



TOWN OF SURFSIDE

FISCAL YEAR 2024 ANNUAL BUDGET





TOWN OF SURFSIDE
ANNUAL BUDGET
FISCAL YEAR 2024
Town Commission:

Mayor Shlomo Danzinger



Vice Mayor Jeffrey Rose



Commissioner Fred Landsman



Commissioner Marianne Meisheid



Commissioner Nelly Velasquez



TOWN OF SURFSIDE, FLORIDA

ADMINISTRATIVE STAFF



Hector Gomez, Town Manager

Weiss Serota Helfman Cole & Bierman, Town Attorney

Javier Collazo, Finance Director

Judith Frankel, Town Planner

Antonio Marciante, Interim Police Chief

Sandra McCready, Town Clerk

James McGuiness, Building Official

Andria Meiri, Budget Officer

Tim Milian, Parks and Recreation Director

Carmen Santos-Alborna, Code Compliance Manager

Yamileth Slate-McCloud, Human Resources Director

Randy Stokes, Public Works Director

Frank Trigueros, Tourism and Communications Director



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

Town of Surfside

Florida

For the Fiscal Year Beginning

October 1, 2022

Christopher P. Morill

Executive Director

Distinguished Budget Presentation Award

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to **Town of Surfside, Florida**, for its Annual Budget for the fiscal year beginning **October 1, 2022**. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

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 2024 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 2022, budgeted and projected from Fiscal Year 2023, and budgeted Fiscal Year 2024. The funds are listed in bold in the Table of Contents.

Appendix

This section includes information on the Town's financial policies, debt management, and 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: Hector Gomez, Town Manager 

Date: October 1, 2023

Subject: Budget Message: Fiscal Year 2024 Annual Budget

It is my privilege to present for your consideration the Town of Surfside Fiscal Year 2024 (FY 2024) Adopted Budget that meets the requirements of State Law and focuses on priorities to deliver required services, safety, equipment, improvements, and infrastructure systems under sound principles of fiscal sustainability. The Town's budget plan for the fiscal year continues to balance the community's needs for current and new programming, enhanced service levels, public safety, maintenance, repairs, and improvements at Town facilities/amenities with available financial resources, and continues to build on the Town's solid financial position.

The adopted budget addresses those areas by enhancing staff to improve the planning and management of the Town's capital improvement projects and infrastructure, staffing to resume operations at the new 96th Street Park, improving customer service at the Community Center, and a commitment to enhance the customer experience at Town Hall for building services; investing in technology software, security and equipment upgrades; remodeling Town Hall areas; beautifying 93rd Street at Town hall; offering an on-demand transportation service option; replacing aging vehicles; and increasing reserves for long-range financial planning and future needs, contingencies, and disaster recovery.

Each municipality within the State of Florida is required by State Statute to adopt a balanced budget through statutorily prescribed deadline and the Truth in Millage (TRIM) process which requires two public hearings. The tentative budget and associated millage rate are approved at the first hearing, with final adoption taking place at the second hearing. The Town of Surfside held those hearings on September 12, 2023 and September 27, 2023 whereby the Town Commission adopted an operating millage rate of 4.1000 mills.

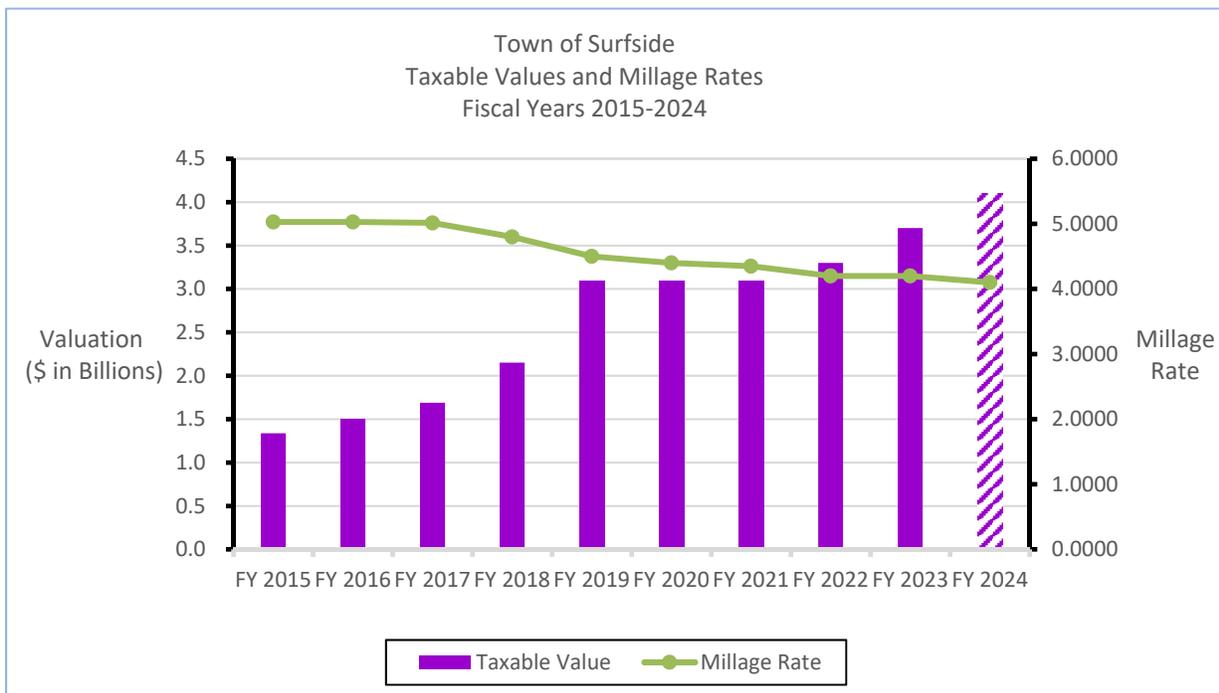
The Town of Surfside endeavors to involve many different stakeholders in the budget development process each year, including the citizens, local businesses, the Town Commission, advisory committees, and Town staff. The FY 2024 budget process began in March 2023, and included a budget visioning workshop held on March 21, 2023, a budget workshop held on June 13, 2023, and one special meeting held on July 11, 2023.

Of particular interest in any Florida municipal budget is the millage rate. At the July 11, 2023 special meeting presentation and discussion, the Town Commission gave direction for a proposed operating millage rate of 4.2000 mills. This is the millage rate included in the Notice of Proposed Taxes mailed to property owners.

At the September 12, 2023 First Budget Hearing, the proposed operating millage rate of 4.2000 mills was lowered to 4.1000 mills and adopted unanimously on first reading by a 5-0 vote of the Town Commission.

At the September 27, 2023 Second Budget Hearing, the operating millage rate of 4.1000 mills was adopted unanimously on second reading by a 5-0 vote of the Town Commission.

The following chart illustrates the millage rate and growth in property value trend over the past ten years.



Millage and Taxable Value

The Town of Surfside adopted a balanced budget for FY 2024 using a millage rate of 4.1000 mills which will result in higher overall tax revenue. The adopted millage rate is greater than the rolled-back rate of 3.7022 mills by 12.74%, which is the percentage increase in property taxes. Taxable value plus new construction on the tax roll increased 12.4%, mainly from increased existing property taxable values. The Miami-Dade County Property Appraiser reported on July 1, 2023, the 2023 Taxable Value of \$4,103,801,217; an increase of \$452.8 million over the 2022 Preliminary Certification of Taxable Value.

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

Fiscal Year	Adopted Millage Rate	Taxable Property Value	Value Increase in Dollars	% Change
2021-22	4.2000	\$3,292,259,681	\$166,222,664 *	5.3%
2022-23	4.2000	\$3,651,048,630	\$358,788,949 **	10.9%
2023-24	4.1000	\$4,103,801,217	\$452,752,587 **	12.4%

*Mainly attributable to new construction

**Mainly attributable to increase in existing property values

The Town's diversified tax base from recent development projects and construction incorporated into the tax rolls has strengthened. This growth in taxable value 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.

Budget Changes to the FY 2024 Budget

The FY 2024 budget includes changes to the proposed budget that were necessary as a result of lowering the millage rate to 4.1000 mills from the proposed operating millage rate of 4.2000 noticed to property tax owners in August 2023. The millage was lowered at the September 12, 2023 First Budget Hearing and at the September 27, 2023 Second Budget Hearing. That change resulted in a \$389,861 reduction to property tax revenue.

Other changes to the General Fund include a revenue increase related to Florida Department of Revenue estimate revisions; the Town's property and liability insurance and IT licensing fees increases; and employee health insurance lowered to the 5% renewal rate from the initially budgeted rate of 12.5%. The net revenue and expenditure adjustments to the General Fund resulted in a reduction to General Fund Return to Reserves of \$372,609.

The Police Forfeiture Fund was adjusted for an increase in the School Resource Officer at Ruth K. Broad K-8 cost allocation for which an additional \$12,508 of fund balance is appropriated.

The Building Fund was adjusted to fund the addition of a Customer Service Representative position, rate adjustments to part-time Building Inspectors' remuneration, and a reduction to employee health care costs allocated for a net \$94,235 additional fund balance appropriation.

The Town's FY 2024 total net operating budget of \$39,096,814 is \$3,407,399 less than the FY 2023 adopted net operating budget. The FY 2024 adopted budget will continue to improve the Town's financial stability with an increase in General Fund reserves of \$3,635,308.

Personnel Services

Personnel Services costs represent 40.8% of the total proposed operating budget and 48.9% of the General Fund proposed operating budget. The Town employs both union and non-union general employees. Union general employee compensation projections are based on the assumptions from the AFSCME union contract for a 4% annual wage increase. A merit pool for non-union general employees based upon and annual performance increases is funded. A new three-year Fraternal Order of Police (FOP) contract was adopted July 11, 2023 and compensation projections based on the new contract are funded in the new fiscal year, including a 4% COLA. Pension contributions were projected using the contribution rates based on actual payroll as follows: 27.3% for FOP and 15.1% for general employees. These estimated rates and contributions are based upon actuarially determined rates. The proposed budget also projects a 5% increase in health insurance benefits cost.

In FY 2024 the number of full-time equivalent positions (FTE) is 135.15 The net increase is 0.75 FTEs. The additions for FY 2024 allocated to the General Fund are 1 FTE allocated in the Executive Department which is fully offset by the elimination of 1 position, and 3 FTEs for resuming 96th St. Park operations less 3.25 FTEs removed due to summer camp outsourcing. The addition of 1 FTE for customer service and the elimination of 0.5 FTEs in Tourist Resort Fund for the change to Public Service Aids. The addition of 1 FTE for customer service in the Building Fund.

The new staffing additions are:

General Fund

- One (1) Capital Improvement Projects Director position
- One (1) Parks & Recreation position
- One (1) Parks & Recreation custodian
- Two (2) Recreation Leaders – part-time

Tourist Resort Fund

- One (1) Customer Service Representative at the Community Center

Building Fund

- One (1) Customer Service Representative at Town Hall

General Fund

General Fund revenues for FY 2024 are \$20,389,626, a net increase of \$2,166,614 or 11.9% from FY 2023. The proposed General Fund expenditures, net of anticipated reserve increases, are \$16,754,318, a net increase of \$902,896 or 5.7% from FY 2023.

In addition to the new positions under staffing changes above, the FY 2024 proposed General Fund budget includes funds for the following:

- Town Attorney non-contract professional services
- Senior management team building
- Planning Department customer guidance outreach and landscape review/inspection services
- Desktop/laptop replacements
- Video agenda software
- A vulnerability assessment, study and action plan
- 96th Street Park opening, security & operational needs

A return to General Fund reserves of \$3,653,308 is projected which will strengthen the Town's future financial position.

Capital Projects Fund

Several new projects are planned in FY 2024 as follows:

- Town Commission Chambers remodel
- Public Safety Department remodel
- 93rd Street Beautification from Harding to Collins Avenues

The 96th Street Park reconstruction project, which was funded in FY 2021, FY 2022 and FY 2023, is expected to be completed in January 2024. The Utilities Undergrounding project is on-going with the support of over \$6.0 million fund transfer approved by Commission in FY 2022.

Special Revenue Funds

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 and Tennis Centers 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 and Tennis Centers, and other eligible activities, 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 is projecting that FY 2024 resort tax revenues will moderately increase over FY 2023 estimates as tourism and economic activity in the Town moderates from record breaking resort tax collection levels of FY 2022. FY 2024 tax revenues are projected at \$5,254,057 which is an approximate 5% increase from total budgeted FY 2023 revenues and a 4% increase from FY 2022 actual revenues. If tax revenues fall below the projection, the fund will have approximately \$4.8 million in available reserves to cover any shortfalls.; \$3.5 million for the Tourist Bureau and \$1.3 million for the Community Center/Recreational. It is important to note that the Community Center/Recreational budget is funded by the approximate equivalent to an additional 0.8920 mills with resort tax revenues, thus providing ad valorem tax relief to property owners.

The FY 2024 proposed Resort Tax Fund appropriates funding for both tourism and culture/recreation. Cultural and recreational needs for the Community Center, Tennis Center, and eligible beach related activities are funded. Eligible new activities for culture and recreation funded with resort taxes include the replacement of entrance doors at the Community Center.

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. Eligible public safety expenditures include:

- Special equipment, body armor, and ammunition
- Crime prevention programs
- Citizens Police Academy
- School Resource Officer at Ruth K. Broad K-8
- These expenditures are funded with \$55,308 of fund balance.

Municipal Transportation Fund

Projected Transit Surtax Proceeds of \$235,500 are appropriated for the Town's Community bus service and/or On-demand services for first and last mile connectivity in Surfside, sidewalk replacements, traffic analyses, and bus stop maintenance.

Building Fund

Projected permit revenues for FY 2024 are \$466,100. It is important to note that building permit revenue is volatile and fluctuates with construction cycles. Renovations/remodeling projects and new construction are expected to generate this revenue in FY 2024. 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 2024 \$822,113 of fund reserves are appropriated to balance the budget.

Enterprise Funds

Water and Sewer

The Town purchases water from Miami Dade County's Water and Sewer Department (WASD). Miami Dade County has adopted a 9.64% increase to the wholesale water rate for FY 2024. In addition, Miami Dade County will pass through to wholesale water

customers a true-up representing monies owed to WASD for wholesale water cost variances based upon FY 2022 budget to actual net expense increases.

Miami Dade County has adopted a 5.32% increase to the wholesale wastewater (sewer) rate for FY 2024. In addition, Miami Dade County will pass through to wholesale wastewater customers a true-up representing monies owed to WASD for wholesale wastewater cost variances based upon FY 2022 budget to actual net expense increases. The City of Miami Beach adds a surcharge to the County's rates to determine the rates charged to the Town for wastewater removal. The City of Miami Beach will pass through to the Town the 5.32% WASD wastewater removal increase and true-up, and the wastewater surcharge.

The Town adopted new water and sewer rates and service charges with a four-year rate structure in September 2022. This new rate structure will continue to provide sufficient revenues for operations and debt service from FY 2024 through FY 2026. The annual rate adjustment to flow rates of 3% and base charges of 2% is included in the FY 2024 water and sewer service revenue projections. The Collins Avenue Water Main Replacement project is in the design phase. The Town is researching grants to partially fund the project in the future. The fund projects an increase to reserves of \$45,969 which will reduce the existing deficit in the unrestricted net position for this fund.

Municipal Parking

In FY 2024 parking revenues are projected to increase \$200,000 from FY 2023 parking revenues. The increase is due to projected higher collections from meters. Safety/security enhancements of \$80,000 are budgeted for town-wide parking lots.

Solid Waste

In FY 2024 service revenues are projected to increase \$182,641. The FY 2024 budget includes revenue from disposal and collection fee charges to the Tourist Resort Fund (\$127,432) and the Municipal Parking Fund (\$40,248) for services provided to the tourism areas and parking lots. A transfer to the Fleet Management Fund for future vehicle replacements is not budgeted.

