax proceeds rather than utilizing the State system. The tax generally is 2% on food and beverage sales (although some sales are excluded) and 4% on short-term rentals. Municipal resort tax revenue can be used for tourism promotion activities, capital construction, operations, and maintenance of convention and cultural facilities, and relief of ad valorem (property) taxes used for those purposes. Revenues are allocated as follows: 66% in support of the Community Center operations/maintenance, and administration of the fund; and 34% for services and programs to promote the Town as a tourist destination with the help of the Tourist Board. Beginning in FY 2019 all Municipal Resort Tax revenues are reported in the Resort Tax Fund, and the following chart reflects all resort taxes collected since FY 2007. The present challenges due to the COVID-19 pandemic, and the effects of a COVID-19 recession and course to full recovery are expected to impact resort tax collections. Therefore, FY 2021 resort tax revenues are estimated to decline 25% compared to FY 2019 actual revenues.

Municipal Resort Tax (in thousands)

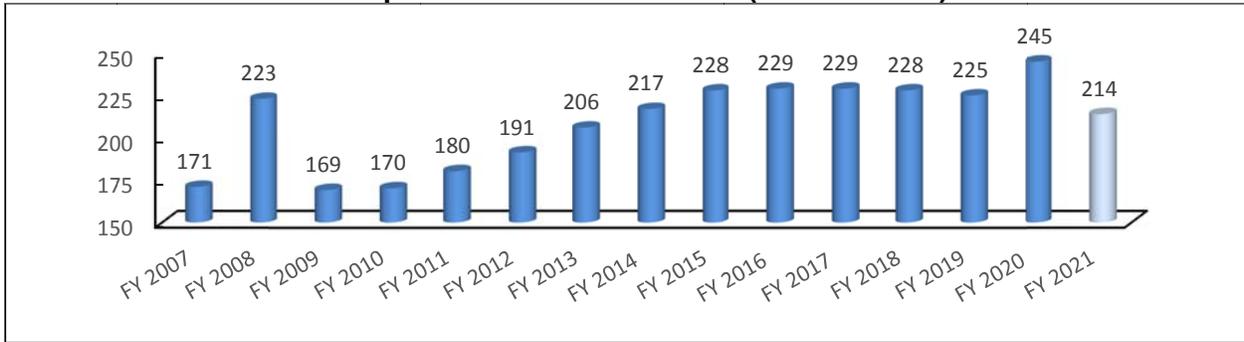


Municipal Transportation Fund – Transportation Surtax Revenues

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.

REVENUE SOURCES

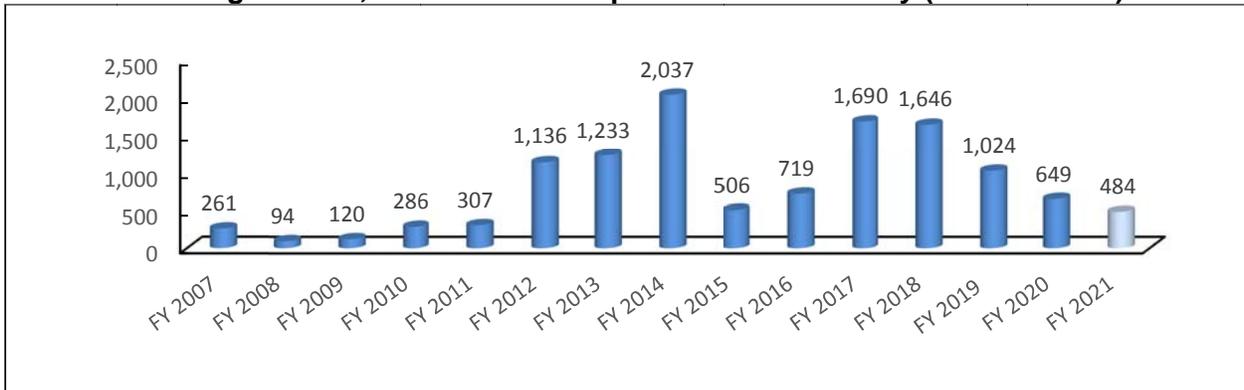
Transportation Surtax Revenue (in thousands)



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. The Town projects \$484,000 in revenues for FY 2021 from these combined sources. The FY 2021 projection is based on building permit fees from moderate construction and residential renovations.

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



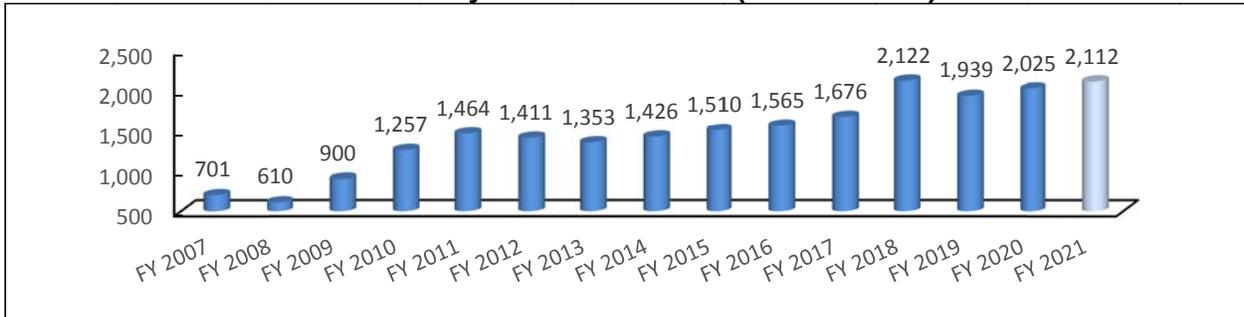
Enterprise Fund Service Revenues represent fees generated from services provided by the Town for Water and Sewer, Parking, Solid Waste collection, and Stormwater.

Water and Sewer Fund: Water and Wastewater Revenues

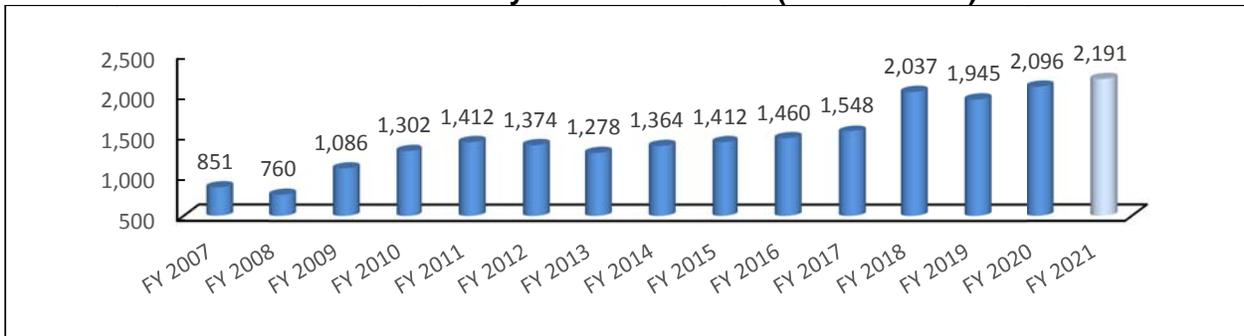
The Water and Sewer Fund is funded through charges for services to residential and commercial customers for water and wastewater charges. The Town provides quality potable water, and safe and environmentally sound removal of wastewater from the customers' property. The Town purchases water from Miami Dade County and pays the City of Miami Beach for wastewater disposal. Charges for Services revenue support the operations and capital costs of the Water and Sewer Fund. Revenue estimates for FY2021 include the planned implementation of annual rate increases of 3% to water rates and 10% to sewer rates that were adopted in Resolution No. 17-2468.

REVENUE SOURCES

Water Utility Service Revenue (in thousands)



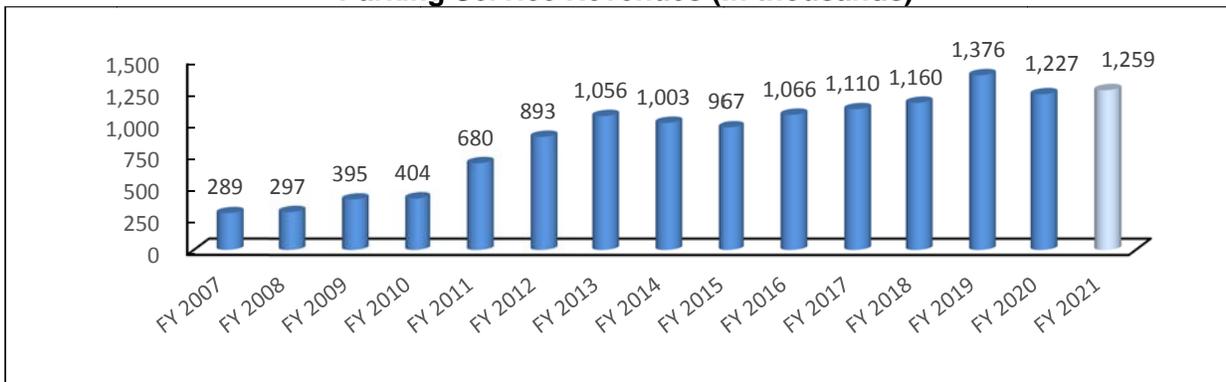
Wastewater Utility Service Revenue (in thousands)



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.

Parking Service Revenues (in thousands)

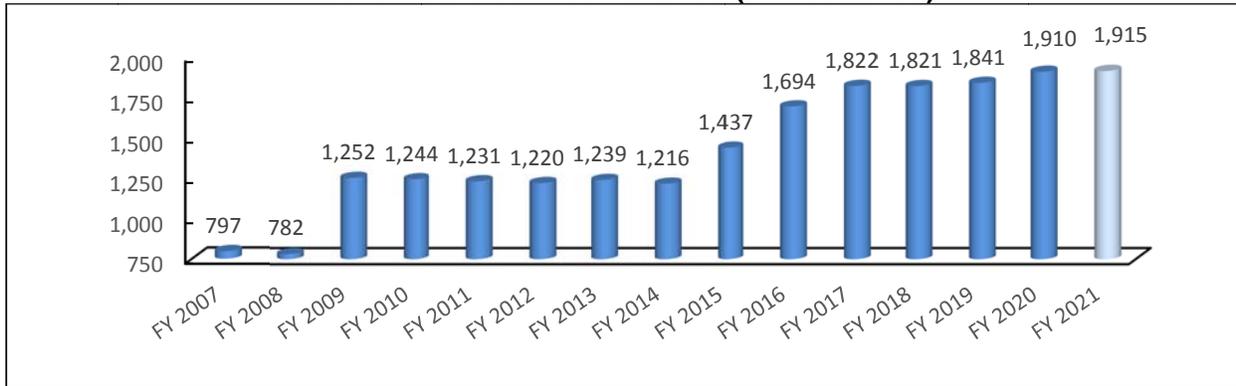


REVENUE SOURCES

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 rate it charges customers will remain constant in FY 2021, therefore, estimates include a slight increase in these revenues as new in-fill development is occupied.

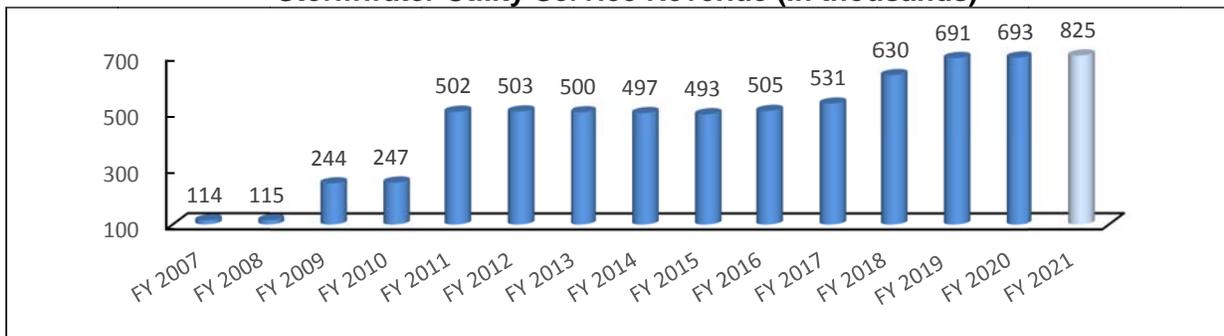
Solid Waste Service Revenue (in thousands)



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. Revenue forecasts were held level since additional revenues are based on increases in new construction. Revenue estimates for FY2021 include the planned implementation of annual an rate increase of 10% to stormwater rates that was adopted in Resolution No. 17-2467.

Stormwater Utility Service Revenue (in thousands)





Major Governmental Funds

The Town has four major governmental funds: 1) the General Fund, 2) Capital Projects Fund, 3) Tourist Resort Fund, and 4) Building Fund.

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.

Information for The Tourist Resort Fund and the Building Fund can be found in the Special Revenue Funds section.



001 GENERAL FUND FINANCIAL SUMMARY

	FY 2019	FY 2020	FY 2020	FY 2021
	Actual	Adopted	Estimated	Proposed
<u>FUNDS AVAILABLE</u>				
Property Taxes	\$ 12,966,520	\$13,027,528	\$ 13,027,528	\$ 13,066,835
Sales and Use Taxes	103,746	99,477	99,477	94,500
Franchise and Utility Taxes	1,540,121	1,490,000	1,490,000	1,516,300
Permits/Licenses/Inspections	13,106	10,000	10,000	10,000
Intergovernmental Revenues	646,483	637,500	637,500	595,075
Charges for Services	632,841	478,700	478,700	457,600
Fines and Forfeitures	191,186	139,000	139,000	170,000
Miscellaneous Revenues	258,395	128,100	128,100	159,600
Developer Contributions	-	-	272,000	-
Proceeds from Disposal of Assets	22,875	-	-	-
Other Sources	508,914	538,967	538,967	573,528
Projected Fund Balance Beginning	11,018,413	13,062,248	14,984,105	15,633,476
TOTAL	\$ 27,902,600	\$29,611,520	\$ 31,805,377	\$ 32,276,914
 <u>APPROPRIATIONS</u>				
Personnel Costs	\$ 7,325,371	\$ 8,235,623	\$ 8,308,453	\$ 8,659,795
Operating Expenses	4,098,412	5,157,055	5,093,284	4,501,871
Capital Outlay	80,254	181,100	196,164	16,600
Debt Service	1,460	-	-	24,124
Non-Operating Expenses	62,998	624,000	624,000	280,500
Transfers to Other Funds	1,350,000	225,000	1,950,000	-
TOTAL APPROPRIATIONS	\$ 12,918,495	\$14,422,777	\$ 16,171,901	\$ 13,482,890
Ending Fund Balance - Assigned				
Disaster Recovery	2,000,000	2,000,000	2,000,000	2,000,000
Ending Fund Balance - Assigned				
Resiliency	-	60,000	60,000	60,000
Projected Fund Balance Ending	12,984,105	13,128,743	13,573,476	16,734,024
TOTAL	\$ 27,902,600	\$29,611,520	\$ 31,805,377	\$ 32,276,914

001 GENERAL FUND

	FY 2019	FY 2020	FY 2020	FY 2021
	Actual	Adopted	Estimated	Proposed
REVENUES				
Property Taxes	\$ 12,966,520	\$13,027,528	\$ 13,027,528	\$ 13,066,835
Sales and Use Taxes	103,746	99,477	99,477	94,500
Franchise and Utility Taxes	1,540,121	1,490,000	1,490,000	1,516,300
Permits/Licenses/Inspections	13,106	10,000	10,000	10,000
Intergovernmental Revenues	646,483	637,500	637,500	595,075
Charges for Services	632,841	478,700	478,700	457,600
Fines and Forfeitures	191,186	139,000	139,000	170,000
Miscellaneous Revenues	80,831	56,100	56,100	54,600
Interest	177,564	72,000	72,000	105,000
Developer Contributions	-	-	272,000	-
Proceeds from Disposal of Assets	22,875	-	-	-
Other Sources - Transfers In	508,914	538,967	538,967	573,528
TOTAL REVENUES	\$ 16,884,187	\$16,549,272	\$ 16,821,272	\$ 16,643,438
EXPENDITURES				
Personnel Costs	\$ 7,325,371	\$ 8,235,623	\$ 8,308,453	\$ 8,659,795
Operating Expenses	4,098,412	5,157,055	5,093,284	4,501,871
Capital Outlay	80,254	181,100	196,164	16,600
Debt Service	1,460	-	-	24,124
Non-Operating Expenses	62,998	74,000	74,000	30,500
Transfers to Other Funds	1,350,000	225,000	1,950,000	-
Contingency	-	550,000	550,000	250,000
Resiliency Reserve	-	60,000	60,000	-
Return to Reserves	-	2,066,495	589,371	3,160,548
TOTAL EXPENDITURES	\$ 12,918,495	\$16,549,272	\$ 16,821,272	\$ 16,643,438
Net Results	\$ 3,965,692	\$ (0)	\$ -	\$ -

001 GENERAL FUND

TOTAL REVENUES

Line Item Prefix: 001--:		FY 2019	FY 2020	FY 2020	FY 2021
		Actual	Adopted	Estimated	Proposed
511-311-1000	Current & Delinquent Real Property	\$ 12,835,787	\$ 12,937,528	\$ 12,937,528	\$ 12,946,835
511-311-1001	Current & Delinquent Personal Property	130,733	90,000	90,000	120,000
TOTAL	Real Property Tax	\$ 12,966,520	\$ 13,027,528	\$ 13,027,528	\$ 13,066,835
511-312-4100	First Local Option Fuel Tax	74,858	71,725	71,725	68,150
511-312-4200	Second Local Option Fuel Tax	28,888	27,752	27,752	26,350
TOTAL	Sales and Use Taxes	\$ 103,746	\$ 99,477	\$ 99,477	\$ 94,500
511-314-1000	Electric Utility	\$ 680,787	\$ 665,000	\$ 665,000	\$ 678,300
511-314-4000	Gas Utility	6,947	20,000	20,000	20,000
511-315-0100	Communication Services Tax	210,758	209,000	209,000	209,000
511-316-0100	Surfside Local Business Licensing Tax	97,101	95,000	95,000	95,000
511-316-0200	Miami-Dade Occ Licenses Tax Share	17,834	7,500	7,500	10,000
511-316-0300	Surfside Local Business License Penalty	5,485	1,500	1,500	3,000
TOTAL	Municipal Utility & Other Use Taxes	\$ 1,018,912	\$ 998,000	\$ 998,000	\$ 1,015,300
511-323-1000	Electric Franchise	\$ 487,054	\$ 470,000	\$ 470,000	\$ 479,000
511-323-4000	Gas Franchise	34,155	22,000	22,000	22,000
TOTAL	Franchise Fees	\$ 521,209	\$ 492,000	\$ 492,000	\$ 501,000
511-329-2010	Lobbyist Fees / Registrations	\$ 13,106	\$ 10,000	\$ 10,000	\$ 10,000
TOTAL	Permits/Licenses/Inspection	\$ 13,106	\$ 10,000	\$ 10,000	\$ 10,000
511-335-1200	State Revenue Sharing	\$ 171,230	\$ 166,000	\$ 166,000	\$ 149,400
511-335-1500	Beverage License	6,174	7,500	7,500	6,000
511-335-1800	Half Cent Sales Tax	462,912	456,500	456,500	433,675
511-335-4900	Motor Fuel Tax Rebate	6,167	7,500	7,500	6,000
TOTAL	Intergovernmental - Federal/State	\$ 646,483	\$ 637,500	\$ 637,500	\$ 595,075
521-342-1010	Special Police Detail - Extra Duty	\$ 328,199	\$ 180,000	\$ 180,000	\$ 180,000
572-347-2002	Pool Admission Fees	24,108	27,000	27,000	25,000
572-347-2003	Recreation - Aquatic Programs	26,111	32,000	32,000	25,000
572-347-2004	Recreation - Community Ctr Facility Rentals	5,389	6,000	6,000	6,000
572-347-2005	Recreation - ID Cards	325	300	300	300
572-347-2006	Recreation - Winter Camp	5,133	5,000	5,000	5,000
572-347-2007	Recreation - Summer Camp	98,218	110,000	110,000	100,000
572-347-2022	Recreation - Spring Camp	3,890	6,000	6,000	4,000
347-2008	Recreation - Locker Rentals	43	-	-	-
572-347-2015	Recreation - Adult Programs	19,320	24,000	24,000	24,000
572-347-2016	Recreation - Youth Programs	116,545	85,000	85,000	85,000
572-347-2018	Recreation - Senior Programs	2,610	2,800	2,800	2,600
572-347-2019	Recreation - Tennis Reservations	705	600	600	700
572-347-2090	Recreation - Concessions	1,995	-	-	-
572-347-2095	Recreation - Community Ctr Brick Sponsors	250	-	-	-
TOTAL	Charges for Services	\$ 632,841	\$ 478,700	\$ 478,700	\$ 457,600

001 GENERAL FUND

TOTAL REVENUES

Line Item Prefix: 001--:		FY 2019	FY 2020	FY 2020	FY 2021
		Actual	Adopted	Estimated	Proposed
521-351-5005	Traffic Violations	\$ 34,081	\$ 25,000	\$ 25,000	\$ 40,000
521-351-5010	Parking Violations	111,504	90,000	90,000	100,000
521-351-5030	Red Light Enforcement	7,183	-	-	-
524-359-4000	Code Enforcement Fees and Penalties	38,418	24,000	24,000	30,000
TOTAL	Fines & Forfeitures	\$ 191,186	\$ 139,000	\$ 139,000	\$ 170,000
511-361-1000	Interest Earnings	\$ 177,564	\$ 72,000	\$ 72,000	\$ 105,000
364-1000	Disposition of Assets	22,875	-	-	-
521-369-9004	Other Miscellaneous Revenues - Police	6,984	5,000	5,000	5,000
524-369-9009	Blue Prints	118	500	500	500
511-369-9010	Other Miscellaneous Revenues	46,028	40,000	40,000	40,000
539-343-9011	Vacant Window Covering	5,323	-	-	-
539-369-9030	Public Works Repairs Revenue	100	500	500	-
511-369-9040	Beach Furniture Registration	2,000	-	-	-
511-369-9050	Bike Sharing Revenue	11,687	4,500	4,500	4,500
511-369-9055	Car Charging Station Revenue	136	100	100	100
511-369-9065	Gazette Advertisement Revenue	3,375	4,500	4,500	3,500
511-369-9075	Special Event Coordination	5,080	1,000	1,000	1,000
TOTAL	Miscellaneous Revenues	\$ 281,270	\$ 128,100	\$ 128,100	\$ 159,600
511-381-1700	Interfund Transfer: Mun. Transportation	\$ 11,563	\$ 12,250	\$ 12,250	\$ 10,706
511-381-1600	Interfund Transfer: Tourist Resort	-	-	-	57,359
511-381-1600	Interfund Transfer: Building Services	122,867	153,320	153,320	137,662
511-381-4100	Interfund Transfer: Water / Sewer	102,389	102,242	102,242	105,367
511-381-4200	Interfund Transfer: Mun. Parking	102,389	102,242	102,242	113,300
511-381-4300	Interfund Transfer: Solid Waste	138,989	138,241	138,241	114,718
511-381-4400	Interfund Transfer: Stormwater	30,717	30,672	30,672	34,416
TOTAL	Interfund Transfers	\$ 508,914	\$ 538,967	\$ 538,967	\$ 573,528
511-389-8065	Developer Contributions - Eden Surfside			\$ 272,000	
TOTAL	Other Sources	\$ -	\$ -	\$ 272,000	\$ -
511-392-0000	Appropriated Fund Balance		\$ -		
TOTAL	Appropriated Fund Balance	\$ -	\$ -	\$ -	\$ -
TOTAL	REVENUES	\$ 16,884,187	\$ 16,549,272	\$ 16,821,272	\$ 16,643,438

001 GENERAL FUND

TOTAL EXPENDITURES

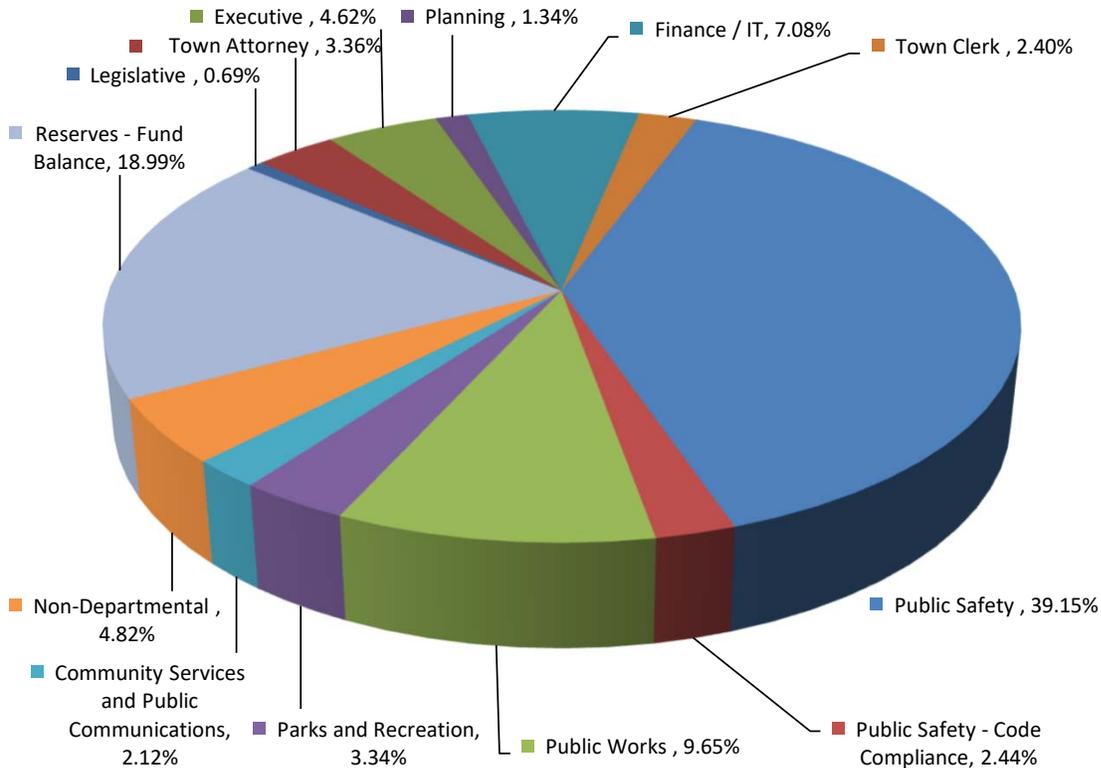
Line Item		FY 2019 Actual	FY 2020 Adopted	FY 2020 Estimated	FY 2021 Proposed
<u>Personnel Services</u>					
1210	Regular Salaries	\$ 4,483,869	\$ 4,939,932	\$ 4,998,682	\$ 5,132,747
1310	Other Salaries	104,406	235,515	235,515	182,382
1410	Overtime	308,593	266,500	266,500	269,000
1510	Special pay	110,705	146,621	146,621	141,960
1520	Extra Duty Pay	298,523	180,000	180,000	180,000
2110	Payroll Taxes	392,956	428,739	433,239	439,374
2210	Retirement Contribution	702,225	955,637	955,637	1,123,936
2310	Life & Health Insurance	771,430	888,902	898,312	996,283
2410	Workers Compensation	152,664	193,777	193,947	194,113
Total	Personnel Services	\$ 7,325,371	\$ 8,235,623	\$ 8,308,453	\$ 8,659,795
<u>Operating Expenses</u>					
3103	Lobbyist	\$ 38,590	\$ 48,000	\$ 48,000	\$ 46,000
3110/3115	Professional Services	1,255,282	1,604,997	1,528,565	1,199,763
3111/3120	Lawsuits and Prosecutions	26,462	-	-	-
3112	Physical Examinations	14,579	17,760	18,010	17,220
3210	Accounting and Auditing	62,000	92,200	92,200	79,000
3410	Other Contractual Services	258,268	311,405	311,405	218,335
3411	Nuisance Abatement	476	10,000	10,000	5,000
3420	Other Code Services	5,194	7,300	7,300	7,000
4009	Car Allowance	26,970	27,270	27,270	29,934
4110	Telecommunications	67,505	101,376	104,451	76,230
4111	Postage	11,904	22,000	22,000	21,700
4112	Mobile Phone Allowance	21,769	20,034	16,959	11,742
4310	Electricity	44,183	54,980	54,980	44,480
541-4310	Roadway Electricity	34,208	38,000	38,000	38,000
4311	Water and Sewer	79,636	114,000	114,000	114,000
4402	Building Rental/Leasing	1,789	2,000	2,000	-
4403	Equipment/Vehicle Leasing	172,566	185,475	209,599	171,025
4510	Property and Liability Insurance	205,322	231,303	231,303	268,589
4601	Maintenance Service/Repair Contr.	141,323	171,706	174,305	108,098
4602	Building Maintenance	33,029	93,000	93,000	93,000
4603	Equipment Maintenance	50,710	72,340	69,740	41,877
4604	Grounds Maintenance	247,906	333,062	333,062	330,801
516-4605	IT Software Maintenance	-	-	-	82,254
4606	IT Hardware Maintenance	-	-	-	41,682
4609	Take Home Vehicle	129	-	-	-
4611	Miscellaneous Maintenance	83,980	154,805	132,805	171,250
4612	Vehicle Maintenance - Usage	153,522	155,026	155,026	152,601
4613	Vehicle Maint. - Fleet Replacemen	394,095	361,966	361,966	295,740
4710	Printing & Binding	2,714	5,250	5,250	4,750

001 GENERAL FUND TOTAL EXPENDITURES

Line Item		FY 2019 Actual	FY 2020 Adopted	FY 2020 Estimated	FY 2021 Proposed
4810	Promotional Activities	100,658	122,940	120,940	106,140
4910	Legal Advertisement	9,157	40,000	40,000	39,500
4911	Other Current Charges	131,830	215,020	223,520	211,550
5110	Office Supplies	43,496	52,500	50,718	49,800
5210	Property and Maintenance	23,876	35,000	35,000	35,000
5213	Landscape Improvements	3,742	5,000	5,000	5,000
5214	Uniforms	30,426	38,963	38,963	32,213
5215	Uniform Allowance	-	1,200	1,200	1,200
5216	Gasoline	120,504	131,692	131,692	92,200
5225	Merchant Fees	12,398	18,700	18,700	12,500
5290	Miscellaneous Operating Supplies	98,419	120,320	122,320	112,632
5310	Road Materials	6,427	7,000	9,000	6,000
5410	Subscriptions and Memberships	15,948	21,090	21,090	21,090
5520	Conferences and Seminars	53,631	78,575	80,145	73,175
5510	Training & Educational	13,789	33,800	33,800	33,800
Total	Operating Expenses	\$ 4,098,412	\$ 5,157,055	\$ 5,093,284	\$ 4,501,871
Capital Outlay					
6410	Machinery and Equipment	\$ 80,254	\$ 181,100	\$ 196,164	\$ 16,600
Total	Capital Outlay	\$ 80,254	\$ 181,100	\$ 196,164	\$ 16,600
Debt Service					
7110	Principal	\$ 1,457	\$ -	\$ -	\$ 24,124
7210	Interest	3	-	-	-
Total	Debt Service	\$ 1,460	\$ -	\$ -	\$ 24,124
Non-operating Expenses					
8300	Other Grants and Aid	\$ 62,998	\$ 74,000	\$ 74,000	\$ 30,500
9130	Transfer to Capital Projects Fund	1,108,000	225,000	1,950,000	-
9190	Transfer to Fleet Mgmt Fund	242,000	-	-	-
9920	Contingency	-	550,000	550,000	250,000
99TBD	Resiliency Reserve	-	60,000	60,000	-
9310	Reserves/Return to Fund Balance	-	2,066,495	589,371	3,160,548
Total	Non-operating Expenses	\$ 1,412,998	\$ 2,975,495	\$ 3,223,371	\$ 3,441,048
TOTAL	GENERAL FUND EXPENDITURE:	\$ 12,918,495	\$ 16,549,272	\$ 16,821,272	\$ 16,643,438

General Fund Expenditures Summary by Department

Department	FY 2019	FY 2020	FY 2020	FY 2021
	Actual	Adopted	Estimated	Proposed
Legislative	\$ 122,988	\$ 188,105	\$ 188,105	\$ 115,605
Town Attorney	477,400	559,932	559,932	559,412
Executive	804,120	887,797	887,797	768,711
Planning	256,450	404,584	411,174	223,382
Finance / IT	1,083,529	1,206,916	1,200,326	1,177,905
Town Clerk	284,776	398,623	398,623	398,945
Public Safety	6,076,058	6,369,236	6,393,360	6,515,478
Public Safety - Code Compliance	308,949	438,420	438,420	406,317
Public Works	1,296,397	1,687,745	1,667,745	1,605,572
Parks and Recreation	541,338	606,724	606,724	556,343
Community Services and Public Communications	197,347	213,208	233,208	352,833
Non-Departmental	1,469,143	1,461,487	3,186,487	802,387
Non-Departmental - Reserves/ Fund Balance	3,965,692	2,126,495	649,371	3,160,548
Total	\$ 16,884,187	\$ 16,549,272	\$ 16,821,272	\$ 16,643,438





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 2019	FY 2020	FY 2020	FY 2021
	Actual	Adopted	Estimated	Proposed
APPROPRIATIONS				
Personnel Services	\$ 5	\$ 5	\$ 5	\$ 5
Operating Expenses	59,985	114,100	114,100	85,100
Capital Outlay	-	-	-	-
Non-operating Expenses	62,998	74,000	74,000	30,500
TOTAL	\$ 122,988	\$ 188,105	\$ 188,105	\$ 115,605

Significant Changes from FY 2020 Adopted Budget

Operating Expenses

Government Academy program cancelled	\$ (12,000)
Resident surveys not anticipated	\$ (15,000)

Non-Operating Expenses

Net reduction in contributions	\$ (30,500)
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Personnel Complement									
Position Title	FY 2020				FY 2021				
	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				
Total	5.00	0.00	0.00	0.00	5.00	0.00	0.00	0.00	0.00

LEGISLATIVE (1000)

001 General Fund

EXPENDITURES

		FY 2019	FY 2020	FY 2020	FY 2021
Line Item Prefix: 001-1000-511-:		Actual	Adopted	Estimated	Proposed
Suffix	Object Description				
Personnel Services					
1210	Regular Salaries	\$ 5	\$ 5	\$ 5	\$ 5
Total	Personnel Services	\$ 5	\$ 5	\$ 5	\$ 5
Operating Expenses					
3103	Lobbyist	\$ 38,590	\$ 48,000	\$ 48,000	\$ 46,000
3110	Professional Services	-	27,000	27,000	-
4110	Telecommunications	5,055	6,600	6,600	6,600
5110	Office Supplies	965	3,000	3,000	3,000
5290	Miscellaneous Operating Supplies	5,241	10,200	10,200	10,200
5410	Subscriptions and Memberships	1,416	3,300	3,300	3,300
5520	Conferences and Seminars	8,718	16,000	16,000	16,000
Total	Operating Expenses	\$ 59,985	\$ 114,100	\$ 114,100	\$ 85,100
Capital Outlay					
Total	Capital Outlay	\$ -	\$ -	\$ -	\$ -
Non-operating Expenses					
8300	Other Grants/Aid	\$ 62,998	\$ 74,000	\$ 74,000	\$ 30,500
Total	Non-operating Expenses	\$ 62,998	\$ 74,000	\$ 74,000	\$ 30,500
Total	Department Expenditures	\$ 122,988	\$ 188,105	\$ 188,105	\$ 115,605



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 and staff. The Town retains the Town Attorney services through a contractual agreement that commenced in July 2017 as the Town transitioned from an in-house legal department to outside services with the firm of Weiss Serota Helfman Cole & Bierman, P.L.

Services, Functions, and Activities:

The Town Attorney prepares legislation (resolutions, ordinances) and contracts, provides in-house legal representation and legal advice to the Town Commission, Town Administration and departments on all aspects of Town administration, provides labor and employment representation, retains subject matter legal experts as needed, supervises litigation and works with the Florida Municipal Insurance Trust ("FMIT") on claims and lawsuits covered by FMIT, and represents the Town in litigation matters not covered by FMIT defense. The Town Attorney attends all regular and special Town Commission meetings, Commission workshops, Board and Committee meetings and Special Master Hearings, as needed.

Fiscal Year 2020 Accomplishments:

- Prepared, attended and rendered advice to the Town Commission, Planning & Zoning Board, Parks & Recreation Committee, Resort Tax Board, Sustainability and Resiliency Committee, Downtown Vision Advisory Committee, and at Special Master Hearings, as needed.
- Continued transition of legal services from in-house legal department to outside full-service municipal law firm with various areas of expertise.
- As directed by the Town Commission, represented the Town at local, regional, state and federal meetings, hearings and conferences.
- In addition to general municipal services, provided specialized legal services in the areas of litigation and appeal, ethics, real estate and leasing, police matters, labor and employment, and land use and zoning.
- Provided assistance with numerous procurements and preparation of solicitation documents (RFPS, RFQs and Bids), and contracts and agreements for a myriad of goods and services.
- Prepared numerous Code amendments to Zoning Code and Land Development Regulations.
- Prepared numerous legislation and Code amendments regarding sustainability and resiliency measures.
- Assisted the Town with the 2020 municipal election and all issues related to same.
- Assisted with Emergency Measures and all issues pertaining to the COVID-19 health pandemic.
- Commencing with the newly elected Mayor and Town Commission, assisted with the implementation of various directives and initiatives.

Fiscal Year 2021 Objectives:

- Support the Town Commission, Town Boards and Committees, Town Manager and Town departments and staff with their legal needs, including initiatives and legislation proposed by the newly elected Mayor and Town Commission.
- Research and draft opinions on legal matters in response to requests of the Town Commission and Town Administration.
- Provide orientation and ethics training to Mayor and Commissioners, including Public Records Law and Sunshine Law.
- Monitor changes in law and legislation that may affect the Town at county, state, and federal levels.
- Provide legal advice and support in the development and implementation of new Zoning Code and various Code amendments.
- Provide legal advice and support in connection with various proposed referendum and ballot questions, including charter amendments and/or special election to be held November, 2020.
- Provide legal advice and support in connection with various procurement projects, including RFQs and RFPs for design of the 96th Street Park, Abbott Avenue drainage project, and solicitation of RFQs for planning services, and general engineering services.
- Provide legal advice and support in connection with amendments or rewrite of Town Zoning Code provisions, as directed by Town Commission and Administration.
- Review and analyze existing contracts regarding modification and termination as directed by Mayor and Town Commission.

	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
Performance Measures	Actual	Actual	Actual	Actual	YTD 06/30/2020
Ordinances (drafted)	13	20	12	13	12
Resolutions	59	65	30	92	72
Commission/special meetings, workshops and hearings	80	100	106	100	73

TOWN ATTORNEY (1500)

001 General Fund

	FY 2019	FY 2020	FY 2020	FY 2021
	Actual	Adopted	Estimated	Proposed
<u>APPROPRIATIONS</u>				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenses	477,400	559,932	559,932	559,412
TOTAL	\$ 477,400	\$ 559,932	\$ 559,932	\$ 559,412

The Town Attorney services are through a contractual agreement and, therefore, no positions are associated with this department.

TOWN ATTORNEY (1500)

001 General Fund

EXPENDITURES

Line Item Prefix: 001-1500-514-:		FY 2019	FY 2020	FY 2020	FY 2021
		Actual	Adopted	Estimated	Proposed
Suffix	Object Description				
<u>Operating Expenses</u>					
3110	Professional Services	\$ 454,755	\$ 556,012	\$ 556,012	556,012
3111	Lawsuits and Prosecutions	20,000	-	-	-
4403	Equipment/Vehicle Leasing	2,475	3,420	3,420	2,950
5110	Office Supplies	170	500	500	450
Total	Operating Expenses	\$ 477,400	\$ 559,932	\$ 559,932	\$ 559,412
<u>Capital Outlay</u>					
Total	Capital Outlay	\$ -	\$ -	\$ -	\$ -
Total	Department Expenditures	\$ 477,400	\$ 559,932	\$ 559,932	\$ 559,412

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 Assistant Town Manager position assists the Town Manager on responsibilities as designated and include, but are not limited to, coordination of public outreach and communications, sustainability and resiliency initiatives, tourism related efforts including special events, intergovernmental efforts, projects related to transportation, as well as the Downtown Business District. 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.

The Planning Division is responsible for community development, and planning and zoning functions. The Town is currently reviewing a possible shift from an external provider of these services to an in-house solution.

Town Manager:

Fiscal Year 2020 Accomplishments:

- Coordinated with staff to carry out the policies adopted by the Town Commission.
- Coordinated COVID-19 efforts related to public communications, safety measures for staff and the public at Town facilities and properly record eligible expenses to ensure Town receives reimbursements through FEMA and/ CARES Act funding.
- The Town received, for the fifth time, the Distinguished Budget Presentation Award from the Government Finance Officers Association. The Award corresponds to the FY 2019 Annual Budget.
- Continued to work with Miami-Dade County, other municipalities and environmental organizations on ideas to make the Town more environmentally resilient.
- Continued to address beach chair compliance and outreach to the community.

- Continued coordination with our Police Department, the Florida Department of Transportation, Miami-Dade County and members of the community to address traffic issues.
- Continued temporary traffic mitigation measures to address cut through traffic into residential neighborhoods.
- Continued to work with Staff to provide a better working environment and to promote retention of our highly qualified personnel, maintain high morale and work ethic.
- Participated in all the meetings of the Town's Pension Board, who protects the financial health of our employees' funds.
- Presented with the Public Pension Coordinating Council's Public Pension Standards Award for both Funding and Administration.
- Continued to provide additional documentation for FEMA related to Hurricane Irma.
- Received Tree City USA designation for the fourth year.
- Completed the final modules for the comprehensive ERP process.
- Coordinated public outreach through the Public Information Representative.
- Worked daily with citizenry to address other pending issues.
- Completed the coordination with the U.S. Army Corps of Engineers and Miami-Dade County on the Beach Renourishment Project.

Fiscal Year 2021 Primary Objectives:

The following initiatives are identified as the most important existing and future issues.

- **COVID-19:** Continue coordination efforts to ensure Town receives reimbursements for eligible expenses through FEMA and/ CARES Act funding.
- **Beach furniture:** Implement new ordinance which establishes rules and regulations for the use of lounge chairs and other accessories on the beach.
- **Underground utilities:** This initiative is pending Town Commission direction.
- **Litter Program:** Implement and monitor town-wide litter control program
- **Recycling rates:** Monitor increased recycling costs as the market has made dramatic changes over the last few years with China no longer accepting of recycled materials.
- **Traffic intrusion in single-family area:** Options to divert or exclude regional traffic from the single-family area have been explored. It is both a traffic and a life safety issue.
- **Sea level:** Continue to address Town Commission direction on this initiative
- **Grant applications:** Implement a new effort to apply for various grants concentrating on infrastructure.
- **Regional mass transit:** Implement changes to the regional system pending the tri-municipalities' direction.
- **Tourism marketing:** Review and implement new revised Tourism related marketing effort as directed by the Tourist Board and approved by the Town Commission.

Fiscal Year 2020 Accomplishments:

- The Town was awarded the Public Pension Standards Award for Funding and Administration.
- Obtained approximately \$32,395 savings from the success of the health reimbursement account (HRA).
- Provided essential services and promoted organizational excellence with limited resources.
- Promoted and maintained an environment of inclusiveness, respect and acceptance of individual differences and responded to the needs of a diverse workforce.

Fiscal Year 2021 Objectives:

- Continue to promote and maintain an environment of inclusiveness, respect, and acceptance of individual differences; and continue to be responsive to the needs of a diverse workforce.
- Review and revamp HR policies, practices and processes to ensure a compliant and customer centric workplace.
- Support the development and maintenance of the Town's classification and compensation program to include preparation and maintenance of classification specifications, preparation and maintenance of job descriptions, and completion of salary surveys.
- Provide methods to ensure a safe work environment, including safety trainings.
- Provide training and development opportunities in the areas of compliance, customer service, and leadership.
- Expand wellness initiatives and implement new programs Continue to review, develop, communicate and implement new policies as needed.

	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
Performance Measures	Actual	Actual	Actual	YTD	Estimated
Experience Modification Rate (Workers Comp)	0.64	0.7	0.7	0.85	0.80

- **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. Programs will be provided for educational opportunities.
- **Departmental reorganization:** Implement and monitor proposed departmental reorganization.
- **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:** Continue to analyze projections on the Town's capacity to provide better services and facilities.

By identifying these primary objectives, a priority system is established. Amongst the plethora of Town's projects and programs, tackling these primary objectives is of paramount importance in the effort to avoid potential crises.

Human Resources:

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

- Recruitment functions includes: assisting all departments with recruitment efforts to fill vacant positions through advertising, screening applications/resumes, preparing interview questions, conducting interviews, conducting background checks, selection and conducting initial orientation.
- Compensation function includes: preparation and maintenance of classification expectations, preparation and maintenance of job descriptions, maintaining personnel files to include payroll related forms such as Form W4, direct deposit, child support deductions, garnishments, union dues, and all other payroll related items.
- Employee relations functions includes: partnering with departments to provide guidance and consultation on human resources matters. Employee disciplinary actions are coordinated with the assistance of the Human Resources Director to ensure proper procedures and consistency with the process.
- Employee benefits function includes: providing assistance with retirement plans, health, dental, vision, and supplemental insurance plans. Benefits may vary by collective bargaining agreement.
- Labor relations function includes: assisting with contract negotiations between union representatives and management, and providing assistance to employees and management with conflict resolution.
- Risk management function includes: assisting with workers' compensation claims, compliance with the American with Disabilities Act (ADA), Patient Protection, Affordable Care Act and Equal Employment Opportunity Commission (EEOC).

EXECUTIVE (2000)

001 General Fund

	FY 2019	FY 2020	FY 2020	FY 2021
	Actual	Adopted	Estimated	Proposed
APPROPRIATIONS				
Personnel Services	\$ 628,186	\$ 630,236	\$ 630,236	\$ 635,771
Operating Expenses	175,934	257,561	257,561	132,940
Capital Outlay	-	-	-	-
TOTAL	\$ 804,120	\$ 887,797	\$ 887,797	\$ 768,711

Significant Changes from FY 2020 Adopted Budget
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Operating Expenses

Planned salary and benefits adjustments	\$ 5,535
Classification & compensation study cancelled	\$ (25,000)
Decrease to other professional fees	\$ (5,125)
Newletter/Gazette cost transferred to Community Services & Public Communications Dept. 6600	\$ (86,940)
Reduction to Human Resources employee trainings and programs	\$ (5,000)

Position Title	Personnel Complement							
	FY 2020				FY 2021			
	Funded				Funded			
	Full	Part	Temp	FTEs	Full	Part	Temp	FTEs
	Time	Time	Temp	FTEs	Time	Time	Temp	FTEs
Town Manager	1.00			1.00	1.00			1.00
Assistant Town Manager ¹	0.75			0.75	0.66			0.66
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
Total	3.75	0.00	0.00	3.75	3.66	0.00	0.00	3.66

¹General Fund allocation. In FY2021, the position is split funded in Tourist Resort Fund 102.

EXECUTIVE (2000)

001 General Fund

EXPENDITURES

Line Item Prefix: 001-2000-512--		FY 2019	FY 2020	FY 2020	FY 2021
		Actual	Adopted	Estimated	Proposed
Suffix	Object Description				
<u>Personnel Services</u>					
1210	Regular Salaries	\$ 480,265	\$ 465,377	\$ 465,377	\$ 459,902
1510	Special pay	2,143	3,188	3,188	2,250
2110	Payroll Taxes	33,852	33,347	33,347	33,691
2210	Retirement Contribution	44,848	53,104	53,104	67,282
2310	Life & Health Insurance	66,059	73,889	73,889	71,330
2410	Workers Compensation	1,019	1,331	1,331	1,316
Total	Personnel Services	\$ 628,186	\$ 630,236	\$ 630,236	\$ 635,771
<u>Operating Expenses</u>					
3110	Professional Services	\$ 11,200	\$ 49,000	\$ 49,000	\$ 18,875
3112	Physical Examinations	-	1,440	1,440	900
3410	Other Contractual Services	358	3,200	3,200	2,500
4009	Vehicle Allowance	14,850	14,850	14,850	14,364
4110	Telecommunications	2,274	2,300	3,050	3,050
4112	Mobile Phone Allowance	1,800	1,800	1,050	792
4510	Property and Liability Insurance	10,236	16,681	16,681	18,709
4710	Printing & Binding	556	250	250	250
4810	Promotional Activities / Newsletter	78,684	86,940	86,940	-
4911	Other Current Charges	3,917	7,000	7,000	4,500
5110	Office Supplies	2,473	4,000	4,000	3,900
5290	Miscellaneous Operating Supplies	17,674	25,000	25,000	20,000
5410	Subscriptions and Memberships	5,420	5,100	5,100	5,100
5520	Conferences and Seminars	13,853	10,000	10,000	10,000
5510	Training & Educational	12,639	30,000	30,000	30,000
Total	Operating Expenses	\$ 175,934	\$ 257,561	\$ 257,561	\$ 132,940
<u>Capital Outlay</u>					
Total	Capital Outlay	\$ -	\$ -	\$ -	\$ -
Total	Department Expenditures	\$ 804,120	\$ 887,797	\$ 887,797	\$ 768,711

Executive Department Planning Division

Services, Functions, and Activities:

The Planning Division includes two primary functions: Community Development Services, and Planning and Zoning. The Planning and Community Development functions are budget based upon continuing outsourced services and reporting directly to the Town Manager.

Community Development Services 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.

Planning and Zoning 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. Planning and Zoning 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. Planning and Zoning 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.

Fiscal Year 2020 Accomplishments:

- Prepared an ordinance with standards to permit synthetic turf.
- Prepared an ordinance reducing building lengths for hotels south of 93rd Street in the H40 zoning district.
- Prepared graphics as requested by the Planning and Zoning Board.
- Reviewed numerous applications for single family presented to the Planning and Zoning Board.
- Completion of the update to the Water Supply Plan.

Fiscal Year 2021 Objectives:

- Continue to review site plans and design review items efficiently.
- Work with the Planning and Zoning board on code modifications to reduce the impacts of development.
- Continue to provide zoning assistance to residents and the public as needed.

	FY 2017	FY 2018	FY 2019	FY 2020	FY2021
Performance Measures	Actual	Actual	Actual	Actual	Estimated
Turn around time on Planning and Zoning development applications	3 weeks	3 weeks	3 weeks	2 weeks	2 weeks

FY2021 Budget Changes

The Town has implemented a new organizational structure to meet operational and service needs in an ever-growing work environment. The new structure under the reorganization effects the following changes:

- 1) transfer of the Code Compliance Division and related positions from the Planning and Code Compliance Division of the Executive Department to the Code Compliance Division of the Public Safety Department.

- 2) Resiliency & Sustainability Officer- Executive Department:
 - a) conversion to a Resiliency & Public Communications Specialist.
 - b) transfer and allocation of position to the Community Services & Public Communications Department (25%) and the Tourism Department/Resort Tax Fund (75%).

**PLANNING DIVISION
2000-524**

(CODE COMPLIANCE DIVISION TRANSFERRED TO 3000-524)

001 General Fund

	FY 2019*	FY 2020*	FY 2020*	FY 2021
	Actual	Adopted	Estimated	Proposed
APPROPRIATIONS				
Personnel Services	\$ -	\$ -	\$ 72,830	\$ -
Operating Expenses	256,450	404,584	338,344	223,382
Capital Outlay	-	-	-	-
TOTAL	\$ 256,450	\$ 404,584	\$ 411,174	\$ 223,382

*Expenditure information is for comparison presentation only. Prior to FY2021, actual expenditures of the Code Compliance Division were under the Executive Department (2000-524) but are presented in this budget under Code Compliance Division-Public Safety (3000-524).

Significant Changes from FY 2020 Adopted Budget

Operating Expenses

Decrease due to a reduction in professional consulting services for completed programs \$ (181,202)

Position Title	Personnel Complement							
	FY 2020*				FY 2021			
	Funded				Funded			
	Full	Part	Temp	FTEs	Full	Part	Temp	FTEs
Code Compliance Director*	1.00			1.00				0.00
Code Compliance Assistant Director*	1.00			1.00				0.00
Code Compliance Officer*	1.00	1.00		1.50				0.00
Code Compliance Clerk*	1.00			1.00				0.00
Resiliency & Sustainability Officer**	1.00			1.00				0.00
Total	5.00	1.00	0.00	5.50	0.00	0.00	0.00	0.00

*For comparison presentation only the Code Compliance Division positions are under the Public Safety Department (3000-524). Prior to FY2021, the Code Compliance Division was budgeted under the Executive Department (2000-524). Beginning in FY2021, the Code Compliance Division is under the Public Safety Department (3000-524).

**In FY2021, the Sustainability & Resiliency Officer position is transferred to the Community Services & Public Communications Department/General Fund and the Tourism Department/Resort Tax Fund. General Fund allocation. Position split funded with Tourist Resort Fund 102.

PLANNING (2000)

001 General Fund

EXPENDITURES

Line Item Prefix: 001-2000-524-:		FY 2019**	FY 2020**	FY 2020**	FY 2021*
		Actual	Adopted	Estimated	Proposed
Suffix	Object Description				
Personnel Services					
1210	Regular Salaries	\$ -	\$ -	\$ 58,750	\$ -
2110	Payroll Taxes	-	-	4,500	-
2310	Life & Health Insurance	-	-	9,410	-
2410	Workers Compensation	-	-	170	-
Total	Personnel Services	\$ -	\$ -	\$ 72,830	\$ -
Operating Expenses					
3110/3115	Professional Services	\$ 256,450	\$ 404,584	\$ 334,992	\$ 223,382
5520	Conferences and Seminars	-	-	3,352	-
Total	Operating Expenses	\$ 256,450	\$ 404,584	\$ 338,344	\$ 223,382
Capital Outlay					
Total	Capital Outlay	\$ -	\$ -	\$ -	\$ -
Total	Department Expenditures	\$ 256,450	\$ 404,584	\$ 411,174	\$ 223,382

*Beginning in FY 2021, the Code Compliance Division is under the Public Safety Department (3000).

**Expenditure information is for comparison presentation only. Prior to FY2021, actual expenditures of the Code Compliance Division were under the Executive Department (2000-524) but are presented in this budget under Code Compliance Division-Public Safety (3000-524).

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, federal, and local laws. The department develops and maintains effective and efficient financial planning and reporting. It supports other departments in achieving their program objectives. The department provides the Town Commission and residents with transparent financial information in a timely and meaningful manner. The department provides quality service to the Town's residents and businesses. The department is charged with safeguarding the Town's assets.

The main areas of responsibility include: departmental administration, accounting, payroll, risk management, budgeting, financial reporting, treasury management, debt management, capital asset management, internal support, information technology, 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 compliance with contract and legal requirements.

Accounting functions include: accounts payable; accounts receivable; pension; and general accounting activities that comply with generally accepted accounting principles, federal, state, and local laws, cash management and deposits.

Payroll insures prompt and accurate payments to employees while complying with all applicable federal, state, and local laws.

Risk Management includes: risk-related policy development and recommendations, that minimize risk exposures to the Town; procurement of applicable insurance policies or other risk reduction techniques; processing of claims; identification of exposures; vendor compliance with risk management policies and procedures; and timely maintenance of schedules of insured coverages.

Budgeting responsibilities include: development; revision; publication; managing the adoption process; implementation; monitoring the budget throughout the year; Capital Improvement Plan coordination; and coordination of annual budgets with long-term financial plans.

Treasury Management responsibilities include: identifying available balances for investment; reviewing placement options to ensure each conforms to Town policies; regularly reviewing yields and other investment options; ensuring transfers are completed; maintaining a professional working relationship with bank officials; bank account reconciliations; interest allocations; and maximizing yields while maintaining liquidity and safety of Town funds.

Debt Management involves: the identification of debt needs; researching available options for debt placement; issuing debt; avoiding negative arbitrage; ensuring timely debt principal and interest payments; maintaining debt service covenants and coverage requirements; and identifying refunding opportunities when market conditions merit consideration.

Capital Asset Management involves: identifying and tracking all 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 all Town staff and Elected Officials. 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
- Cyber-security systems and staff training
- 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 2020 Accomplishments

- Received the Distinguished Budget Presentation Award by the Government Finance Officers Association for the 2019 Annual Budget. The Town received the Award for the previous fiscal year.
- Completed the Comprehensive Annual Financial Report for the Fiscal Year Ended September 30, 2019, 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.
 - Completed the Management Discussion & Analysis section in-house and eliminated external provider expense.
- Completed the Enterprise Resource Planning (ERP) computer software system.
- Began to implement new Purchasing Card program.
- Fully implemented ERP Purchases Orders and created new Purchase Order Terms and Conditions
- Executed new banking contract with SunTrust which decreased banking fees.
- Created a new Resiliency Policy.
- Revised cash management by shifting additional funds into the Florida State Board of Administration's Local Government Surplus Funds Trust Fund (Florida PRIME) to increase interest yields.
- Completion of the Town's first Finance Manual.
- Implementation of Payee Positive Pay for Town bank accounts.
- Implemented new Information Technology Security Awareness Assessment and training program.
- Implemented new Employee Self Service and timekeeping system for payroll.

Fiscal Year 2021 Objectives

- Complete the Comprehensive Annual Financial Report (CAFR) before March 31, 2020, and submit for the Certificate of Achievement for Excellence in Financial Reporting.
- Submit the Annual Budget for the Distinguished Budget Presentation Award by the Government Finance Officers Association.
- 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.
- Implement new Information Technology Penetration testing program.
- Prepare a formal Fund Balance/Reserves Policy for Commission consideration.
- Review the Town's Investment Policy.

FINANCE (2100)

001 General Fund

	FY 2019 Actual	FY 2020 Adopted	FY 2020 Estimated	FY 2021 Proposed
APPROPRIATIONS				
Personnel Services	\$ 425,836	\$ 595,196	\$ 595,196	\$ 797,443
Operating Expenses	619,783	611,720	603,348	380,462
Capital Outlay	37,910	-	1,782	-
TOTAL	\$ 1,083,529	\$ 1,206,916	\$ 1,200,326	\$ 1,177,905

Significant Changes from FY 2020 Adopted Budget

Personnel Services

Planned salary and benefit adjustments	\$ 44,073
Revenue/Payroll Manager position split funded	\$ (70,860)
Financial Accounting & Reporting Manager position added during FY2020	\$ 122,769
Procurement Coordinator - Program modification	\$ 106,265

Operating Expenses

IT communication services budgeted in Community Services & Public Communications Dept. 6600	\$ (56,270)
Tyler system implemented - contractual IT services completed	\$ (115,299)
Resort tax accounting and audits budgeted in Resort Tax Fund 102	\$ (13,200)
Decrease to IT related equipment leasing	\$ (7,795)
IT communications related maintenance services budgeted in Community Services & Public Communications Dept. 6600	\$ (23,701)

Personnel Complement

Position Title	FY 2020				FY 2021			
	Funded				Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Finance Director	1.00			1.00	1.00			1.00
Revenue/Payroll Manager ¹	0.50			0.50	0.50			0.50
Financial Reporting & Accounting Manager ²	1.00			1.00	1.00			1.00
Budget Officer	1.00			1.00	1.00			1.00
Accountant	1.00			1.00	1.00			1.00
Procurement Coordinator ³					1.00			1.00
Accounting Clerk	1.00			1.00	1.00			1.00
Total	5.50	0.00	0.00	5.50	6.50	0.00	0.00	6.50

¹ For operational needs during FY2020, the General Fund Controller position and the Water & Sewer Fund Customer Service Representative position were combined into a Revenue/Payroll Manager position. General fund allocation. Position split funded with Water & Sewer Fund.

² For operational needs during FY2020, the Financial Reporting & Accounting Manager position is established.

³ New position in FY2021.