Stormwater Fund

In FY 2024 service revenues are projected to remain constant with FY 2023. The FY 2024 budget does not include an annual rate increase. The Abbott Avenue Stormwater Improvement project continues in the design phase. The project was funded at \$3.85 million in FY 2023 which included \$2.0 million in federal and state grants.

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 \$991,264 of revenues in this fund.

During FY 2024 the following vehicle purchases are funded:

- Public Safety police patrol vehicles replacement- \$290,736
- Public Works new skid steer - \$80,000

The fund is expected to have fleet replacement reserves of \$1,117,099 at the end of FY 2024.

Conclusion

The FY 2024 Adopted Budget reduces the millage rate from 4.2000 mills to 4.1000 mills and is based on an overall increase in taxable value of 12.74% based upon the Miami-Dade County Property Appraiser 2023 Preliminary Certification of Taxable Value as of July 1, 2023. The increase in the taxable value of existing properties (\$449.9 million) and new construction (\$2.8 million) and the adopted millage rate will generate \$1,416,622 in additional revenue at 95% of the tax levy. This millage rate will generate net property tax revenue of \$15,984,306 for FY 2024 which is 95% of the total tax levy of \$16,825,585. The rolled back rate is 3.7022.

The Town of Surfside has experienced solid growth in taxable property values in recent years. Based upon the strong increase in existing property values for FY 2024, the millage rate was reduced to 4.1000 mills from 4.2000 mills. The Town projects future new construction from remaining infill properties and the timing of those new projects added to the tax roll to be volatile. The Town will face future challenges due to the projection/timing for upward adjustment to the tax base, and several factors such as the upcoming borrowing of funds (goal of borrowing the least possible) to pay for undergrounding of utilities, and the impact climate change and sea level rise may have on existing property values in the future.

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:



Hector Gomez



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

At a Glance

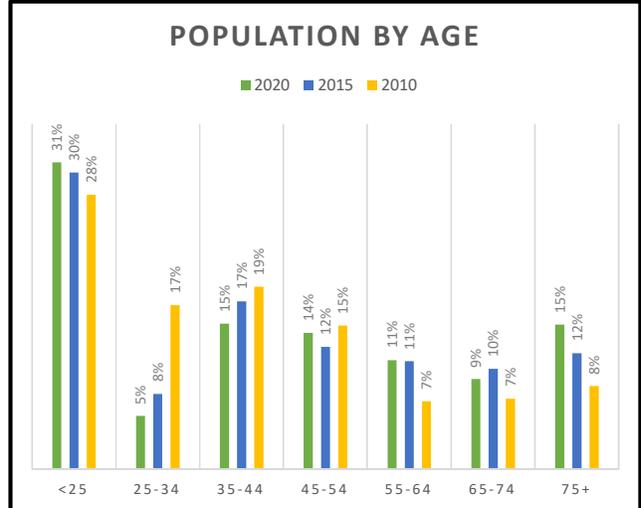
Incorporated:	
May 18, 1935	
Form of Government:	
Commission / Manager	
FY 2024 Annual Budget	\$39,096,814

Town Demographics:	
Population	5,446
Median Housing Value	\$628,800
Median Household Income	\$67,544
Total Households	2,109
Average Household Size	2.69

Elections:	
Registered Voters	3,590

Public Safety Department:	
Sworn Officers	32
Non-sworn Personnel	6

Principal Employers: (2022)	Employees
SC Hotel Property LLC (Four Seasons)	343
Publix Super Market, Inc.	143
Town of Surfside	129
Beach House Hotel D/B/A Grand Beach	122
Flanigan's Seafood Bar & Grill	85
Surf Club Restaurant	80
Residence Inn (Miami Beach Surfside)	53
Solara Surfside Resort	38
Harbor Pita D/B/A Harbor Grill	37
Sushi K Group	35



Education:	
	2022 Enrollment
Ruth K. Broad/Bay Harbor K-8	1,164
Nautilus Middle School	881
Miami Beach Senior High School	2,168

Principal Real Property Taxpayers:	
Beach House Hotel LLC	1.44%
SC Hotel Property LLC	1.25%
Continental 647 Fund LLC	1.20%
East Oceanside Development LLC	1.15%
The Surf Club Apartments Inc.	0.79%
Surfside272817 LLC	0.67%
Surf Club 1031 LLC	0.56%
Douglas W Kimmelman TRS	0.56%
Surf Club PH7 LLC	0.54%
Eden Surfside LLC	0.53%
Percentage of Total Taxable Assessed Value	8.69%

Town of Surfside

At a Glance

Land Use:	
Land Area:	368.53 Total Acres
Land use:	% of Total
Residential	
Single Family	47.43%
Multi-Family	11.34%
Commercial	1.87%
Recreational	4.08%
Beach Area	9.43%
Other	25.85%

Town Parks and Recreation Facilities	
	Acres
Surfside Community Center	1.27
96th Street Park	0.99
Veterans Park/Surfside Tennis Center	0.99
Hawthorne Park Tot Lot	0.22
Paws Up Dog Park	0.10



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 2021 population estimate of the Town of Surfside is 5,531 full-time residents and was 5,689 per the 2020 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 2020 US Census data. Data comes from the US Census Bureau Fact Finder website.

Gender: According to the 2020 census, the Town of Surfside had a slightly higher than average number of women compared to men in the Town (approximately 55.0% female compared to a US average of 50.5%)

Median Age: The Median Age in 2020 was 46.0 years with 72.8% of the population over the age of 18 years.

Race: According to the 2020 census, 86.4% of the population identifies with a single race, but there is diversity among the races with which people identify. 53.6% identified themselves as

White alone and 44.9% of the population identified themselves as: "Hispanic or Latino (of any race)."

Housing: The 2020 census shows the owner-occupied housing unit rate at 59.1%.

Housing Values: The median value of owner-occupied housing units in 2016-2020 is \$619,300 for the Town compared to a median value of owner-occupied housing units in Miami Dade County of \$310,700, and in the US of \$229,800.

Education: The educational attainment of Surfside residents averages more than the percentage of the United States (US) population. The Town population with a high school degree or higher is 97.6% vs. 88.5% overall for the US. The Town population with a bachelor's degree or higher was 55.3% vs. the US average of 32.9% according to the 2020 census.

Income: With 12.2% of the population reporting themselves below the poverty line, for the 2020 census, the Town was above the US average percentage of 11.4%.

2010 US Census Data:

Median household income: \$67,760
Number of households: 2,057
Persons per household: 2.79

2020 US Census Bureau Quick Facts:

Median household income: \$57,775
Number of households: 2,285
Persons per household: 2.48
Persons in poverty: 12.2%
Educational Attainment: high school graduate or higher: 97.6 %
Persons without health insurance: 13.1 %
Median Housing Value: \$619,300
Total Housing Units: N/A
Number of Firms: 1,302
Male Median Income: \$63,311
Female Median Income: \$35,771
Veterans: 62
Percent of households with a computer: 94.2%
Percent of households with a broadband Internet subscription: 82.2%

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 2022.

The Incumbent Commission

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

- ✓ Mayor Shlomo Danzinger
- ✓ Vice Mayor Jeffrey Rose
- ✓ Commissioner Fred Landsman
- ✓ Commissioner Marianne Meisheid
- ✓ 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 Shlomo Danzinger:
sdanzinger@townofsurfsidefl.gov

Vice Mayor Jeffrey Rose:
jrose@townofsurfsidefl.gov

Commissioner Fred Landsman:
flandsman@townofsurfsidefl.gov

Commissioner Marianne Meisheid:
mmeisheid@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

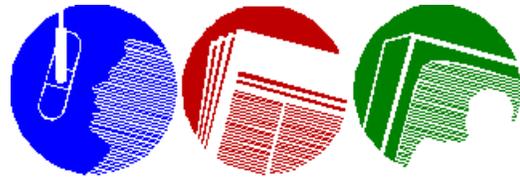
9293 Harding Avenue
Surfside, FL 33154
305-861-4863

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

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



QuickFacts
Surfside town, Florida; Miami-Dade County, Florida; United States

QuickFacts provides statistics for all states and counties, and for cities and towns with a *population of 5,000 or more*.

Table

All Topics 	Surfside town, Florida	Miami-Dade County, Florida	United States
Population Estimates, July 1, 2022, (V2022)	 5,487	 2,673,837	 333,287,557
PEOPLE			
Population			
Population Estimates, July 1, 2022, (V2022)	 5,487	 2,673,837	 333,287,557
Population estimates base, April 1, 2020, (V2022)	 5,684	 2,701,762	 331,449,520
Population, percent change - April 1, 2020 (estimates base) to July 1, 2022, (V2022)	 -3.5%	 -1.0%	 0.6%
Population, Census, April 1, 2020	5,689	2,701,767	331,449,281
Population, Census, April 1, 2010	5,744	2,496,435	308,745,538
Age and Sex			
Persons under 5 years, percent	 8.8%	 5.4%	 5.6%
Persons under 18 years, percent	 32.4%	 19.8%	 21.7%
Persons 65 years and over, percent	 19.6%	 17.2%	 17.3%
Female persons, percent	 54.1%	 50.9%	 50.4%
Race and Hispanic Origin			
White alone, percent	 82.5%	 79.4%	 75.5%
Black or African American alone, percent (a)	 3.6%	 17.1%	 13.6%
American Indian and Alaska Native alone, percent (a)	 0.0%	 0.3%	 1.3%
Asian alone, percent (a)	 0.7%	 1.7%	 6.3%
Native Hawaiian and Other Pacific Islander alone, percent (a)	 0.0%	 0.1%	 0.3%
Two or More Races, percent	 8.5%	 1.3%	 3.0%
Hispanic or Latino (b)	 37.9%	 69.1%	 19.1%
White alone, not Hispanic or Latino, percent	 57.8%	 13.8%	 58.9%
Population Characteristics			
Veterans, 2017-2021	38	46,642	17,431,290
Foreign born persons, percent, 2017-2021	39.0%	54.0%	13.6%
Housing			
Housing units, July 1, 2022, (V2022)	X	1,095,553	143,786,655
Owner-occupied housing unit rate, 2017-2021	60.2%	51.9%	64.6%
Median value of owner-occupied housing units, 2017-2021	\$628,800	\$332,800	\$244,900
Median selected monthly owner costs -with a mortgage, 2017-2021	\$3,326	\$2,006	\$1,697
Median selected monthly owner costs -without a mortgage, 2017-2021	\$1,088	\$663	\$538
Median gross rent, 2017-2021	\$1,692	\$1,470	\$1,163
Building permits, 2022	X	11,605	1,665,088
Families & Living Arrangements			
Households, 2017-2021	2,109	936,351	124,010,992
Persons per household, 2017-2021	2.69	2.83	2.60
Living in same house 1 year ago, percent of persons age 1 year+, 2017-2021	75.8%	88.1%	86.6%
Language other than English spoken at home, percent of persons age 5 years+, 2017-2021	61.7%	75.1%	21.7%
Computer and Internet Use			
Households with a computer, percent, 2017-2021	99.7%	94.1%	93.1%
Households with a broadband Internet subscription, percent, 2017-2021	90.5%	82.6%	87.0%
Education			
High school graduate or higher, percent of persons age 25 years+, 2017-2021	99.8%	82.5%	88.9%
Bachelor's degree or higher, percent of persons age 25 years+, 2017-2021	56.7%	31.7%	33.7%

Health			
With a disability, under age 65 years, percent, 2017-2021	8.1%	5.8%	8.7%
Persons without health insurance, under age 65 years, percent	▲ 10.0%	▲ 17.6%	▲ 9.8%
Economy			
In civilian labor force, total, percent of population age 16 years+, 2017-2021	61.5%	63.6%	63.1%
In civilian labor force, female, percent of population age 16 years+, 2017-2021	58.8%	57.8%	58.7%
Total accommodation and food services sales, 2017 (\$1,000) (c)	113,450	11,060,042	938,237,077
Total health care and social assistance receipts/revenue, 2017 (\$1,000) (c)	10,004	21,236,142	2,527,903,275
Total transportation and warehousing receipts/revenue, 2017 (\$1,000) (c)	NA	29,864,739	895,225,411
Total retail sales, 2017 (\$1,000) (c)	70,835	45,110,749	4,949,601,481
Total retail sales per capita, 2017 (c)	\$12,334	\$16,651	\$15,224
Transportation			
Mean travel time to work (minutes), workers age 16 years+, 2017-2021	33.1	32.0	26.8
Income & Poverty			
Median household income (in 2021 dollars), 2017-2021	\$67,544	\$57,815	\$69,021
Per capita income in past 12 months (in 2021 dollars), 2017-2021	\$40,475	\$31,813	\$37,638
Persons in poverty, percent	▲ 12.9%	▲ 15.2%	▲ 11.6%

BUSINESSES

Businesses			
Total employer establishments, 2021	X	94,579	8,148,606
Total employment, 2021	X	958,467	128,346,299
Total annual payroll, 2021 (\$1,000)	X	57,579,495	8,278,573,947
Total employment, percent change, 2020-2021	X	-5.0%	-4.3%
Total nonemployer establishments, 2019	X	576,770	27,104,006
All employer firms, Reference year 2017	180	74,627	5,744,643
Men-owned employer firms, Reference year 2017	S	43,312	3,480,438
Women-owned employer firms, Reference year 2017	S	15,974	1,134,549
Minority-owned employer firms, Reference year 2017	S	38,353	1,014,958
Nonminority-owned employer firms, Reference year 2017	S	29,341	4,371,152
Veteran-owned employer firms, Reference year 2017	S	2,826	351,237
Nonveteran-owned employer firms, Reference year 2017	S	66,735	4,968,606

GEOGRAPHY

Geography			
Population per square mile, 2020	10,213.6	1,422.1	93.8
Population per square mile, 2010	10,067.9	1,315.5	87.4
Land area in square miles, 2020	0.56	1,899.90	3,533,038.28
Land area in square miles, 2010	0.57	1,897.72	3,531,905.43
FIPS Code	1270075	12086	1

Value Notes

 Estimates are not comparable to other geographic levels due to methodology differences that may exist between different data sources.

Some estimates presented here come from sample data, and thus have sampling errors that may render some apparent differences between geographies statistically indistinguishable.] Click the Quick Info  icon to the left of each row in T learn about sampling error.

In Vintage 2022, as a result of the formal request from the state, Connecticut transitioned from eight counties to nine planning regions. For more details, please see the Vintage 2022 release notes available here: [Release Notes](#).

The vintage year (e.g., V2022) refers to the final year of the series (2020 thru 2022). Different vintage years of estimates are not comparable.

Users should exercise caution when comparing 2017-2021 ACS 5-year estimates to other ACS estimates. For more information, please visit the [2021 5-year ACS Comparison Guidance](#) page.