FINANCE (2100)

001 General Fund

EXPENDITURES

Line Item Prefix: 001-2100-513-:		FY 2019	FY 2020	FY 2020	FY 2021
		Actual	Adopted	Estimated	Proposed
Suffix	Object Description				
<u>Personnel Services</u>					
1210	Regular Salaries	\$ 317,072	\$ 433,663	\$ 433,663	\$ 553,122
1410	Overtime	1,653	3,500	3,500	-
1510	Special pay	3,902	4,000	4,000	3,375
2110	Payroll Taxes	23,457	33,184	33,184	42,764
2210	Retirement Contribution	20,649	39,976	39,976	79,351
2310	Life & Health Insurance	58,510	79,632	79,632	117,249
2410	Workers Compensation	593	1,241	1,241	1,582
Total	Personnel Services	\$ 425,836	\$ 595,196	\$ 595,196	\$ 797,443
<u>Operating Expenses</u>					
3110	Professional Services	\$ 128,243	\$ 13,200	\$ 17,000	\$ 13,200
516-3110/3120	Professional Services IT	282,659	294,815	284,175	137,137
3112	Physical Examinations	300	450	700	450
3210	Accounting and Auditing	62,000	92,200	92,200	79,000
3410	Other Contractual Services	33,263	-	-	-
516-3410	Other Contractual Services IT	24,511	84,915	84,915	-
4009	Car Allowance	700	4,200	4,200	4,200
4110	Telecommunications	971	720	1,545	5,200
4111	Postage	-	350	350	350
4112	Mobile Phone Allowance	1,050	1,800	975	900
516-4403	Equipment Leasing IT	3,368	7,795	7,795	-
516-4601	IT Maint Svs Repair Contracts	49,932	48,785	48,785	-
516-4603	IT Equipment Maintenance	17,324	20,000	20,000	-
516-4605	IT Software Maintenance	-	-	-	66,658
516-4606	IT Hardware Maintenance	-	-	-	33,577
4710	Printing & Binding	2,158	5,000	5,000	4,500
4910	Legal Advertisement	-	10,000	10,000	9,500
5110	Office Supplies	6,709	4,350	4,350	4,300
5290	Miscellaneous Operating Supplies	187	1,750	1,750	1,500
5410	Subscriptions and Memberships	2,938	3,790	3,790	3,790
5520	Conferences and Seminars	3,470	17,600	15,818	16,200
Total	Operating Expenses	\$ 619,783	\$ 611,720	\$ 603,348	\$ 380,462
<u>Capital Outlay</u>					
6410	Machinery and Equipment	\$ 1,669	\$ -	\$ 1,782	\$ -
516-6410	Machinery and Equipment IT	36,241	-	-	-
Total	Capital Outlay	\$ 37,910	\$ -	\$ 1,782	\$ -
Total	Department Expenditures	\$ 1,083,529	\$ 1,206,916	\$ 1,200,326	\$ 1,177,905

FY 2021 New Program Enhancement (Modification)

Procurement Coordinator Position				
Department Name	Division Name	Funding Source	Department Priority	Total Requested
Finance		General Fund	1	\$106,265
Justification and Description				
<p>The Surfside Finance Department is seeking to increase staffing with one (1) Procurement Coordinator position to enhance procurement initiatives in the Town. The new position will focus on preparation of various types of Solicitation Documents including, but not limited to, Request for Qualifications (RFQ), Request for Proposals (RFP), Invitation to Bid (ITB), Invitation to Negotiate (ITN), and specifications, as needed. This person would also work on contract compliance and requisition and purchase order processing.</p>				
Benefits or Alternative/Adverse Impact if not funded				
<p>The addition of a dedicated appropriately trained procurement coordinator will help drive increased consistency and compliance in the purchasing process. This will allow departments to have more time to devote to their core functions and would allow for collaborative purchasing across departments.</p>				
Required Resources				
New Personnel				
Number of Positions	Title	Salary	Fringe Benefits	Cost
1	Procurement Coordinator	\$70,000	\$36,265	\$106,265
Other Recurring Operating Costs				
Account Number	Description	Cost		
One Time Costs				
Account Number	Description	Cost		

FY 2021 New Program Enhancement (Modification)

Implement New IT Penetration Testing Program				
Department Name	Division Name	Funding Source	Department Priority	Total Requested
Finance	Information Technology	General Fund	1	\$ 2,495
Justification and Description				
<p>Vulnerability scanning services identify network weaknesses that possess the potential for exploit by an attacker. Penetration testing goes a step further, allowing you to see the consequences of a skilled attacker exploiting these weaknesses. A penetration test performed on Internet-facing assets is an External Penetration Test, or EPT. A detailed examination of vulnerabilities detected on each and every targeted device connected to a customer's external network is carried out using sophisticated test scripts and tools in an attempt to compromise each targeted host.</p>				
Benefits or Alternative/Adverse Impact if not funded				
<p>This penetration testing program will allow the Town to identify any potential weaknesses in external facing systems, and take steps to quickly rectify those weaknesses, thereby increasing the Town's security posture to prevent potential cyber attacks.</p>				
Required Resources				
New Personnel				
Number of Positions	Title	Salary	Fringe Benefits	Cost
Other Recurring Operating Costs				
Account Number	Description	Cost		
001-2100-516-46-05	IT Software Maintenance	\$ 2,495		
One Time Costs				
Account Number	Description	Cost		

FY 2021 New Program Enhancement (Modification)

IT Security Awareness Testing and Training Program				
Department Name	Division Name	Funding Source	Department Priority	Total Requested
Finance	Information Technology	General Fund	1	\$ 3,515
Justification and Description				
<p>KnowBe4 is an online platform for security awareness training and simulated phishing attacks. This service is used to train Town users on account and e-mail security to help prevent password and account compromises that may threaten Town security and Town data, and to help prevent ransomware attacks.</p>				
Benefits or Alternative/Adverse Impact if not funded				
<p>This service provides ongoing training for Town staff on password and account security, and simulated phishing attacks to help Town staff identify suspicious e-mails. The service also provides reports on users and their ability to avoid account compromise to Town Administration and IT.</p>				
Required Resources				
New Personnel				
Number of Positions	Title	Salary	Fringe Benefits	Cost
Other Recurring Operating Costs				
Account Number	Description	Cost		
001-2100-516-46-05	IT-Software Maintenance	\$	3,515	
One Time Costs				
Account Number	Description	Cost		

Town Clerk Department

Services, Functions, and Activities:

The Town Clerk works in unison with the Town Manager, Town Commission and Town staff to offer continued service to the community with the utmost professionalism and efficiency. The department captures and archives the public record accurately, making it available as quickly and as broadly as possible, and safeguards the integrity of the election process by applying technology and improved business process.

Town Clerk Administration:

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. Some of the duties are:

- Conducts municipal elections with the assistance of the Miami-Dade County Department of Elections.
- Monitors compliance of Town, County and State regulations pertaining to elections.
- Prepares agendas for Town Commission Meetings, including staff reports, commission communications and other information necessary to enable the Town Commission to make informed decisions on individual items.
- Publishes notices of proposed and adopted ordinances.
- Provides notices associated with the business being conducted at regular and special Town Commission meetings.
- Prints, records and indexes ordinances, charter amendments, resolutions and minutes.
- Advertises bids, Requests for Proposals, Requests for Qualifications, requests for information, and attends all bid openings and mandatory pre-bid meetings, as required.
- Processes the codification of the Town of Surfside Municipal Code Book.
- Ensures that lobbyists are properly registered with the Office of the Town Clerk.
- Acts as the custodian of public records of the Town.
- Processes public records requests.
- Provides information and referrals to Town residents.
- Attests official Town documents.
- Serves as the Clerk for all Special Master Hearings.
- Keeps the minutes of the Town Commission proceedings, and all Town Boards and Committees, which constitute a public record.

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

Fiscal Year 2020 Accomplishments:

- Destroyed documents after retention was met in accordance with State Law.

- Continued to work on a Town wide Records Management plan. Purged approximately 60 boxes and replaced the purged boxes with new records that need to be maintained per the Records Management Plan.
- Attended and completed Regular Town Commission Meetings, Special Town Commission Meetings, Special Master Hearings, Commission Workshops and Town Hall meetings.
- Prepared meeting minutes for: Parks and Recreation Committee, Tourist Board, Planning and Zoning Board, Downtown Vision Advisory Committee, and Sustainability and Resiliency Committee.
- Recorded all utilities and code compliance liens with the Miami Dade County Clerk of Courts, as well as select agreements and resolutions.
- Responded to all Public Records Requests within reasonable time.
- Obtained the required signatures and information for all adopted Minutes, Resolutions and Ordinances.
- Uploaded onto the Town Website all adopted minutes, resolutions, ordinances, and election results for municipal and state elections.
- Filed in the Town Clerk's Office as official records all the adopted minutes, resolutions and ordinances.
- Maintained all original agreements in an electronic and paper form.
- Ongoing and updating the State requirements for filing of Form 1 for all Town Board and Committee members.
- Assisted all Board and Committee members in filing their Form 1 with the Miami Dade County Elections Department in a timely manner.
- Coordinated, prepared and hosted the State mandated Ethics Training for the elected officials.
- Coordinated, prepared and hosted in collaboration with the Miami Dade County Elections Department and the Miami Dade County Commission on Ethics the "Clean Campaign Seminar".
- Coordinated, prepared and hosted along with the Miami Dade League of Women Voters the Mayoral Candidate Forum and Commission Candidate Forum for the March 17, 2020 Elections.
- Made qualifying handbooks for the March 17, 2020 election for every candidate and provided each candidate with training on how to complete the forms and the reporting deadline dates.
- Qualified all candidates that ran for office for the March 17, 2020 election.
- Successfully conducted the March 17, 2020 Town of Surfside Election and the March 18, 2020 Newly Elected Officials Swearing In Ceremony.
- Hosted and attended the Miami-Dade League of Cities Turkey Give-a-Way with elected officials and Florida State Senator Jason Pizzo in conjunction with neighboring municipalities.
- Maintained, created and posted all Town meetings and public notices on the Town's website, Bulletin Board and website calendar.

Issues:

- The Town does not have a plan to preserve documents in case of a hurricane.
- The Town does not have to space to maintain all records indefinitely in-house.

Fiscal Year 2021 Objectives:

- Town Clerk’s Office will continue to be responsible for the preparation of all board and committee agendas and agenda packets, attendance at all meetings and the preparation and submittal of all minutes. Making it a one stop shop for public documents.
- Continue to process all Public Records Requests within reasonable time.
- Continue to provide citizens with the most updated documents in an efficient matter.
- Finalize the implementation of an automated system for Town Commission Agenda Management with Granicus.
- 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 the efforts of the Town wide Records Management plan.
- Continue to purge documents after retention has been met in accordance with State Law.
- Continue to digitize all historic and permanent records in order to access them electronically.
- Locate a company to safeguard and preserve documents from hurricanes/disasters.

	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
Performance Measures	Actual	Actual	Actual	Actual	Estimated
Public records requests	201	87	108	97	41
Public notices posted	24	42	50	45	55
Municode codifications	2	2	2	1	3
Ordinances processed	9	9	17	6	11
Resolutions processed	52	26	44	42	55
Liens recorded	0	0	52	54	13
Lobbyist registrations processed	23	43	42	34	32
Board and committee meeting minutes completed	23	23	25	31	36

TOWN CLERK (2400)

001 General Fund

	FY 2019	FY 2020	FY 2020	FY 2021
	Actual	Adopted	Estimated	Proposed
APPROPRIATIONS				
Personnel Services	\$ 241,847	\$ 285,073	\$ 285,073	\$ 298,270
Operating Expenses	40,839	113,550	111,768	100,675
Capital Outlay	2,090	-	1,782	-
TOTAL	\$ 284,776	\$ 398,623	\$ 398,623	\$ 398,945

Significant Changes from FY 2020 Adopted Budget

Personnel Services

Planned salary and benefit adjustments \$ 13,197

Operating Expenses

Decrease from Town Commission elections every two years \$ (13,000)

Personnel Complement								
Position Title	FY 2020				FY 2021			
	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
Total	3.00	1.00	0.00	3.50	3.00	1.00	0.00	3.50

TOWN CLERK (2400)

001 General Fund

EXPENDITURES

		FY 2019	FY 2020	FY 2020	FY 2021
Line Item prefix: 001-2400-519-:		Actual	Adopted	Estimated	Proposed
Suffix	Object Description				
<u>Personnel Services</u>					
1210	Regular Salaries	\$ 185,501	\$ 205,533	\$ 205,533	\$ 214,694
1310	Other Salaries	2,163	2,000	2,000	-
1410	Overtime		1,000	1,000	-
1510	Special pay	2,499	2,500	2,500	2,500
2110	Payroll Taxes	14,621	16,604	16,604	16,937
2210	Retirement Contribution	13,526	18,947	18,947	30,800
2310	Life & Health Insurance	23,200	37,901	37,901	32,724
2410	Workers Compensation	337	588	588	615
Total	Personnel Services	\$ 241,847	\$ 285,073	\$ 285,073	\$ 298,270
<u>Operating Expenses</u>					
3112	Physical Examinations	\$ 935	\$ 600	\$ 600	\$ 600
3410	Other Contractual Services	7,206	21,150	21,150	19,225
4009	Car Allowance	4,200	4,200	4,200	4,200
4110	Telecommunications	379	480	1,980	1,980
4111	Postage	63	300	300	250
4112	Mobile Phone Allowance	1,350	1,800	300	-
4402	Building Rental/Leasing	1,789	2,000	2,000	-
4403	Equipment/Vehicle Leasing	-	3,000	3,000	6,700
4910	Legal Advertisement	9,157	30,000	30,000	30,000
4911	Other Current Charges	90	30,000	30,000	17,000
5110	Office Supplies	5,446	8,000	6,218	8,500
5290	Miscellaneous Operating Supplies	2,448	1,920	1,920	1,920
5410	Subscriptions and Memberships	2,025	1,600	1,600	1,800
5520	Conferences and Seminars	5,751	8,500	8,500	8,500
Total	Operating Expenses	\$ 40,839	\$ 113,550	\$ 111,768	\$ 100,675
<u>Capital Outlay</u>					
6410	Machinery and Equipment	\$ 2,090	\$ -	\$ 1,782	\$ -
Total	Capital Outlay	\$ 2,090	\$ -	\$ 1,782	\$ -
Total	Department Expenditures	\$ 284,776	\$ 398,623	\$ 398,623	\$ 398,945



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 2020 Accomplishments:

- Hired and trained two new Police Officers.
- Selected a new Police Officer Trainee who was assigned to Miami-Dade College's School of Justice to complete Basic Law Enforcement Training to obtain State of Florida Certification as a Law Enforcement Officer.
- Enhanced and improved the police parking area in coordination with the Public Works department by erecting a secure fence structure that encompasses the entire police parking lot thereby increasing the safety for police personnel, and prisoner escorts and transports.
- Ordered and in the process of receiving, and outfitting six police vehicles.
- Researched valid police handheld radio options for police personnel, but unable to move forward with procurement as the Miami-Dade Police Department Communications Bureau has not authorized the release of the latest generation radios for use on their communications system due to on-going compliance testing.
- Developed and participated in corroborative innovative traffic control and intrusion efforts through enforcement, education and design while working in partnership with the Florida Department of Transportation and other local agencies that included the Florida Law Enforcement Traffic Safety Challenge, Click It or Ticket Seatbelt Program, FDOT Active Transportation Week, and obtained grant funding for the FDOT Alert Today bicycle and pedestrian safety program. These initiatives concentrated police resources on efforts to reduce crashes, injuries, speeders, and fatalities on our roadways.
- Traffic Safety/Speed Management: Procured a Speed Measurement Trailer with traffic data collection software to conduct traffic speed studies, allow for focused enforcement efforts in problem areas, and provide visual speed information to drivers.

- Traffic Safety/Speed Management: Implemented a full-Time pro-active Traffic Enforcement Unit staffed by one police officer with consideration to enhance the detail to two full-time officers.
- Hosted a training police course for law enforcement personnel at the Surfside Police Department reference Instructor's Course for Taser which allowed our personnel to participate free of charge to receive their instructor certification for this weapon platform and provided refresher training thus reducing internal training costs through free training slots obtained by hosting training courses.
- Initiated a Trespass After Warning Program for Town of Surfside businesses whereby department officers are authorized to act as representatives for the business to issue trespass warnings without a business representative being present thus creating a more effective and efficient process in handling these types of calls especially during non-business hours.
- Enhanced equipment and training needs of the department to respond and control critical incident/active shooter situations at high risk targets within Surfside and other high-risk targets such as schools by procuring new Tasers, ASP defensive tactic equipment, defensive tactics suits, and utilizing law enforcement partners to provide use of firearms simulators to our officers at no cost to the department.
- Seized \$12,640 in currency from money laundering/narcotic investigations in 2019.
- Selected a Police Sergeant and Police Officer to attend the Police Instructor Workshop to become certified trainers; they are now able to conduct in-house required training courses for department personnel resulting in a cost savings.
- Conducted a full inventory of the Police Property and Evidence Room to ensure integrity of police component, and conducted a Property and Evidence destruction of items from closed cases that included 31 firearms, 22 firearm magazines, and over 500 property/evidence items thus freeing up needed space for items.
- Procured computer software (Net Motion) to enhance connectivity of the 37 new police mobile laptop computers with the department's CAD-RMS system that resulted in increased functionality and efficiency when utilizing the mobile laptops.
- Created, implemented, and effectively implemented an Action Plan for Police Services reference Super Bowl LIV Events affected Surfside in February 2020.
- COVID-19 Actions: The impact of the Coronavirus Pandemic resulted in the department creating new Emergency Operations Plans, protocols, police-community safety details, community mask give-aways, deliveries of needed supplies-food-medications to elderly residents and residents requiring special assistance, COVID-19 testing sites, notification messaging, and compliance checks of businesses and construction sites.
- Department personnel were selected as finalists for the 2019 Miami-Dade County Law Enforcement Officer of the Year in Patrol Services and Civilian of the Year in Support Services.

Fiscal Year 2021 Objectives:

- Conduct a full review of all department directives, policies, and protocols to ensure law enforcement best practices and all accreditation standards are being addressed.
- Research, select, and procure new firearms and associated gear for sworn police officers to replace the aging firearms.

- Research, select, and procure new firearms for response and control of critical incident/active shooter situations at high risk targets within Surfside and other high risk targets such as schools.
- Research, select, and procure new Personal Protective Equipment (PPE) to provide enhanced safety to officers and citizens while coping with pandemic incidents such as COVID-19.
- Replace four police vehicles.
- Continue to develop innovative traffic safety, traffic control, and intrusion efforts through enforcement, education and design while working in partnership with State and County departments.
- Host training police courses for law enforcement personnel at the Surfside Police Department to enhance the knowledge base of department personnel and reduce internal training costs through free training slots obtained by hosting training courses.
- Enhance the equipment and needs of the department to respond and control critical incident/active shooter situations at high risk targets within Surfside and other high risk targets such as schools.
- Enhance equipment and training needs of the department to respond and control incidents involving pandemic related issues and concerns within Surfside and the surrounding area to include local schools.

	2015	2016	2017	2018	2019
Performance Measures	Actual	Actual	Actual	Actual	Actual
Percent of annual change in overall crime	-13.3%	32.8%	-44.0%	5.9%	45.3%
Crime Prevention / Community Events	190	164	170	152	168
Incident Reports	1,256	1,430	1,047	808	868
Arrests	151	198	116	207	116
Criminal Investigations	208	239	141	127	149
Traffic Crash Investigations	267	269	215	226	230
Traffic Citations	4,686	4,899	3,413	4,807	3,887
Traffic Warnings	3,825	3,360	3,205	3,139	2,815
Parking Citations	13,816	13,916	10,658	8,582	9,122
Code Violations Calls	159	272	182	185	190

PUBLIC SAFETY (3000)

001 General Fund

	FY 2019 Actual	FY 2020 Adopted	FY 2020 Estimated	FY 2021 Proposed
APPROPRIATIONS				
Personnel Services	\$ 4,995,598	\$5,389,361	\$ 5,389,361	\$ 5,651,971
Operating Expenses	838,981	850,275	874,399	822,783
Capital Outlay	12,019	129,600	129,600	16,600
Total Debt Service	1,460	-	-	24,124
Non-operating Expenses	228,000	-	-	-
TOTAL	\$ 6,076,058	\$6,369,236	\$ 6,393,360	\$ 6,515,478

Significant Changes from FY 2019 Adopted Budget

Personnel Services

Planned salary and benefit adjustments \$ 262,610

Operating Expenses

Patrol laptop lease and aircards budgeted in Forfeiture Fund 105 in prior years \$ 71,000
 General/Professional liability insurance allocation increase \$ 8,453
 Fleet replacement estimated useful life increased \$ (78,948)
 Expenditures budgeted in Forfeiture Fund 105 in prior years \$ 25,000
 Fuel costs estimated to decrease \$ (35,500)
 Uniforms cost decrease \$ (7,750)
 Conference and seminars decrease \$ (4,000)

Capital Outlay

New firearms for sworn officers \$ 16,600

Debt Service

Body camera lease \$ 24,124

Position Title	Personnel Complement				Personnel Complement			
	FY 2020				FY 2021			
	Funded				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 ¹	1.50			1.50	1.50			1.50
Public Safety Specialist	1.00			1.00	1.00			1.00
Accreditation Manager		1.00		0.50		1.00		0.50
Executive Assistant to the Chief ¹	0.75			0.75	0.75			0.75
Business District Officer	1.00			1.00	1.00			1.00
Traffic Enforcement Officer ²	1.00			1.00	1.00			1.00
Communications Supervisor	1.00			1.00	1.00			1.00
Communications Operators	3.00			3.00	3.00			3.00
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
Total	37.25	1.00	0.00	37.75	37.25	1.00	0.00	37.75

¹General Fund allocation. Position split funded with Municipal Parking Fund.

²Patrol Officer position reclassified to Traffic Enforcement Officer during FY 2020.

PUBLIC SAFETY (3000)

001 General Fund

EXPENDITURES

		FY 2019	FY 2020	FY 2020	FY 2021
Line Item Prefix: 001-3000-521-:		Actual	Adopted	Estimated	Proposed
Suffix	Object Description				
<u>Personnel Services</u>					
1210	Regular Salaries	\$ 2,909,302	\$ 3,072,581	\$ 3,072,581	\$ 3,186,088
1310	Other Salaries	23,664	48,256	48,256	48,256
1410	Overtime	235,615	200,000	200,000	200,000
1510	Special pay	96,615	128,720	128,720	126,185
1520	Extra Duty Pay	298,523	180,000	180,000	180,000
2110	Payroll Taxes	262,835	278,545	278,545	285,784
2210	Retirement Contribution	585,780	788,939	788,939	864,881
2310	Life & Health Insurance	477,148	536,528	536,528	606,617
2410	Workers Compensation	106,116	155,792	155,792	154,160
Total	Personnel Services	\$ 4,995,598	\$ 5,389,361	\$ 5,389,361	\$ 5,651,971
<u>Operating Expenses</u>					
3110	Professional Services	\$ 3,046	\$ 10,000	\$ 10,000	\$ 10,000
3111	Lawsuits and Prosecutions	6,462	-	-	-
3112	Physical Examinations	8,741	12,300	12,300	12,300
3410	Other Contractual Services	7,564	8,200	8,200	8,200
4110	Telecommunications	2,869	3,300	3,300	3,300
4111	Postage	1,453	1,000	1,000	1,000
4112	Mobile Phone Allowance	10,105	10,350	10,350	8,550
4403	Equipment/Vehicle Leasing	3,490	7,200	31,324	77,500
4510	Property and Liability Insurance	44,159	55,571	55,571	64,024
4601	Maintenance Service/Repair Contracts	31,250	30,950	33,550	30,951
4603	Equipment Maintenance	23,364	18,840	16,240	16,877
4612	Vehicle Maintenance - Usage	122,913	124,920	124,920	121,943
4613	Vehicle Maint - Fleet Replacement	349,752	318,024	318,024	239,076
4810	Promotional Activities	6,147	8,000	8,000	12,700
4911	Other Current Charges	12,613	8,620	8,620	33,450
5110	Office Supplies	7,116	8,000	8,000	6,000
5214	Uniforms	18,233	27,500	27,500	19,750
5215	Uniform Allowance	-	1,200	1,200	1,200
5216	Vehicle Maintenance - Fuel	108,000	119,500	119,500	84,000
5290	Miscellaneous Operating Supplies	48,599	50,800	50,800	49,962
5410	Subscriptions and Memberships	3,233	5,000	5,000	5,000
5520	Conferences and Seminars	19,872	21,000	21,000	17,000
Total	Operating Expenses	\$ 838,981	\$ 850,275	\$ 874,399	\$ 822,783

PUBLIC SAFETY (3000)

001 General Fund

EXPENDITURES

		FY 2019	FY 2020	FY 2020	FY 2021
Line Item Prefix: 001-3000-521-:		Actual	Adopted	Estimated	Proposed
Suffix	Object Description				
Capital Outlay					
6410	Machinery and Equipment	\$ 12,019	\$ 129,600	\$ 129,600	\$ 16,600
Total	Capital Outlay	\$ 12,019	\$ 129,600	\$ 129,600	\$ 16,600
Debt Service					
7110	Principal Capital Lease	\$ 1,457	\$ -	\$ -	\$ 24,124
7210	Interest Capital Lease	3	-	-	-
Total	Debt Service	\$ 1,460	\$ -	\$ -	\$ 24,124
591-8TBD	Transfer to Fleet Management Fund	\$ 228,000	\$ -	\$ -	\$ -
Total	Non-operating Expenses	\$ 228,000	\$ -	\$ -	\$ -
Total	Department Expenditures	\$ 6,076,058	\$ 6,369,236	\$ 6,393,360	\$ 6,515,478

FY 2021 New Capital Outlay Request

Police - New 9mm Firearms for Sworn Officers

Department	Division	Funding Source	Dept. Priority	Fiscal Impact
Public Safety	Police	General Fund	1	\$16,600

Justification and Description

The Surfside Police Department is seeking to transition to new 9mm firearms to replace the aging .40 caliber firearms that the department presently utilizes. The department is evaluating several firearms options that all include a trade-in option for the current firearms. The cost to procure thirty-five (35) firearms and the associated gear (holsters, magazines, magazine pouches, and light kits) is approximately \$16,600 depending on make and model of firearm selected. Transitioning from .40 caliber ammunition to 9mm ammunition will result in a cost savings to the department as 9mm ammunition is less expensive to procure. Procuring new firearms will ensure the safety of the police officers and their ability to protect the community. The estimated cost includes a one year warranty.

Alternative/Adverse Impacts if not funded:

The current firearms assigned to officers are aging and have experienced malfunctions indicative of older weapons. Officers' firearms are subjected to weather and salt air conditions on a daily basis, and the majority of the firearms are over seven years old and have a higher likelihood of incurring issues/malfunctions.

Required Resources

Account Number	Title or Description of Request	Cost
001-3000-521-64-10	Machinery & Equipment	\$16,600

Other Recurring Operating Costs

Account Number	Description	Cost



Public Safety Department Code Compliance Division

Services, Functions, and Activities:

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 Manager schedules and administers the Special Magistrate Hearing cases after voluntary efforts to obtain compliance have failed.

This Division is responsible for ensuring that the property maintenance standards and other sections of the Town of Surfside's ordinances, 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 compliance, the Division enforces zoning regulations, 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 institutes financial penalties when voluntary compliance is not attained.

FY2021 Budget Changes

The Town has implemented a new organizational structure to meet operational and service needs in an ever-growing work environment. The new structure transfers the Code Compliance Division from the Planning and Code Compliance Division of the Executive Department to the Code Compliance Division of the Public Safety Department in FY2021. With the reorganization, the Code Compliance Division's four positions are transferred, including two Code Compliance Division positions converted as follows:

FY2020 Position Title

Code Compliance Director
Code Compliance Assistant Director

FY2021 Position Title

Code Compliance Manager
Code Compliance Assistant Manager

In addition, the new structure under the reorganization effects the following change:

- 1) Resiliency & Sustainability Officer position is converted to a Resiliency & Public Communications Specialist;
- 2) position transfer and allocation to the Community Services & Public Communications Department (25%) and the Tourism Department/Resort Tax Fund (75%).

Code Compliance staff receives complaints from the public and proactively addresses 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 or civil ticket, 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:

- o Receiving, responding and processing complaints.
- o Performing routine and special inspections of the residential and commercial areas of the Town.

- Monitoring and proactively patrolling the Town to include the Surfside beach area.
- Processing special event permits and short-term rental applications.
- Serving and posting of notices of violation.
- Scheduling and presenting non-compliant cases before the Special Master code enforcement hearings in accordance with State Statute 162.

As residential and commercial development continues in the Town, the Code Compliance Division faces continued demands for code compliance enforcement throughout the Town. A continuous challenge is the monitoring of sidewalk café furniture, and placement & use of beach furniture items on Surfside beach. In addition, other issues have arisen such as enforcement of turtle lighting protection and signage in the public right-of-way.

Fiscal Year 2020 Accomplishments:

- Presented 44 cases before the Code Enforcement Special Master.
- Continued to utilize the Code Enforcement Special Master hearing process for 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 and enforced the Beach Furniture Operation Program.
- Monitored short term rentals for compliance, collected short term rental registration fees and issued citations to offenders.
- Paperless filing by scanning documents.

Fiscal Year 2021 Objectives:

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 and monitoring.
- Short-term rental monitoring.
- Beach patrol/monitoring.
- Beach furniture operation permit processing program.
- Continue scanning documents for the filing and documenting of code cases.

	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
Performance Measures	Actual	Actual	Actual	Actual	YTD
Cases opened	700	933	1,190	1,143	778
Cases closed	566	857	1,162	1,126	887
Percentage of resolved cases	81%	92%	98%	98.5%	114%%
Code fines collected	\$137,254	\$42,921	\$29,576	\$35,654	\$82,856

PUBLIC SAFETY (3000)

PLANNING AND CODE COMPLIANCE DIVISION 524

001 General Fund

	FY 2019*	FY 2020*	FY 2020*	FY 2021
	Actual	Adopted	Estimated	Adopted
APPROPRIATIONS				
Personnel Services	\$ 251,582	\$ 360,781	\$ 360,781	\$ 328,728
Operating Expenses	55,968	77,639	77,639	77,589
Capital Outlay	1,399	-	-	-
TOTAL	\$ 308,949	\$ 438,420	\$ 438,420	\$ 406,317

*Expenditure information is for comparison presentation only. Prior to FY2021, expenditures of the Code Compliance Division were reported under the Executive Department (2000). Beginning in FY2021, the Code Compliance Division is under the Public Safety Department (3000).

Significant Changes from FY 2020 Adopted Budget

Personnel Services

Planned salary and benefit adjustments	\$ 32,498
Part time Code Compliance Officer positions removed	\$ (33,156)
Code Compliance Clerk positions allocated 50% to Municipal Parking Fund 402	\$ (31,395)

Operating Expenses

Decrease to annual software renewal needs	\$ (2,000)
Fuel costs estimated to decrease	\$ (1,100)

Position Title	Personnel Complement							
	FY 2020*				FY 2021			
	Funded				Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Code Compliance Manager ¹	1.00			1.00	1.00			1.00
Code Compliance Assistant Manager ²	1.00			1.00	1.00			1.00
Code Compliance Officer ³	1.00	1.00		1.50	1.00			1.00
Code Compliance Clerk ⁴	1.00			1.00	0.50			0.50
Total	4.00	1.00	0.00	4.50	3.50	0.00	0.00	3.50

*For comparison presentation only. Prior to FY2021, the Code Compliance Division was budgeted under the Executive Department (2000-524). Beginning in FY2021, the Code Compliance Division is budgeted in the Public Safety Department (3000).

¹ FY2021 Position change to Code Compliance Manager from Code Compliance Director.

² FY2021 Position change to Code Compliance Assistant Manager from Code Compliance Assistant Director. (Note: During FY2020 one Code Compliance Officer position became a Code Compliance Assistant Director.)

³ Part time Code Compliance Officer position eliminated in FY2021.

⁴ General Fund allocation. Split funded with Municipal Parking Fund.

PLANNING AND CODE COMPLIANCE (3000)

001 General Fund

EXPENDITURES

Line Item Prefix: 001-3000-524-:		FY 2019*	FY 2020*	FY 2020*	FY 2021
		Actual	Adopted	Estimated	Proposed
Suffix	Object Description				
<u>Personnel Services</u>					
1210	Regular Salaries	\$ 185,275	\$ 227,584	\$ 227,584	\$ 220,161
1310	Other Salaries	2,875	30,800	30,800	-
2110	Payroll Taxes	14,166	19,767	19,767	17,118
2210	Retirement Contribution	11,545	20,979	20,979	31,585
2310	Life & Health Insurance	34,190	54,175	54,175	53,494
2410	Workers Compensation	3,531	7,476	7,476	6,370
Total	Personnel Services	\$ 251,582	\$ 360,781	\$ 360,781	\$ 328,728
<u>Operating Expenses</u>					
3112	Physical Examinations	\$ 35	\$ 480	\$ 480	\$ 480
3410	Other Contractual Services	11,856	15,400	15,400	14,850
3420	Other Code Services	5,194	7,300	7,300	7,000
4009	Car Allowance	-	-	-	3,600
4110	Telecommunications	2,844	2,880	2,880	2,880
4111	Postage	8,411	10,000	10,000	9,750
4601	Maintenance Service/Repair Contracts	1,625	12,000	12,000	10,000
4609	Take Home Vehicle	120	-	-	-
4612	Vehicle Maintenance - Usage	6,575	7,632	7,632	7,485
4613	Vehicle Maint - Fleet Replacement	11,472	11,747	11,747	12,744
4810	Promotional Activities/Newsletter	885	1,000	1,000	1,000
5110	Office Supplies	2,398	1,650	1,650	1,650
5214	Uniforms	1,211	750	750	750
5216	Vehicle Maintenance - Fuel	2,400	3,600	3,600	2,500
5290	Miscellaneous Operating Supplies	245	1,000	1,000	900
5410	Subscriptions and Memberships	105	700	700	500
5520	Conferences and Seminars	592	1,500	1,500	1,500
Total	Operating Expenses	\$ 55,968	\$ 77,639	\$ 77,639	\$ 77,589
<u>Capital Outlay</u>					
6410	Machinery and Equipment	\$ 1,399	\$ -	\$ -	\$ -
Total	Capital Outlay	\$ 1,399	\$ -	\$ -	\$ -
Total	Department Expenditures	\$ 308,949	\$ 438,420	\$ 438,420	\$ 406,317

*Expenditure information is for comparison presentation only. Prior to FY2021, expenditures of the Code Compliance Division were reported under the Executive Department (2000). Beginning in FY2021, the Code Compliance Division is under the Public Safety Department (3000).

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 street end improvements. 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 1,147 residential customers and 176 commercial customers. A function of the Solid Waste Division is recycling for residential and some 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 2020 Accomplishments:

- Tree City USA re-certification for fourth year.
- Increased building security with Town Hall fence.
- Converted utility software to cloud based software.
- Purchased additional utility vehicle for Public Works operational efficiencies.
- Purchased replacement garbage truck to update fleet.
- Upgraded residential lighting.
- Completed Town Hall generator upgrade.
- Increased emergency funding for sewer and storm pump maintenance and repairs.
- Installation of 96th Street shower drainage upgrade.
- Beach Post & Rope replacement.
- Commenced fuel tank replacements at Town Hall.

Fiscal Year 2020 Objectives:

- Parking lot re-striping
- Site remediation and tank upgrades
- Tree City USA re-certification
- Increase residential lighting

PUBLIC WORKS (5000)

001 General Fund

	FY 2019 Actual	FY 2020 Adopted	FY 2020 Estimated	FY 2021 Proposed
APPROPRIATIONS				
Personnel Services	\$ 502,780	\$ 513,161	\$ 513,161	\$ 528,194
Operating Expenses	766,781	1,174,585	1,143,084	1,077,378
Capital Outlay	26,836	-	11,500	-
TOTAL	\$ 1,296,397	\$ 1,687,745	\$ 1,667,745	\$ 1,605,572

Significant Changes from FY 2020 Adopted Budget

Personnel Services

Planned salary and benefit adjustments	\$ 30,981
Part time custodian/maintenance worker position eliminated	\$ (23,948)
Increased overtime for operational needs	\$ 8,000

Operating Expenses

Miscellaneous outside contracting needs not funded	\$ (5,000)
Nuisance abatement not funded	\$ (5,000)
Water and Sewer Town billed charges increase	
Roadway electricity decrease	\$ (6,400)
Bigbelly lease program cancelled	\$ (63,620)
Property and liability insurance allocation increase	\$ 6,762
Annual Bigbelly software license for three Town owned receptacles cancelled	\$ (4,913)
Maintenance services/repair contracts for elevator estimated decrease	\$ (9,000)
Equipment maintenance estimated decrease	\$ (7,000)
Town cost of window coverings business district budgeted in Community Services & Public Communications Dept. 6600	\$ (20,000)
Property and liability insurance allocation decrease	\$ (7,000)
Fleet replacement needs increase	\$ 13,387
Phased reduction to sandless sandbag distribution	\$ (28,000)
Roads - Increased needs including roadway restriping in single family	\$ 37,750

Position Title	Personnel Complement				FY 2021 Funded			
	FY 2020 Funded				FY 2021 Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Public Works Director ¹	0.25			0.25	0.25			0.25
Assistant Public Works Director ²	0.40			0.40	0.40			0.40
Public Works Coordinator	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 (Roads 541)	1.00			1.00	1.00			1.00
General Service Worker	1.00			1.00	1.00			1.00
Maintenance Worker/Custodian ³		1.00		0.50				
Total	5.65	1.00	0.00	6.15	5.65	0.00	0.00	5.65

¹General Fund allocation. Position split funded with Water & Sewer Fund, Solid Waste Fund and Stormwater Fund.

²General Fund allocation. Position split funded with Water & Sewer Fund, and Stormwater Fund.

³Position eliminated in FY2021.

PUBLIC WORKS (5000)

001 General Fund

EXPENDITURES

Line Item Prefix: 001-5000-539 (unless noted):		FY 2019	FY 2020	FY 2020	FY 2021
		Actual	Adopted	Estimated	Proposed
Suffix	Object Description				
<u>Personnel Services</u>					
1210	Regular Salaries	\$ 256,011	\$ 233,215	\$ 233,215	\$ 234,528
1310	Other Salaries	13	22,246	22,246	-
1410	Overtime	62,646	52,000	52,000	60,000
1510	Special pay	3,372	5,250	5,250	6,000
2110	Payroll Taxes	24,539	24,297	24,297	23,181
2210	Retirement Contribution	15,594	20,234	20,234	33,645
2310/2315	Life & Health Insurance	67,451	66,630	66,630	76,141
2410	Workers Compensation	2,756	12,427	12,427	11,607
Total	Personnel Services	\$ 432,382	\$ 436,299	\$ 436,299	\$ 445,102
<u>Operating Expenses</u>					
3110	Professional Services	\$ 110,526	\$ 118,086	\$ 118,086	\$ 118,086
3112	Physical Examinations	-	890	890	890
3410	Other Contractual Services	-	5,000	5,000	-
3411	Nuisance Abatement	476	10,000	10,000	5,000
4009	Vehicle Allowance	5,675	2,490	2,490	2,490
4110	Telecommunications	1,434	2,100	2,100	1,800
4111	Postage	-	100	100	100
4112	Mobile Phone Allowance	1,743	2,400	2,400	1,500
4310	Electricity	39,704	48,000	48,000	41,600
4311	Water and Sewer	58,416	90,000	90,000	90,000
4403	Equipment/Vehicle Leasing	22,733	70,420	70,420	6,800
4510	Property and Liability Insurance	31,116	43,103	43,103	49,865
4601	Maintenance Service/Repair Contracts	44,070	62,676	62,675	48,552
4602	Building Maintenance	26,921	85,000	85,000	85,000
4603	Equipment Maintenance	6,502	27,000	27,000	20,000
4604	Grounds Maintenance	169,674	249,560	249,560	247,297
4611	Miscellaneous Maintenance	60,366	68,305	46,305	47,000
4612	Vehicle Maintenance - Usage	19,913	18,658	18,658	19,556
4613	Vehicle Maint - Fleet Replacement	26,954	26,405	26,405	39,792
4911	Other Current Charges	35,483	52,600	41,100	24,600
5110	Office Supplies	1,744	2,500	2,500	2,500
5210	Property and Maintenance	23,876	35,000	35,000	35,000
5214	Uniforms	10,790	9,250	9,250	10,250
5216	Vehicle Maintenance - Fuel	8,808	7,092	7,092	5,000
5290	Miscellaneous Operating Supplies	10,027	10,250	10,250	10,250
5310	Road Materials	6,427	7,000	9,000	6,000
5410	Subscriptions and Memberships	480	1,300	1,300	1,300

PUBLIC WORKS (5000)

001 General Fund

EXPENDITURES

Line Item Prefix: 001-5000-539 (unless noted):		FY 2019	FY 2020	FY 2020	FY 2021
		Actual	Adopted	Estimated	Proposed
Suffix	Object Description				
5520	Conferences and Seminars	-	2,600	2,600	2,600
5510	Training & Educational	1,150	3,800	3,800	3,800
Total	Operating Expenses	\$ 725,008	\$ 1,061,585	\$ 1,030,084	\$ 926,628
Capital Outlay					
6410	Machinery and Equipment	\$ 26,836	\$ -	\$ 11,500	\$ -
Total	Capital Outlay	\$ 26,836	\$ -	\$ 11,500	\$ -
Total	Department Expenditures	\$ 1,184,226	\$ 1,497,883	\$ 1,477,883	\$ 1,371,730

PUBLIC WORKS (5000)
ROAD MAINTENANCE (541)
001 General Fund
EXPENDITURES

Line Item Prefix: 001-5000-541:		FY 2019	FY 2020	FY 2020	FY 2021
		Actual	Adopted	Estimated	Proposed
Suffix	Object Description				
Personnel Services					
541-1210	Road's Regular Salaries	\$ 38,737	\$ 37,338	\$ 37,338	\$ 38,458
541-1410	Road's Overtime	6,506	8,000	8,000	8,000
541-1510	Road's Special Pay	1,508	1,500	1,500	1,500
541-2110	Road's Payroll Taxes	3,312	3,584	3,584	3,669
541-2210	Road's Retirement Contribution	2,454	3,443	3,443	5,518
541-2310	Road's Life & Health Insurance	17,336	18,167	18,167	20,972
541-2410	Road's Workers Compensation	545	4,830	4,830	4,975
Total	Personnel Services	\$ 70,398	\$ 76,862	\$ 76,862	\$ 83,092
Operating Expenses					
541-4110	Road's Telecommunications	\$ 267	\$ -	\$ -	\$ -
541-4310	Roadway Electricity	34,208	38,000	38,000	38,000
541-4611	Miscellaneous Maintenance	7,298	75,000	75,000	112,750
Total	Operating Expenses	\$ 41,773	\$ 113,000	\$ 113,000	\$ 150,750
Capital Outlay					
Total	Capital Outlay	\$ -	\$ -	\$ -	\$ -
Total	Department Expenditures	\$ 112,171	\$ 189,862	\$ 189,862	\$ 233,842

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, and endeavors to be innovative in its programming to meet the needs of the community.

The Parks and Recreation Department operates and provides for the planning, supervision, maintenance and development of 96th St. Park, Tennis Center/Veterans Park, Hawthorne Tot Lot, recreational programming, 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 was developed with the assistance of the Parks and Recreation Committee that focuses on providing quality facilities to meet the recreational needs of the ever changing Town demographics. During FY 2020 the Parks and Recreation Department issued a Request for Qualifications (RFQ) for the design phase of 96th Street Park reconstruction, the last large project on the five-year Parks and Recreation plan. In FY 2020 the Town funded the 96th Street Park reconstruction based on the estimated cost of the project.

To accomplish park related objectives, the department offers a variety of well-maintained park facilities for active and passive recreation. 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.

Fiscal Year 2020 Accomplishments:

- Worked in conjunction with a parent group to develop a new Advance Soccer program under Cyclone Soccer to meet the demand of the community.
- Adapted and developed online programming to meet the needs of residents during the COVID-19 Pandemic. Over thirty different programming options were developed for youth, adults and seniors through our Zoom platform.
- Due to COVID-19, the department adjusted and hosted a virtual ceremony for the Town's annual Memorial Day ceremony to honor Americans who lost their lives while serving our country. The ceremony was viewable through Channel 663 and the Town's website.
- Worked in conjunction with the Resiliency and Sustainability Officer to create an Earth Week page full of activities to celebrate Earth Day.
- Offered a variety of other resources and stay at home programs to meet the needs of our patrons. All resources were displayed in the Parks and Recreation "Have Fun at Home" banner on the Town website.
- Participated in weekly calls with the Miami Dade Parks Coalition to ensure proper planning and coordination for the reopening of Parks and Recreation facilities. Developed a plan to

reopen the 96th Street Park, Tennis Center, Hawthorne Tot lot, Community Center and beach.

- Successfully opened the Tennis Center during the COVID-19 Pandemic with limited staff and new guidelines. Staff created a new online reservation system and also used the phone-in booking option to help ensure social distancing practices and limit interactions.
- Updated signage complying with Miami Dade County and CDC recommendations. The signage was placed around each facility.
- Successfully issued a RFQ for design services for the reconstruction of the 96th Street Park.
- Assisted the Town's COVID-19 Task Force by running a daily outreach program to provide all Surfside residents with important Town information during the pandemic, confirm residents were doing well, and assist residents in signing up for Code Red and other Town alerts. All information was recorded in an Excel sheet.
- Assisted and completed the FEMA COVID-19 paperwork with Finance for FEMA reimbursement.
- Daily update to the Parks and Recreation Department web page and Have Fun at Home page displayed on the Town Website.
- Successful update of RecTrac into a web based version. The migration was completed during the COVID-19 Pandemic and all staff received proper training on it.
- Assisted and completed the FEMA Hurricane Irma paper work with Finance for FEMA reimbursement.
- Successfully installed new security cameras at the Tennis Center.

Issues:

- 96th Street Park amenities are outdated, limited in size and weekly/monthly maintenance and upkeep increases due to usage and park longevity.
- Limited green space makes it difficult to create programming opportunities.
- Limited storage space.

Fiscal Year 2021 Objectives:

- Design and construction of the 96th Street Park reconstruction project.
- Create and develop new and innovative programming to meet the needs of the community.
- Create and develop new special events to meet the needs of the community.

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Performance Measures	Actual	Actual	Actual	YTD/Estimated	Estimated
Youth Program Participants	1,325	1,600	1,743	1,100	1,980
Special Events Participants	5,319	5,421	6,382	3,125	7,240

PARKS AND RECREATION (6000)

001 General Fund

	FY 2019	FY 2020	FY 2020	FY 2021
	Actual	Adopted*	Estimated	Proposed
APPROPRIATIONS				
Personnel Services	\$ 188,439	\$ 221,366	\$ 221,366	\$ 224,372
Operating Expenses	338,899	369,858	369,858	331,971
Capital Outlay	-	15,500	15,500	-
Non-operating Expenses	14,000	-	-	-
TOTAL	\$ 541,338	\$ 606,724	\$ 606,724	\$ 556,343

Significant Changes from FY 2019 Adopted Budget

Personnel Services

Planned salary and benefit adjustments \$ 3,006

Operating Expenses

Tennis Center telecommunications and electricity budgeted in Resort Tax Fund 102 \$ (7,610)

Tennis Center property & liability insurance budgeted in Resort Tax Fund 102 \$ (5,418)

Special events budgeted in Resort Tax Fund 102 \$ (21,500)

Position Title	Personnel Complement							
	FY 2020 Funded				FY 2021 Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Parks & Recreation Director ¹	0.05			0.05	0.05			0.05
Parks & Recreation Superintendent ¹	0.05			0.05	0.05			0.05
Custodian		1.00		0.50		1.00		0.50
Recreation Leader II	1.00			1.00	1.00			1.00
Recreation Leader I		5.00		3.00		5.00		3.00
Camp Counselors ²			19.00	4.00			19.00	4.00
Total	1.10	6.00	19.00	8.60	1.10	6.00	19.00	8.60

¹General Fund position allocation. Split funded with Tourist Resort Fund 102.

²Camp Counselor positions consist of fourteen (14) positions for ten weeks for Summer Camp and five (5) positions for Winter Camp (two weeks) and Spring Camp (one week).

PARKS AND RECREATION

(6000)

001 General Fund

EXPENDITURES

Line Item Prefix: 001-6000-572-:		FY 2019	FY 2020	FY 2020	FY 2021
		Actual	Adopted	Estimated*	Proposed
Suffix	Object Description				
Personnel Services					
1210	Regular Salaries	\$ 41,714	\$ 48,240	\$ 48,240	\$ 43,441
1310	Other Salaries - Includes Seasonal	75,691	132,213	132,213	134,126
1410	Overtime	1,735	1,000	1,000	1,000
1510	Special pay	368	1,150	1,150	150
2110	Payroll Taxes	10,843	14,059	14,059	13,686
2210	Retirement Contribution	3,487	3,894	3,894	6,233
2310/2315	Life & Health Insurance	16,874	10,908	10,908	12,341
2410	Workers Compensation	37,727	9,902	9,902	13,395
Total	Personnel Services	\$ 188,439	\$ 221,366	\$ 221,366	\$ 224,372
Operating Expenses					
3112	Physical Examinations	\$ 4,568	\$ 1,600	\$ 1,600	\$ 1,600
3410	Other Contractual Services	83,510	82,000	82,000	82,000
4009	Car Allowance	195	180	180	180
4110	Telecommunications	1,160	2,520	2,520	-
4111	Postage	23	100	100	100
4112	Mobile Phone Allowance	4,597	990	990	-
4310	Electricity	4,479	6,980	6,980	2,880
4311	Water and Sewer	21,220	24,000	24,000	24,000
4510	Property and Liability Insurance	16,653	17,967	17,967	12,549
4601	Maintenance Service/Repair Contracts	1,466	3,775	3,775	5,075
4602	Building Maintenance	6,108	8,000	8,000	8,000
4603	Equipment Maintenance	2,020	5,000	5,000	5,000
4604	Grounds Maintenance	78,232	83,502	83,502	83,504
4609	Take Home Vehicle	9	-	-	-
4611	Miscellaneous Maintenance	16,316	11,500	11,500	11,500
4612	Vehicle Maintenance - Usage	4,121	3,816	3,816	3,617
4613	Vehicle Fleet Replacement	5,917	5,790	5,790	4,128
4810	Promotional Activities - Special Events	7,761	24,000	22,000	2,500
4815:4911	Other Current Charges	66,336	70,000	70,000	70,000
5110	Office Supplies	919	1,000	1,000	-
5213	Landscape Improvements	3,742	5,000	5,000	5,000
5214	Uniforms	192	1,463	1,463	1,463
5216	Vehicle Maintenance - Fuel	1,296	1,500	1,500	700
5225	Merchant Fees	1,291	1,500	1,500	1,500
5290	Miscellaneous Operating Supplies	5,062	6,000	8,000	5,000
5410	Subscriptions and Memberships	331	300	300	300
5520	Conferences and Seminars	1,375	1,375	1,375	1,375
Total	Operating Expenses	\$ 338,899	\$ 369,858	\$ 369,858	\$ 331,971

PARKS AND RECREATION

(6000)

001 General Fund

EXPENDITURES

Line Item Prefix: 001-6000-572-:		FY 2019	FY 2020	FY 2020	FY 2021
		Actual	Adopted	Estimated*	Proposed
Suffix	Object Description				
Capital Outlay					
6410	Machinery and Equipment	\$ -	\$ 15,500	\$ 15,500	\$ -
Total	Capital Outlay	\$ -	\$ 15,500	\$ 15,500	\$ -
581-9190	Transfer to Fleet Management Fund	\$ 14,000	\$ -	\$ -	\$ -
Total	Non-operating Expenses	\$ 14,000	\$ -	\$ -	\$ -
Total	Department Expenditures	\$ 541,338	\$ 606,724	\$ 606,724	\$ 556,343



Community Services & Public Communications Department

Services, Functions, and Activities:

The Community Services & Public Communications (CSPC) 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. With the establishment of an Assistant Town Manager position, the oversight and management of this department is now coordinated by the Assistant Town Manger.

CSPC plans, prepares and develops information to enhance the Town's communication platforms in collaboration with the Public Information Representative. CSPC oversees the development and content input on the Town's website and on Channel 663. The Town's website and Channel 663 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. CSPC also implements and manages a variety of special projects and programs as assigned. To assist the Town in communications, the Town publishes the highly visible Gazette. The Gazette is a publication which provides information on services, recent legislative action, and special programs and events.

CSPC 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. CSPC also works to enhance the quality of life for residents through community-based services.

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.

There are various projected FY 2021 objectives, under both CSPC and the Tourist Bureau portions of the proposed FY 2021 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. This process also includes applying for and managing the grants application process for the Town.

Fiscal Year 2020 Accomplishments:

- Coordinated the Downtown Vision Advisory Committee meeting objectives and programs
- Assisted /coordinated the next phases of the parking analysis process
- Increased public communications efforts due to the COVID-19 crisis

Fiscal Year 2021 Objectives:

- Complete the Surf-Bal-Bay shuttle RFP and award contract
- Continue assistance and outreach to the downtown businesses and property owners
- Review website condition and content and recommend any enhancements
- Manage public information outreach
- Improve content on Channel 663
- Explore any and all possible grant opportunities concentrating on planning, engineering, and construction of Town infrastructure
- Issue the RFP for the upgrading and permanent lighting in the downtown district

Performance Measures	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Estimated
Town Website Subscribers	380	500	750	1000	1500

COMMUNITY SERVICES & PUBLIC COMMUNICATIONS (6600)

001 General Fund

	FY 2019	FY 2020	FY 2020	FY 2021
	Actual	Adopted	Estimated	Adopted
APPROPRIATIONS				
Personnel Services	\$ 91,098	\$ 90,444	\$ 90,444	\$ 45,041
Operating Expenses	106,249	122,764	142,764	307,792
Capital Outlay	-	-	-	-
TOTAL	\$ 197,347	\$ 213,208	\$ 233,208	\$ 352,833

Significant Changes from FY 2020 Adopted Budget

Personnel Services

Planned salary and benefit adjustment allocation split with Resort Tax Fund 102 \$ (45,403)

Operating Expenses

IT communication services budgeted in Finance Dept. 2100 in prior years \$ 56,270

IT communications related maintenance services budgeted in Finance Dept. 2100 in prior years \$ 23,701

Newletter/Gazette cost transferred to Community Services & Public Communications Dept. 6600 \$ 86,940

Town cost of window coverings business district budgeted in Public Works Dept. 6600 in prior years \$ 20,000

Position Title	Personnel Complement							
	FY 2020				FY 2021			
	Funded				Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Assistant Town Manager ¹	0.25			0.25				
Tourism & Public Communications Manager ²					0.25			0.25
Resiliency & Public Communications Specialist ³					0.25			0.25
Marketing & Special Projects Coordinator ⁴	0.66			0.66				
Total	0.91	0.00	0.00	0.91	0.50	0.00	0.00	0.50

¹In FY2021 the position allocation is funded in Tourist Resort Fund 102.

²General Fund allocation. Position split funded with Tourist Resort Fund 102.

³Transfer of Sustainability & Resiliency Officer position from Planning & Code Compliance Division and change to Resiliency & Public Communications Specialist.

General Fund allocation. Position split funded with Tourist Resort Fund 102.

⁴Position eliminated.

COMMUNITY SERVICES & PUBLIC COMMUNICATIONS

001 General Fund

EXPENDITURES

Line Item prefix: 001-6600-552-:		FY 2019	FY 2020	FY 2020	FY 2021
		Actual	Adopted	Estimated	Proposed
Suffix	Object Description				
<u>Personnel Services</u>					
1210	Regular Salaries	\$ 69,987	\$ 66,396	\$ 66,396	\$ 32,348
1410	Overtime	438	1,000	1,000	-
1510	Special Pay	298	313	313	-
2110	Payroll Taxes	5,331	5,352	5,352	2,544
2210	Retirement Contribution	4,342	6,121	6,121	4,641
2310	Life & Health Insurance	10,662	11,072	11,072	5,415
2410	Workers Compensation	40	190	190	93
Total	Personnel Services	\$ 91,098	\$ 90,444	\$ 90,444	\$ 45,041
<u>Operating Expenses</u>					
516-3110	Professional Services (IT)	\$ -	\$ -	\$ -	\$ 56,271
3410	Other Contractual Services	90,000	91,540	91,540	91,560
4009	Vehicle Allowance	1,350	1,350	1,350	900
4110	Telecommunications	144	480	480	420
4112	Mobile Phone Allowance	1,124	894	894	-
516-4605	IT Software Maintenance	-	-	-	15,596
516-4606	IT Hardware Maintenance	-	-	-	8,105
4810	Promotional Activities / Newsletter	7,181	3,000	3,000	89,940
4911	Other Current Charges	6,450	25,000	45,000	45,000
5290	Miscellaneous Operating Supplies	-	500	500	-
Total	Operating Expenses	\$ 106,249	\$ 122,764	\$ 142,764	\$ 307,792
<u>Capital Outlay</u>					
Total	Capital Outlay	\$ -	\$ -	\$ -	\$ -
Total	Department Expenditures	\$ 197,347	\$ 213,208	\$ 233,208	\$ 352,833

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 2021, there are no General Fund transfers to other funds.

This allocation center may include other centralized costs which are not easily distributed. In FY 2021, for example, the portion of the Town's property and liability insurance coverage of the Town Hall building is included in this allocation center rather than distributed across the departments within Town Hall.

Other significant items funded here for FY 2021 include \$150,000 allocated for a merit pool and paid parental leave for general employees, and \$250,000 for a general operating contingency. Significant changes and information is presented in the allocation center's appropriation summary.

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

NON-DEPARTMENTAL (7900)

001 General Fund

	FY 2018	FY 2019	FY 2019	FY 2020
	Actual	Adopted	Estimated	Adopted
<u>APPROPRIATIONS</u>				
Personnel Services	\$ -	\$ 150,000	\$ 150,000	\$ 150,000
Operating Expenses	361,143	500,487	500,487	402,387
Capital Outlay	-	36,000	36,000	-
Non-operating Expenses	1,108,000	775,000	2,500,000	250,000
Contingency/Return to Reserves	-	2,126,495	649,371	3,160,548
TOTAL	\$ 1,469,143	\$ 3,587,982	\$ 3,835,858	\$ 3,962,935

Significant Changes from FY 2020 Adopted Budget
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Operating Expenses

Professional fees for flood insurance rating	\$ (5,000)
Professional fees for FPL undergrounding estimate not anticipated in FY2021	\$ (60,500)
Town wifi for Bigbelly program cancelled	\$ (24,000)
Sunguard software license not needed due to completion of Tyler software project	\$ (16,565)
Property & liability insurance	\$ 25,461
Cat program not anticipated	\$ (4,800)
Credit card merchant fees estimated decrease	\$ (6,200)

Non-operating Expenses

No transfer to Capital Projects Fund	\$ (225,000)
Current year General Fund contingency increase	\$ (300,000)

**NON-DEPARTMENTAL
(7900)
001 General Fund
EXPENDITURES**

Line Item Prefix: 001-7900-:		FY 2019	FY 2020	FY 2020	FY 2021
		Actual	Adopted	Estimated	Proposed
Suffix	Object description				
<u>Personnel Services</u>					
590-1210	Regular Salaries	\$ -	\$ 150,000	\$ 150,000	\$ 150,000
Total	Personnel Services	\$ -	\$ 150,000	\$ 150,000	\$ 150,000
<u>Operating Expenses</u>					
590-3110	Professional Services	\$ 8,403	\$ 132,300	\$ 132,300	\$ 66,800
590-4110	Telecommunications	50,108	79,996	79,996	51,000
590-4111	Postage	1,954	10,150	10,150	10,150
590-4403	Equipment/Vehicle Leasing	140,500	93,640	93,640	77,075
590-4510	Property and Liability Insurance	103,158	97,981	97,981	123,442
590-4601	Maintenance Service/Repair Contracts	12,980	13,520	13,520	13,520
590-4603	Equipment Maintenance	1,500	1,500	1,500	-
590-4911	Other Current Charges	6,941	21,800	21,800	17,000
590-5110	Office Supplies	15,556	19,500	19,500	19,500
590-5225	Merchant Fees	11,107	17,200	17,200	11,000
590-5290	Miscellaneous Operating Supplies	8,936	12,900	12,900	12,900
Total	Operating Expenses	\$ 361,143	\$ 500,487	\$ 500,487	\$ 402,387
<u>Capital Outlay</u>					
590-6410	Machinery and Equipment	\$ -	\$ 36,000	\$ 36,000	\$ -
Total	Capital Outlay	\$ -	\$ 36,000	\$ 36,000	\$ -
<u>Non-operating Expenses</u>					
581-9130	Transfers to Capital Projects Fund	\$ 1,108,000	\$ 225,000	\$ 1,950,000	\$ -
590-9920	Contingency - General CY		550,000	550,000	250,000
590-9930	Resiliency Reserve		60,000	60,000	-
590-9910	Return to Reserves		2,066,495	589,371	3,160,548
Total	Non-operating Expenses	\$ 1,108,000	\$ 2,901,495	\$ 3,149,371	\$ 3,410,548
Total	Department Expenditures	\$ 1,469,143	\$ 3,587,982	\$ 3,835,858	\$ 3,962,935





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 financial summary, a narrative summary of the fund's operations, a summary of revenues, a summary of expenditures with expenditure history, and new capital improvement projects.