Fact Notes

- (a) Includes persons reporting only one race
- (c) Economic Census - Puerto Rico data are not comparable to U.S. Economic Census data
- (b) Hispanics may be of any race, so also are included in applicable race categories

Value Flags

- Either no or too few sample observations were available to compute an estimate, or a ratio of medians cannot be calculated because one or both of the median estimates falls in the lowest or upper interval of an open end
- F Fewer than 25 firms
- D Suppressed to avoid disclosure of confidential information
- N Data for this geographic area cannot be displayed because the number of sample cases is too small.
- FN Footnote on this item in place of data
- X Not applicable
- S Suppressed; does not meet publication standards
- NA Not available
- Z Value greater than zero but less than half unit of measure shown

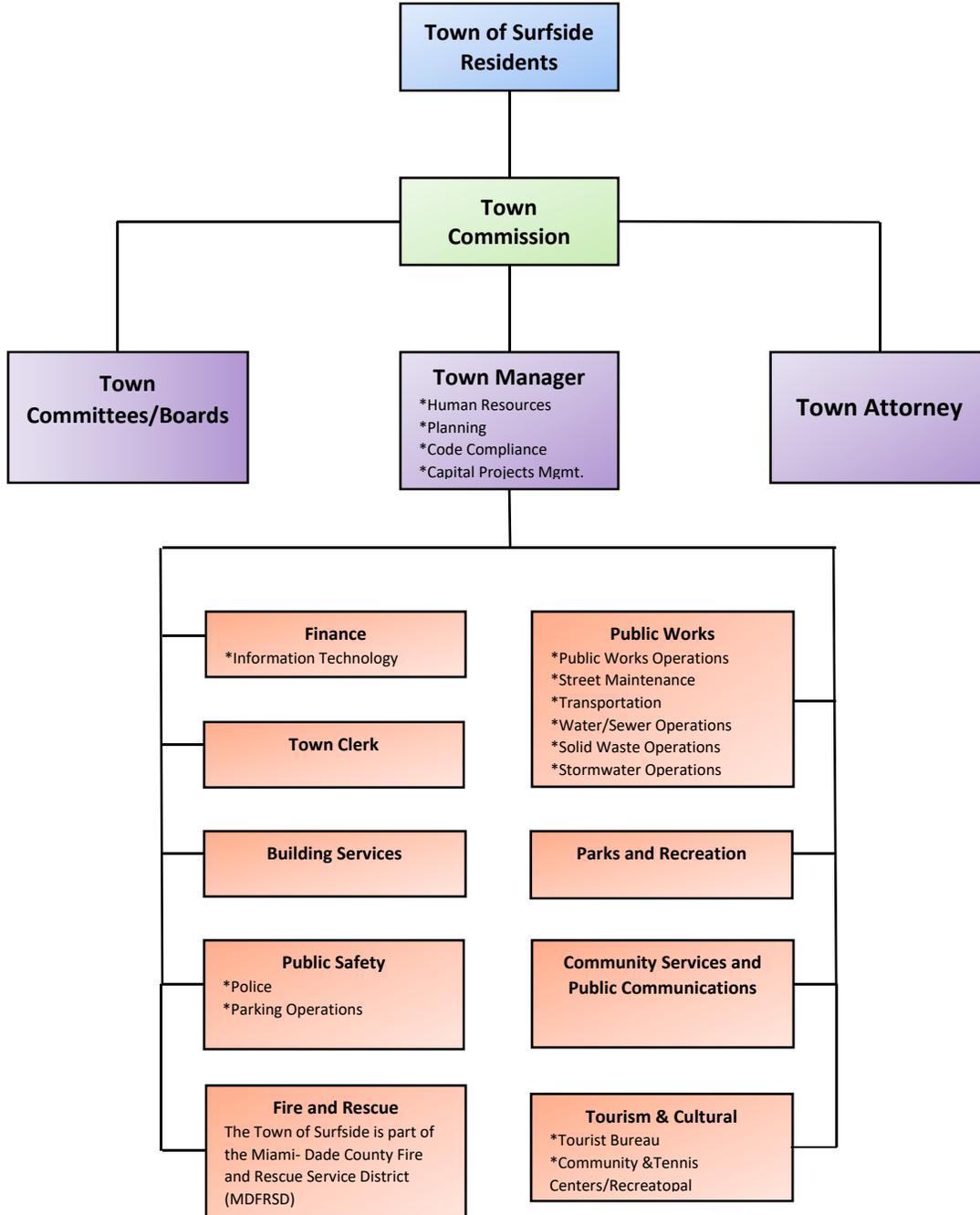
QuickFacts data are derived from: Population Estimates, American Community Survey, Census of Population and Housing, Current Population Survey, Small Area Health Insurance Estimates, Small Area Income and Poverty Estimates, State Housing Unit Estimates, County Business Patterns, Nonemployer Statistics, Economic Census, Survey of Business Owners, Building Permits.

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Measuring America's People, Places, and Economy

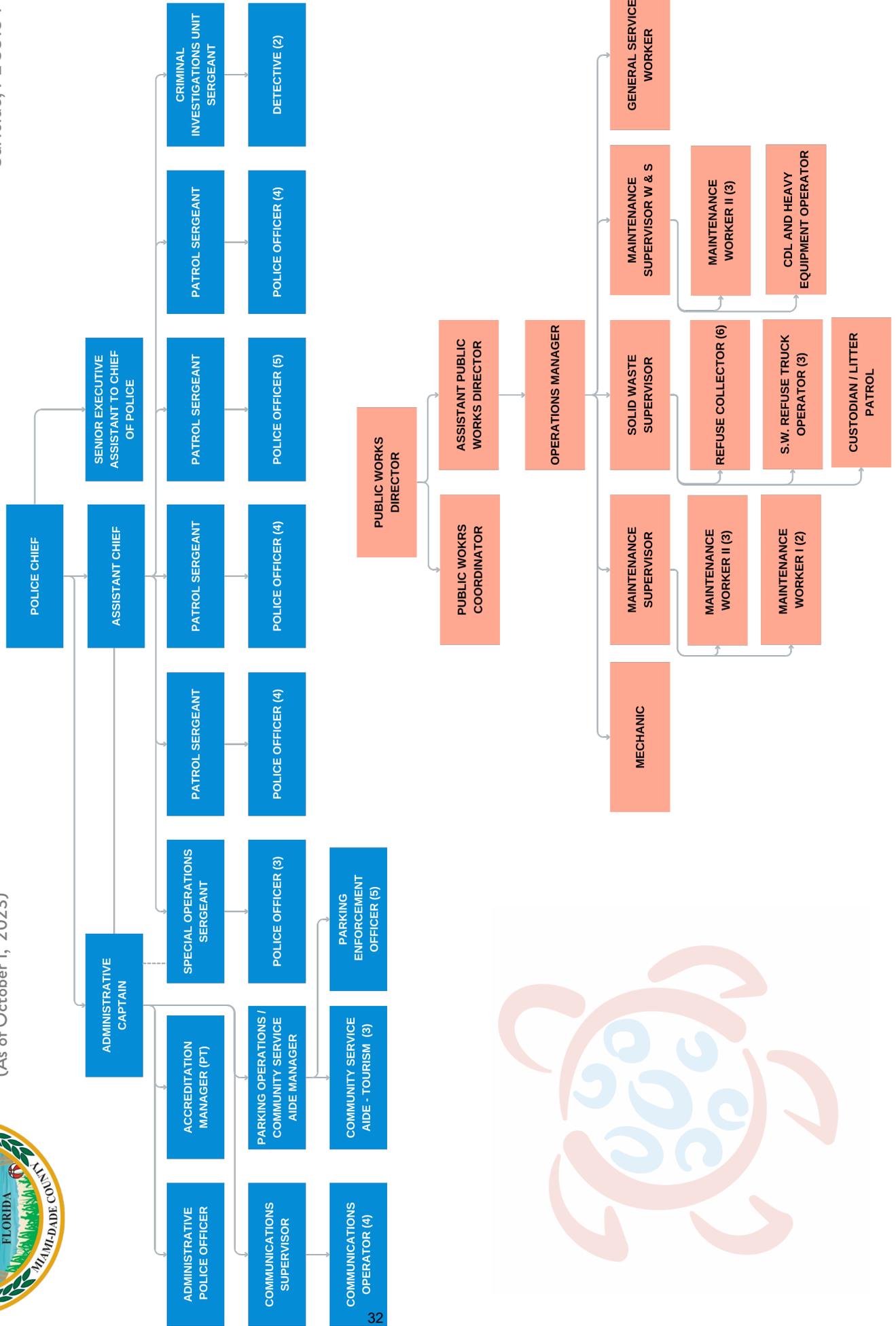
Town of Surfside Government Structure





TOWN OF SURFSIDE
Government Structure
 (As of October 1, 2023)

Town of Surfside
 9293 Harding Avenue
 Surfside, FL 33154



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 Division

The Planning Division of the Executive Department is responsible for Development Management, and Planning & Zoning.
Phone: (305) 861-4863

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 Department

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

Community Services & Public Communications Department

The Community Services & Public Communications Department is responsible for providing information to the public.
Phone: (305) 861-4863

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

Code Compliance Division

The Code Compliance Division of the Executive Department is responsible for Code Compliance throughout Surfside.
Phone: (305) 861-4863

Public Works Department

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, Hector Gomez

(305) 861-4863

hgomez@townofsurfsidefl.gov

Town Attorney

(305) 861-4863

Police Chief (Interim), Antonio Marciante

(305) 861-4862

amarciante@townofsurfsidefl.gov

Human Resource Director, Yamileth Slate-McCloud

(305) 861-4863

yslate-mccloud@townofsurfsidefl.gov

Finance Director, Javier Collazo

(305) 861-4863

jcollazo@townofsurfsidefl.gov

Town Clerk, Sandra McCready

(305) 861-4863

smccready@townofsurfsidefl.gov

Community Services & Public

Communications Director, Frank Trigueros

(305) 861-4863

tourism@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, James McGuinness

(305) 861-4863

jmcguinness@townofsurfsidefl.gov

Planning Director, Judith Frankel

(305) 861-4863

jfrankel@townofsurfsidefl.gov

Public Works Director, Randy Stokes

(305) 861-4863

rstokes@townofsurfsidefl.gov

Code Compliance Manager, Carmen Santos-Alborna

(305) 861-4863

csantos-alborna@townofsurfsidefl.gov

Emergency Services

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

Police Services

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

Fire & Rescue Services

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

Utilities

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

Electric

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

Natural Gas

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

Solid Waste Collection (Garbage and Recycling)

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

Stormwater Control

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

Water and Sewer

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



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, 9) new 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, 2023 and ending September 30, 2024, 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 2023) adopted budget to the recommended upcoming year (FY 2024), 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 2024, for example, means the fiscal year running October 1, 2023 through September 30, 2024.

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.

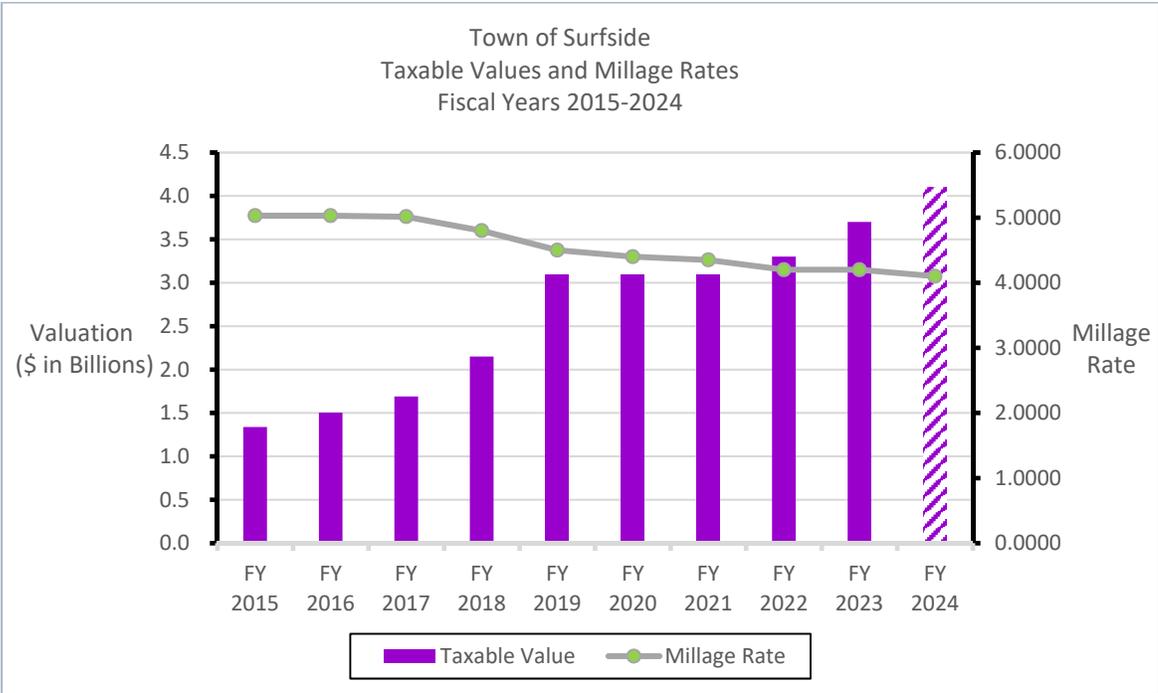
This document serves four main purposes: 1) policy and priority establishment, 2) operational guidance, 3) financial planning, and 4) communication and strives to meet these four purposes in the most transparent manner possible.

The Town of Surfside Fiscal Year 2024 Annual Budget was adopted on September 27, 2023. The budget was developed to ensure the Town’s exceptional level of service delivery and programming to our residents continues; investments are made in Town assets, recreational amenities, and infrastructure; and a solid financial position is maintained. It is a plan to allocate the Town’s resources to provide quality service to Town residents and improve the quality of life in the community; invest in equipment for effective Town communications, enhance public safety, enhance community programming; work to improve Town resiliency; make upgrades to Town facilities; improve safety, maintenance and operations of cultural and recreational features; and prioritize long-term financial sustainability by increasing reserves to plan for future capital needs, contingencies, resiliency, and disaster recovery.

The adopted net operating budget for Fiscal Year 2024 for all funds totals \$39,096,814.

Highlights of the Fiscal Year 2024 budget:

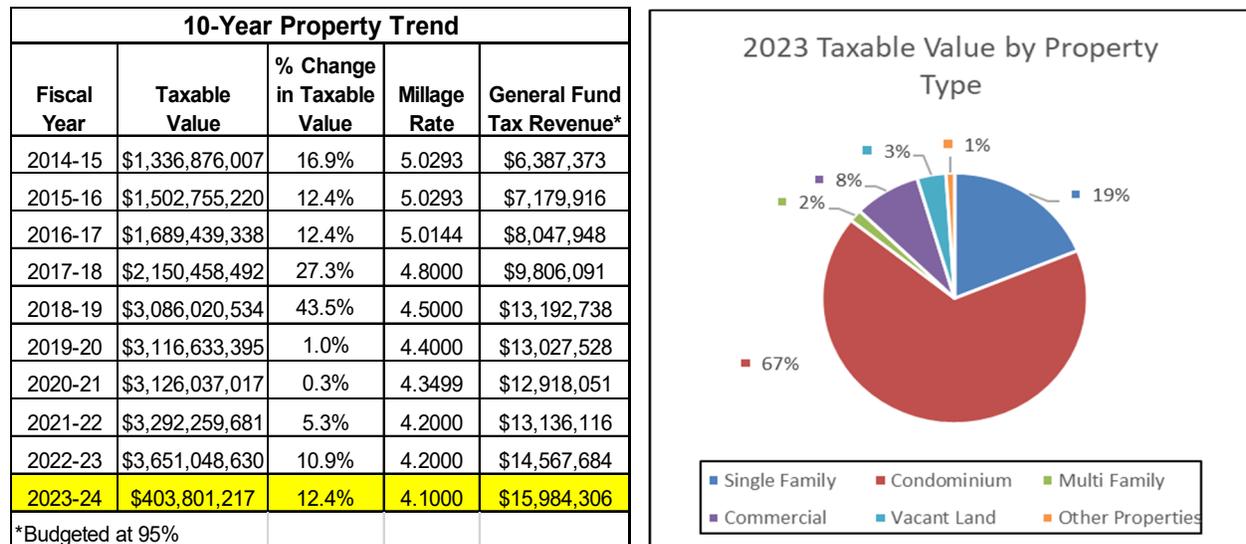
- Total taxable assessed property value is \$4,103,801,217, a net increase of \$452.8 million, or 12.4%.
- New construction projects added to the tax roll amounted to \$2.8 million.
- Existing property taxable values increased by \$449.9 million from the prior fiscal year.
- Operating millage rate lowered to 4.1000 mills levied on every \$1,000 of taxable property value. The millage rate combined with the net increase in assessed values will generate approximately \$1.4 million more net property tax revenue.



Property Taxes

The Town's taxable property value is \$4.104 billion, a 12.4% increase from last year. The Fiscal Year 2024 adopted budget reduces the operating millage rate to 4.1000 mills from the prior year rate of 4.2000 mills. The adopted operating millage rate is 10.74% more than the rolled-back rate, which is the rate which when applied to the current year's adjusted taxable value (net of new construction) would generate the same amount of property tax revenue as in the prior year.

The 4.100 operating millage rate generates property tax net revenue of \$15.98 million to the General Fund and represents 78% of total General Fund revenues.