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 2019 Actual	FY 2020 Adopted	FY 2020 Estimated	FY 2021 Proposed
<u>FUNDS AVAILABLE</u>				
Intergovernmental- Federal/State	\$ -	\$ 25,000	\$ 25,000	\$ -
Interest	5,693	-	-	-
Transfers In	1,228,000	225,000	1,950,000	-
Fund Balance Beginning	2,158,902	1,760,751	3,048,583	1,079,087
TOTAL	\$ 3,392,595	\$ 2,010,751	\$ 5,023,583	\$ 1,079,087
<u>APPROPRIATIONS</u>				
Capital Outlay	\$ 244,012	\$ 250,000	\$ 3,944,496	\$ -
Non-Operating Expenses	100,000	-	-	-
TOTAL APPROPRIATIONS	\$ 344,012	\$ 250,000	\$ 3,944,496	\$ -
Parks & Rec CIP Reserves	93,633	93,633	-	-
Fund Balance Ending	2,954,950	1,667,118	1,079,087	1,079,087
TOTAL	\$ 3,392,595	\$ 2,010,751	\$ 5,023,583	\$ 1,079,087

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 special revenue funds or proprietary funds (enterprise, internal service). 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 2021, there are no new capital projects to be funded.

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 purpose of the Five-Year Capital Improvement Plan is to promote advanced planning by department directors and serves as a fiscal planning tool to forecast the demands on revenues. The plan anticipates 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 that will have an impact on the operating budget.

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 2019 Actual	FY 2020 Adopted	FY 2020 Estimated	FY 2021 Proposed
REVENUES				
Intergovernmental- Federal/State	\$ -	\$ 25,000	\$ 25,000	\$ -
Developer Contributions	-	-	-	-
Interest	5,693	-	-	-
Other - Transfers In	1,228,000	225,000	1,950,000	-
Use of Fund Balance	-	-	1,969,496	-
TOTAL REVENUES	\$ 1,233,693	\$ 250,000	\$ 3,944,496	\$ -
EXPENDITURES				
Capital Outlay Expenditures	\$ 244,012	\$ 250,000	\$ 3,944,496	\$ -
Transfer to Municipal Transportation Fund	100,000	-	-	-
TOTAL EXPENDITURES	\$ 344,012	\$ 250,000	\$ 3,944,496	\$ -

CAPITAL IMPROVEMENT PROJECTS

301 Capital Projects Fund

REVENUES

Line Item Prefix	301-590-	FY 2019 Actual	FY 2020 Adopted	FY 2020 Estimated	FY 2021 Proposed
<u>Intergovernmental - Federal/State</u>					
334-3900	State - FIND Grant	\$ -	\$ 25,000	\$ 25,000	\$ -
Total Intergovernmental - Federal/State		\$ -	\$ 25,000	\$ 25,000	\$ -
<u>Miscellaneous Revenues</u>					
361-1000	Interest Earnings	\$ 5,693	\$ -	\$ -	\$ -
381-0100	Interfund Transfer from General Fund	1,108,000	225,000	1,950,000	-
381-0200	Interfund Transfer from Tourist Resort Fund	120,000	-	-	-
392-0000	Appropriated Fund Balance	-	-	1,969,496	-
Total Miscellaneous Revenues		\$ 1,233,693	\$ 225,000	\$ 3,919,496	\$ -
Total		\$ 1,233,693	\$ 250,000	\$ 3,944,496	\$ -

CAPITAL IMPROVEMENT PROJECTS (4400)

301 Capital Projects Fund

EXPENDITURES

Line Item Prefix: 301-4400-:		FY 2019	FY 2020	FY 2020	FY 2021
		Actual	Adopted	Estimated	Proposed
Suffix	Object Description				
<u>Capital Outlay</u>					
516-6820	Server Upgrade	\$ 74,980	\$ -	\$ -	\$ -
539-6220	Town Hall Improvements	32,122	-	-	-
539-6310	Improvements other than Building	11,019	-	70,223	-
539-6320	Infrastructure - Beach Walking Path	12,517	-	107,483	-
539-6410	Machinery and Equipment	94,460	-	57,540	-
541-6381	Harding Avenue Downtown Street Lighting	429	-	620,000	-
541-6394	Westside Street End Improvements	7,739	-	-	-
541-6395	92nd Street Beachend Improvements		-	250,000	-
	Improvements - Community Center Turnkey				
539-6210	Solar Power System	10,746	200,000	289,250	-
572-6380	96th Street Park Renovation		-	2,500,000	-
572-6320	Kayak Launch		50,000	50,000	-
Total	Capital Outlay	\$ 244,012	\$ 250,000	\$ 3,944,496	\$ -
<u>Non-operating Expenses</u>					
581-9117	Transfer to Municipal Transportation Fund	\$ 100,000	\$ -	\$ -	\$ -
Total	Non-operating Expenses	\$ 100,000	\$ -	\$ -	\$ -
Total	Capital Projects Fund Expenditures	\$ 344,012	\$ 250,000	\$ 3,944,496	\$ -





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 – food and beverage sales (restaurants), and accommodations (short term rental properties) - that are passed on to consumers.

The Town accounts for 100% of total projected revenues in the Tourist Resort Fund. These revenues are expended to fund tourism related activities and the cost of Community Center operations.

Thirty-four percent (34%) of total revenues are allocated directly for tourism related activities. The expenditure of these funds is governed by the Tourist Bureau Board of the Town of Surfside. The remaining sixty-six percent (66%) of total revenues are allocated for the cost of operating the Community Center.



102 Tourist Resort Fund

FINANCIAL SUMMARY

	FY 2019	FY 2020	FY 2020	FY 2021
	Actual	Adopted	Estimated	Proposed
<u>FUNDS AVAILABLE</u>				
Resort Taxes	\$ 3,901,559	\$ 3,297,550	\$ 3,297,550	\$ 2,919,853
Miscellaneous Revenues	13,614	10,500	10,500	10,500
Interest	-	-	-	9,000
Fund Balance Beginning -	-	-	-	-
Tourist Bureau	356,313	684,822	734,636	857,223
Community Center	-	768,566	905,889	1,018,435
TOTAL	\$ 4,271,486	\$ 4,761,438	\$ 4,948,575	\$ 4,815,011
<u>APPROPRIATIONS</u>				
Personnel Costs	\$ 1,216,564	\$ 1,348,802	\$ 1,348,802	\$ 1,572,129
Operating Expenses	1,259,481	1,685,615	1,685,615	1,022,268
Capital Outlay	20,916	38,500	38,500	-
Transfer to Other Funds	134,000	-	-	57,359
TOTAL APPROPRIATIONS	\$ 2,630,961	\$ 3,072,917	\$ 3,072,917	\$ 2,651,756
Fund Balance Ending -				
Tourist Bureau	734,636	834,532	857,223	1,187,976
Community Center	905,889	853,989	1,018,435	975,279
TOTAL	\$ 4,271,486	\$ 4,761,438	\$ 4,948,575	\$ 4,815,011

Tourist Resort Fund Tourism Department

The Tourism Department encourages patronage of Surfside's business establishments and hotels through cooperative events, as well as marketing and promotional activities. The department also assists in the improvement of the Surfside Business District by functioning as a promotional partner, advisor and advocate on initiatives through the Downtown Vision Advisory Committee (DVAC).

Services, Functions, and Activities:

Surfside is one of only three municipalities in Miami-Dade County currently 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 revenues, like all Special Revenue Funds, are collected from specific sources and dedicated to specific allowable uses.

The Town's Ordinance No. 11-1574 was modified to clarify the purpose and use of resort taxes. 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 operations/maintenance of the Community Center, therefore directly relieving ad valorem taxes from being used for such purposes;
- Thirty-four percent (34%) for services and programs to promote the Town as a tourist destination with the help of the Tourist Board and may support the related personnel within the Tourist Bureau department.

The Town is proud to re-invest 66% of resort tax revenues back into the operations of the Community Center and Tennis Center, which is fully funded by resort tax collections thus providing relief from ad valorem taxes to property owners. The other 34% is invested to promote the Town as a tourist destination with the spending authority of the Tourist Board for those amounts allocated to the Tourist Bureau's budget by the Town Commission during the annual budgetary process.

The Tourist Board Members, appointed by the Town Commission, oversee the appropriate use of the 34% resort tax allocation through the operations of the Tourist Bureau. The Tourist Bureau is responsible for promoting the Town's dining, shopping, lodging, recreation and beach to visitors nationally, internationally, and within the state of Florida - attracting visitors from within the state as well as other US states, in addition to many Latin American countries, Canada, Israel, even the United Kingdom.

Prior to March 2020, Surfside enjoyed a recent period of prosperity in resort tax revenue. The Tourist Bureau's destination marketing efforts, combined with the marketing efforts of the local hotels and businesses gained momentum with the press and patrons alike. The addition of the luxurious Four Seasons Hotel at The Surf Club in mid FY 2017, and their restaurants, new restaurants along Harding Avenue, as well as the landmark existing businesses generated revenue growth in FY 2019 and FY 2018 of approximately 25% and 50%, respectively. The

present challenges due to the COVID-19 pandemic, and the effects of a COVID-19 recession and course to full recovery are expected to impact this recent economic strength in Surfside's resort tax collections. Therefore, FY 2021 resort tax revenues are estimated to decline 25% compared to FY 2019 actual revenues.

The Surfside coastline is enjoyed by residents and visitors throughout the year. The beach supports tourism and the local economy in addition to providing a vital habitat for sea turtles, shore birds, and other marine wildlife. The recently completed beach re-nourishment project as part of the Miami-Dade County Beach Erosion Control and Hurricane Protection Project addressed critical beach erosion in Surfside. The U.S. Army Corps of Engineers, in coordination with Miami-Dade County and the Town of Surfside, placed approximately 330,000 cubic yards of beach quality sand, hauled by trucks from an upland mine, to re-nourish the public beach and provide shore protection in Surfside. The beach re-nourishment project temporarily closed sections of the beach during FY 2020, however this did not impact resort tax revenues.

The Town of Surfside's Tourist Bureau, in collaboration with the Downtown Vision Advisory Committee, is making a concerted effort to promote, assist, partner and advise local businesses in determination to create a sense of place that encourages retention, and economic development, while maintaining and enhancing the characteristics that attract residents and visitors.

The responsibilities, focus, and implementation of Tourist Board approved initiatives from the Tourist Bureau through the Tourism and Public Communications Manager include, but are not limited to the following:

- Plan, organize and manage all Tourist Bureau marketing efforts and special events.
- Maintain working rapport with hotel management, restaurants, and downtown businesses to encourage and develop participation in Tourist Bureau physical, social and economic 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 visitor marketing communications including website, new media, brochures, and event signage.
- Assist in resort tax compliance issues in an effort to maximize revenue collection.
- Maintain a welcome service in the Community Center for visitors, business owners/operators and residents and respond to all requests.
- Represent the Town in matters pertaining to various tour and travel associations and similar tourism organizations.

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

Pre-arrival tactics, including, but not limited to:

- Website updates, enhancements, and promotions
- Social media postings
- E-blasts to trade & consumers
- Travel website promotions
- Local travel industry tradeshow

- Partnership development initiatives
- Internal PR efforts
- Familiarization trips opportunities with GMCVB
- Visitor guide

Public programming efforts, including but not limited to:

- Signature annual events
- Communications
- Street banners
- Holiday lighting
- DVAC

Fiscal Year 2020 Accomplishments:

Downtown

- Exploration of creative solutions for improving downtown district in collaboration with the Downtown Vision Advisory Committee
- Finalized business detail pages for Surfside businesses on visitsurfsidefl.com

Resiliency & Beach

- Initiated sustainable tourism initiatives, including turtle educational initiatives:
 - Turtle coloring book launched
 - Partnered with Sea Turtle Conservancy with participation and a presence at all events
 - Organized sea turtle education during group press tour

Communications

- Launched the second year of three-year strategic marketing plan
- Capitalized on wellness destination focus with new programming around health & wellness topic
 - Third Thursdays series counted with strong attendance and highest number of Harding Avenue vendor participants to date through two events. Third event cancelled due to the COVID-19 pandemic
 - Second annual Paddletopia along with the summer’s First Friday Beach series were cancelled due to the COVID-19 pandemic
- Continued partnership with key cohorts – GMCVB and VISIT FLORIDA
 - VISIT FLORIDA awarded Surfside’s Tourist Bureau 2 “Flagler Awards”:
 - Henry Award (equivalent to Gold) for Website – Booking Portal.
 - Bronze - (equivalent to Gold) Resource / Promotional Materials - Trade
- Continued resident education and outreach programs such as:
 - Articles in monthly Gazette
 - Regular posts on Nextdoor
 - Industry webinars with GMCVB throughout coronavirus pandemic
- Ceased advertising in April due to the COVID-19 pandemic. Did not enter into PR contract with RFP winner Carolyn Izzo Integrated Communications (CIIC).

Issues:

- o Coronavirus is severely impacting the travel and tourism industry
- o International travel is vastly reduced
- o Lack of tourism means businesses on Harding Avenue and hotels will struggle to sustain revenue

Fiscal Year 2021 Objectives:

- o Review marketing operations in support of Surfside Businesses that are in line with the direction of new Town Commission and Tourist Board
- o Resume special events (once it is safe to do so)
- o Explore new special events opportunities to re-engage the community
- o Address the impact of COVID-19 on the Town’s business community including vacancies and other issues
- o Maintain a respectable digital presence post COVID-19
- o Continue sustainable tourism initiatives
- o Continue partnerships with key cohorts - GMCVB, VISIT FLORIDA and Brand USA, and explore new, enhanced partnerships

Performance Measures	FY 2017 Actual	FY 2018 Actual	FY 2019 YTD	FY2020 (Oct-March)
<i>Social Media Followers:</i>				
Facebook	1,500	2,700	3,000	3,290
Instagram	3,500	7,200	8000	8,130
Twitter	166	350	415	529
Average Hotel Occupancy	65%	71%	76.7%	78%
Average Hotel ADR	\$239	\$380	\$437	\$499
<i>Events:</i>				
Third Thursdays*				
Registered	NA	382	390	279*
Attended	1,200	1,100	1,150	800 (2 events)
Paddletopia Festival*				
Registered	NA	500	780	N/A C-19*
Attended	NA	200	313	N/A C-19*
First Fridays*				
Registered	NA	1,020	NA**	N/A C-19*
Attended	800	753	NA**	N/A C-19*

*Impacted or not held due to COVID-19 pandemic.

**Due to beach re-nourishment project, no events planned in FY2019.

Tourist Resort Fund Culture and Recreation Community Center and Tennis Center

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 and visitors at the Community Center and Tennis Center. The department also endeavors to be innovative in its programming to meet the needs of the community.

Services, Functions, and Activities:

The Town invests sixty-six percent (66%) of resort tax revenues back into the operations of the Community Center and Tennis Center, thus providing relief from ad valorem taxes to property owners.

The Parks and Recreation Department operates and provides for the planning, supervision, maintenance and development of the Community Center, recreational programming, beach activities and supervision, numerous special events that take place in the Community Center, and operating the Tennis Center. 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. The Parks and Recreation Committee continues to focus on providing quality facilities to meet the recreational needs of the ever-changing Town demographics.

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 beach is also maintained and supervised year-round. New programs are provided on an annual basis to meet community needs as they arise during the course the year.

FY 2021 Budget Changes

The Town invests sixty-six percent (66%) of resort tax revenues back into the operations of the Community Center, thus providing relief from ad valorem taxes to property owners. Commencing in FY 2021, the Town's Tennis Center operations will also be funded through resort taxes. In prior years, these operations were funded in the General Fund. Implementing this new funding structure will provide additional relief from ad valorem taxes to property owners.

Fiscal Year 2020 Accomplishments:

- Daily update to the Parks and Recreation Department web page and Have Fun at Home page displayed on the Town Website.
- Successful update of RecTrac into a web based version. The migration was completed during the COVID-19 Pandemic and all staff received proper training on it.
- Successfully upgraded security cameras at Community Center.

- Due to demand, a professional swim coach was contracted to teach swim teams Monday through Thursday.
- Successfully changed the aftercare provider as requested by residents. Feedback from residents has been positive.
- Successfully completed renovations to the main pool waterslide and Sand Dollar key in the Tot Lot.
- Adapted and developed online programming to meet the needs of residents during the COVID-19 Pandemic. Over thirty different programming options were developed for youth, adults and seniors through our Zoom platform.
- Maintained the Community Center daily throughout the Covid-19 pandemic. The exterior of the Community Center was painted and the front gate was replaced.
- Participated in weekly calls with the Miami Dade Parks Coalition to ensure proper planning and coordination for the reopening of the facilities. Developed a plan to reopen the Community Center, beach and Tennis Center.
- Assisted and completed the FEMA COVID-19 paperwork with the Finance department for FEMA reimbursement.

Issues:

- Increasing maintenance costs of the Community Center mainly due the facility's oceanfront location.
- Increasing wear and tear of Community Center equipment due to age (ten years).
- Staffing for year round extended hours of operation for both the pool and the beach.

Fiscal Year 2021 Objectives:

- Resurface the pool and spa shells.
- Create and develop new and innovative programming to meet the needs of the community.
- Create and develop new special events to meet the needs of the community.
- Refurbish the pool slides.
- Update existing Community Center contract agreements and put in place contract agreements necessary for future operations.
- Implement new litter control measures with additional staffing in the beach area.

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2020
Performance Measures	Actual	Actual	Actual	Estimated/ YTD	Estimated
Adult/Senior Program Participants	1,481	1,361	2,221	1,410	2,688
Community Center Participants	21,229	20,065	24,169	14,650	26,795
Community Center Rentals	52	50	46	20	60

102 Tourist Resort Fund

	<u>FY 2019 Actual</u>	<u>FY 2020 Adopted</u>	<u>FY 2020 Estimated</u>	<u>FY 2021 Proposed</u>
<u>REVENUES</u>				
Resort Taxes	\$ 3,901,559	\$ 3,297,550	\$ 3,297,550	\$ 2,919,853
Miscellaneous Revenues	13,614	10,500	10,500	19,500
TOTAL REVENUES	<u>\$ 3,915,173</u>	<u>\$ 3,308,050</u>	<u>\$ 3,308,050</u>	<u>\$ 2,939,353</u>
<u>EXPENDITURES</u>				
<u>Tourist Bureau</u>				
Personnel Costs	\$ 150,015	\$ 152,614	\$ 152,614	\$ 251,599
Operating Expenses	794,421	849,536	849,536	397,526
Capital Outlay	8,400	-	-	-
Transfer to General Fund	-	-	-	19,502
Contingency/Return to Reserves	-	122,587	122,587	330,753
Total Tourism Expenditures	<u>\$ 952,836</u>	<u>\$ 1,124,737</u>	<u>\$ 1,124,737</u>	<u>\$ 999,380</u>
<u>Community Center</u>				
Personnel Costs	\$ 1,066,549	\$ 1,196,188	\$ 1,196,188	\$ 1,320,530
Operating Expenses	465,060	836,079	836,079	624,742
Capital Outlay	12,516	38,500	38,500	-
Transfer to General Fund	-	-	-	37,857
Transfer to Capital Projects Fund	120,000	-	-	-
Transfer to Fleet Management Fund	14,000	-	-	-
Contingency/Return to Reserves	-	112,546	112,546	(43,156)
Total Community Center Expenditures	<u>\$ 1,678,125</u>	<u>\$ 2,183,313</u>	<u>\$ 2,183,313</u>	<u>\$ 1,939,973</u>
TOTAL EXPENDITURES	<u>\$ 2,630,961</u>	<u>\$ 3,308,050</u>	<u>\$ 3,308,050</u>	<u>\$ 2,939,353</u>
Net Results	<u>\$ 1,284,212</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (0)</u>

102 Tourist Resort Fund

Significant Changes from FY 2020 Adopted Budget +/-

TOURIST BUREAU

Personnel Services

Position reorganization allocation and planned merit pay, salary and benefit adjustments \$98,985

Operating Expenses

Repairs to turtle sculptures additional needs \$ 2,500
 Decrease to marketing and advertising \$ (564,000)
 Promotional Activities - Community Center special events \$ 79,000

Significant Changes from FY 2020 Adopted Budget +/-

COMMUNITY CENTER

Personnel Services

Planned merit pay, salary and benefit adjustments \$ 67,600
 Maintenance Worker - new position \$ 56,742

Operating Expenses

Beach raking removed \$ (87,420)
 Pool resurfacing \$ 85,000
 Outsourced litter detail removed \$ (40,000)
 Miscellaneous maintenance included in building maintenance \$ (10,500)
 Community Center events moved to Tourist Resort (552) \$ (79,000)

TOURIST BUREAU Position Title	Personnel Complement							
	FY 2020 Funded				FY 2021 Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Assistant Town Manager ¹					0.34			0.34
Tourism Director ²	1.00			1.00				
Tourism & Public Communications Manager ²					0.75			0.75
Resiliency & Public Communications Specialist ³					0.75			0.75
Program and Events Coordinator ⁴					0.60			0.60
Marketing & Special Projects Coordinator ⁵	0.34			0.34				
Total	1.34	0.00	0.00	1.34	2.44	0.00	0.00	2.44

¹Tourist Resort Fund position allocation. Position split funded with General Fund 001.

²Position change to Tourism & Public Communications Manager from Tourism Director. Tourist Resort Fund allocation. Position split funded with General Fund 001.

³Position change to Resiliency & Public Communications Specialist from Sustainability & Resiliency Officer. Tourist Resort Fund allocation. Position split funded with General Fund 001.

⁴Program and Events Coordinator position allocation. Position split funded with Community Center operations.

⁵Position eliminated.

102 Tourist Resort Fund

Personnel Complement								
COMMUNITY CENTER Position Title	FY 2020 Funded				FY 2021 Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Parks & Recreation Director ¹	0.95			0.95	0.95			0.95
Parks & Recreation Superintendent ¹	0.95			0.95	0.95			0.95
Customer Services Representative	1.00			1.00	1.00			1.00
Aquatics Supervisor	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
Lifeguards ²	3.00	7.00	8.00	8.40	3.00	7.00	8.00	8.40
Maintenance Worker/Custodian	1.00	1.00		1.50	2.00	1.00		2.50
Program and Events Coordinator ³	1.00			1.00	0.40			0.40
Recreation Leader II	1.00			1.00	1.00			1.00
Recreation Leader		4.00		2.00		4.00		2.00
Total	11.90	12.00	8.00	19.80	12.30	12.00	8.00	20.20

¹Tourist Resort Fund position allocation. Split funded with General Fund 001.

²Temporary lifeguard positions consist of eight (8) positions for ten weeks for increased hours of operation and programming at the Community Center during the summer months.

³Program and Events Coordinator position allocation. Position split funded with Tourist Bureau operations.

102 Tourist Resort Fund

REVENUES

		FY 2019	FY 2020	FY 2020	FY 2021
Line Item Prefix: 102-552-:		Actual	Adopted	Estimated	Proposed
312-1200	Two Percent Resort Tax	\$ 1,050,822	\$ 876,850	\$ 876,850	\$ 788,117
312-1400	Four Percent Resort Tax	2,842,315	2,420,700	2,420,700	2,131,736
312-1500	Resort Tax Penalties/Interest	8,422	-	-	-
Total	Resort Taxes	\$ 3,901,559	\$ 3,297,550	\$ 3,297,550	\$ 2,919,853
361-1000	Interest Earnings	\$ -	\$ -	\$ -	\$ 9,000
369-8500	Resort Registration Fees	13,614	10,500	10,500	10,500
Total	Miscellaneous Revenues	\$ 13,614	\$ 10,500	\$ 10,500	\$ 19,500
Total	Other Funding Sources	\$ -	\$ -	\$ -	\$ -
Total	Total Revenues	\$ 3,915,173	\$ 3,308,050	\$ 3,308,050	\$ 2,939,353

102 Tourist Resort Fund
EXPENDITURES

		FY 2019 Actual	FY 2020 Adopted	FY 2020 Estimated	FY 2021 Proposed
TOURIST BUREAU					
Line Item Prefix: 102-8000-552:					
Suffix	Object Description				
<u>Personnel Services</u>					
1210	Regular Salaries	\$ 102,518	\$ 102,083	\$ 102,083	\$ 174,258
1310	Other Salaries	-	-	-	-
1410	Overtime	5,943	5,000	5,000	5,000
1510	Special pay	43	-	-	750
2110	Payroll Taxes	9,228	8,514	8,514	13,780
2210	Retirement Contribution	6,475	9,136	9,136	23,908
2310/2315	Life & Health Insurance	25,539	25,555	25,555	30,104
2410	Workers Compensation	269	449	449	1,899
2610	Other Post Employment Benefits		1,877	1,877	1,900
	Total Personnel Services	\$ 150,015	\$ 152,614	\$ 152,614	\$ 251,599
<u>Operating Expenses</u>					
3112	Physical Examinations	\$ 395	\$ 450	\$ 450	\$ 410
3210	Accounting and Auditing		6,800	6,800	6,800
3410	Other Contractual Services		2,000	2,000	19,500
4009	Vehicle Allowance	3,850	4,200	4,200	4,536
4110	Telecommunications			750	600
4111	Postage	134	1,000	1,000	900
4112	Mobile Phone Allowance	994	1,206	456	-
4403	Equipment/Vehicle Leasing	15,513	5,880	5,880	3,880
4810	Promo. Activ.-Marketing & Advert.	760,561	810,000	810,000	-
TBD	Promo. Activ.-Special Events	-	-	-	337,100
5110	Office Supplies	3,963	3,000	3,000	3,000
5290	Miscellaneous Operating Supplies	5,136	3,500	3,500	13,000
5410	Subscriptions and Memberships	(1,924)	4,500	4,500	2,900
5520	Conferences and Seminars	5,799	7,000	7,000	4,900
Total	Operating Expenses	\$ 794,421	\$ 849,536	\$ 849,536	\$ 397,526
6410	Machinery and Equipment	\$ 8,400	\$ -	\$ -	\$ -
Total	Capital Outlay	\$ 8,400	\$ -	\$ -	\$ -
<u>Non-operating Expenses</u>					
9110	Transfer to General Fund	\$ -	\$ -	\$ -	\$ 19,502
9910	Contingency/Reserve	-	122,587	122,587	330,753
Total	Non-operating Expenses	\$ -	\$ 122,587	\$ 122,587	\$ 350,255
Total	Tourism Expenditures	\$ 952,836	\$ 1,124,737	\$ 1,124,737	\$ 999,380

102 Tourist Resort Fund

EXPENDITURES

		FY 2019 Actual	FY 2020 Adopted	FY 2020 Estimated	FY 2021 Proposed
COMMUNITY CENTER					
Line Item Prefix: 102-8000-572-:					
Personnel Services					
1210	Regular Salaries	\$ 472,092	\$ 559,633	\$ 559,633	\$ 588,772
1310	Other Salaries - Includes Seasonal	368,623	307,648	307,648	324,553
1410	Overtime	11,676	14,000	14,000	14,000
1510	Special pay	5,966	8,600	8,600	7,100
2110	Payroll Taxes	62,673	68,744	68,744	71,746
2210	Retirement Contribution	30,638	47,092	47,092	77,777
2310/2315	Life & Health Insurance	107,990	142,089	142,089	191,422
2410	Workers Compensation	6,891	48,382	48,382	45,160
Total	Personnel Services	\$ 1,066,549	\$ 1,196,188	\$ 1,196,188	\$ 1,320,530
Operating Expenses					
3112	Physical Examinations	\$ 3,477	\$ 6,880	\$ 6,880	\$ 5,800
3210	Accounting and Auditing	-	13,200	13,200	13,200
3410	Other Contractual Services	34,620	47,000	47,000	47,000
4009	Car Allowance	3,405	3,420	3,420	3,420
4110	Telecommunications	2,950	5,580	5,580	6,540
4111	Postage	-	100	100	50
4112	Mobile Phone Allowance	1,341	5,310	5,310	-
4310	Electricity	35,461	45,000	45,000	45,000
4311	Water and Sewer	25,938	36,000	36,000	39,600
4312	Natural Gas Service	29,098	30,000	30,000	30,000
4403	Equipment/Vehicle Leasing	-	5,500	5,500	5,500
4510	Property and Liability Insurance	29,934	41,560	41,560	53,360
4601	Maintenance Service/Repair Contracts	20,663	127,570	127,570	42,494
4602	Building Maintenance	79,156	144,700	144,700	155,000
4603	Equipment Maintenance	15,364	37,000	37,000	23,400
4604	Grounds Maintenance	32,043	105,668	105,668	65,668
4609	Take Home Vehicle	114	360	360	360
4611	Miscellaneous Maintenance	6,683	10,500	10,500	-
4612	Vehicle Maintenance - Usage	4,121	3,816	3,816	4,121
4613	Vehicle Maint. - Fleet Replacement	5,917	5,790	5,790	13,104
4810	Promotional Activities - Special Events	85,240	102,000	102,000	15,500
5110	Office Supplies	7,266	5,500	6,500	5,500
5213	Landscape Improvements	2,808	7,000	6,000	5,000
5214	Uniforms	3,844	5,200	5,200	4,950
5216	Vehicle Maintenance - Fuel	1,296	1,500	1,500	1,300
5225	Merchant Fees	3,051	5,000	5,000	4,750
5290	Miscellaneous Operating Supplies	26,604	30,000	30,000	30,000
5410	Subscriptions and Memberships	1,195	800	800	1,800
5520	Conferences and Seminars	3,471	4,125	4,125	2,325
Total	Operating Expenses	\$ 465,060	\$ 836,079	\$ 836,079	\$ 624,742
Capital Outlay					
6410	Machinery and Equipment	\$ 12,516	\$ 38,500	\$ 38,500	\$ -
Total	Capital Outlay	\$ 12,516	\$ 38,500	\$ 38,500	\$ -
Non-operating Expenses					
581-9110	Transfer to General Fund Administrative	\$ -	\$ -	\$ -	\$ 37,857
581-9130	Transfers to Capital Projects Fund	120,000	-	-	-
581-9190	Transfer to Fleet Management Fund	14,000	-	-	-
9910	Contingency/Reserve	-	112,546	112,546	(43,156)
Total	Non-operating Expenses	\$ 134,000	\$ 112,546	\$ 112,546	\$ (5,299)
Total	Community Center Expenditures	\$ 1,678,125	\$ 2,183,313	\$ 2,183,313	\$ 1,939,973
Total	Tourist Resort Fund Expenditures	\$ 2,630,962	\$ 3,308,050	\$ 3,308,050	\$ 2,939,353

FY 2021 New Program Enhancement (Modification)

Maintenance Worker II				
Department Name	Division Name	Funding Source	Department Priority	Total Requested
Public Works		Tourist Resort	1	(\$70,378)
Justification and Description				
<p>As the Town develops a comprehensive litter control program, there is a need for an additional resource. This staff member would be funded through the Tourist Resort Fund and would be responsible for the cleanliness of the walking path, hardpack, and beach-side street ends. The addition of this staff member would allow the Public Works staff (General Fund funded) now handling this area to be redeployed to the residential district. The overall hours of service would increase from 10 manhours per week to 40. Note that \$40,000 and \$87,000 had previously been budgeted from the Tourist Resort Fund for general beach cleanup and beach raking services, respectively. These items have been removed in favor of this alternative approach which would save \$70,378.</p>				
Benefits or Alternative/Adverse Impact if not funded				
<p>This position will report to the Public Works Department with a focus on removing litter, cleaning storm drain grates on beach side street ends, emptying trash and recycling receptacles, and reporting any noticed code violations primarily related to litter on private property.</p>				
Required Resources				
New Personnel				
Number of Positions	Title	Salary	Fringe Benefits	Cost
1	Maintenance Worker II	\$31,200	\$25,542	\$56,742
Other Recurring Operating Costs				
Account Number	Description	Cost		
102-6000-572-46-04	Grounds Maintenance (Outsourced litter detail)	\$ (40,000)		
102-8000-572-46-01	Maintenance Services (Beach raking)	\$ (87,120)		
One Time Costs				
Account Number	Description	Cost		

FY 2021 New Program Enhancement (Modification)

Pool and Spa Resurfacing

Department Name	Division Name	Funding Source	Department Priority	Total Requested
Parks & Recreation	Community Center	Tourist Resort	2	\$85,000

Justification and Description

Resurfacing of the main pool and spa shell surface finish is needed due to nine years of year-round usage, close proximity to the beach, and regular wear and tear. Resurfacing will remove all stains, provide a safe surface for all pool activities, and prevent chipping.

Diamond brite is the current pool finish for the main pool and spa. Diamond brite is made with natural quartz, extremely durable, and has an estimated lifetime of 10 - 12 years on average.

Benefits or Alternative/Adverse Impact if not funded

- The pools' surface will continue to deteriorate and may become hazardous for pool users.
- Damage to the existing diamond brite causes surface erosion which leads to pool damage.
- Deferral of resurfacing may effectuate more expensive repairs and longer pool closure.

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
102-8000-572-46-02	Building Maintenance	\$85,000





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 2019	FY 2020	FY 2020	FY 2021
	Actual	Adopted	Estimated	Proposed
<u>FUNDS AVAILABLE</u>				
Forfeiture Proceeds	\$ 12,640	\$ -	\$ 13,422	\$ -
Interest Earnings	328	-	19	-
Projected Restricted Fund Balance Beginning	159,527	58,366	105,725	4,425
TOTAL	\$ 172,495	\$ 58,366	\$ 119,166	\$ 4,425
<u>APPROPRIATIONS</u>				
Operating Items	\$ 65,282	\$ 52,300	\$ 101,300	\$ 2,000
Capital Outlay	1,488	-	-	-
TOTAL APPROPRIATIONS	\$ 66,770	\$ 52,300	\$ 101,300	\$ 2,000
Projected Restricted Fund Balance Ending	105,725	6,066	4,425	2,425
TOTAL	\$ 172,495	\$ 58,366	\$ 105,725	\$ 4,425

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. In FY2021, crime prevention/ community policing initiatives are funded.

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 payment for the department's patrol laptop lease program, purchase of weapons, radios, bicycle and work utility beach vehicle purchases, a secure ID access system, surveillance equipment, vehicles for undercover operations electronic data storage, tactical equipment, 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.

FY2021 Budget Changes

The fund's primary revenue source is from the sale of legally seized assets, this revenue may be used to supplement funding for public safety uses, as noted above. The actual revenues have been minimal in the two prior fiscal years. As a result, the estimated fund balance at the end of FY 2020 is projected at \$4,425. Therefore, public safety expenditures for a patrol laptop lease and air cards, special equipment, body armor, ammunition, a citizen's police academy, and other needs that were previously funded with these revenues are funded in the General Fund – Public Safety Department in FY 2021.

105 POLICE FORFEITURE

REVENUES

Line Item: 105-521:		FY 2019	FY 2020	FY 2020	FY 2021
		Actual	Adopted	Estimated	Proposed
<u>Fines & Forfeitures</u>					
359-2015	State Confiscations	\$ 12,640	\$ -	\$ 13,422	\$ -
Total	Fines & Forfeitures	\$ 12,640	\$ -	\$ 13,422	\$ -
<u>Miscellaneous Revenues</u>					
361-1000	Interest Earnings	\$ 328	\$ -	\$ 19	\$ -
392-0000	Appropriated Fund Balance		52,300	87,859	2,000
Total	Miscellaneous Revenues	\$ 328	\$ 52,300	\$ 87,878	\$ 2,000
TOTAL	Police Forefeiture Fund Revenues	\$ 12,968	\$ 52,300	\$ 101,300	\$ 2,000

105 POLICE FORFEITURE FUND

EXPENDITURES

		FY 2019	FY 2020	FY 2020	FY 2021
Line Item Prefix: 105-3300/3400/3500-521:		Actual	Adopted	Estimated	Proposed
Suffix	Object Description				
Operating Expenses					
4405	Laptop Lease and Air Card	\$ 60,859	\$ 16,800	\$ 65,800	\$ -
4810	Promotional Activities	2,910	7,000	7,000	2,000
4911	Other Current Charges	1,513	25,000	25,000	-
5290	Miscellaneous Operating Supplies		3,500	3,500	-
Total	Operating Expenses	\$ 65,282	\$ 52,300	\$ 101,300	\$ 2,000
Capital Outlay					
6410	Machinery and Equipment	\$ 1,488	\$ -	\$ -	\$ -
Total	Capital Outlay	\$ 1,488	\$ -	\$ -	\$ -
Total	Forfeiture Fund Expenditures	\$ 66,770	\$ 52,300	\$ 101,300	\$ 2,000



Municipal Transportation Fund

The Town operates a Community Bus Service which provides connecting services to large mass transit services. This service is made possible through the use of the Citizens Independent Transportation Trust (CITT) funds. The funds are generated through 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 surtax proceeds are required to be spent on transit uses and the Town of Surfside exceeds this obligation. The Town is also required to continue its separately funded maintenance efforts called Maintenance of Effort (MOE). The Town meets this obligation through street maintenance expenditures in the General Fund and the Stormwater Fund.

The balance of surtax proceeds (total less transit uses) 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 2019	FY 2020	FY 2020	FY 2021
	Actual	Adopted	Estimated	Adopted
<u>FUNDS AVAILABLE</u>				
Transit Surtax Proceeds	\$ 225,379	\$ 245,010	\$ 245,010	\$ 214,110
Miscellaneous Revenues	-	-	25,976	-
Interest	-	-	-	2,500
Interfund Transfers In	100,000	-	-	-
Fund Balance Beginning	263,292	109,042	328,377	323,363
TOTAL	\$ 588,671	\$ 354,052	\$ 599,363	\$ 539,973
<u>APPROPRIATIONS</u>				
Operating Expenses	\$ 248,731	\$ 213,750	\$ 213,750	\$ 212,000
Capital Outlay	-	50,000	50,000	-
Transfers to Other Funds	11,563	12,250	12,250	10,706
TOTAL APPROPRIATIONS	\$ 260,294	\$ 276,000	\$ 276,000	\$ 222,706
Fund Balance Ending	328,377	78,052	323,363	317,267
TOTAL	\$ 588,671	\$ 354,052	\$ 599,363	\$ 539,973

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 surtax on purchases made in Miami-Dade County. These Charter County Transportation Sales Surtax proceeds are made available to promote the Peoples' Transportation Plan (PTP) administered by the Citizens' Independent Transportation Trust (CITT) for use on local transportation and transit projects.

The Town estimates a \$214,110 surtax proceeds distribution for use on local transportation and transit projects. Municipalities must apply at least twenty percent (20%) of their share of surtax proceeds toward transit uses. Surfside's FY 2021 community bus service expenditures funded from this source are projected at \$165,000.

The following are funded through CITT:

Community Bus Service (including gas)	\$165,000
Traffic Consulting Services	12,000
Sidewalk Replacements	25,500
Bus Stop Maintenance	4,500
Roadway Painting & Repairs	5,000
5% (maximum) Administrative Transfer	<u>10,706</u>
Total	\$222,706

General Town administrative support services provide a number of services for this fund (such as: planning, general management, budgeting, accounting, reporting, and provision of related work space and other indirect costs). The Municipal Transportation Fund offsets some of these costs with a service payment of \$10,706.

The restricted fund balance as of September 30, 2019 was \$328,377; the restricted fund balance is projected to be \$317,267 at the end of FY 2021.

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

Community Bus Service - Surfside Shuttle

Objective

- To complement existing Miami Dade Transit (MDT) service
- Provide direct transportation to destinations in Surfside
- Access and connect to neighboring municipalities of Bal Harbour and Bay Harbor Islands
- Access and connect to North Beach Library and North Beach Trolley
- Connect to Miami Dade Transit (MDT) service
- Access and connect to destinations throughout the region

Service details

- Service span:
- 6 days per week
- Monday - Friday 7:30 am - 5:30 pm
- Saturday 8 am - 1:30 pm

Number of stops: 13

Fleet: 1 Bus

Bus capacity:
15 - 20 passengers

Shuttle fare: free



107 Municipal Transportation Fund

	FY 2019	FY 2020	FY 2020	FY 2021
	Actual	Adopted	Estimated	Adopted
REVENUES				
Transit Surtax Proceeds	\$ 225,379	\$ 245,010	\$ 245,010	\$ 214,110
Miscellaneous Revenues	100,000	-	25,976	-
Interest	-	-	-	2,500
Use of Fund Balance	-	30,990	5,014	6,096
TOTAL REVENUES	\$ 325,379	\$ 276,000	\$ 276,000	\$ 222,706
EXPENDITURES				
Operating Expenses	\$ 248,731	\$ 213,750	\$ 213,750	\$ 212,000
Capital Outlay	-	50,000	50,000	-
Transfer to General Fund	11,563	12,250	12,250	10,706
TOTAL EXPENDITURES	\$ 260,294	\$ 276,000	\$ 276,000	\$ 222,706
Net Results	\$ 65,085	\$ -	\$ -	\$ -

107 MUNICIPAL TRANSPORTATION FUND

REVENUES

		FY 2019	FY 2020	FY 2020	FY 2021
Line Item Prefix: 107-549-:		Actual	Adopted	Estimated	Proposed
<u>Service Revenues</u>					
338-1000	Transit Surtax Proceeds	\$ 225,379	\$ 245,010	\$ 245,010	\$ 214,110
Total	Services Revenues	\$ 225,379	\$ 245,010	\$ 245,010	\$ 214,110
<u>Miscellaneous Revenues</u>					
361-1000	Interest Earnings	\$ -	\$ -	\$ -	\$ 2,500
369-9010	Other Misc. Revenues Local Reimbursement	-	-	25,976	-
381-3100	Interfund Transfer from Capital	100,000	-	-	-
392-0000	Use of Restricted Fund Balance	-	30,990	5,014	6,096
Total	Miscellaneous Revenues	\$ 100,000	\$ 30,990	\$ 30,990	\$ 8,596
Total	Transportation Fund Revenues	\$ 325,379	\$ 276,000	\$ 276,000	\$ 222,706

107 MUNICIPAL TRANSPORTATION FUND

EXPENDITURES

		FY 2019	FY 2020	FY 2020	FY 2021
Line Item Prefix: 107-8500-549-:		Actual	Adopted	Estimated	Proposed
Suffix	Object Description				
<u>Operating Expenses</u>					
3110	Professional Services	\$ 79,488	\$ 12,550	\$ 12,550	\$ 12,000
3410	Other Contractual Services	151,964	156,000	156,000	156,000
4911	Other Current Charges	11,525	35,000	35,000	35,000
5216	Gasoline	5,754	10,200	10,200	9,000
Total	Operating Expenses	\$ 248,731	\$ 213,750	\$ 213,750	\$ 212,000
<u>Capital Outlay</u>					
541-6310	Infrastructure - Improvements	\$ -	\$ 50,000	\$ 50,000	\$ -
Total	Capital Outlay	\$ -	\$ 50,000	\$ 50,000	\$ -
<u>Non-operating Expenses</u>					
581-9101	Transfer to General Fund	\$ 11,563	\$ 12,250	\$ 12,250	\$ 10,706
Total	Non-operating Expenses	\$ 11,563	\$ 12,250	\$ 12,250	\$ 10,706
Total	Transportation Fund Expenditures	\$ 260,294	\$ 276,000	\$ 276,000	\$ 222,706



Building Fund

The Building Fund is a special revenue fund to account for the building department activities within the Town. Revenues sources are generated from fees for the issuance of building permits and inspections related to construction, building, renovation, alteration, repair or other activity requiring a permit by the Code of Ordinances or the Florida Building Code. The fees fund building department operations.



150 Building Fund

FINANCIAL SUMMARY

	FY 2019	FY 2020	FY 2020	FY 2021
	Actual	Adopted	Estimated	Proposed
<u>FUNDS AVAILABLE</u>				
Building Permits	\$ 1,023,585	\$ 648,500	\$ 648,500	\$ 484,000
Miscellaneous Revenues	8,533	-	-	10,000
Other Revenues	13,593	2,000	2,000	2,000
Projected Fund Balance Beginning	2,760,673	1,989,138	2,563,517	1,696,304
TOTAL	\$ 3,806,384	\$ 2,639,638	\$ 3,214,017	\$ 2,192,304
<u>APPROPRIATIONS</u>				
Personnel Costs	\$ 966,251	\$ 1,042,189	\$ 1,042,189	\$ 713,469
Operating Expenses	117,493	289,704	289,704	224,383
Capital Outlay	36,256	-	-	-
Administrative Charge	122,867	153,320	153,320	137,662
Transfer to Other Funds	-	32,500	32,500	-
TOTAL APPROPRIATIONS	\$ 1,242,867	\$ 1,517,713	\$ 1,517,713	\$ 1,075,514
Projected Fund Balance Ending	2,563,517	1,121,925	1,696,304	1,116,790
TOTAL	\$ 3,806,384	\$ 2,639,638	\$ 3,214,017	\$ 2,192,304

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 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 2020 Accomplishments:

- FEMA's National Flood Insurance Program's Community Assistance was closed on June 27, 2014 after having been open since 2008. 2020 Recertification was completed and accepted March 19, 2020.

- 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 has again improved it's ranking in the Community Rating System (CRS) having earned a ranking of 7 providing for a 15% 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.
- 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 1046 permit cases of the 2,792 cases dating to 2005.

Fiscal Year 2021 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 per the Federal Emergency Management Agency's (FEMA) National Flood Insurance Program (NFIP).
- Process applications, coordinate and produce all 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.

Performance Measures	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 YTD
Completed Plan Reviews	1,602	1,455	1,428	779	1,212
Completed Inspections	2,203	3,113	3,555	2,139	2,598
Code: Building Cases	305	36	105	56	204
Forty Year Case Management	154	150	9	19	10

150 Building Fund

	FY 2019	FY 2020	FY 2020	FY 2021
	Actual	Adopted	Estimated	Proposed
REVENUES				
Building Permits	\$ 1,023,585	\$ 648,500	\$ 648,500	\$ 484,000
Miscellaneous Revenues	8,533	-	-	10,000
Other Revenues	13,593	2,000	2,000	2,000
Use of Fund Balance	-	867,213	867,213	579,514
TOTAL REVENUES	\$ 1,045,711	\$ 1,517,713	\$ 1,517,713	\$ 1,075,514
EXPENDITURES				
Personnel Costs	\$ 966,251	\$ 1,042,189	\$ 1,042,189	\$ 713,469
Operating Expenses	117,493	289,704	289,704	224,383
Capital Outlay	36,256	-	-	-
Transfer to General Fund	122,867	153,320	153,320	137,662
Transfer to Fleet Management Fund	-	32,500	32,500	-
Contingency/Return to Reserves	-	-	-	-
TOTAL EXPENDITURES	\$ 1,242,867	\$ 1,517,713	\$ 1,517,713	\$ 1,075,514
Net Results	\$ (197,156)	\$ -	\$ -	\$ -

Significant Changes from FY 2020 Adopted Budget +/-
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Personnel Services

Planned merit pay, salary and benefit adjustments	\$ 10,875
Assistant Building Official position not funded	\$ (120,433)
Customer Service Representative position transferred to Code Compliance Division and Municipal Parking	\$ (56,947)
Reduction in Building Inspectors' salaries from completion of major construction projects	\$ (185,330)
Overtime - building records & files	\$ 20,000

Operating Expenses

Software system conversion complete	\$ (60,100)
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Personnel Complement								
Position Title	FY 2020				FY 2021			
	Funded				Funded			
	Full	Part	Temp	FTEs	Full	Part	Temp	FTEs
Building Official	1.00			1.00	1.00			1.00
Assistant Building Official ¹	1.00			1.00				
Building Supervisor	1.00			1.00	1.00			1.00
Building Permit Clerk II	3.00			3.00	3.00			3.00
Customer Service Representative ²	1.00			1.00				
Chief Building Inspector		1.00		0.50		1.00		0.50
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
Plans Examiner		1.00		0.50		1.00		0.50
Total	7.00	7.00	0.00	10.50	5.00	7.00	0.00	8.50

¹Position eliminated.

²Position transferred during FY2020 to Code Compliance.

BUILDING SERVICES (2500)
150 Building Fund
REVENUES

Line Item Prefix: 150-0000-:		FY 2019	FY 2020	FY 2020	FY 2021
		Actual	Adopted	Estimated	Proposed
322-1000	Building Permits	\$ 732,254	\$ 455,000	\$ 455,000	\$ 350,000
322-2000	Electrical Permits	24,873	25,000	25,000	15,000
322-3000	Plumbing Permits	30,174	25,000	25,000	15,000
322-4000	Mechanical Permit	45,664	30,000	30,000	5,000
322-6000	Structural Review	49,200	35,000	35,000	21,000
322-7000	Public Works Permits	2,446	-	-	-
322-7500	Zoning Review	7,900	-	-	-
322-8500	Contractors Registration	81,804	60,000	60,000	60,000
322-8600	Certificate of Use	8,950	5,500	5,500	5,500
322-9600	Permits - 40 Year Certification	2,655	3,000	3,000	2,500
322-9700	Renewal Permit Fees	37,665	10,000	10,000	10,000
TOTAL	Permits/Licenses/Inspection	\$ 1,023,585	\$ 648,500	\$ 648,500	\$ 484,000
361-1000	Interest Earnings	\$ -	\$ -	\$ -	\$ 10,000
369-9009	Blue Prints	(244)	-	-	-
369-9010	Other Miscellaneous Revenues	8,777	-	-	-
TOTAL	Miscellaneous Revenues	\$ 8,533	\$ -	\$ -	\$ 10,000
341-8000	Permit Penalties	\$ 13,593	\$ 2,000	\$ 2,000	\$ 2,000
TOTAL	Other Revenues	\$ 13,593	\$ 2,000	\$ 2,000	\$ 2,000
381-TBD	Interfund Transfer: General Fund	\$ -	\$ -	\$ -	\$ -
TOTAL	Other Sources	\$ -	\$ -	\$ -	\$ -
392-0000	Appropriated Fund Balance	\$ -	\$ 867,213	\$ 867,213	\$ 579,514
TOTAL	Appropriated Fund Balance	\$ -	\$ 867,213	\$ 867,213	\$ 579,514
Total	Building Fund Revenues	\$ 1,045,711	\$ 1,517,713	\$ 1,517,713	\$ 1,075,514

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

Line Item Prefix: 150-2500-524-:		FY 2019	FY 2020	FY 2020	FY 2021
		Actual	Adopted	Estimated	Proposed
Suffix	Object Description				
<u>Personnel Services</u>					
1210	Regular Salaries	\$ 439,911	\$ 452,358	\$ 452,358	\$ 312,566
1310	Other Salaries	329,697	350,398	350,398	192,816
1410	Overtime	8,726	6,000	6,000	26,000
1510	Special pay	3,572	4,500	4,500	4,500
2110	Payroll Taxes	58,459	62,283	62,283	41,064
2210	Retirement Contribution	21,963	39,252	39,252	43,534
2310/2315	Life & Health Insurance	95,290	102,045	102,045	79,704
2410	Workers Compensation	8,633	22,449	22,449	10,085
2610	Other Post Employment Benefits	-	2,904	2,904	3,200
Total	Personnel Services	\$ 966,251	\$ 1,042,189	\$ 1,042,189	\$ 713,469
<u>Operating Expenses</u>					
3110	Professional Services	\$ 11,079	\$ 137,600	\$ 129,140	\$ 77,500
3410	Other Contractual Services	45,450	80,000	80,000	77,000
4110	Telecommunications	2,130	3,600	3,600	2,760
4111	Postage	369	700	700	700
4112	Mobile Phone Allowance	975	900	900	900
4402	Building Rental/Leasing	24,392	25,200	25,200	27,600
4403	Equipment/Vehicle Leasing	7,251	8,000	16,460	8,000
4510	Property and Liability Insurance	-	900	900	-
4601	Maintenance Service/Repair Contracts	-	3,600	3,600	3,600
4609	Take Home Vehicle	420	-	-	-
4610	Vehicle Maintenance - Usage	4,260	4,596	4,596	3,473
4613	Vehicle Maint. - Fleet Replacement	4,211	4,000	4,000	3,900
4710	Printing & Binding	3,488	6,450	6,450	5,900
4911	Other Current Charges	-	500	500	500
5110	Office Supplies	6,774	2,700	2,700	3,500
5214	Uniforms	1,653	1,250	1,250	1,250
5216	Vehicle Maintenance - Fuel	2,256	2,208	2,208	1,500
5290	Miscellaneous Operating Supplies	100	1,500	1,500	1,500
5410	Subscriptions and Memberships	595	3,000	3,000	2,700
5420	Conferences and Seminars	2,090	3,000	3,000	2,100
Total	Operating Expenses	\$ 117,493	\$ 289,704	\$ 289,704	\$ 224,383

Line Item Prefix: 150-2500-524-:		FY 2019	FY 2020	FY 2020	FY 2021
		Actual	Adopted	Estimated	Proposed
Suffix	Object Description				
Capital Outlay					
6410	Machinery and Equipment	\$ 36,256	\$ -	\$ -	\$ -
Total	Capital Outlay	\$ 36,256	\$ -	\$ -	\$ -
Non-operating Expenses					
581-9101	Administrative Charge	\$ 122,867	\$ 153,320	\$ 153,320	\$ 137,662
581-9190	Transfer to Fleet Management Fund		32,500	32,500	-
Total	Non-operating Expenses	\$ 122,867	\$ 185,820	\$ 185,820	\$ 137,662
Total	Department Expenditures	\$ 1,242,867	\$ 1,517,713	\$ 1,517,713	\$ 1,075,514



Enterprise Funds

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

The Town's four enterprises are:

- 1) Water and Sewer
- 2) Municipal Parking
- 3) Solid Waste
- 4) Stormwater Utility.

Information about these funds includes: a fund summary, summary revenues, summary expenses with expense history, program modifications, 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 expenses with expense history, program modifications, and capital improvement projects.



401 WATER & SEWER FUND

FINANCIAL SUMMARY

	FY 2019	FY 2020	FY 2021	FY 2021
	Actual	Adopted	Estimated	Proposed
<u>FUNDS AVAILABLE</u>				
Service Revenues	\$ 3,885,731	\$ 4,300,500	\$ 4,300,500	\$ 4,303,200
Miscellaneous Revenues	3,619	-	-	-
Interest	1,066	-	-	6,500
Intergovernmental Revenues - FDEP Grant	-	124,000	124,000	-
TOTAL REVENUES	\$ 3,890,416	\$ 4,424,500	\$ 4,424,500	\$ 4,309,700
NET POSITION (Beginning):				
Net Investment in Capital Assets	7,803,797	7,862,759	7,862,759	7,862,759
Restricted Net Position - Renewal & Replacement	1,522,319	1,522,319	1,522,319	1,522,319
Restricted Net Position - Loan Reserve	243,000	243,000	243,000	243,000
Unrestricted Net Position	(2,546,398)	(2,546,398)	(2,367,098)	(2,059,121)
TOTAL	\$ 10,913,134	\$ 11,506,180	\$ 11,685,480	\$ 11,878,657
 <u>USES</u>				
Personnel Costs	\$ 340,584	\$ 448,347	\$ 448,347	\$ 468,041
Operating Expenses	2,836,825	2,150,958	2,118,348	2,239,790
Capital Outlay	3,139	150,000	215,222	120,000
Debt Service Costs	369,217	1,232,364	1,232,364	1,232,363
Transfer to General Fund	102,389	102,242	102,242	105,367
TOTAL USES - EXPENSES	\$ 3,652,154	\$ 4,083,911	\$ 4,116,523	\$ 4,165,561
NET POSITION (Ending):				
Net Investment in Capital Assets	7,862,759	7,862,759	7,862,759	7,862,759
Restricted Net Position - Renewal & Replacement	1,522,319	1,522,319	1,522,319	1,522,319
Restricted Net Position - Loan Reserve	243,000	243,000	243,000	243,000
Unrestricted Net Position	(2,367,098)	(2,205,809)	(2,059,121)	(1,914,982)
TOTAL	\$ 10,913,134	\$ 11,506,180	\$ 11,685,480	\$ 11,878,657

Water and Sewer Fund

The Town maintains and operates an in-house Water and Sewer System. User fees are charged for operations and maintenance, debt service, and infrastructure renewal and replacement needs. The Town issued debt 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 from 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 2021 WASD is proposing a 6.17% increase in the wholesale water rate from \$1.6904 to \$1.7947 per 1,000 gallons. In addition, WASD will annually pass through to wholesale customers a true-up adjustment based on actual costs. The true-up is imposed in the fiscal year following the completion of WASD's audited financial report. WASD will pass through to the Town a negative true-up based upon FY 2019 decreased water net operating expenses and debt service, and increased renewal & replacements, and interest income. Negative true-up represents monies owed from WASD to wholesale customers. Therefore, the Town will receive a \$29,821 credit for wholesale water costs during FY 2021.

To fulfill the wastewater removal component, the Town contracts with the City of Miami Beach which receives wholesale wastewater service from WASD. WASD is proposing a wholesale wastewater rate increase of 3.18% in FY2021, to an average rate of \$3.2971 (wet and dry season). The City of Miami Beach adds a surcharge to the WASD rates to determine the rates charged to the Town for wastewater removal. The chart below reflects the FY 2021 sewer rates the City of Miami Beach (CMB) will charge the Town for the Dry Season (November 1 to April 30) and the Wet Season (May 1 to October 31).

FY 2021 (estimated)	Wet Season	Dry Season
MD Sewer Rate	\$ 3.7092	\$ 2.8850
CMB Surcharge	0.3646	0.3104
Rate per 1,000 gal	\$ 4.0738	\$ 3.1954

WASD annually passes through to wholesale wastewater customers a true-up adjustment based on actual costs. The adjustment is imposed in the fiscal year following the completion of WASD's audited financial report. WASD will pass through to the City of

Miami Beach a negative true-up for wastewater services based upon WASD wastewater's FY 2019 decrease in net operating expenses, and an increase debt service, renewal & replacements, and interest income. Negative true-up represents monies owed from WASD to wholesale customers. Therefore, the Town will receive a credit for wholesale wastewater costs during FY 2021. The City of Miami Beach calculated the Town's true-up credit pass-through at the rate of \$0.0890 per thousand gallons based upon the FY 2019 billed sewer flow of 331,736,300 gallons. Therefore, the Town's true-up credit will be \$29,525.

Utility rates will increase in October 2020 in accordance with Resolution No. 2017-2468. The resolution's water and sewer rates and service charges four-year rate structure was a solution to provide sufficient revenues to meet projected utility operations costs and debt service from FY 2018 through FY 2021. The FY 2021 budget includes the annual rate increase for water (3%) and sewer (10%) in service revenue projections. Since Miami Dade County's WASD is proposing a rate increase to both wholesale water (6.17%) and wastewater (3.18%), the Town's current adopted FY 2021 rate structure is projected to partially offset the MDC rate increases and reduce the Town's existing deficit in the unrestricted net position by \$112,401 for this fund.

The Water and Sewer division's billing and collection functions are managed by the Finance Department's Revenue/Payroll Manager, allocated fifty percent (50%) to the Water and Sewer Fund. 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 \$105,367.