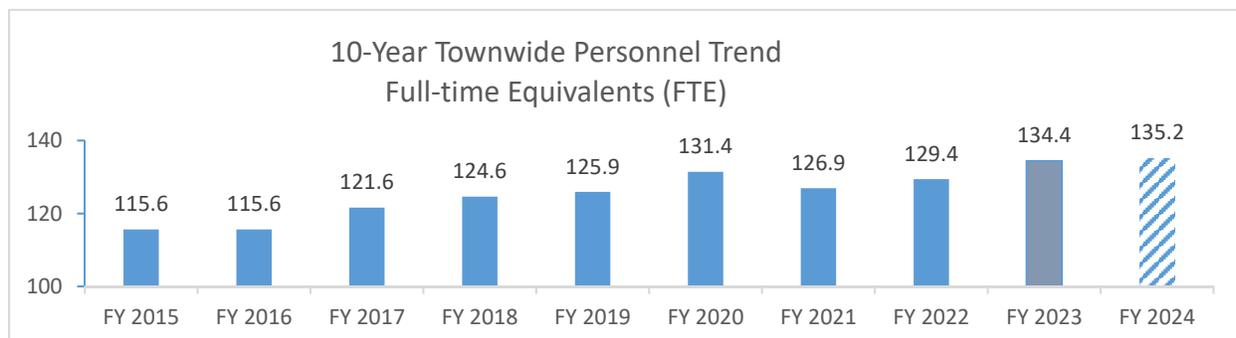


Staffing

In Fiscal Year 2024, the number of full-time equivalents (FTEs) in the Town is 135.2, a net increase of 0.75 FTEs across all funds over Fiscal Year 2023.

The additions for FY 2024 are 1 FTE for Executive/Capital Improvement Projects Management allocated to the General Fund, 2 FTEs for Parks & Recreation allocated to the General Fund, 1 FTE for Community & Tennis Centers/Recreational allocated in the Tourist Resort Fund, and 1 FTE for Building allocated in the Building Fund. The elimination of 1 FTEs in the Executive/Finance Fund for an Assistant Town Manager position that was not needed reduced the position count further.

The following table provides a glance at staffing levels over a 10-year period.



Staff position changes for Fiscal Year 2024:

General Fund

Additions:

One (1) Capital Improvement Projects Director full-time
One (1) Parks & Recreation Supervisor full-time
One (1) Parks & Recreation custodian full-time
Two (2) Parks & Recreation Leaders part-time

Deletions:

One (1) Assistant Town Manager full-time
3.75 FTEs Summer Camp Counselors part-time

Tourist Resort Fund

Cultural - Community & Tennis Centers/Recreational:

Additions:

One (1) Customer Service Representative at the Community Center

Deletions:

One (1) Code Compliance Officer/Beach Patrol part-time

Building Fund

Additions:

One (1) Customer Service Representative at Town Hall

Personnel Services costs represent 41% of the total net operating budget and 49% of the General Fund operating budget.

- The Public Safety FOP Collective Bargaining Agreement contract from October 1, 2022 through September 30, 2025 was approved in July 2023. The budget includes a 4% approved annual COLA and increases related to steps in the pay plan.
- The AFSCME Collective Bargaining Agreement contract from October 1, 2022 through September 30, 2025 was approved in July 2022. The budget includes a 4% approved annual wage increase.
- Non-union general town employee salary adjustments are merit based and a merit pool is funded for those adjustments.
- The annual contribution to the Town's retirement plan was projected using the Town's net minimum funding contribution rates based on actuarially determined payroll costs for October 1, 2022 as follows: 27.3% for the Public Safety FOP and 15.1% for general employees. The Town's minimum required contribution of \$1,358,538, an additional \$125,000 Town contribution toward fully funding the retirement plan over time, and \$50,000 for a pre-paid contribution reserve are funded.
- Health insurance benefits –increase from the prior year based on a 5% negotiated renewal rate and the change in employee benefit elections.

Capital Improvements

In Fiscal Year 2024 the Town will appropriate \$565,000 to fund the following new capital projects:

- Commission Chambers Remodel \$ 80,000
- Public Safety Remodel \$ 85,000
- 93rd Street Beautification Harding-Collins pavers \$ 400,000

The 96th Street Park reconstruction project is currently in the construction stage. The Town appropriated \$8,825,282 for this project through Fiscal Year 2023. Factors impacting the Town’s capital project costs are inflation, pricing for construction inputs, supply chain constraints and competition with private sector construction. The Town is aware these factors may influence construction bids for future projects and potential funding gaps may arise.

The Capital Improvement Program section of this document provides further details of these projects and others planned for future years.

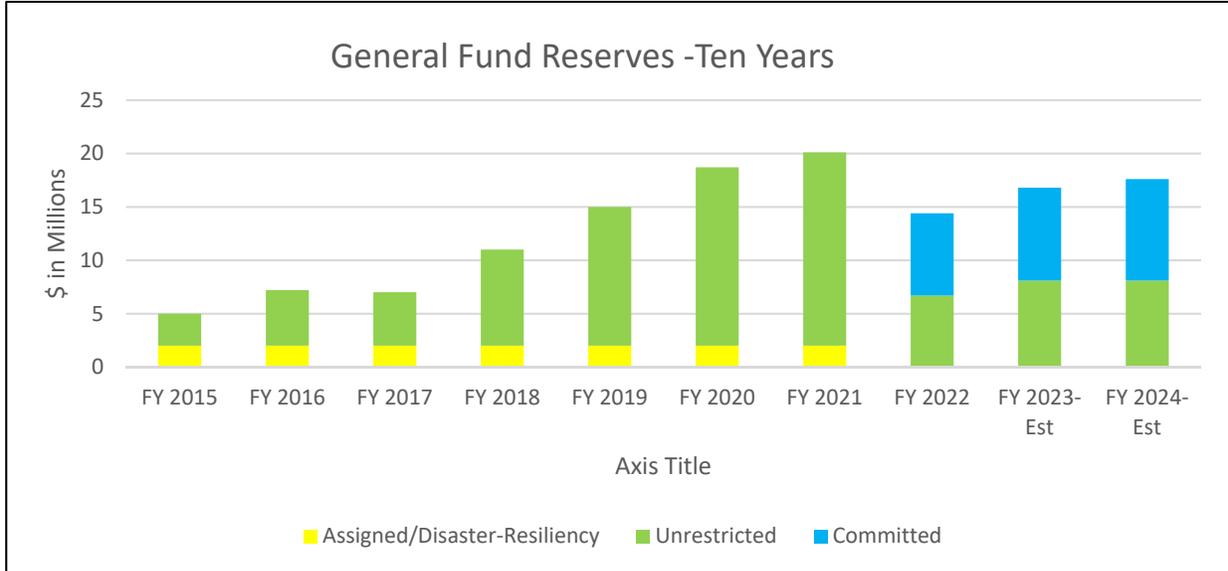
Annual net operating budget and capital improvements

	FY 2023 Budget	FY 2024 Budget	\$ Change	% Change
Net Operating Budget	\$41,169,653	\$38,531,814	(\$2,637,839)	-6.41%
Capital Improvements (CIP)	1,334,500	565,000	(\$769,500)	
Total	\$42,504,153	\$39,096,814	(\$3,407,339)	-6.41%

	FY 2023		FY 2024		\$	%
	Budget	%	Budget	%	Change	Change
Net Operating Budget						
General Fund	\$18,223,012	44.3%	\$20,389,626	52.9%	\$2,166,614	11.89%
Special Revenue Funds						
Tourist Resort Fund	6,711,155	16.3%	5,269,067	13.7%	(1,442,088)	-21.49%
Police Forfeiture Fund	48,400	0.1%	55,308	0.1%	6,908	14.27%
Municipal Transportation Fund	338,126	0.8%	338,126	0.9%	0	0.00%
Building Fund	1,189,791	2.9%	1,294,213	3.4%	104,422	8.78%
Enterprise Funds						
Water and Sewer Fund	5,019,616	12.2%	4,480,808	11.6%	(538,808)	-10.73%
Municipal Parking Fund	1,616,544	3.9%	1,721,119	4.5%	104,575	6.47%
Solid Waste Fund	1,910,784	4.6%	2,061,293	5.3%	150,509	7.88%
Stormwater Fund	4,831,242	11.7%	1,930,000	5.0%	(2,901,242)	-60.05%
Internal Service						
Fleet Management Fund	1,280,983	3.1%	992,264	2.6%	(288,719)	-22.54%
Total Net Operating Budget	\$41,169,653	100.0%	\$38,531,824	100.0%	(\$2,637,829)	-6.41%

General Fund Reserves

The Fiscal Year 2024 budget will continue to improve the Town's financial stability with an increase in General Fund reserves of \$3,635,308. The total General Fund ending fund balance is projected at \$17,538,432 - unrestricted balance \$8,066,643, committed reserves \$9,471,789.



Development of the FY 2024 Budget was guided by the Town's Goals as outlined below.

TOWN PRIORITIES AND GOALS

Responsible Town Government		Financially sound Timely and clear communications Strong partnership with community
Excellence in Municipal Services		Efficient and effective delivery of all Town services
Vibrant and Sustainable Community		Enhance the quality of life while preserving the Town's unique character and natural resources
Tourism and Economic Development		Promote the Town as a world class, family-friendly tourist destination and encourage visitation to local businesses for positive economic impact and downtown vibrancy
Investment in Today and Future		Upgraded Town infrastructure, facilities and parks to prepare for future needs and growth

Priorities & Issues

The Town Commission identified priorities to guide the future of Surfside during FY 2022. These multiyear guiding priorities are continued from the Visioning Budget Workshop held on March 21, 2023.

1. Responsible Town Government.
2. Excellence in Municipal Service Delivery
3. Vibrant Sustainable Community
4. Tourism and Economic Development
5. Town Investment in Today and Future

These priorities reflect our ongoing commitment to adapt to an ever-changing environment and to respond to the growing request for increasing services to address quality of life issues; leverage technology to improve service delivery; prepare for quick recovery from major regional events such as natural disasters, public health crises, and the impact of economic downturns; and to focus on financial stability by setting aside resources in reserves for Town resiliency and future investment in equipment, capital needs, and infrastructure.

The Town has experienced a period of economic strength in the national and regional economy. Completion of several infill development projects has positively impacted tax rolls and helped improve the Town's financial outlook. Infill development has shifted the percentage of property tax derived from single-family residential property lower and the Town's condominium development projects have diversified and strengthened the tax base. The following table reflects this effect over a ten-year period.



Major infill development throughout the Town is mostly complete and those residential and commercial properties now provide support to the Town's general government operations and resources to fund a plan for resiliency, invest in capital projects, and infrastructure improvements. Uncertainty about how long the present positive economic conditions will last, when the remaining infill projects will commence, and the Town's committed focus on building General Fund reserves to improve the Town's financial position remain driving factors to the gradual decrease of the millage rate to 4.1000 mills.

The FY 2024 Adopted Annual Budget is a balanced budget. A balanced budget is defined as one in which the estimated revenues, including balances brought forward from prior fiscal years, are equal to the total appropriations for expenditures and reserves. The budget is focused on implementing the Town's priorities and is highlighted by the following:

- Ad valorem revenue in the General Fund will increase by \$1,416,622. The Town will lower the ad valorem rate from 4.2000 mills in FY 2023 to 4.1000 mills in FY 2024. This will support the Town's objective of maintaining a millage rate that will provide financial stability to fund current and future one-time capital and infrastructure projects.
- Build General Fund Reserves with an increase of \$3,635,308
- Upgrade capital improvement project planning, development, implementation and management for Town assets
- Invest in technology software and hardware to leverage service delivery and overall operations
- Conduct a vulnerability assessment and resilience action plan to identify strategies to mitigate and adapt to climate, disaster and environmental risks
- Staff and operate the new 96th Street Park facility
- Improve customer service delivery and experience through additional staffing
- Offer on-demand public transit option for mobility throughout the Town
- Invest in security equipment
- Upgrade Town Hall areas
- Beautify 93rd Street between Harding and Collins Avenues
- Invest in communications equipment
- Replace vehicles to modernize fleet

The Town has experienced solid resort tax revenue during FY 2023, 2022 and 2021 mainly from robust tourism at the three primary hotels in Surfside, strong consumer demand driving restaurant dining, and the overall strength of the regional and local economy. A moderation in recent volume is happening. Although healthy demand for Surfside tourism amenities is anticipated in FY 2024, it is not expected at the record pace experienced in recent years. Resort tax revenue is projected to generate 4% less revenue in FY 2024 than in FY 2022 as economic activity from tourism levels out after the major impact the COVID-19 pandemic had on Florida's local tourism economy. It is important to note that 66% of these revenues support the Community and Tennis Center operations/maintenance, tourism related public safety, and beach hardpack/walking path maintenance. This 66% represents the equivalent of approximately 0.8920 mills that is replaced by resort tax revenues, thus providing ad valorem tax relief to property owners.

The Town's enterprise funds rely on user fees for revenues and borrowing for major capital projects. Costs for water supply and waste water treatment (sewage) have increased 9.64% and 5.32% respectively, and are passed onto municipalities that distribute water and collect sewage. Annual rate increases to user fees to cover the pass-through costs to the Town for water purchases and sewage disposal, and operating/ maintenance of the Town's utilities (water/sewer/stormwater) were approved by the Town Commission in September 2022. The FY 2024 budget includes those annual increases to flow rates (3%) and base charges (2%) in service revenue projections. Solid waste user rates are unchanged in FY 2024, however, the Town's direct disposal costs are adjusted annually based on the Consumer Price Index.

BUDGET PREPARATION CALENDAR (Proposed)

Date	Description	Time
03/21/23	Budget Visioning (Goals & Objectives) Workshop with Town Commission to set forth funding priorities for the new fiscal year	March 21 5:00pm
	Distribution of Departmental Budget Package to Department Directors	April
	Submission of Department Budget Requests to Finance Department Due	April
	Departmental Budget Meetings for Review with Town Manager	May
06/01/23	Miami Dade Property Appraiser 2023 Assessment Roll Estimate	June 1
06/13/23	Town Commission Budget Workshop	June 13 5:00pm
06/13/23	Regular Town Commission Meeting	June 13 7:00pm
	Fiscal Year 2024 Proposed Budget Delivered to the Town Commission	July
07/01/23	Miami-Dade Property Appraiser Certified Taxable Value	July 1
07/11/23	Town Commission Special Meeting - Budget Presentation and Discussion, Accept Town Manager's Proposed Millage Rate	July 11 5:00pm
08/04/23	Notification to Property Appraiser of Proposed Millage Rate; Rolled-back Rate; and Date, Time, and Meeting Place of the Tentative (First) Budget Hearing	August 4
09/12/23	First Public Hearing	September 12 (Tuesday) 5:01pm
09/12/23	Regular Town Commission Meeting	September 12 7:00pm
09/12/23	Final Assessment Resolution for Solid Waste	September 12
09/17/23	Budget Summary and Notice of Hearing Published	September 17
09/27/23	Second Public Hearing	September 27 (Wednesday) 5:01pm
10/01/23	Fiscal Year 2024 Begins	October 1
09/07/23	Miami Dade County First Public Budget Hearing	September 7
07/26/23	Miami Dade County Public Schools First Public Budget Hearing	July 26
09/21/23	Miami-Dade County Second Public Budget Hearing	September 21
09/06/23	Miami-Dade County Public Schools Second Public Budget Hearing	September 6

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 \$5,000 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 will meet with the Town Commission at a July budget discussion to formally present the proposed budget document, discuss a millage rate, and to receive Town Commission direction. The public is invited to attend, but the meeting is not a public hearing per se. The budget meeting provides an opportunity for the Mayor and Town Commission to seek clarification on proposed items, often from department directors, and to provide policy direction to the Town Manager. Two public hearings required by Florida law occur in September 2023.

Town Commission Approval

A current year proposed millage rate is required before August 4, 2023. 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 first hearing was held on September 12, 2023 and the second hearing on September 27, 2023.

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 2022 and is presented in the form of an Annual Comprehensive Financial Report (ACFR). 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 ACFR 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 2023-2027 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 policies 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.