The Town received \$124,000 of funding in the State of Florida FY 2020 budget under Specific Appropriation 1657A for water projects for the Surfside Biscaya Island Water Main Relocation. In FY 2020 the Town appropriated \$150,000 to initially fund this project. In FY 2021, the Town estimates the cost of this capital improvement project at \$270,000. Therefore, the FY 2021 Water and Sewer Fund budget includes an additional appropriation of \$120,000 to fully fund the project.

401 WATER & SEWER FUND

	FY 2019	FY 2020	FY 2020	FY 2021
	Actual	Adopted	Estimated	Proposed
REVENUES				
Service Revenues	\$ 3,885,731	\$ 4,300,500	\$ 4,300,500	\$ 4,303,200
Miscellaneous Revenues	3,619	-	-	-
Interest	1,066	-	-	6,500
Intergovernmental Revenues - FDEP Grant	-	124,000	124,000	-
TOTAL REVENUES	\$ 3,890,416	\$ 4,424,500	\$ 4,424,500	\$ 4,309,700
EXPENSES				
Personnel Costs	\$ 340,584	\$ 448,347	\$ 448,347	\$ 468,041
Operating Expenses	2,836,825	2,150,958	2,118,348	2,239,790
Capital Outlay	3,139	150,000	215,222	120,000
Transfer to General Fund	102,389	102,242	102,242	105,367
Debt Service	369,217	1,232,364	1,232,364	1,232,363
Contingency/Return to Reserves	-	340,589	307,977	144,139
TOTAL EXPENSES	\$ 3,652,154	\$ 4,424,500	\$ 4,424,500	\$ 4,309,700
Net Results	\$ 238,262	\$ -	\$ -	\$ -

Significant Changes from FY 2020 Adopted Budget +/-(-)

Personnel Services

Planned salary and benefit adjustments	\$ 19,694
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Operating Expenses

Rate study not needed in FY2021	\$ (15,000)
Water cost increase	\$ 40,051
Water MDC True-up FY2018-19 credit decrease	\$ 88,371
Sewage disposal cost increase	\$ 5,475
Software license allocation	\$ (15,500)
Property & liability insurance increase	\$ 4,523
Generator maintenance service removed	\$ (4,000)

Capital Outlay

Biscaya Island water main crossing relocation	\$ 120,000
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Position Title	Personnel Complement							
	FY 2020				FY 2021			
	Funded				Funded			
	Full	Part	Temp	FTEs	Full	Part	Temp	FTEs
	Time	Time			Time	Time		
Public Works Director ¹	0.25			0.25	0.25			0.25
Assistant Public Works Director ²	0.3			0.30	0.30			0.30
Maintenance Supervisor	1			1	1			1
Maintenance Worker II	3			3	3			3
Revenue/Payroll Manager ³	0.5			0.5	0.5			0.5
Customer Service Representative ³								
Total	5.05	0.00	0	5.05	5.05	0	0	5.05

¹Water and Sewer Fund allocation. Position split funded with General Fund, Solid Waste Fund and Stormwater Fund.

²Water and Sewer Fund allocation. Position split funded with General Fund and Stormwater Fund.

³For operational needs during FY2020, a Customer Service Representative position was eliminated and a Revenue/Payroll Manager position in the Finance Department was established.

Water and Sewer Fund allocation. Position split funded with General Fund.

401 WATER & SEWER FUND

REVENUES

		FY 2019	FY 2020	FY 2020	FY 2021
Line Item Prefix: 401-536-:		Actual	Adopted	Estimated	Proposed
<u>Intergovernmental Revenues</u>					
334-3105	FL Dept. of Environmental Protection		\$ 124,000	\$ 124,000	\$ -
TOTAL	Intergovernmental: Federal/State	\$ -	\$ 124,000	\$ 124,000	\$ -
<u>Services Revenues</u>					
343-3000	Water Utility Service Revenue	1,939,420	2,205,000	2,205,000	2,112,000
343-3600	Penalties	815	-	-	-
343-5000	Wastewater Utility Service Revenue	1,945,496	2,095,500	2,095,500	2,191,200
Total	Services Revenues	\$ 3,885,731	\$ 4,300,500	\$ 4,300,500	\$ 4,303,200
<u>Miscellaneous Revenues</u>					
369-9010:11	Other Miscellaneous Revenues	\$ 3,619	\$ -	\$ -	\$ -
389-1000	Interest Earnings	1,066	-	-	6,500
Total	Miscellaneous Revenues	\$ 4,685	\$ -	\$ -	\$ 6,500
TOTAL	Water and Sewer Fund Revenues	\$ 3,890,416	\$ 4,424,500	\$ 4,424,500	\$ 4,309,700

401 WATER & SEWER FUND EXPENSES

Line Item Prefix: 401-9900-536-:		FY 2019	FY 2020	FY 2020	FY 2021
		Actual	Adopted	Estimated	Proposed
Code Suffix	Object Description				
Personnel Services					
1210	Regular Salaries	\$ 199,892	\$ 265,199	\$ 265,199	\$ 273,068
1410	Overtime	28,964	30,000	30,000	\$ 30,000
1510	Special pay	3,929	4,500	4,500	5,125
2110	Payroll Taxes	16,021	23,159	23,159	23,740
2210	Retirement Contribution	14,600	23,736	23,736	33,558
2310/2315	Life & Health Insurance	47,061	86,649	86,649	88,317
2410	Workers Compensation	25,792	13,574	13,574	12,703
2610	Other Post Employment Benefits	2,779	1,530	1,530	1,530
9900	Pension Expense	1,546	-	-	-
Total	Personnel Services	\$ 340,584	\$ 448,347	\$ 448,347	\$ 468,041
Operating Expenses					
3110	Professional Services	\$ 63,005	\$ 70,000	\$ 70,000	\$ 55,000
3310	Utility Billing Charges	2,777	4,800	5,800	4,800
3401	Water Purchases	555,696	530,921	530,921	659,344
3402	Sewage Disposal	1,169,921	1,203,000	1,203,000	1,208,475
3410	Other Contractual Services	806	1,900	1,900	1,125
4009	Car Allowance	975	2,130	2,130	2,130
4110	Telecommunications	1,299	2,320	2,320	1,200
4111	Postage	4,829	4,500	4,500	4,500
4112	Mobile Phone Allowance	19	900	900	-
4113	Credit Card Service Fee	3,060	7,800	7,800	6,000
4310	Electricity	21,357	31,150	31,150	27,600
4403	Equipment/Vehicle Leasing	80,093	54,175	54,175	30,416
4510	Property and Liability Insurance	23,496	65,372	65,372	69,895
4601	Maintenance Service/Repair Contracts	17,186	29,700	29,700	25,583
4603	Equipment Maintenance	35,722	70,000	37,390	70,000
4611	Miscellaneous Maintenance - Water Tests	10,005	10,000	9,000	10,000
4612	Vehicle Maintenance - Usage	9,638	9,552	9,552	10,392
4613	Vehicle Maintenance - Fleet Replacement	16,536	16,242	16,242	15,780
5110	Office Supplies	193	2,000	2,000	1,800
5214	Uniforms	4,535	5,000	5,000	5,250
5216	Vehicle Maintenance - Fuel	4,080	4,296	4,296	3,000
5225	Online Pay Merchant Fees	18,440	21,600	21,600	24,000
5290	Miscellaneous Operating Supplies	3,262	2,500	2,500	2,500
5410	Subscriptions and Memberships	-	100	100	100
5520	Conferences and Seminars	-	500	500	450
5510	Training & Education	-	500	500	450
5901	Depreciation	789,895	-	-	-
Total	Operating Expenses	\$ 2,836,825	\$ 2,150,958	\$ 2,118,348	\$ 2,239,790

401 WATER & SEWER FUND EXPENSES

Line Item Prefix: 401-9900-536-:		FY 2019	FY 2020	FY 2020	FY 2021
		Actual	Adopted	Estimated	Proposed
Code Suffix	Object Description				
<u>Capital Outlay</u>					
6320	Water Improvements other than Building	\$ -	\$ 150,000	\$ 150,000	\$ 120,000
6410	Machinery and Equipment	3,139	-	65,222	-
Total	Capital Outlay	\$ 3,139	\$ 150,000	\$ 215,222	\$ 120,000
<u>Debt Service</u>					
7110	Principal - Utility Bond	\$ -	\$ 540,779	\$ 540,779	\$ 566,304
7115	Principal - State Revolving Fund Loan	-	338,698	338,698	345,061
7210	Interest - Utility Bond	272,375	258,158	258,158	232,633
7215	Interest - State Revolving Fund Loan	96,842	94,729	94,729	88,365
Total	Debt Service	\$ 369,217	\$ 1,232,364	\$ 1,232,364	\$ 1,232,363
<u>Non-operating Expenses</u>					
581-9101	Transfer to General Fund	\$ 102,389	\$ 102,242	\$ 102,242	\$ 105,367
9910	Contingency/Reserve	-	340,589	307,977	144,139
Total	Non-operating Expenses	\$ 102,389	\$ 442,831	\$ 410,219	\$ 249,506
Total	Water & Sewer Fund	\$ 3,652,154	\$ 4,424,500	\$ 4,424,500	\$ 4,309,700

Capital Improvement Project

Project	Biscaya Island Water Main Crossing Relocation	
Location	Town of Surfside, FL	
Priority	High	
Department	Public Works	
Description/Justification		
<p>The existing 8" water main which runs from the southern terminus of Bay Drive to the northern cul-de-sac of Biscaya Drive is impeding vessel traffic into the lake. The project is for the removal of the existing water main and the installation of a new line at a deeper location to allow for dredging and vessel traffic.</p>		

PROJECT COSTS	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Five Year Total	Prior Fiscal Years
Plans and Studies	2,500					\$2,500	
Land/Site						\$0	
Engineering/Architecture	42,050					\$42,050	
Construction	87,950	102,050				\$190,000	
Equipment						\$0	
Other	17,500	17,950				\$35,450	
TOTAL COST	\$150,000	\$120,000	\$0	\$0	\$0	\$270,000	\$0

FUNDING SOURCES	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Five Year Total	
Florida Water Restoration Assistance Grant	124,000					\$124,000	
Water & Sewer Fund	26,000	120,000				\$146,000	
						\$0	
TOTAL	\$150,000	\$120,000	\$0	\$0	\$0	\$270,000	

ANNUAL OPERATING IMPACT	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Five Year Total	
Personnel						\$0	
Operating						\$0	
Capital Outlay						\$0	
Other						\$0	
TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	



Municipal Parking Fund

The Town operates its own municipal parking enterprise fund. The Town currently operates several parking lots and on-street parking spaces to provide parking throughout Town and convenient access to the Harding Avenue business district.

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 expenses with expense history.

Parking citation revenue is allocated to the General Fund in Fiscal Year 2021.



402 MUNICIPAL PARKING FUND

FINANCIAL SUMMARY

	FY 2019	FY 2020	FY 2020	FY 2021
	Actual	Adopted	Estimated	Proposed
<u>FUNDS AVAILABLE</u>				
Service Revenues	\$1,376,286	\$1,227,000	\$1,227,000	\$1,258,740
Interest	-	-	-	8,400
Capital Contributions	21,000	21,000	21,000	21,000
Proceeds from Disposal of Assets	-	-	-	-
TOTAL REVENUES	\$1,397,286	\$1,248,000	\$1,248,000	\$1,288,140
NET POSITION (Beginning):				
Net Investment in Capital Assets	2,364,501	\$ 2,228,119	\$ 2,228,119	\$ 2,228,119
Net Position Restricted for Parking Development	67,500	88,500	67,500	88,500
Projected Unrestricted Net Position Beginning	875,815	875,816	1,131,448	1,045,830
TOTAL	\$4,705,102	\$ 4,440,435	\$ 4,675,067	\$ 4,650,589
<u>USES</u>				
Personnel Costs	\$ 507,411	\$ 584,320	\$ 584,320	\$ 597,551
Operating Expenses	668,235	595,206	604,456	547,889
Capital Outlay	-	21,600	21,600	-
Transfer to General Fund	102,389	102,242	102,242	113,300
TOTAL USES - EXPENSES	\$1,278,035	\$ 1,303,368	\$ 1,312,618	\$ 1,258,740
NET POSITION (Ending):				
Net Investment in Capital Assets	2,228,119	2,228,119	2,228,119	2,228,119
Net Position Restricted for Parking Development	67,500	109,500	88,500	109,500
Projected Unrestricted Net Position Ending	1,131,448	799,448	1,045,830	1,054,230
TOTAL	\$4,705,102	\$ 4,440,435	\$ 4,675,067	\$ 4,650,589

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Municipal Parking Fund

Municipal Parking operations are under the supervision of the Public Safety Department. Municipal Parking provides parking services for municipal lots and all specified on-street parking spaces to provide sufficient public parking that is safe, self-sustained, visually aesthetic, and provides convenient access for Surfside residents, business owners and visitors at a reasonable rate structure. The Town provides these services with Parking Division in-house staff and contracts with a private company for collection from parking meters.

Parking is a self-sustaining enterprise fund that operates six municipal surface lots and single space on-street parking. In addition, the Town currently has a continuing agreement with the United States Postal Service for 11 spaces at the 95th Street lot and 26 spaces at the 94th Street lot.

Municipal Surface Lot Locations:

- 9500 block of Abbott Avenue
- 200 block of 95th Street – North side
- 200 block of 95th Street – South side
- 94th Street and Harding Avenue
- 200 block of 93rd Street
- 93rd Street and Collins Avenue



Parking Division operations are as follows:

- The Parking Operations Manager oversees the parking operations and enforcement for all on-street and off-street parking spaces, manages the 37 multi-space parking pay station system, the Pay-by-Phone application system, and the single space parking system.
- Four parking enforcement officers monitor parking spaces to address safety, enforcement needs, and maintenance seven days a week.

- The Executive Assistant to the Chief is responsible for administrative duties, billing, the issuance of approximately 180 monthly business parking permits, and special event parking permits.
- A maintenance worker upkeep municipal surface parking lots and areas with paid parking.
- The Code Compliance Clerks assists with clerical duties.
- Assist in development and monitoring of lease agreements.

The Municipal Parking Division supports Town administration in planning expansions and improvements to parking facilities. Town administration and staff continue to consider parking solutions to alleviate parking congestion and issues.

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 on Byron Avenue (9400 and 9500 blocks), and Abbott Avenue (9400 block) to deter construction workers and others from parking all day in front of homes.
- Instituted time variable rates, and variable time limits in municipal lots to allow for greater parking space turnover to accommodate business patrons.
- A pay-by-phone system was 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.
- A two-hour parking time limit is in effect for on-street spaces in the business district (9400-9500 blocks of Harding Avenue) during weekdays 10:00AM - 4:00PM, and an hourly parking rate increase during this time frame from \$2 to \$4.

The chart below reflects the past, current and proposed parking rate structure.

Parking Fee Schedule						
			FY 2018	FY 2019	FY 2020	FY 2021
Type of parking	Location	Time Period	Rate	Rate	Rate	Rate
Metered	Off street - lots	Hourly	\$1.50	\$1.75	\$2.00-\$3.00 time variable rate	\$2.00-\$3.00 time variable rate
Metered	On street	Hourly	\$2.00	\$2.00	\$2.00 - \$4.00 (time variable rate in business district)	\$2.00 - \$4.00 (time variable rate in business district)
Business permits	94 th Street Lot	Monthly	\$75.00	\$75.00	\$75.00	\$75.00
Business permits	Abbott Lot	Monthly	\$90.00	\$90.00	\$91.00	\$91.00

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 \$113,300.

Fiscal Year 2020 Accomplishments:

- Proactive enforcement actions and details were instituted in an attempt to reduce the number of construction worker vehicles illegally parked throughout Surfside.
- Hired and trained one new Parking Enforcement Officer to address enforcement during high volume periods, business district area, and overlap time frames.
- Continued the successful Residential Overnight Parking Program which provided additional parking options to residents in specified municipal parking lots and on-street parking spaces.
- Created a Ride-Share designated staging area for two-vehicle spaces in the 200 block of 95th Street to reduce traffic congestion in the business district and improve resident/tourist transportation options.
- Managed and controlled the parking needs of the workers associated with the Surfside Beach Renourishment Project conducted by the Army Corps of Engineers, Miami-Dade County, and the Town of Surfside during 2019.
- Managed and controlled the parking needs of workers, visitors, and sponsors for Super Bowl LIV in Surfside.

Fiscal Year 2021 Objectives:

- Manage and control parking for workers and employees at construction sites.
- Restrict parking in the residential area.
- Evaluate parking space utilization in the Business District and determine if Pick-Up/Drop-Off Zones need to be created to enhance traffic flow and provide for enhanced pedestrian and vehicular safety.
- Evaluate dedicated Ride Share Pick-Up/Drop-Off spaces for efficiency and effectiveness.
- Provide support to Town and Police Department for COVID-19 related issues, impacts, and initiatives.
- Assist in the decision-making process for any Town recommended parking solutions.

402 MUNICIPAL PARKING FUND

	FY 2019 Actual	FY 2020 Adopted	FY 2020 Estimated	FY 2021 Proposed
REVENUES				
Service Revenues	\$ 1,376,286	\$ 1,227,000	\$ 1,227,000	\$ 1,258,740
Interest	-	-	-	8,400
Developer Contributions	21,000	21,000	21,000	21,000
Use of Net Position (Reserves)	-	76,368	85,618	-
TOTAL REVENUES	\$ 1,397,286	\$ 1,324,368	\$ 1,333,618	\$ 1,288,140
EXPENSES				
Personnel Costs	\$ 507,411	\$ 584,320	\$ 584,320	\$ 597,551
Operating Expenses	668,235	595,206	604,456	547,889
Capital Outlay	-	21,600	21,600	-
Transfer to General Fund	102,389	102,242	102,242	113,300
Contingency/Return to Reserves	-	-	-	8,400
Renewal & Replacement Reserves	-	21,000	21,000	21,000
TOTAL EXPENSES	\$ 1,278,035	\$ 1,324,368	\$ 1,333,618	\$ 1,288,140
Net Results	\$ 119,251	\$ -	\$ -	\$ (0)

Significant Changes from FY 2020 Adopted Budget +/-

Personnel Services

Planned merit pay, salary and benefit adjustments	\$ 13,231
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Operating Expenses

Professional fees not anticipated	\$ (15,000)
Equipment insured under Town's blanket policy	\$ (19,924)
Maintenance contracts	\$ (8,468)
Equipment maintenance	\$ 4,250
Grounds maintenance	\$ (5,000)

Position Title	FY 2020 Funded				FY 2021 Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Police Lieutenant ¹	0.50			0.50	0.50			0.50
Executive Assistant to the Chief ¹	0.25			0.25	0.25			0.25
Parking Operations Manager	1.00			1.00	1.00			1.00
Parking Enforcement Officer	5.00			5.00	4.00			4.00
Maintenance Worker (Public Works)	1.00			1.00	1.00			1.00
Code Compliance Clerk ²					0.50			0.50
Administrative Aide ³	0.00	1.00		0.50	0.00			0.00
Total	7.75	1.00	0.00	8.25	7.25	0.00	0.00	7.25

¹Parking Fund allocation. Position split funded with General Fund 001.

²Position replaces part time Administrative Aide.

Parking Fund allocation. Position split funded with General Fund 001.

³Position eliminated.

402 MUNICIPAL PARKING FUND

REVENUES

		FY 2019	FY 2020	FY 2020	FY 2021
Line Item Prefix: 402-545-:		Actual	Adopted	Estimated	Proposed
344-5001	Post Office Parking Lease	\$ 30,000	\$ 30,000	\$ 30,000	\$ 31,740
344-5002	Permit Parking Fees - Business District	95,435	100,000	100,000	95,000
344-5003	Metered Parking Fees	1,232,546	1,080,000	1,080,000	1,115,000
344-5012	Permit Parking Fees - Residential	18,305	17,000	17,000	17,000
Total	Services Revenues	\$ 1,376,286	\$ 1,227,000	\$ 1,227,000	\$ 1,258,740
389-1000	Interest Earnings	\$ -	\$ -	\$ -	\$ 8,400
389-8000:8045	Developer Contributions	21,000	21,000	21,000	21,000
391-1000	Appropriated Net Assets	-	76,368	85,618	-
Total	Miscellaneous Revenues	\$ 21,000	\$ 97,368	\$ 106,618	\$ 29,400
TOTAL	Municipal Parking Fund Revenues	\$ 1,397,286	\$ 1,324,368	\$ 1,333,618	\$ 1,288,140

402 MUNICIPAL PARKING FUND

EXPENSES

Line Item Prefix: 402-9500-545-:		FY 2019	FY 2020	FY 2020	FY 2021
		Actual	Adopted	Estimated	Proposed
Suffix	Object Description				
<u>Personnel Services</u>					
1210	Regular Salaries	\$ 344,901	\$ 354,755	\$ 354,755	\$ 353,904
1310	Other Salaries	8,577	21,492	21,492	-
1410	Overtime	15,425	15,000	15,000	15,000
1510	Special pay	6,508	6,813	6,813	7,843
2110	Payroll Taxes	27,442	30,647	30,647	29,017
2210	Retirement Contribution	25,883	37,040	37,040	54,904
2310/2315	Life & Health Insurance	67,322	95,853	95,853	116,147
2410	Workers Compensation	4,023	21,270	21,270	19,286
2610	Other Post Employment Benefits	4,587	1,450	1,450	1,450
9900	Pension Expense	2,743	-	-	-
Total	Personnel Services	\$ 507,411	\$ 584,320	\$ 584,320	\$ 597,551
<u>Operating Expenses</u>					
3110	Professional Services	\$ 11,112	\$ 15,000	\$ 15,000	\$ -
3410	Other Contractual Services	16,785	18,086	18,086	17,212
4112	Mobile Phone Allowance	1,237	2,550	2,550	2,550
4310	Electricity	5,516	6,000	6,000	5,900
4403	Equipment/Vehicle Leasing	15,547	9,410	9,410	5,200
4510	Property and Liability Insurance	3,412	24,910	24,910	4,986
4601	Maintenance Service/Repair Contracts	50,592	65,065	65,065	56,597
4603	Equipment Maintenance	-	5,000	14,250	9,250
4604	Grounds Maintenance	163,581	176,040	176,040	171,040
4609	Take Home Vehicle	120	720	720	-
4611	Miscellaneous Maintenance	17,437	8,500	2,500	7,500
4612	Vehicle Maintenance - Usage	11,949	11,844	11,844	13,892
4613	Vehicle Maint - Fleet Replacement	10,567	10,513	10,513	15,600
4911	Other Current Charges	23,710	29,760	39,010	29,320
5213	Landscape Improvements	-	5,000	4,000	5,000
5214	Uniforms	2,241	3,000	3,000	2,500
5216	Vehicle Maintenance - Fuel	2,520	2,808	2,808	2,592
5225	Merchant Fees	185,189	189,000	189,000	189,000
5290	Miscellaneous Operating Supplies	10,338	12,000	9,750	9,750
5901	Depreciation	136,382	-	-	-
Total	Operating Expenses	\$ 668,235	\$ 595,206	\$ 604,456	\$ 547,889
<u>Capital Outlay</u>					
6410	Machinery and Equipment	\$ -	\$ 21,600	\$ 21,600	\$ -
Total	Capital Outlay	\$ -	\$ 21,600	\$ 21,600	\$ -

402 MUNICIPAL PARKING FUND

EXPENSES

		FY 2019	FY 2020	FY 2020	FY 2021
Line Item Prefix: 402-9500-545-:		Actual	Adopted	Estimated	Proposed
Suffix	Object Description				
<u>Non-operating Expenses</u>					
581-9101	Transfer to General Fund	\$ 102,389	\$ 102,242	\$ 102,242	\$ 113,300
9910	Contingency/Return to Reserve	-	-	-	8,400
9920	Reserve for Renewal & Replacement	-	21,000	21,000	21,000
Total	Non-operating Expenses	\$ 102,389	\$ 123,242	\$ 123,242	\$ 142,700
Total	Municipal Parking Fund Expenses	\$ 1,278,035	\$ 1,324,368	\$ 1,333,618	\$ 1,288,140



Solid Waste Fund

The Town operates its own solid waste (garbage, vegetation, and recyclable material) collection and disposal which is supervised by the Public Works Director. 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 expenses with expense history.



403 SOLID WASTE FUND FINANCIAL SUMMARY

	FY 2019	FY 2020	FY 2020	FY 2021
	Actual	Adopted	Estimated	Proposed
<u>FUNDS AVAILABLE</u>				
Service Revenues	\$ 1,841,424	\$ 1,910,182	\$ 1,910,182	\$ 1,914,682
Miscellaneous Revenues	23,860	-	-	-
Interest	-	-	-	3,250
TOTAL REVENUES	\$ 1,865,284	\$ 1,910,182	\$ 1,910,182	\$ 1,917,932
NET POSITION (Beginning):				
Net Investment in Capital Assets	465,036	405,474	405,474	405,474
Projected Unrestricted Net Position Beginning	601,201	686,169	655,452	432,961
TOTAL	\$ 2,931,521	\$ 3,001,825	\$ 2,971,108	\$ 2,756,367
<u>USES</u>				
Personnel Costs	\$ 866,456	\$ 849,066	\$ 849,066	\$ 888,824
Operating Expenses	878,966	905,366	905,366	880,576
Capital Outlay	-	240,000	240,000	-
Debt Service	\$0	\$0	\$0	\$0
Transfer to General Fund	138,989	138,241	138,241	114,718
TOTAL USES - EXPENSES	\$ 1,884,411	\$ 2,132,673	\$ 2,132,673	\$1,884,118
NET POSITION (Ending):				
Net Investment in Capital Assets	405,474	405,474	405,474	405,474
Projected Unrestricted Net Position Ending	641,636	463,678	432,961	466,775
TOTAL	\$ 2,931,521	\$ 3,001,825	\$ 2,971,108	\$ 2,756,367

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 for garbage, bulk trash and vegetation. The Town provides in-house collection and disposal of recyclable materials for residential properties.

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. 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. Solid waste collection charges for single-family residential property are billed by Miami-Dade County on the real property tax notice as a non-ad valorem assessment. The single-family residential property assessment for garbage/recycle remains at \$318.67 for FY 2021. Variable rates are charged for condos, multi-family units, commercial and other properties.

	FY2018 Actual	FY2019 Actual	FY2020 Estimated
	In Tons		
In-House Solid Waste Collected	5,557	5,613	5,635

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 \$114,718.

403 SOLID WASTE FUND SUMMARY

	FY 2019 Actual	FY 2020 Adopted	FY 2020 Estimated	FY 2021 Proposed
REVENUES				
Service Revenues	\$ 1,841,424	\$ 1,910,182	\$ 1,910,182	\$ 1,914,682
Miscellaneous Revenues	23,860	-	-	-
Interest				3,250
Use of Net Position (Reserves)	-	222,491	222,491	-
TOTAL REVENUES	\$ 1,865,284	\$ 2,132,673	\$ 2,132,673	\$ 1,917,932
EXPENSES				
Personnel Costs	\$ 866,456	\$ 849,066	\$ 849,066	\$ 888,824
Operating Expenses	878,966	905,366	905,366	880,576
Capital Outlay	-	240,000	240,000	-
Transfer to General Fund	138,989	138,241	138,241	114,718
Contingency/Return to Reserve	-	-	-	33,814
TOTAL EXPENSES	\$ 1,884,411	\$ 2,132,673	\$ 2,132,673	\$ 1,917,932
Net Results	\$ (19,127)	\$ (0)	\$ -	\$ (0)

Significant Changes from FY 2020 Adopted Budget +/-

Personnel Services

Planned merit pay, salary and benefit adjustments	\$ 39,758
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Operating Expenses

Professional fees not anticipated	\$ (5,000)
Tipping fees COLA from MDC	\$ 1,558
Property & liability insurance increase	\$ 1,453
Postage decrease	\$ (1,000)
Decrease from software system implementation	\$ (9,000)
No estimated needs for repair/service contracts	\$ (5,000)
Container repairs - commercial customers	\$ 3,500
Vehicle maintenance	\$ 4,692
Container replacements	\$ (12,500)

Position Title	FY 2020				FY 2021			
	Funded				Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Public Works Director ¹	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	1			1
Customer Service Representative	1			1	1			1
Total	12.25	0	0	12.25	12.25	0	0	12.25

¹Solid Waste Fund allocation. Position split funded with General Fund, Water and Sewer Fund, and Stormwater Fund.