Long Range Planning

The Town of Surfside's planning is guided by the following components:

Planning to Guide Budget Development, which determines priorities and goals for the coming years, and guides decision making on allocating resources toward those priorities.

Five-Year Financial Forecast 2023-2027, which projects revenues that may be available in future years and expenditures that may be necessary for Town operations and activities in line with the identified strategic priorities and goals; and/or funding decisions may be compared.

Five-Year Capital Improvement Plan (CIP), which concentrates on the development of a long-range framework in which physical projects and major asset acquisitions may be planned while, at the same time, implementing projects and asset acquisitions within the Town's financial capabilities. The plan is prepared annually for the subsequent five years (a) purchases and/or construction of infrastructure, facilities, equipment, and other fixed assets; and (b) the financing of such projects.

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

Given the potential for changes in elected officials, policy direction, intergovernmental relationships, and a variety of other influences, it is more important to value a long-range planning process.

Planning to Guide Budget Development

The Town Commission holds its annual visioning budget workshop at the beginning of each year's budget development process. At this workshop, discussion focuses on priorities, programs, and challenges, including economic, legislative and development trends. Following these discussions, the Town Commission establishes the budget and other priorities for the coming budget cycle and provides guidance on focusing energy and allocating resources toward those priorities.

The Town Commission's Visioning Budget Workshop was held on April 12, 2022. The five strategic and budget priorities identified for guiding of the future of Surfside include:

1. Responsible Town Government.
2. Excellence in Municipal Service Delivery
3. Vibrant Sustainable Community
4. Tourism and Economic Development
5. Town Investment in Today and Future

These key priorities and the associated goals that are relative to each priority provide the focal areas which drive the allocation of resources in developing the FY 2023 budget.

Other sources of data that provided information to guide the planning process were developed by Town staff. These varied sources included 1) Residential Survey 2019, 2) Downtown Survey 2021, 3) FAQ on How Surfside is Preparing for Sea-Level Rise and Climate Change (link - [FAQ](#)) and 4) Top Green Initiatives.

Five-Year Financial Forecast 2023-2027

The five-year forecast is to provide a high level evaluation of Surfside's financial future for the period October 1, 2023 through September 30, 2027. It serves as a baseline forecast against which the effects of certain policy and/or funding decisions may be compared. The Town prepared a Five-Year Financial Forecast for Fiscal Years 2023-2027 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 policies 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.

Link: https://www.townofsufsidefl.gov/docs/default-source/default-document-library/financial-documents/financial-reports/2023-2027-five-year-financial-forecast.pdf?sfvrsn=c3a11494_2

Five-Year Capital Improvement Plan

The capital improvement program process is used to plan, budget, and finance the purchase and/or construction of large capital infrastructure, facilities, equipment, and other assets. The Town uses this process to ensure these expensive, long-lived projects are aligned with the Town's long range direction. The Five-Year Capital Improvement plan is located under the Capital Improvement Projects Fund section of the annual budget.

COMPREHENSIVE PLAN

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

The Florida Statutes also require local governments to evaluate and assess the overall performance of their Comprehensive Plans at least every seven years and determine if changes are required. Since initial adoption in 1989, the Town's Comprehensive Plan has been amended several times as well as updated to meet State Statutes. Below is a brief summary of the major amendments.

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

The Comprehensive Plan is comprised of the following elements:

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

Future Land Use

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

Transportation

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

Housing

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

Infrastructure

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

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

Coastal Management

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

Conservation

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

Recreation and Open Space

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

Intergovernmental Coordination

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

Capital Improvements

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

Public School Facilities

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

FY 2024 LEGISLATIVE OUTLOOK

State Legislation

The Fiscal Year 2023 Florida State Legislative Session convened March 7, 2023, and adjourned on May 5, 2023 after passing a \$117 billion budget.

Financial Disclosures, Sovereign Immunity, Solid Waste Management, and Residential Building Permits were topics the Town vigorously followed through the 2023 session.

The acronyms SB stands for Senate Bill, HB stands for House Bill, CS stands for Committee Substitute and HJR stands for House Joint Resolution.

CS/CS/SB 774: Ethics Requirements for Public Officials (Financial Disclosure)

The Financial Disclosure for Elected Local Officers passed unanimously. Effective January 1, 2024, elected mayors and elected members of the governing body a municipality, as well as candidates for such offices and members of the Florida Commission on Ethics, must file an annual full disclosure of financial interests (Form 6), which requires more detailed disclosure of financial interests.

CS/HB 401 and SB 604: Sovereign Immunity

The Sovereign Immunity Bill legislation proposed to increase the statutory liability for tort claims against the state, counties, or municipalities from \$200,000 per person and \$300,000 per case to \$2,500,000 per person and \$5,000,000 per incident. This bill failed to move through the legislative process.

SB682 CS/HB 671: Solid Waste Management

The Solid Waste Management bill proposed eliminating franchise agreements for commercial solid waste collection and may negatively impact the Town's program oversight. This bill did not pass, but may be reintroduced in the 2024 session.

SB682 CS/HB 671: Residential Building Permits

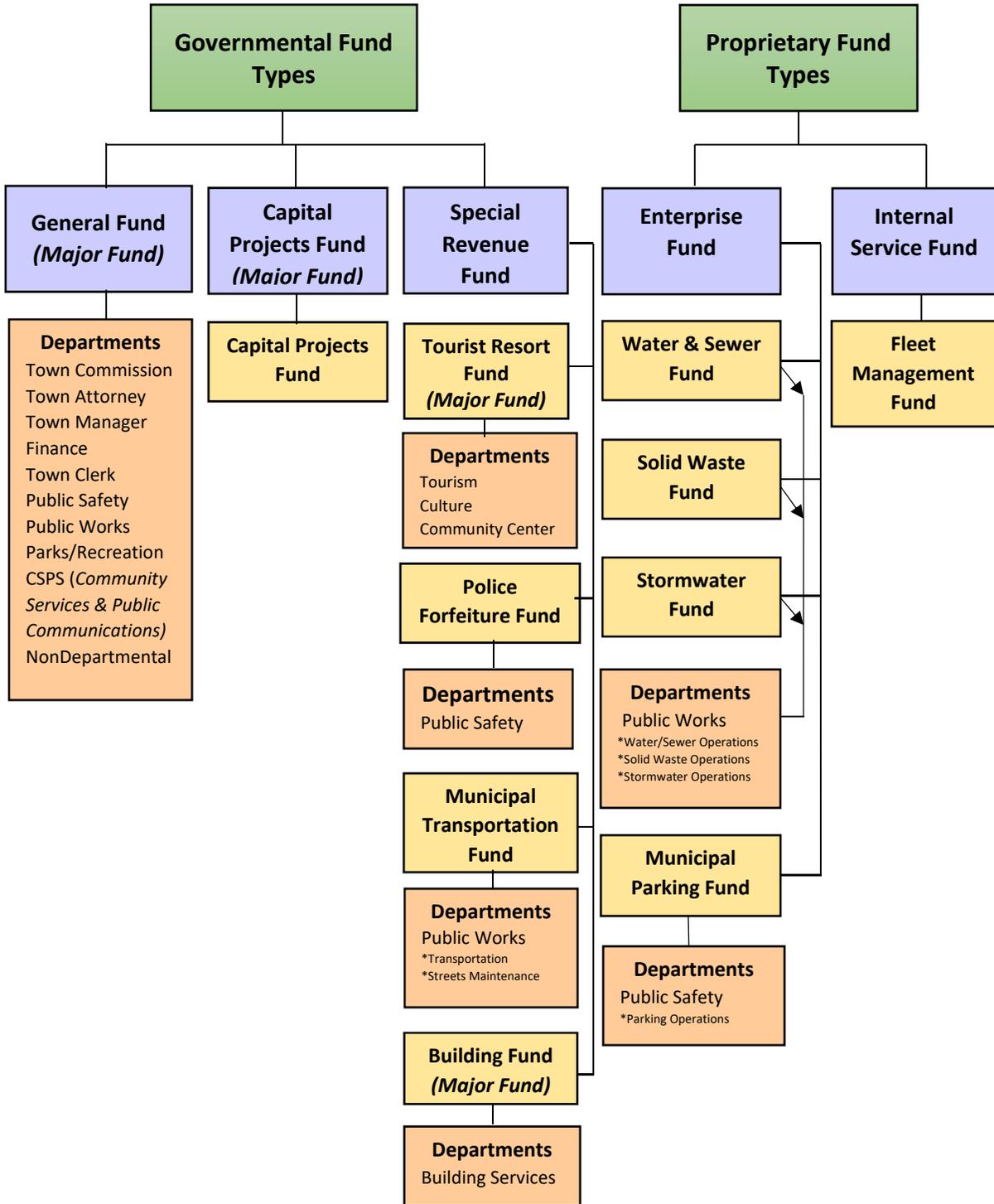
The Residential Building Permit Bill proposed changes that included shortening the timeframe for municipalities to respond to a request, providing automatic approvals if certain timeframes were not met and restricting how diligently Building Officials govern permit requests. This is especially critical given the Surfside tragedy. The Town anticipates seeing a version of this bill again next year since it did not pass this year.

Additional detailed information on the 2023 session can be found at the following link:

[Florida League of Cities Legislative Session '23 Final Report](#)

The Town's legislative outreach is year-round, and preparations have already begun for the 2024 Legislative Session as the Town continues to work with its lobbyist to protect its financial interest.

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.

Generally Accepted Accounting Principles (GAAP) sets forth minimum criteria (percentage of the assets and deferred outflows of resources, liabilities and deferred inflows of resources, revenue or expenditures/expenses of either fund category or the governmental and enterprise funds combined) for the determination of major funds.

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 (Major 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

FUND DESCRIPTIONS

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 102 - Tourist Resort Fund (Major 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 (Major 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 (Major 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

FUND DESCRIPTIONS

basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Fund 401 - Water and Sewer Fund (Major 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 (Major 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 (Major 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 (Major 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 2023 - 2024

General Fund 4.1000
Voted Debt 0.0000

	GENERAL FUND	SPECIAL REVENUE FUNDS	CAPITAL PROJECTS FUND	ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS	TOTAL BUDGET ALL FUNDS
ESTIMATED REVENUES						
TAXES: Millage per \$1,000						
Ad Valorem Taxes 4.1000	\$ 15,984,306	\$ -	\$ -	\$ -	\$ -	\$ 15,984,306
Ad Valorem Taxes 0.0000 (voted debt)	-	-	-	-	-	-
Franchise /Utility Taxes	1,592,175	-	-	-	-	1,592,175
Sales & Use Taxes	97,227	5,254,057	-	-	-	5,351,284
Licenses/Permits	5,000	476,600	-	-	-	481,600
Intergovernmental	1,023,516	337,376	-	1,112,990	-	2,473,882
Charges for Services	454,950	-	-	8,873,830	911,264	10,240,044
Fines & Forfeitures	245,000	-	-	-	-	245,000
Miscellaneous Revenues	613,000	11,250	-	115,500	1,000	740,750
Capital Contributions/Developer Contributions	-	-	-	90,900	-	90,900
TOTAL SOURCES	\$ 20,015,174	\$ 6,079,283	\$ -	\$ 10,193,220	\$ 912,264	\$ 37,199,941
Interfund Transfers - In	374,452	-	565,000	-	80,000	1,019,452
Fund Balance/Reserves/Net Position	13,903,124	7,031,246	312,522	5,018,803	1,010,023	27,275,718
TOTAL REVENUES, TRANSFERS & BALANCES	\$ 34,292,750	\$ 13,110,529	\$ 877,522	\$ 15,212,023	\$ 2,002,287	\$ 65,495,111
EXPENDITURES/EXPENSES						
General Government	\$ 5,990,607	\$ -	\$ 165,000	\$ -	\$ -	\$ 6,155,607
Building Services	-	1,151,180	-	-	-	1,151,180
Public Safety	7,108,169	55,308	-	-	-	7,163,477
Streets	161,975	-	-	-	-	161,975
Recreation, Culture, and Tourism	1,046,203	4,953,428	-	-	-	5,999,631
Physical Environment	1,802,364	-	400,000	5,798,864	-	8,001,228
Municipal Transportation	-	235,500	-	1,492,347	-	1,727,847
Debt Service	-	-	-	1,643,151	-	1,643,151
Internal Services	-	-	-	-	885,188	885,188
TOTAL EXPENDITURES/EXPENSES	\$ 16,109,318	\$ 6,395,416	\$ 565,000	\$ 8,934,362	\$ 885,188	\$ 32,889,284
Interfund Transfers - Out	645,000	219,499	-	154,953	-	1,019,452
Fund Balance/Reserves/Net Position	17,538,432	6,495,614	312,522	6,122,708	1,117,099	31,586,375
TOTAL APPROPRIATED EXPENDITURES, TRANSFERS, RESERVES & BALANCES	\$ 34,292,750	\$ 13,110,529	\$ 877,522	\$ 15,212,023	\$ 2,002,287	\$ 65,495,111

The tentative, adopted, and /or final budgets are on file in the office of the above referenced taxing authority as a public record.

PROPERTY VALUE AND MILLAGE SUMMARY

2022 Preliminary Taxable Value	\$3,651,048,630	
Increase/Decrease(-) to 2022 Taxable Value	449,903,713	12.3%
Current Year Estimated Taxable Value	\$4,100,952,343	
Current Year Additions (New Construction)	2,848,874	0.1%
Current Year Estimated Taxable Value for Operating Purposes	\$4,103,801,217	12.4%

	FY 2023 Rate	FY 2024 Rolled Back Rate	FY 2024 Adopted Rate	Percentage Increase/Decrease(-) Over	
				FY 2023 Adopted Rate	Rolled Back Rate
Operating Millage	4.2000	3.7022	4.1000	-2.38%	10.74%
				Revenues Generated	
			Mills	Gross	Net (95%)
FY 2024 Adopted Operating Millage			4.1000	\$16,825,585	\$15,984,306
Prior FY 2023 Adopted Operating Millage			4.2000	\$17,235,965	\$16,374,167
Rolled Back Rate			3.7022	\$15,193,093	\$14,433,438
Increase/Decrease(-) from FY 2023			-0.1000		

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%)
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	4.3499	\$3,126,037,017	0.3%	\$13,597,948	\$12,918,051
2022	4.2000	\$3,292,259,681	5.3%	\$13,827,491	\$13,136,116
2023	4.2000	\$3,651,048,630 *	10.9%	\$15,334,404	\$14,567,684
2024	4.1000	\$4,103,801,217 *	12.4%	\$16,825,585	\$15,984,306

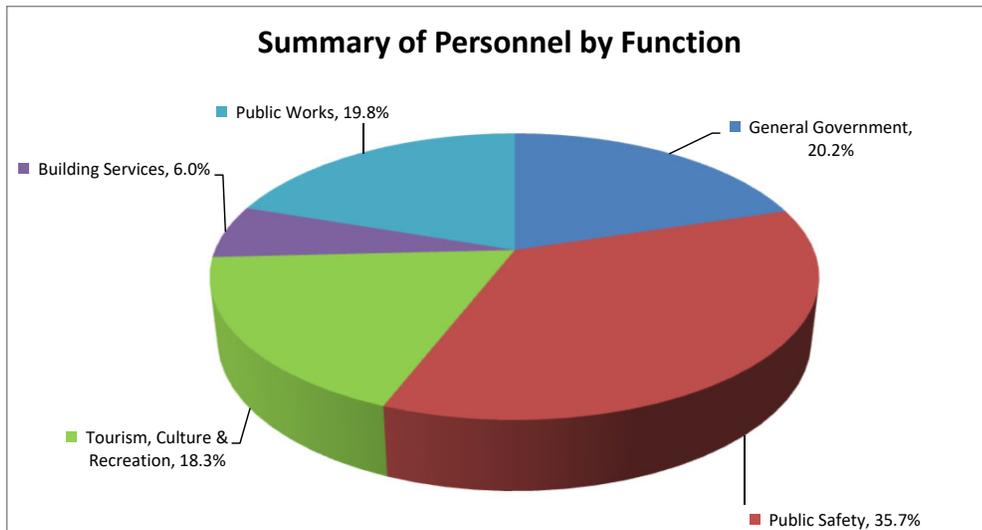
*Based on July 1, 2023 Miami-Dade County Property Appraiser 2023 Preliminary Taxable Values

FY 2024 Value of 1 Mill*		
Mills	Gross	Net Revenue
	Revenue	(95%)
1.00	\$4,103,801	\$3,898,611
0.75	\$3,077,851	\$2,923,958
0.50	\$2,051,901	\$1,949,306
0.40	\$1,641,520	\$1,559,444
0.30	\$1,231,140	\$1,169,583
0.25	\$1,025,950	\$974,653
0.10	\$410,380	\$389,861

Town-Wide Personnel Complement

Positions by Fund and Department

Fund	Department	Funded FY 2022 Positions				Funded FY 2023 Positions				Funded FY 2024 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	3.66	0	0	3.66	8.66	0	0	8.66	9	0	0	9
	Finance	4.84	1	0	5.34	5.24	1	0	5.74	4.9	1	0	5.4
	Town Clerk	3	1	0	3.5	3	1	0	3.5	3	1	0	3.5
	Public Works	6.1	0	0	6.1	6.1	0	0	6.1	6.1	0	0	6.1
	Parks & Recreation	1.1	6	19	8.6	1.6	5	19	8.6	3.6	7	5	7.85
	Community Services/ Public Communications	1.16	0	0	1.16	1.16	0	0	1.16	1.16	0	0	1.16
	Subtotal	24.86	8	19	28.36	30.76	7	19	33.76	32.76	9	5	33.01
	Public Safety	39.25	1	0	39.75	36.25	1	0	36.75	36.25	1	0	36.75
General Fund Total	64.11	9	19	68.11	67.01	8	19	70.51	69.01	10	5	69.76	
Tourism, Culture, & Recreation (Resort Tax Fund)	Tourism & Culture	2.44	0	0	2.44	2.44	0	0	2.44	2.44	0	0	2.44
	Community & Tennis Centers	13.3	14	8	22.2	13.8	10	8	20.7	14.8	9	8	21.2
	Public Safety					3	0	0	3	3	0	0	3
	Public Works	1.7	0	0	1.7	1.7	0	0	1.7	1.7	0	0	1.7
Total	17.44	14	8	26.34	20.94	10	8	27.84	21.94	9	8	28.34	
Forfeitures	Public Safety	0	0	0	0	0	0	0	0	0	0	0	
Transportation	Public Works	0	0	0	0	0	0	0	0	0	0	0	
Building	Building Services	5	5	0	7.5	5	6	0	8	6	6	0	9
Water/Sewer	Public Works	5.5	0	0	5.5	5.7	0	0	5.7	5.7	0	0	5.7
Parking	Public Safety	6.75	0	0	6.75	7.75	0	0	7.75	7.75	0	0	7.75
Solid Waste	Public Works	12.45	0	0	12.45	11.65	0	0	11.65	11.65	0	0	11.65
Stormwater	Public Works	1.75	0	0	1.75	1.95	0	0	1.95	1.95	0	0	1.95
Fleet Management	Public Works	1	0	0	1	1	0	0	1	1	0	0	1
All Funds Total	Total	114	28	27	129.4	121	24	27	134.4	125	25	13	135.2



Staffing Changes from FY 2023 to FY 2024

Full-time equivalents: Net increase of 0.75 FTEs. Position changes in FY2024 are detailed below.

Full time positions: The net number of FY 2024 full time funded positions increased by 4 FTEs from positions funded in FY 2023. Following are the position changes in FY 2024.

Fund	Department/Division	Description	FTE
General Fund	Executive	Assistant Town Manager/CFO position removed - allocated to Executive 66%; Finance 34%	(0.66)
	Executive/Capital Improvement Projects Management	Capital Improvement Projects Director - new position	1.00
	Finance	Assistant Town Manager/CFO position removed - allocated to Executive 66%; Finance 34%	(0.34)
	Parks & Recreation	Parks & Recreation Supervisor 96th St. Park - new position	1.00
	Parks & Recreation	Custodian 96th St. Park - new position	1.00
Tourist Resort Fund	Cultural - Community & Tennis Centers/Recreational	Customer Service Representative - new position	1.00
Building Fund	Building Services	Customer Service Representative - new position	1.00
Total			4.00

Part time positions: The net number of part time and other temporary positions decreased by 3.25 FTEs from positions funded in FY 2023.

Fund	Department/Division	Description	FTE
General Fund	Parks & Recreation	Recreation Leader I part-time 96th St. Park - two (2) new positions	1.00
	Parks & Recreation	Camp Counselors - summer camp outsourced seasonal positions removed	(3.75)
Tourist Resort Fund	Cultural - Community & Tennis Centers/Recreational	Part time Code Compliance Officer/Beach Patrol position removed. Duties included in change to using Public Service Aids during FY 2023.	(0.50)
Total			(3.25)

**SUMMARY OF NEW PROGRAM MODIFICATIONS
FY 2024**

Department/Division	Description of Program Modifications	Total Cost	Funded
GENERAL FUND			
Town Attorney	Non-contract professional services and special projects/excluded services	\$250,000	\$250,000
Executive	Senior management team building	\$5,000	\$5,000
	Capital Improvement Projects Director	\$212,860	\$212,860
Executive - Planning	Customer guidance outreach materials	\$10,000	\$10,000
	Landscape review and inspections	\$18,000	\$18,000
Finance - IT	Desktop/laptop replacement	\$47,741	\$47,741
Town Clerk	Video agenda software subscription	\$25,000	\$25,000
Public Works	Vulnerability assessment, study and action plan	\$350,000	\$350,000
Parks & Recreation	96th Street Park staffing:	\$157,456	\$157,456
	Recreation Supervisor full-time - one position		
	Custodian full-time - one position		
	Rec Leader I part time - two positions		
	96th Street Park grand reopening	\$42,000	\$42,000
TOTAL	GENERAL FUND	\$1,118,057	\$1,118,057
SPECIAL REVENUE FUNDS:			
TOURIST RESORT FUND			
Parks & Recreation - Community Center, Tennis Center & Beach Operations	Customer Service Representative full-time position	\$77,648	\$77,648
TOTAL	TOURIST RESORT FUND	\$77,648	\$77,648
MUNICIPAL TRANSPORTATION FUND			
Public Works	On-demand Freebee transportation service	\$0	\$0
TOTAL	MUNICIPAL TRANSPORTATION FUND	\$0	\$0
BUILDING FUND			
Building Services	Customer Service Representative full-time position	\$77,648	\$77,648
TOTAL	BUILDING FUND	\$77,648	\$77,648
TOTAL ALL FUNDS		\$1,273,353	\$1,273,353

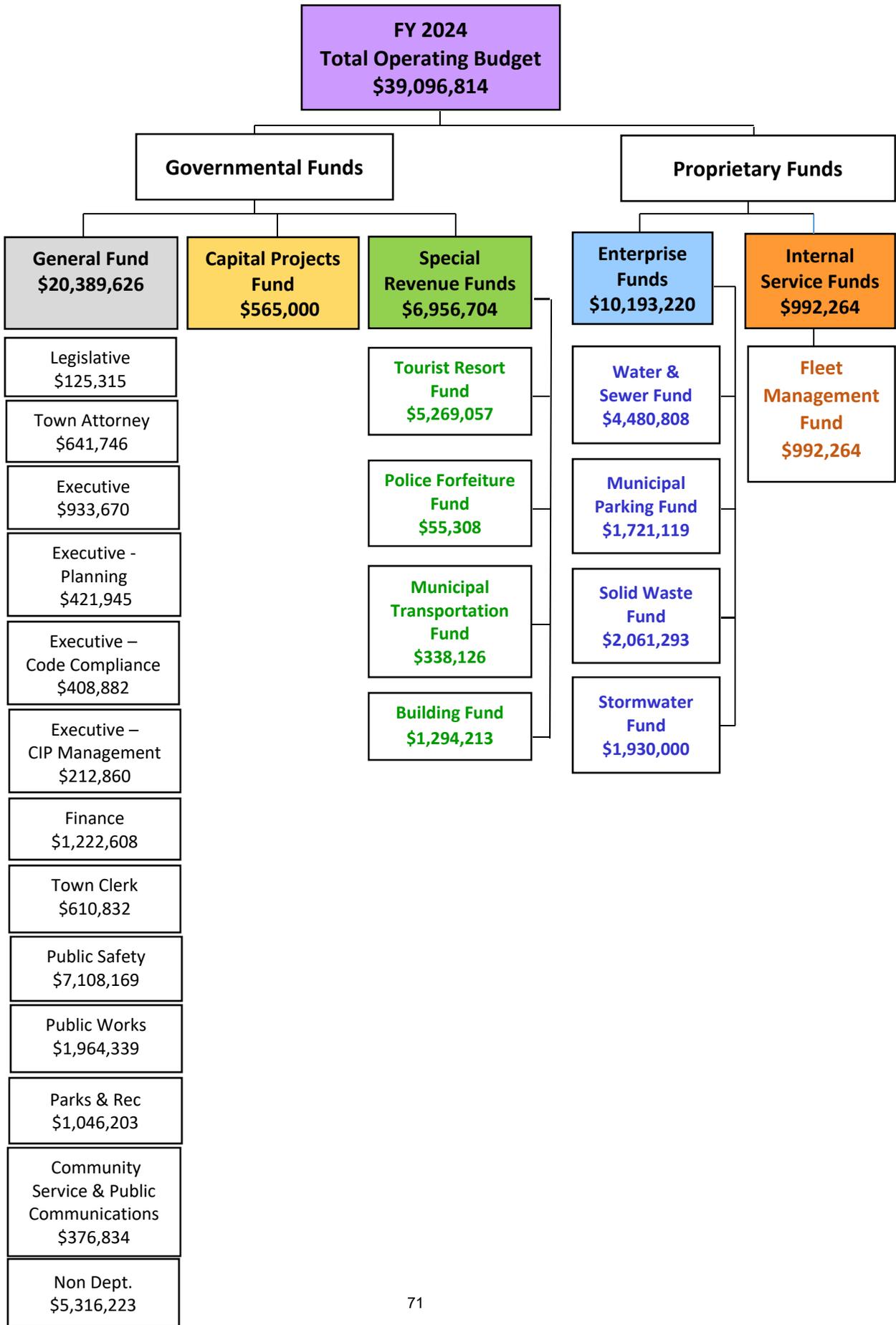
SUMMARY OF NEW CAPITAL OUTLAY AND CAPITAL IMPROVEMENT PROJECTS*			
FY 2024			
Department/Division	Description of New Capital Expenditures	Total Cost	Funded
GENERAL FUND			
Parks & Recreation	96th Street Park office equipment & security camera system	\$37,000	\$37,000
TOTAL	GENERAL FUND	\$37,000	\$37,000
CAPITAL PROJECTS FUND			
Public Safety	Police Department remodel	\$85,000	\$85,000
Public Works	Commission Chambers remodel	\$80,000	\$80,000
Public Works - Streets	93rd Street Beautification Harding - Collins pavers	\$400,000	\$400,000
TOTAL	CAPITAL PROJECTS FUND	\$565,000	\$565,000
SPECIAL REVENUE FUNDS:			
TOURIST RESORT FUND			
Parks & Recreation - Community Center	Community Center exterior doors	\$24,000	\$24,000
TOTAL	TOURIST RESORT FUND	\$24,000	\$24,000
ENTERPRISE FUNDS:			
MUNICIPAL PARKING FUND			
Public Safety/ Parking	Parking Division handheld radio replacement	\$81,230	\$81,230
	Security cameras - lots Town-wide	\$80,000	\$80,000
TOTAL	MUNICIPAL PARKING FUND	\$161,230	\$161,230
INTERNAL SERVICE FUNDS:			
FLEET MANAGEMENT FUND			
Public Safety	Replace four patrol vehicles	\$265,736	\$265,736
	Replace 4x4 work utility vehicle	\$25,000	\$25,000
Public Works	Skid Steer	\$80,000	\$80,000
TOTAL	FLEET MANAGEMENT FUND	\$370,736	\$370,736
TOTAL ALL FUNDS		\$1,157,966	\$1,157,966

*Capital outlay requests that are shown on program modifications are not included in this list but shown in the program modification section to prevent duplication of amounts.

**Town of Surfside
FY 2024 - 2028
Five Year Capital Improvement Plan**

Department	Projects	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	5YR TOTAL
Code Compliance	Replacement Vehicle	\$ -	\$ 67,000	\$ 20,000	-	-	\$ 87,000
Public Safety	Replacement Vehicles	290,736	290,000	325,000	345,000	220,000	\$ 1,470,736
	Police Department Remodel	85,000	-	-	-	-	\$ 85,000
	Security Cameras - Parking Lots	80,000	-	-	-	-	\$ 80,000
	Replacement Vehicle - Parking	-	-	35,000	-	38,000	\$ 73,000
Public Works	New Vehicle - Skid Steer	80,000	-	-	-	-	\$ 80,000
	Replacement Vehicles	-	22,000	-	-	-	\$ 22,000
	Town Commission Chambers Remodel	80,000	-	-	-	-	\$ 80,000
	Downtown Walkability/Sidewalk Safety & Lighting Improvements	498,885	-	-	-	-	\$ 498,885
	Utility Undergrounding	-	33,469,149	-	-	-	\$ 33,469,149
	Town Resilience - Infrastructure & Town Hall	-	500,000	-	-	-	\$ 500,000
	91st Street Improvement Project	-	890,000	-	-	-	\$ 890,000
	95th Street - Collins to Harding	-	-	100,000	-	-	\$ 100,000
	Abbott Avenue Stormwater Drainage Improvement	3,850,000	-	-	-	-	\$ 3,850,000
	Collins Avenue Water Main Replacement	-	-	5,686,182	-	-	\$ 5,686,182
	Dune Resiliency & Beautification Upgrade	-	1,240,000	-	-	-	\$ 1,240,000
	Town Hall Chiller/HVAC Improvements	-	900,000	-	-	-	\$ 900,000
	93rd St. Beautification - Pavers	400,000	-	-	-	-	\$ 400,000
	Replacement Vehicle-Solid Waste Truck	-	-	-	283,000	-	\$ 283,000
Parks and Recreation	Replacement Vehicle	-	-	-	23,000	-	\$ 23,000
Culture and Recreation	Replacement Vehicle	-	-	22,000	35,000	-	\$ 57,000
	Tennis & Recreation Community Center	-	1,945,000	-	-	-	\$ 1,945,000
Total Projects		\$ 5,364,621	\$ 39,323,149	\$ 6,188,182	\$ 686,000	\$ 258,000	\$ 51,819,952