403 SOLID WASTE FUND

REVENUES

		FY 2019	FY 2020	FY 2020	FY 2021
Line Item Prefix: 403-534-:		Actual	Adopted	Estimated	Proposed
325-2000	Special Assessments Solid Waste	\$ 346,822	\$ 350,282	\$ 350,282	\$ 350,282
343-4000	Commercial Solid Waste Collection Charges	1,477,792	1,532,400	1,532,400	1,532,400
343-9001	Late Fees & Penalties	9,809	8,000	8,000	9,000
343-9002	Garbage Container Sales/Rentals	6,961	6,500	6,500	10,000
343-9003	Commercial Roll-offs Revenues	-	13,000	13,000	13,000
343-9005	Sales of Recyclables	40	-	-	-
Total	Services Revenues	\$ 1,841,424	\$ 1,910,182	\$ 1,910,182	\$ 1,914,682
389-1000	Interest Earnings	\$ -	\$ -	\$ -	\$ 3,250
369-9010	Other Miscellaneous Revenues	23,860	-	-	-
391-1000	Appropriated Net Assets	-	222,491	222,491	-
Total	Miscellaneous Revenues	\$ 23,860	\$ 222,491	\$ 222,491	\$ 3,250
TOTAL	Solid Waste Fund Revenues	\$ 1,865,284	\$ 2,132,673	\$ 2,132,673	\$ 1,917,932

403 SOLID WASTE FUND

EXPENSES

Line Item Prefix: 403-4000-534:		FY 2019	FY 2020	FY 2020	FY 2021
		Actual	Adopted	Estimated	Proposed
Suffix	Object Description				
<u>Personnel Services</u>					
1210	Regular Salaries	\$ 542,449	\$ 487,952	\$ 487,952	\$ 504,891
1410	Overtime	47,813	46,800	46,800	46,800
1510	Special pay	11,148	12,500	12,500	10,500
2110	Payroll Taxes	42,658	41,946	41,946	43,088
2210	Retirement Contribution	32,975	43,672	43,672	70,322
2310/2315	Life & Health Insurance	141,066	165,481	165,481	174,024
2410	Workers Compensation	32,507	46,215	46,215	34,699
2610	Other Post Employment Benefits	12,345	4,500	4,500	4,500
9900	Pension Expense	3,495	-	-	-
Total	Personnel Services	\$ 866,456	\$ 849,066	\$ 849,066	\$ 888,824
<u>Operating Expenses</u>					
3110	Professional Services	\$ 8,811	\$ 5,000	\$ 5,000	\$ -
3310	Utility Billing Charges	1,477	1,200	1,950	1,975
3410	Other Contractual Services	372,803	405,127	405,127	406,685
3420	Recycling Expense	106,574	114,684	114,684	115,220
4009	Car Allowance	525	1,050	1,050	1,050
4110	Telecommunications	517	1,820	1,820	1,200
4111	Postage	1,387	4,500	4,500	3,500
4403	Equipment/Vehicle Leasing		21,750	21,750	12,750
4510	Property and Liability Insurance	42,652	60,878	60,878	62,331
4601	Maintenance Service/Repair Contracts	-	5,000	4,250	-
4603	Equipment Maintenance	17,151	6,500	10,100	10,000
4612	Vehicle Maintenance - Usage	92,116	79,697	79,697	84,389
4613	Vehicle Maint - Fleet Replacement	103,917	107,600	107,600	107,616
4911	Other Current Charges	5,700	19,000	15,400	6,500
5110	Office Supplies	96	500	500	450
5214	Uniforms	18,534	20,360	20,360	20,360
5216	Vehicle Maintenance - Fuel	39,600	43,200	43,200	39,200
5290	Miscellaneous Operating Supplies	7,321	6,000	6,000	6,000
5410	Subscriptions and Memberships	223	500	500	450
5520	Conferences and Seminars	-	1,000	1,000	900
5901	Depreciation	59,562	-	-	-
Total	Operating Expenses	\$ 878,966	\$ 905,366	\$ 905,366	\$ 880,576

403 SOLID WASTE FUND

EXPENSES

Line Item Prefix: 403-4000-534:		FY 2019	FY 2020	FY 2020	FY 2021
		Actual	Adopted	Estimated	Proposed
Suffix	Object Description				
Capital Outlay					
6410	Machinery and Equipment	\$ -	\$ 240,000	\$ 240,000	\$ -
Total	Capital Outlay	\$ -	\$ 240,000	\$ 240,000	\$ -
Non-operating Expenses					
581-9101	Transfer to General Fund	\$ 138,989	\$ 138,241	\$ 138,241	\$ 114,718
9910	Contingency/Reserve Replenishment	-	-	-	33,814
Total	Non-operating Expenses	\$ 138,989	\$ 138,241	\$ 138,241	\$ 148,532
Total	Solid Waste Fund Expenses	\$ 1,884,411	\$ 2,132,673	\$ 2,132,673	\$ 1,917,932



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 expenses with expense history, and program modifications.



404 STORMWATER FUND

FINANCIAL SUMMARY

	FY 2019	FY 2020	FY 2020	FY 2021
	Actual	Adopted	Estimated	Proposed
<u>FUNDS AVAILABLE</u>				
Service Revenues	\$ 690,843	\$ 693,000	\$ 693,000	\$ 825,000
Interest	-	-	-	15,000
TOTAL REVENUES	691,093	693,000	693,000	840,000
NET POSITION (Beginning):				
Net Investment in Capital Assets	(865,465)	\$ (713,118)	\$ (713,118)	\$ (713,118)
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	3,203,878	3,080,814	3,200,646	2,858,942
TOTAL	\$ 3,376,646	\$ 3,407,836	\$ 3,527,668	\$ 3,332,964
<u>USES</u>				
Personnel Costs	\$ 126,747	\$ 134,584	\$ 134,584	\$ 142,471
Operating Expenses	264,259	182,680	358,661	190,320
Capital Outlay	-	-	-	-
Debt Service Costs	120,769	410,787	410,787	410,787
Non-Operating Expenses	-	100,000	100,000	35,000
Transfer to Other Funds	30,717	30,672	30,672	34,416
TOTAL USES - EXPENSES	\$ 542,492	\$ 858,723	\$ 1,034,704	\$ 812,994
NET POSITION (Ending):				
Net Investment in Capital Assets	(713,118)	(713,118)	(713,118)	(713,118)
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 (Unaudited)	3,200,132	2,915,091	2,858,942	2,885,948
TOTAL	\$ 3,376,646	\$ 3,407,836	\$ 3,527,668	\$ 3,332,964

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. Utility rates will increase in October 2021 in accordance with Resolution No. 2017-2467. The resolution's four-year rate structure for service charges was a solution to provide sufficient revenues to meet projected utility operations costs and debt service from FY 2018 through FY 2021. The FY 2021 budget includes the annual 10% rate increase in service revenue projections.

The monthly stormwater utility rates for FY 2021 are:

Service Type:

Residential Properties:

Single Family (1.0ERU)	\$ 17.09
Multi Family (1.0 ERU per dwelling unit)	\$ 17.09

Non-residential Developed Properties:

Excluding Places of Worship (1.25 ERU per 1,300 sq. ft. of impervious area)	\$ 21.37
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Places of Worship (0.5 ERU per 1,300 sq. ft. of impervious area)	\$ 8.55
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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 increased frequency in the street sweeping program to maintain the stormwater infrastructure 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 \$34,416.

404 STORMWATER FUND

	FY 2019	FY 2020	FY 2020	FY 2021
	Actual	Adopted	Estimated	Proposed
REVENUES				
Service Revenues	\$ 690,843	\$ 693,000	\$ 693,000	\$ 825,000
Miscellaneous Revenues	250	-	-	-
Interest	-	-	-	15,000
Use of Net Position (Fund Balance)	-	165,723	341,704	-
TOTAL REVENUES	\$ 691,093	\$ 858,723	\$ 1,034,704	\$ 840,000
EXPENSES				
Personnel Costs	\$ 126,747	\$ 134,584	\$ 134,584	\$ 142,471
Operating Expenses	264,259	182,680	358,661	190,320
Capital Outlay	-	-	-	-
Debt Service	120,769	410,787	410,787	410,787
Transfer to Other Funds	30,717	30,672	30,672	34,416
Contingency	-	100,000	100,000	35,000
Return to Reserves	-	-	-	27,006
TOTAL EXPENSES	\$ 542,492	\$ 858,723	1,034,704	\$ 840,000
Net Results	\$ 148,601	\$ -	\$ -	\$ -

Significant Changes from FY 2020 Adopted Budget +/-

Personnel Services

Planned merit pay, salary and benefit adjustments	\$ 7,887
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Operating Expenses

Professional fees	\$ (6,250)
Software license allocation	\$ (5,750)
Streetsweeping to weekly service - Program Modification	\$ 22,578

Position Title	Personnel Complement							
	FY 2020				FY 2021			
	Funded				Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Public Works Director ¹	0.25			0.25	0.25			0.25
Assistant Public Works Director ²	0.30			0.30	0.30			0.30
Maintenance Worker	1			1	1			1
Total	1.55	0	0	1.55	1.55	0	0	1.55

¹Stormwater Fund allocation. Position split funded with General Fund, Water and Sewer Fund, and Solid Waste Fund.

²Stormwater Fund allocation. Position split funded with General Fund and Water and Sewer Fund.

404 STORMWATER FUND

REVENUES

Line Item Prefix: 404-538-:		FY 2019	FY 2020	FY 2020	FY 2021
		Actual	Adopted	Estimated	Proposed
<u>Services Revenues</u>					
343-9110	Stormwater Utility Fees	\$ 690,843	\$ 693,000	\$ 693,000	\$ 825,000
Total	Services Revenues	\$ 690,843	\$ 693,000	\$ 693,000	\$ 825,000
<u>Miscellaneous Revenues</u>					
369-9010	Other Miscellaneous Revenues	\$ 250	\$ -	\$ -	\$ -
389-1000	Interest Earnings	-	-	-	15,000
391-1000	Appropriated Net Assets	-	165,723	341,704	-
Total	Miscellaneous Revenues	\$ 250	\$ 165,723	\$ 341,704	\$ 15,000
TOTAL	Stormwater Fund Revenues	\$ 691,093	\$ 858,723	\$ 1,034,704	\$ 840,000

404 STORMWATER FUND EXPENSES

Line Item Prefix: 404-5500-538-:		FY 2019	FY 2020	FY 2020	FY 2021
		Actual	Adopted	Estimated	Proposed
Suffix	Object Description				
Personnel Services					
1210	Regular Salaries	\$ 93,255	\$ 92,343	\$ 92,343	\$ 92,582
1410	Overtime	850	1,500	1,500	1,500
1510	Special pay	250	250	250	250
2110	Payroll Taxes	6,951	7,362	7,362	7,380
2210	Retirement Contribution	5,805	7,882	7,882	12,771
2310/2315	Life & Health Insurance	17,769	17,907	17,907	20,370
2410	Workers Compensation	1,249	7,340	7,340	7,618
2610	Other Post Employment Benefits	3	-	-	-
9900	Pension Expense	615	-	-	-
Total	Personnel Services	\$ 126,747	\$ 134,584	\$ 134,584	\$ 142,471
Operating Expenses					
3110	Professional Services	\$ 1,791	\$ 21,250	\$ 197,231	\$ 15,000
3112	Physical Examinations	330	-	-	-
3310	Utility Billing Charges	-	1,000	1,000	1,000
4009	Car Allowance	975	2,130	2,130	2,130
4310	Electricity	27,839	29,150	29,150	29,150
4403	Equipment/Vehicle Leasing	34,181	19,750	19,750	14,000
4510	Property and Liability Insurance	-	5,000	5,000	5,000
4601	Maintenance Service/Repair Contracts	30,549	53,240	53,240	78,057
4603	Equipment Maintenance	37,050	48,000	48,000	43,683
5410	Subscriptions and Memberships	-	660	660	500
5520	Conferences and Seminars	-	1,500	1,500	900
5510	Educational & Training	938	1,000	1,000	900
5901	Depreciation	130,606	-	-	-
Total	Operating Expenses	\$ 264,259	\$ 182,680	\$ 358,661	\$ 190,320
Capital Outlay					
Total	Capital Outlay	\$ -	\$ -	\$ -	\$ -
Debt Service					
7110	Principal	\$ -	\$ 180,260	\$ 180,260	\$ 188,768
7115	Principal - SRF	-	112,899	112,899	115,020
7210	Interest	91,120	86,052	86,052	77,544
7215	Interest - SRF	29,649	31,576	31,576	29,455
Total	Debt Service	\$ 120,769	\$ 410,787	\$ 410,787	\$ 410,787

404 STORMWATER FUND EXPENSES

Line Item Prefix: 404-5500-538-:		FY 2019	FY 2020	FY 2020	FY 2021
		Actual	Adopted	Estimated	Proposed
<u>Non-operating Expenses</u>					
581-9101	Transfer to General Fund	\$ 30,717	\$ 30,672	\$ 30,672	\$ 34,416
9910	Contingency - Operating needs R&M	-	100,000	100,000	35,000
9910	Contingency / Reserve Replenishment	-	-	-	27,006
Total	Non-operating Expenses	\$ 30,717	\$ 130,672	\$ 130,672	\$ 96,422
Total	Stormwater Fund Expenses	\$ 542,492	\$ 858,723	\$ 1,034,704	\$ 840,000

FY 2021 New Program Enhancement (Modification)

Additional Frequency of Street Sweeping				
Department Name	Division Name	Funding Source	Department Priority	Total Requested
Public Works	Stormwater	Stormwater Fund	2	\$22,578
Justification and Description				
<p>Currently the streets in the residential district are swept every two weeks. Based on discussions at the Budget Goals workshop, administration is seeking to increase the frequency to every week. This, along with the additional staff resources deployed to this area, will decrease the level of dirt, debris, and trash littering the area.</p>				
Benefits or Alternative/Adverse Impact if not funded				
<p>This additional interval of mechanical street sweeping will help keep the residential district's street cleaner. This will also assist in keeping the stormwater drains free of dirt, debris, and trash.</p>				
Required Resources				
New Personnel				
Number of Positions	Title	Salary	Fringe Benefits	Cost
Other Recurring Operating Costs				
Account Number	Description	Cost		
404-5500-538-4601	Maintenance Service/Repair Contracts	\$22,578		
One Time Costs				
Account Number	Description	Cost		





Fleet Management Fund

The Fleet Management Fund was created in FY 2019. It is an internal service fund used to account for the purchase, operation, and maintenance costs of the Town's vehicles and to set aside funds for replacement of Town vehicles. The Town's fleet inventory includes patrol cars, vehicles for Code Compliance, Public Works, Parks & Recreation, Water & Sewer, Municipal Parking, and trucks for Solid Waste.



501 Fleet Management Fund

FINANCIAL SUMMARY

	FY 2019	FY 2020	FY 2020	FY 2021
	Actual*	Adopted	Estimated	Proposed
<u>FUNDS AVAILABLE</u>				
Charges for Services	\$ 981,056	\$ 954,846	\$ 954,846	\$ 859,807
Interest	-	-	-	3,500
Interfund Transfers In	256,000	32,500	32,500	-
TOTAL REVENUES	1,237,056	987,346	987,346	863,307
Fund Balance Beginning				
Invested in Capital Assets	-	-	229,011	229,011
Fund Balance Beginning	-	535,196	814,374	998,556
TOTAL	\$ 1,237,056	\$ 1,522,542	\$ 2,030,731	\$ 2,090,874
 <u>APPROPRIATIONS</u>				
Personnel Costs	\$ 79,802	\$ 82,271	\$ 82,271	\$ 89,906
Operating Expenses	320,787	367,393	367,393	318,599
Capital Outlay	22,093	338,500	353,500	197,000
TOTAL APPROPRIATIONS	\$ 422,682	\$ 788,164	\$ 803,164	\$ 605,505
Fund Balance Ending				
Invested in Capital Assets	229,011	-	229,011	229,011
Unrestricted	585,363	734,378	998,556	1,256,358
TOTAL	\$ 1,237,056	\$ 1,522,542	\$ 2,030,731	\$ 2,090,874

Fleet Management Fund

Services, Functions, and Activities:

The Fleet Management Fund is an internal service fund created in FY 2019. Internal service funds are used to account for the provision of services within a government organization. The Town's Fleet Management Fund accounts for the purchase, operation, and maintenance of the Town's vehicles; thereby establishing a funding method for vehicle replacement and operating cost allocation to Town departments and enterprises for the vehicles used in their operations.

One of the purposes of the Fleet Management Fund is to ensure that adequate funds are available to purchase vehicles, to stabilize budgeting for these major purchases, and to begin a systematic, town-wide approach to acquisition and disposal of the fleet. The aim is to set charges to Town departments/enterprises to cover all costs. The fund should, over time, accumulate sufficient reserves to cover fluctuations and to provide for long-term vehicle replacement.

As a self-sustaining fund, the Fleet Management Fund provides maintenance services to all applicable departments in the Town on a cost reimbursement basis. Cost recovery is made for fuel, usage (personnel and operating), and a fleet replacement cost. These expenses are budgeted and paid for by the Fleet Management Fund. Therefore, quarterly interfund transfers will be processed to reimburse this fund. For example, fleet replacement cost is an operating expense to gradually pay for the use of all vehicles assigned to each department. The amount of annual chargeback is calculated for each type of vehicle taking into account the cost of the vehicle and its expected life plus an inflation adjustment. This chargeback is allocated to the user departments/enterprises annually for the number of years the vehicle will be in service. Budgeting for fleet replacement allows the Town to "pay-as-you-go" finance its vehicles, therefore avoiding debt.

The Town's fleet of approximately 66 vehicles is maintained by one full-time mechanic. The Public Works Department operates and oversees the garage and fueling facility.

FY 2021 revenues of \$859,807 are generated from fleet charges to Town departments and enterprises for cost recovery of a proportional share of fuel, usage, and a replacement cost of their assigned vehicles and their share to operate the fleet division as follows:

	Fleet Replacement	Usage	Fuel
General Fund	\$295,740	\$152,601	\$92,200
Tourist Resort Fund	13,104	4,121	1,300
Building Fund	3,900	3,473	1,500
Water & Sewer Fund	15,780	10,392	3,000
Municipal Parking Fund	15,600	13,892	2,000
Solid Waste Fund	107,616	84,389	39,200
Total	\$451,740	\$268,867	\$139,200

The following vehicle purchases are funded in FY 2021:

Description	Department	Amount
Police patrol vehicles - 4	Public Safety	\$197,000

501 Fleet Management Fund

	<u>FY 2019 Actual</u>	<u>FY 2020 Adopted</u>	<u>FY 2020 Estimated</u>	<u>FY 2021 Proposed</u>
REVENUES				
Interfund Transfers	\$ 256,000	\$ 32,500	\$ 32,500	\$ -
Services Revenues	981,056	954,846	954,846	859,807
Interest	-	-	-	3,500
TOTAL REVENUES	<u>\$ 1,237,056</u>	<u>\$ 987,346</u>	<u>\$ 987,346</u>	<u>\$863,307</u>
EXPENDITURES				
Personnel Costs	\$ 79,802	\$ 82,271	\$ 82,271	\$ 89,906
Operating Expenses	320,787	367,393	367,393	318,599
Capital Outlay	22,093	338,500	353,500	197,000
Fleet Replacement Reserves	-	199,182	184,182	257,802
TOTAL EXPENDITURES	<u>\$ 422,682</u>	<u>\$ 987,346</u>	<u>\$ 987,346</u>	<u>\$ 863,307</u>
Net Results	<u>\$ 814,374</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Significant Changes from FY 2020 Adopted Budget +/-

Personnel Services

Planned merit pay, salary and benefit adjustments	\$ 7,635
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Operating Expenses

Decrease in vehicle maintenance costs	\$ (2,282)
Decrease in estimated fuel costs	\$ (46,504)

Capital Outlay

Decrease in vehicle purchases	\$ (141,500)
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Position Title	Personnel Complement							
	FY 2020 Funded				FY 2021 Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Mechanic (Public Works)	1.00			1.00	1.00			1.00
Total	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00

FLEET MAINTENANCE (5000)

501 Fleet Management Fund

REVENUES

Line Item Prefix: 501-539-:		FY 2019	FY 2020	FY 2020	FY 2021
		Actual	Adopted	Estimated	Proposed
341-2000	Fleet Charges - All Departments	\$ 981,056	\$ 954,846	\$ 954,846	\$ 859,807
TOTAL	Services Revenues	\$ 981,056	\$ 954,846	\$ 954,846	\$ 859,807
361-1000	Interest Earnings	\$ -	\$ -	\$ -	\$ 3,500
Total	Miscellaneous Revenues	\$ -	\$ -	\$ -	\$ 3,500
381-0100	Interfund Transfer from General Fund	\$ 242,000	\$ -	\$ -	\$ -
381-0800	Interfund Transfer from Tourist Resort Fund	14,000	-	-	-
381-1600	Interfund Transfer from Building Fund	-	32,500	32,500	-
Total	Other Funding Sources	\$ 256,000	\$ 32,500	\$ 32,500	\$ -
Total	Total Revenues	\$ 1,237,056	\$ 987,346	\$ 987,346	\$ 863,307

FLEET MAINTENANCE

501 Fleet Management Fund

EXPENDITURES

Line Item Prefix: 501-5000-539:		FY 2019	FY 2020	FY 2020	FY 2021
Suffix	Object Description	Actual	Adopted	Estimated	Proposed
<u>Personnel Services</u>					
1210	Regular Salaries	\$ 50,739	\$ 46,340	\$ 46,340	\$ 47,731
1410	Overtime	1,732	2,000	2,000	2,000
1510	Special pay	1,253	1,250	1,250	1,250
2110	Payroll Taxes	4,120	3,886	3,886	3,992
2210	Retirement Contribution	2,957	4,148	4,148	6,648
2310/2315	Life & Health Insurance	18,418	21,910	21,910	25,466
2410	Workers Compensation	583	2,737	2,737	2,819
Total Personnel Services		\$ 79,802	\$ 82,271	\$ 82,271	\$ 89,906
<u>Operating Expenses</u>					
4112	Mobile Phone/Tool Allowance	\$ 890	\$ 1,200	\$ 1,200	\$ 1,200
4510	Property and Liability Insurance	59,450	66,559	66,559	66,551
4612	Vehicle Maintenance	101,052	113,930	113,930	111,648
5216	Fuel	127,951	185,704	185,704	139,200
5901	Depreciation	31,444	-	-	-
Total	Operating Expenses	\$ 320,787	\$ 367,393	\$ 367,393	\$ 318,599
<u>Capital Outlay</u>					
6410	Machinery and Equipment	\$ 22,093	\$ 338,500	\$ 353,500	\$ 197,000
Total	Capital Outlay	\$ 22,093	\$ 338,500	\$ 353,500	\$ 197,000
<u>Non-operating Expenses</u>					
9999	Fleet Replacement Reserves	\$ -	\$ 199,182	\$ 184,182	\$ 257,802
Total	Non-operating Expenses	\$ -	\$ 199,182	\$ 184,182	\$ 257,802
Total	Fleet Maintenance Fund Expenditures	\$ 422,682	\$ 987,346	\$ 987,346	\$ 863,307

FY 2021 New Capital Outlay Request

Police Vehicles

Department	Division	Funding Source	Dept. Priority	Fiscal Impact
Public Safety	Police	Fleet Management Fund	1	\$197,000

Justification and Description

Four (4) police vehicles to replace aging public safety fleet vehicles and reduce maintenance costs. The vehicles to be replaced exceed eight model years and have excessive repair/maintenance costs associated with them. 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 outfit, and install the necessary emergency equipment on the four(4) vehicles is approximately \$197,000 (average \$49,250 per vehicle). The estimated cost includes an extended bumper-to-bumper warranty for five years or 75,000 miles, whichever comes first.

Alternative/Adverse Impacts if not funded:

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

Required Resources

Account Number	Title or Description of Request	Cost
501-5000-539-6410	Machinery & Equipment	\$197,000

Other Recurring Operating Costs

Account Number	Description	Cost



Appendix

This section of the budget document provides supplemental information.

This section is comprised of the Town's financial policies, debt management, debt service summaries, schedules and requirements; and a glossary of terms as they are used throughout this document.



Financial policies

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.

Resiliency Reserve Policy

The Town formally adopted a Resiliency Reserve Policy in FY 2020. This policy guides the use of the funds specifically for:

- Costs to strengthen the Town's electrical grid
- Costs to strengthen public infrastructure/parks via resiliency-type improvements
- Costs to implement resiliency-type improvements that strengthen the Town's water management and storm protection systems, including, but not limited to:
 - Submerged lands such as wetlands and living shorelines
 - Coastal green spaces such as open space parks
- Costs to mitigate the Town's greenhouse gas emissions
- Costs to implement other resiliency-type initiatives in the Climate Crisis Report and Action Plan
- Costs to combat public health emergencies

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. In FY 2021, Town Administration will present a formal Fund Balance/Reserves Policy for Commission consideration.

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

- 25% 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.

The Investment Policy will be reviewed during FY 2021.

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 policy

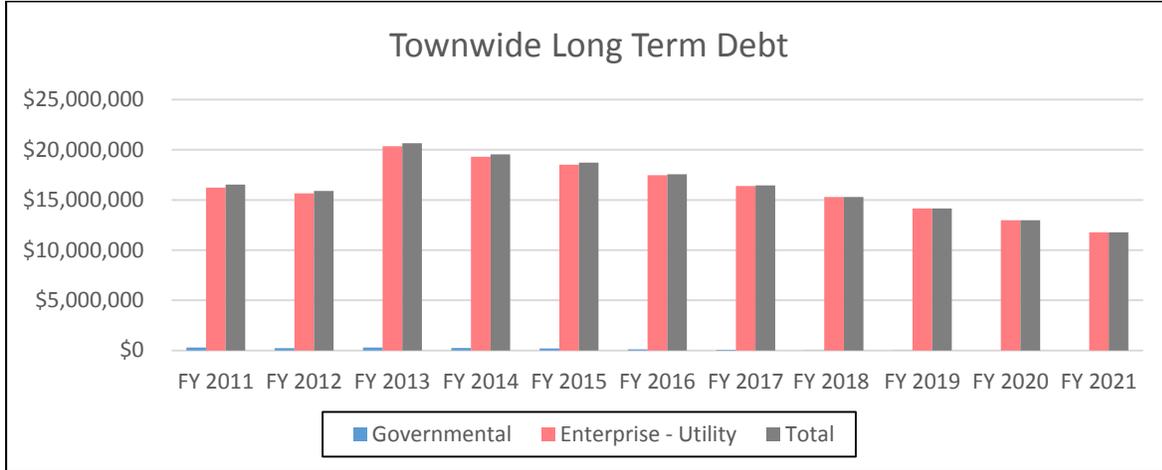
- Limitations on bonds and bonded indebtedness.
 - Bonds issued by the Town of Surfside may or may not be limited as follows:
 - The total amount of general obligation bonds of the Town of Surfside outstanding in any one fiscal year shall not exceed fifteen percent of the assessed value of the taxable property of the town according to the assessment roll.
 - Bonds payable exclusively from the revenue of a municipal project may be issued without regard to any limitation or indebtedness.
 - 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.
 - Bonds, payable exclusively from the revenue of a municipal project or from special assessments, shall not be considered in computing the amount of indebtedness.
- 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, 2020, the Town of Surfside will have \$12,986,558 of debt outstanding.

Debt issuance in fiscal year 2021:

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.

ENTERPRISE FUNDS

The Town currently has one revenue bond and one loan. 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 are to be paid annually from the pledge of Water/Sewer and Stormwater fund revenues. Total principal remaining on the bond at September 30, 2020 is \$6,571,536. FY 2021 debt service which is comprised of accrued interest and principal payments is \$1,065,250.

Principal amount outstanding at September 30, 2020	\$	6,571,536
Less: Principal payments		(755,073)
Principal amount outstanding at September 30, 2021	\$	5,816,463

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.

DEBT MANAGEMENT

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 are to be paid from the pledge of Water/Sewer and Stormwater fund revenues. Principal and interest are to be paid in semi-annual payments over 20 years beginning July 15, 2013. Total principal outstanding at September 30, 2020 is \$6,415,022. FY 2021 debt service which is comprised of accrued interest and principal payments is \$577,901. The loan is secured by water, sewer and stormwater revenues after payment of debt service on the Town's existing Series 2011 obligations.

Principal amount outstanding at September 30, 2020	\$	6,415,022
Less: Principal payments		(460,081)
Principal amount outstanding at September 30, 2021	\$	5,954,941

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.

DEBT SERVICE SCHEDULES

DEBT SERVICE REQUIREMENTS TO MATURITY – ALL FUNDS

Fiscal Year	Governmental Debt Service		Utility System			
	Capital Leases	Total	Revenue Bonds Series 2011	State Revolving Loan	Capital Capital Lease	Enterprise Fund Debt Service Total
FY 2021	\$ -	\$ -	\$ 1,065,250	\$ 577,901	\$ -	\$ 1,643,151
FY 2022	-	-	1,065,248	577,901	-	1,643,149
FY 2023	-	-	1,065,249	577,901	-	1,643,150
FY 2024	-	-	1,065,248	577,901	-	1,643,149
FY 2025	-	-	1,065,248	577,901	-	1,643,149
FY 2026-30	-	-	2,536,903	2,889,507	-	5,426,410
FY 2031-33	-	-	-	1,444,756	-	1,444,756
TOTAL	\$ -	\$ -	\$ 7,863,146	\$ 7,223,768	\$ -	\$ 15,086,914

DEBT MANAGEMENT

ENTERPRISE DEBT SERVICE REQUIREMENTS TO MATURITY

Utility System Revenue Bonds Series 2011

Fiscal Year	Principal	Interest	Total	Outstanding
FY 2021	\$ 755,073	\$ 310,177	\$1,065,250	\$ 5,816,463
FY 2022	790,711	274,537	1,065,248	5,025,752
FY 2023	828,033	237,216	1,065,249	4,197,719
FY 2024	867,116	198,132	1,065,248	3,330,603
FY 2025	908,043	157,205	1,065,248	2,422,560
FY 2026	<u>2,422,560</u>	<u>114,343</u>	<u>2,536,903</u>	-
<u>TOTAL</u>	<u>\$6,571,536</u>	<u>\$1,291,610</u>	<u>\$7,863,146</u>	

State Revolving Loan Fund

Fiscal Year	Principal	Interest	Total	Outstanding
FY 2021	\$ 460,081	\$ 117,820	\$ 577,901	\$ 5,954,941
FY 2022	468,725	109,176	577,901	5,486,216
FY 2023	477,531	100,370	577,901	5,008,685
FY 2024	486,503	91,398	577,901	4,522,182
FY 2025	495,643	82,258	577,901	4,026,539
FY 2026-30	2,621,441	268,066	2,889,507	1,405,098
FY 2031-33	<u>1,405,098</u>	<u>39,658</u>	<u>1,444,756</u>	-
<u>TOTAL</u>	<u>\$6,415,022</u>	<u>\$ 808,746</u>	<u>\$7,223,768</u>	

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.” Commonly referred to as 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.*

Assets: Resources owned or held by a government, which have 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.

Balanced Budget: A budget in which expenditures and ending fund balance are equal to net available resources (beginning fund balance plus revenues).

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, workings conditions, salary, fringe benefits, and matters affecting health and safety of employees).

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

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

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

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

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

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

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

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

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

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

GLOSSARY

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

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

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

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

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

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

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

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

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

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

Fund Balance: The difference between fund assets and fund liabilities - similar to net worth in a private sector entity. Includes reserved/designated and unrestricted balances.

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

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

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.

GLOSSARY

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.

Internal Service Charges: The charges to user departments for internal services provided by another government agency, such as fleet management.

Internal Service Fund: One or more funds that account for the goods and services provided by one department to another within the government on a cost-reimbursement basis. Departments that use internal services (i.e. fleet management) may have a line item in their budget for such services.

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.

Proprietary funds: Funds that focus on the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. There are two different types of proprietary funds: enterprise funds and internal service funds.

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

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

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

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

Revenue: Sources of income.

GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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



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