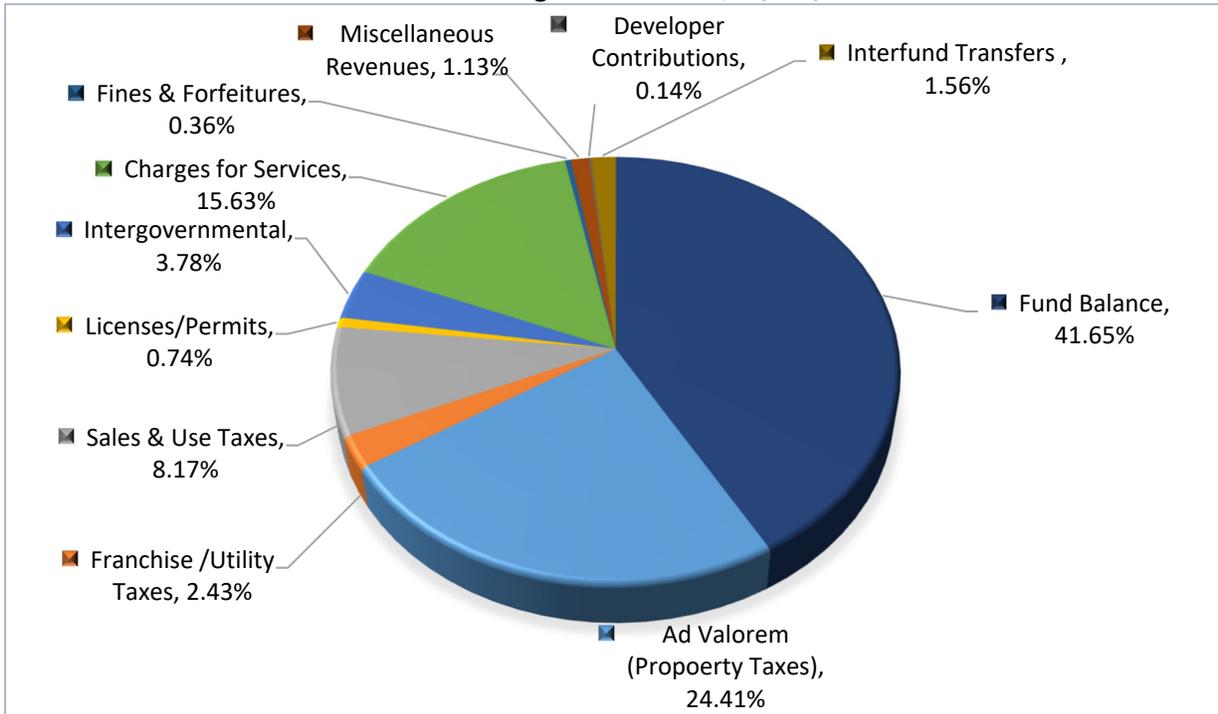
Source Code	Revenue Sources	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	5YR TOTAL
ARPA	American Rescue Plan Act (ARPA)	\$ 1,000,000	\$ -	\$ -	-	-	\$ 1,000,000
GAS	Second Local Option Gas Tax	\$ 25,776	\$ -	\$ -	-	-	\$ 25,776
GF	General Fund (001)	565,000	2,959,200	100,000	-	-	\$ 3,624,200
CIP	Capital Projects Fund Balance (301)	473,109	-	-	-	-	\$ 473,109
FDEP	FDEP Statewide Flooding & Sea Level Rise Plan	1,000,000	-	-	-	-	\$ 1,000,000
FDEO	FDEP Beach Mgmt Grant	-	470,800	-	-	-	\$ 470,800
MTF	Municipal Transportation Fund (CITT)	-	100,000	-	-	-	\$ 100,000
TRF	Tourist Resort Fund	-	1,945,000	-	-	-	\$ 1,945,000
MPF	Municipal Parking Fund	80,000	-	-	-	-	\$ 80,000
WS	Water and Sewer Fund	-	-	1,772,319	-	-	\$ 1,772,319
STMWF	Stormwater Fund	1,850,000	-	-	-	-	\$ 1,850,000
FMF	Fleet Management Fund	370,736	379,000	402,000	686,000	258,000	\$ 2,095,736
NF	Not Funded	-	33,469,149	3,913,863	-	-	\$ 37,383,012
Total Revenue Sources		\$ 5,364,621	\$ 39,323,149	\$ 6,188,182	\$ 686,000	\$ 258,000	\$ 51,819,952



ALL FUNDS BUDGET SUMMARY CHART

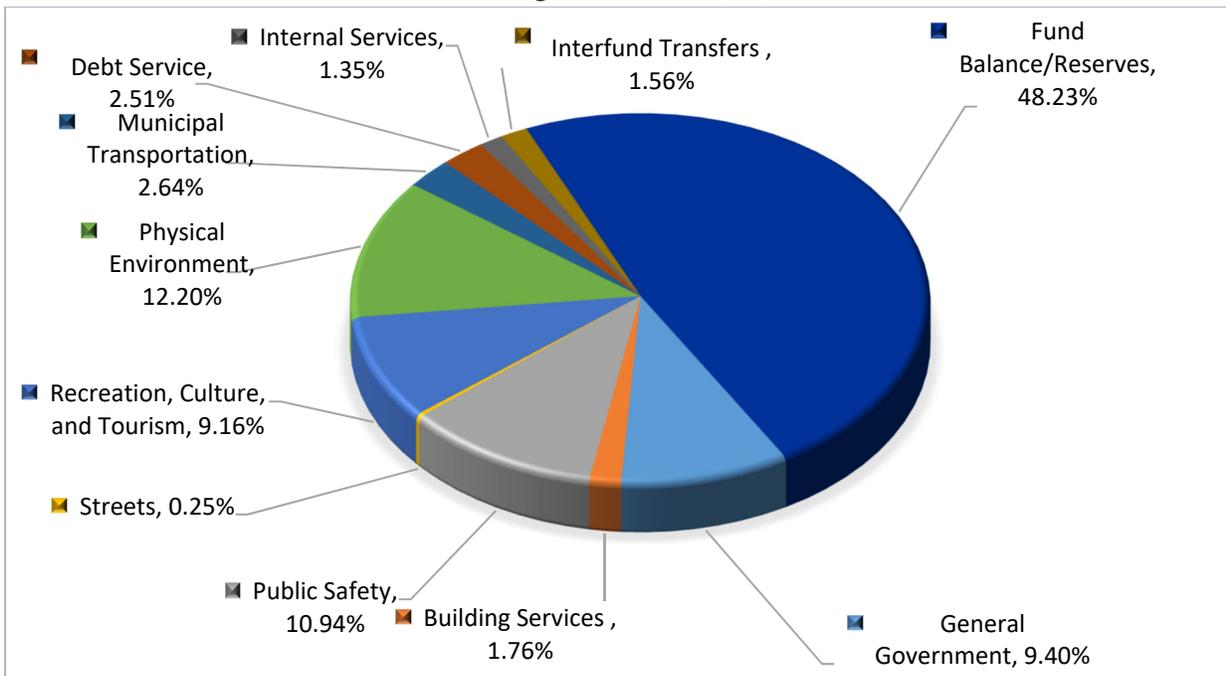
REVENUES, TRANSFERS & FUND BALANCE BY SOURCE

FY 2024 Budget – All Funds \$65,495,111



EXPENDITURES, TRANSFERS AND FUND BALANCE BY TYPE

FY 2024 Budget – All Funds \$65,495,111



ALL FUNDS SCHEDULE OF REVENUES

Revenue Source	FY 2022 Actual	FY 2023 Adopted	FY 2023 Estimated	FY 2024 Adopted
GENERAL FUND (001) - MAJOR FUND				
Property Taxes	\$ 13,047,092	\$ 14,567,684	\$ 14,567,684	\$ 15,984,306
Sales and Use Taxes	100,239	96,603	96,603	97,227
Franchise and Utility Taxes	1,613,875	1,496,166	1,496,166	1,592,175
Permits/Licenses/Inspections	5,033	5,000	5,000	5,000
Intergovernmental Revenues	3,372,982	658,390	658,390	1,023,516
Charges for Services	590,902	513,600	513,600	454,950
Fines and Forfeitures	328,702	225,000	225,000	245,000
Miscellaneous Revenues	197,735	104,500	104,500	113,000
Interest	184,517	174,000	174,000	500,000
Developer Contributions	-	7,000	7,000	-
Other Sources - Transfers In	328,538	375,069	375,069	374,452
Appropriated Fund Balance	-	-	3,696,180	-
Total General Fund	\$ 19,769,615	\$ 18,223,012	\$ 21,919,192	\$ 20,389,626
CAPITAL PROJECTS FUND (301) - MAJOR FUND				
Intergovernmental Revenues	\$ -	\$ 250,000	\$ 250,000	\$ -
Developer Contributions	615,000	-	438,576	-
Interest	\$ 39,922	\$ 6,500	\$ 6,500	\$ -
Other Sources - Transfers In	6,530,851	534,500	5,301,375	565,000
Appropriated Fund Balance	-	543,500	12,150,833	-
Total Capital Projects Fund	\$ 7,185,773	\$ 1,334,500	\$ 18,147,284	\$ 565,000
TOURIST RESORT FUND (102) - MAJOR FUND				
Sales and Use Taxes	\$ 5,491,734	\$ 5,003,912	\$ 5,003,912	\$ 5,254,057
Miscellaneous Revenues	7,667	10,500	10,500	10,500
Interest	24,230	4,500	4,500	4,500
Appropriated Fund Balance	-	1,692,243	2,185,518	-
Total Tourist Resort Fund	\$ 5,523,631	\$ 6,711,155	\$ 7,204,430	\$ 5,269,057
POLICE FORFEITURE FUND (105) - NONMAJOR FUND				
Fines and Forfeitures	\$ -	\$ -	\$ -	\$ -
Appropriated Fund Balance	-	48,400	84,684	55,308
Total Police Forfeiture Fund	\$ -	\$ 48,400	\$ 84,684	\$ 55,308
MUNICIPAL TRANSPORTATION FUND (107) - NONMAJOR FUND				
Intergovernmental Revenues	\$ 353,540	\$ 337,376	\$ 337,376	\$ 337,376
Interest	2,955	750	750	750
Appropriated Fund Balance	-	-	190,230	-
Total Municipal Transportation Fund	\$ 356,495	\$ 338,126	\$ 528,356	\$ 338,126

ALL FUNDS SCHEDULE OF REVENUES

Revenue Source	FY 2022 Actual	FY 2023 Adopted	FY 2023 Estimated	FY 2024 Adopted
BUILDING FUND (150) - MAJOR FUND				
Permits/Licenses/Inspections	\$ 2,243,659	\$ 466,100	\$ 466,100	\$ 466,100
Miscellaneous Revenues	16,066	2,000	2,000	2,000
Interest	18,387	4,000	4,000	4,000
Appropriated Fund Balance	-	717,691	1,201,227	822,113
Total Building Fund	\$ 2,278,112	\$ 1,189,791	\$ 1,673,327	\$ 1,294,213
ENTERPRISE FUNDS				
WATER AND SEWER FUND (401) - MAJOR FUND				
Charges for Services	\$ 4,273,322	\$ 4,255,920	\$ 4,255,920	\$ 4,362,318
Intergovernmental Revenues	63,994	758,196	758,196	112,990
Miscellaneous Revenues	372,583	500	500	500
Interest	12,492	5,000	5,000	5,000
Appropriated Fund Balance	-	-	112,123	-
Total Water and Sewer Fund	\$ 4,722,391	\$ 5,019,616	\$ 5,131,739	\$ 4,480,808
MUNICIPAL PARKING FUND (402) - MAJOR FUND				
Charges for Services	\$ 1,602,512	\$ 1,380,219	\$ 1,380,219	\$ 1,580,219
Interest	13,370	4,500	4,500	50,000
Developer Contributions	90,900	90,900	90,900	90,900
Appropriated Fund Balance	-	140,925	140,925	-
Total Municipal Parking Fund	\$ 1,706,782	\$ 1,616,544	\$ 1,616,544	\$ 1,721,119
SOLID WASTE FUND (403) - MAJOR FUND				
Charges for Services	\$ 1,767,390	\$ 1,878,652	\$ 1,878,652	\$ 2,061,293
Interest	-	1,000	1,000	-
Appropriated Fund Balance	-	31,132	31,132	-
Total Solid Waste Fund	\$ 1,767,390	\$ 1,910,784	\$ 1,910,784	\$ 2,061,293
STORMWATER FUND (404) - MAJOR FUND				
Charges for Services	\$ 865,795	\$ 870,000	\$ 870,000	\$ 870,000
Intergovernmental Revenues	\$ 26,546	\$ 2,000,000	\$ 2,000,000	\$ 1,000,000
Interest	20,056	7,500	7,500	60,000
Appropriated Fund Balance	-	1,953,742	2,373,249	-
Total Stormwater Fund	\$ 912,397	\$ 4,831,242	\$ 5,250,749	\$ 1,930,000

ALL FUNDS SCHEDULE OF REVENUES

Revenue Source	FY 2022 Actual	FY 2023 Adopted	FY 2023 Estimated	FY 2024 Adopted
FLEET MANAGEMENT FUND (501) - INTERNAL SERVICE FUND				
Charges for Services	\$ 791,044	\$ 938,365	\$ 938,365	\$ 911,264
Miscellaneous Revenues	1,618	-	-	-
Interest	7,997	1,000	1,000	1,000
Other Sources - Transfers In	16,000	202,000	307,919	80,000
Appropriated Fund Balance	-	139,618	339,938	-
Total Fleet Management Fund	\$ 816,659	\$ 1,280,983	\$ 1,587,222	\$ 992,264
 TOTAL REVENUES - ALL FUNDS	 \$ 45,039,245	 \$ 42,504,153	 \$ 65,054,311	 \$ 39,096,814

ALL FUNDS SCHEDULE OF EXPENDITURES

	FY 2022 Actual	FY 2023 Adopted	FY 2023 Estimated	FY 2024 Adopted
GENERAL FUND (001) - MAJOR FUND				
Personnel Services	\$ 8,417,358	\$ 9,289,331	\$ 9,289,331	\$ 9,973,870
Operating Expenses	6,711,714	5,246,511	6,440,779	5,812,448
Capital Outlay	599,025	298,580	418,287	42,500
Non-Operating Expenses	1,002,513	30,500	30,500	30,500
Transfers Out	6,530,851	736,500	5,547,609	645,000
Contingency	-	250,000	192,686	250,000
Contingency/Return to Reserves	-	2,371,590	-	3,635,308
Total General Fund	\$ 23,261,461	\$ 18,223,012	\$ 21,919,192	\$ 20,389,626
CAPITAL PROJECTS FUND (301) - MAJOR FUND				
Capital Expenditures - Capital Improvement Projects	\$ 726,201	\$ 1,334,500	\$ 18,147,284	\$ 565,000
Total Capital Projects Fund	\$ 726,201	\$ 1,334,500	\$ 18,147,284	\$ 565,000
TOURIST RESORT FUND (102) - MAJOR FUND				
Personnel Services	\$ 1,697,495	\$ 1,883,130	\$ 2,001,078	\$ 2,327,249
Operating Expenses	1,130,639	2,635,825	2,548,445	2,567,179
Capital Outlay	125,089	2,097,500	2,498,858	24,000
Transfers Out	68,741	59,700	121,049	59,597
Contingency	-	35,000	35,000	35,000
Contingency/Return to Reserves	-	-	-	256,032
Total Tourist Resort Fund	\$ 3,021,964	\$ 6,711,155	\$ 7,204,430	\$ 5,269,057
POLICE FORFEITURE FUND (105) - NONMAJOR FUND				
Operating Expenses	\$ 36,244	\$ 39,900	\$ 39,900	\$ 34,300
Capital Outlay	-	-	36,284	-
Non-Operating Expenses	8,333	8,500	8,500	21,008
Total Police Forfeiture Fund	\$ 44,577	\$ 48,400	\$ 84,684	\$ 55,308
MUNICIPAL TRANSPORTATION FUND (107) - NONMAJOR FUND				
Operating Expenses	\$ 288,677	\$ 216,000	\$ 406,230	\$ 235,500
Capital Outlay	-	60,000	60,000	-
Transfers Out	12,097	16,869	16,869	16,869
Contingency/Reserve	-	45,257	45,257	85,757
Total Municipal Transportation Fund	\$ 300,774	\$ 338,126	\$ 528,356	\$ 338,126

ALL FUNDS SCHEDULE OF EXPENDITURES

	FY 2022 Actual	FY 2023 Adopted	FY 2023 Estimated	FY 2024 Adopted
BUILDING FUND (150) - MAJOR FUND				
Personnel Services	\$ 669,685	\$ 814,407	\$ 787,407	\$ 945,136
Operating Expenses	201,085	232,104	496,078	206,044
Capital Outlay	105,421	-	246,562	-
Transfers Out	126,576	143,280	143,280	143,033
Total Building Fund	\$ 1,102,767	\$ 1,189,791	\$ 1,673,327	\$ 1,294,213
ENTERPRISE FUNDS				
WATER AND SEWER FUND (401) - MAJOR FUND				
Personnel Services	\$ 412,124	\$ 523,164	\$ 523,164	\$ 563,924
Operating Expenses	2,991,857	2,460,922	2,764,499	2,638,552
Capital Outlay	-	585,206	611,713	-
Debt Service	274,382	1,232,363	1,232,363	1,232,363
Contingency/Reserve	-	217,961	-	45,969
Total Water and Sewer Fund	\$ 3,678,363	\$ 5,019,616	\$ 5,131,739	\$ 4,480,808
MUNICIPAL PARKING FUND (402) - MAJOR FUND				
Personnel Services	\$ 520,949	\$ 657,117	\$ 657,117	\$ 747,770
Operating Expenses	575,887	539,027	539,027	583,347
Capital Outlay	8,917	280,000	280,000	161,230
Transfers Out	105,480	119,400	119,400	119,195
Contingency/Reserve	-	-	-	18,677
Renewal & Replacement Reserves	-	21,000	21,000	90,900
Total Municipal Parking Fund	\$ 1,211,233	\$ 1,616,544	\$ 1,616,544	\$ 1,721,119
SOLID WASTE FUND (403) - MAJOR FUND				
Personnel Services	\$ 707,471	\$ 944,201	\$ 944,201	\$ 1,030,017
Operating Expenses	877,444	966,583	966,583	1,031,276
Total Solid Waste Fund	\$ 1,596,110	\$ 1,910,784	\$ 1,910,784	\$ 2,061,293
STORMWATER FUND (404) - MAJOR FUND				
Personnel Services	\$ 169,418	\$ 206,320	\$ 206,320	\$ 254,194
Operating Expenses	347,347	211,315	630,822	260,901
Capital Outlay	-	3,932,000	3,932,000	-
Debt Service	91,461	410,787	410,787	410,788
Transfers Out	31,644	35,820	35,820	35,758
Contingency	-	35,000	35,000	20,000
Contingency/Return to Reserves	-	-	-	948,359
Total Stormwater Fund	\$ 639,870	\$ 4,831,242	\$ 5,250,749	\$ 1,930,000

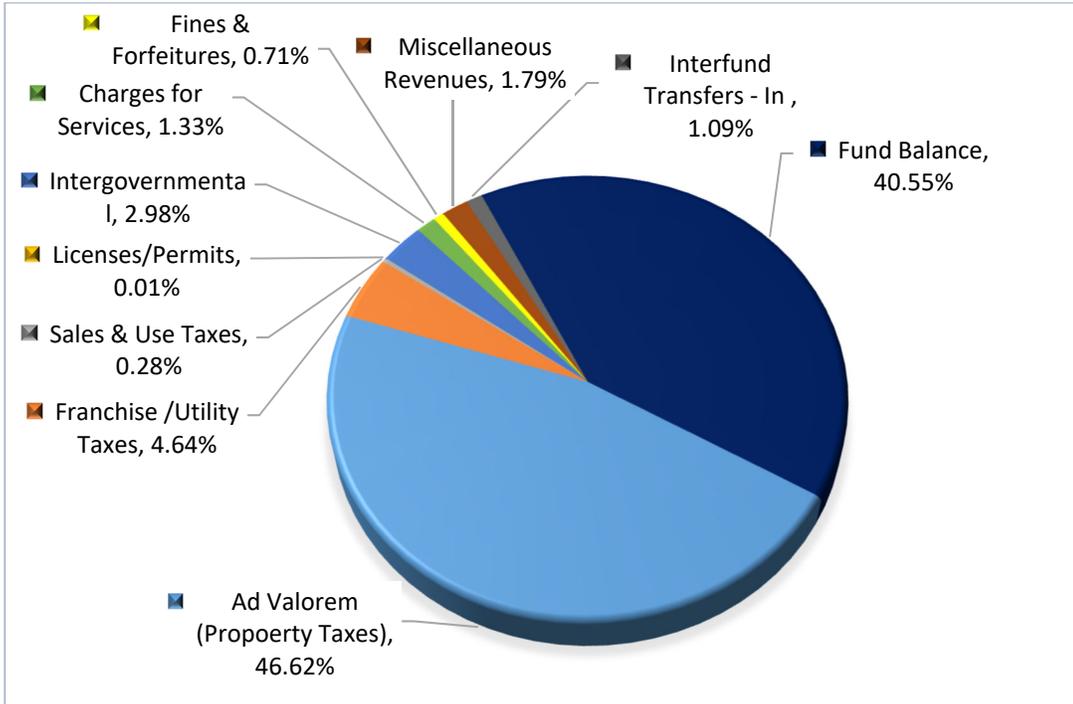
ALL FUNDS SCHEDULE OF EXPENDITURES

	<u>FY 2022 Actual</u>	<u>FY 2023 Adopted</u>	<u>FY 2023 Estimated</u>	<u>FY 2024 Adopted</u>
FLEET MANAGEMENT FUND (501) - INTERNAL SERVICE FUND				
Personnel Services	\$ 85,712	\$ 93,451	\$ 93,451	\$ 89,092
Operating Expenses	599,268	417,532	417,532	425,360
Capital Outlay	-	770,000	1,076,239	370,736
Contingency/Reserve	-	-	-	107,076
<u>Total Fleet Management Fund</u>	<u>\$ 684,980</u>	<u>\$ 1,280,983</u>	<u>\$ 1,587,222</u>	<u>\$ 992,264</u>
 TOTAL EXPENDITURES - ALL FUNDS	 <u>\$ 36,268,300</u>	 <u>\$ 42,504,153</u>	 <u>\$ 65,054,311</u>	 <u>\$ 39,096,814</u>

GENERAL FUND BUDGET SUMMARY CHART

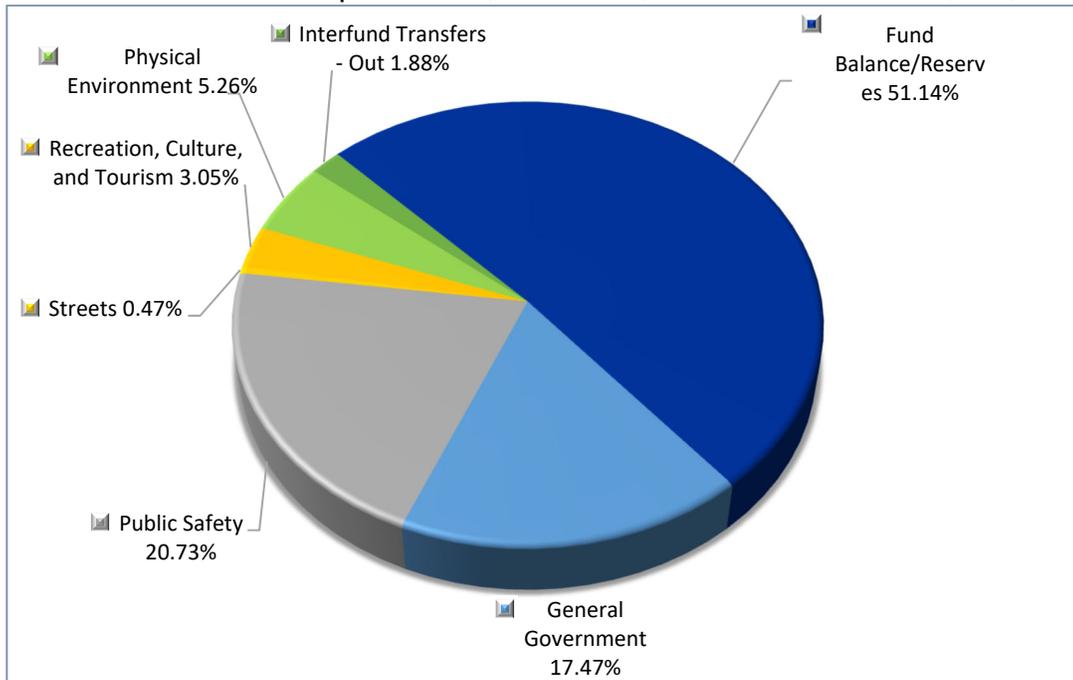
Where Do the Funds Come From?

Total General Fund Revenues, Transfers & Fund Balance \$34,292,750



Where Do the Funds Go?

Total General Fund Expenditures, Transfers, & Fund Balance \$34,292,750



001 GENERAL FUND
TOTAL REVENUES

Line Item Prefix: 001--:		FY 2022	FY 2023	FY 2023	FY 2024
		Actual	Adopted	Estimated	Adopted
511-311-1000	Current & Delinquent Real Property	\$ 12,901,593	\$ 14,417,684	\$ 14,417,684	\$ 15,834,306
511-311-1001	Current & Delinquent Personal Property	145,499	150,000	150,000	150,000
TOTAL	Real Property Tax	\$ 13,047,092	\$ 14,567,684	\$ 14,567,684	\$ 15,984,306
511-312-4100	First Local Option Fuel Tax	\$ 72,370	\$ 69,613	\$ 69,613	\$ 70,577
511-312-4200	Second Local Option Fuel Tax	27,869	26,990	26,990	26,650
TOTAL	Sales and Use Taxes	\$ 100,239	\$ 96,603	\$ 96,603	\$ 97,227
511-314-1000	Electric Utility	\$ 715,390	\$ 690,000	\$ 690,000	\$ 724,500
511-314-4000	Gas Utility	33,869	25,000	25,000	26,250
511-315-0100	Communication Services Tax	197,608	179,716	179,716	190,500
511-316-0100	Surfside Local Business Licensing Tax	70,885	75,000	75,000	75,000
511-316-0200	Miami-Dade Occ Licenses Tax Share	14,252	9,000	9,000	9,000
511-316-0300	Surfside Local Business License Penalty	326	1,500	1,500	500
TOTAL	Municipal Utility & Other Use Taxes	\$ 1,032,330	\$ 980,216	\$ 980,216	\$ 1,025,750
511-323-1000	Electric Franchise	\$ 561,028	\$ 493,500	\$ 493,500	\$ 542,850
511-323-4000	Gas Franchise	20,517	22,450	22,450	23,575
TOTAL	Franchise Fees	\$ 581,545	\$ 515,950	\$ 515,950	\$ 566,425
511-329-2010	Lobbyist Fees / Registrations	\$ 5,033	\$ 5,000	\$ 5,000	\$ 5,000
TOTAL	Permits/Licenses/Inspection	\$ 5,033	\$ 5,000	\$ 5,000	\$ 5,000
590-331-5020	Federal Grant - FEMA (Cares Act)	133,573	-	-	-
590-331-5025	Federal Grant FEMA (Champlain Towers)	2,411,775	-	-	-
590-334-3910	State Grant - FDEP Resilient Florida	-	-	-	300,000
511-335-1200	State Revenue Sharing	213,627	183,704	183,704	199,236
511-335-1500	Beverage License	6,614	6,000	6,000	7,500
511-335-1800	Half Cent Sales Tax	599,488	462,686	462,686	510,780
511-335-4900	Motor Fuel Tax Rebate	7,905	6,000	6,000	6,000
TOTAL	Intergovernmental - Federal/State	\$ 3,372,982	\$ 658,390	\$ 658,390	\$ 1,023,516
511-341-9000	Election Qualifying Fees	\$ 275	\$ -	\$ -	\$ 250
515-322-7500	Planning & Zoning Reviews	\$ 12,400	\$ -	\$ -	\$ 12,500
521-342-1010	Special Police Detail - Extra Duty	\$ 331,660	\$ 230,000	\$ 230,000	\$ 230,000
572-347-2002	Pool Admission Fees	13,587	25,000	25,000	13,500
572-347-2003	Recreation - Aquatic Programs	32,358	25,000	25,000	30,000
572-347-2004	Recreation - Community Ctr Facility Rentals	6,430	6,000	6,000	6,000
572-347-2005	Recreation - ID Cards	215	300	300	200
572-347-2006	Recreation - Winter Camp	6,425	5,000	5,000	6,000
572-347-2007	Recreation - Summer Camp	2,136	100,000	100,000	-
572-347-2022	Recreation - Spring Camp	4,320	4,000	4,000	5,000
572-347-2025	Recreation - After School Program	10,400	-	-	-
572-347-2008	Recreation - Locker Rentals	22	-	-	-
572-347-2015	Recreation - Adult Programs	23,867	24,000	24,000	24,000
572-347-2016	Recreation - Youth Programs	142,537	85,000	85,000	120,000
572-347-2018	Recreation - Senior Programs	-	2,600	2,600	1,500
572-347-2019	Recreation - Tennis Reservations	520	700	700	-
572-347-2090	Recreation - Concessions	3,500	6,000	6,000	6,000
572-347-2095	Recreation - Community Ctr Brick Sponsors	250	-	-	-
TOTAL	Charges for Services	\$ 590,902	\$ 513,600	\$ 513,600	\$ 454,950

001 GENERAL FUND
TOTAL REVENUES

Line Item Prefix: 001--:	FY 2022 Actual	FY 2023 Adopted	FY 2023 Estimated	FY 2024 Adopted
521-351-5005 Traffic Violations	\$ 41,011	\$ 30,000	\$ 30,000	\$ 35,000
521-351-5010 Parking Violations	153,652	130,000	130,000	145,000
521-351-5030 Red Light Enforcement	2,234	-	-	-
511-369-9020 Lien Searches	36,550	35,000	35,000	35,000
524-359-4000 Code Enforcement Fees and Penalties	95,255	30,000	30,000	30,000
TOTAL Fines & Forfeitures	\$ 328,702	\$ 225,000	\$ 225,000	\$ 245,000
511-361-1000 Interest Earnings	\$ 184,517	\$ 174,000	\$ 174,000	\$ 500,000
511-364-1000 Disposition of Assets	25,665	7,000	7,000	10,000
511-366-1010 Contributions & Donations-Private Sources	32,000	-	-	-
521-369-3025 Premium Tax Revenues (CH 185)	-	19,000	19,000	-
521-369-3030 Cost Recovery - Take Home Vehicle	24,659	19,000	19,000	19,000
521-369-9004 Other Miscellaneous Revenues - Police	6,929	5,000	5,000	5,000
524-322-8600 Certificate of Use	4,526	-	-	4,500
524-369-9009 Blue Prints	133	500	500	-
511-369-9010 Other Miscellaneous Revenues	25,319	28,000	28,000	25,000
539-322-7000 Public Works Permit	11,070	-	-	-
539-343-9011 Vacant Window Covering	1,353	-	-	-
539-369-9030 Public Works Repairs Revenue	3,650	-	-	-
511-369-9040 Beach Furniture Registration	3,500	-	-	-
511-369-9050 Bike Sharing Revenue	-	-	-	-
511-369-9055 Car Charging Station Revenue	1,469	500	500	1,000
511-369-9060 Sidewalk Café Site Permit	35,393	25,000	25,000	35,000
511-369-9065 Gazette Advertisement Revenue	12,975	6,500	6,500	12,000
511-369-9075 Special Event Coordination	9,094	1,000	1,000	1,500
572-369-1000 Insurance Proceeds	-	-	-	-
TOTAL Miscellaneous Revenues	\$ 382,252	\$ 285,500	\$ 285,500	\$ 613,000
511-381-1700 Interfund Transfer: Mun. Transportation	\$ 12,097	\$ 16,869	\$ 16,869	\$ 16,869
511-381-1200 Interfund Transfer: Tourist Resort	52,741	59,700	59,700	59,597
511-381-1600 Interfund Transfer: Building Services	126,576	143,280	143,280	143,033
511-381-4200 Interfund Transfer: Mun. Parking	105,480	119,400	119,400	119,195
511-381-4400 Interfund Transfer: Stormwater	31,644	35,820	35,820	35,758
TOTAL Interfund Transfers	\$ 328,538	\$ 375,069	\$ 375,069	\$ 374,452
TOTAL Other Sources	\$ -	\$ -	\$ -	\$ -
511-392-0000 Appropriated Fund Balance	\$ -	\$ -	\$ 3,696,180	\$ -
TOTAL Appropriated Fund Balance	\$ -	\$ -	\$ 3,696,180	\$ -
TOTAL REVENUES	\$ 19,769,615	\$ 18,223,012	\$ 21,919,192	\$ 20,389,626

001 GENERAL FUND

TOTAL EXPENDITURES

Line Item		FY 2022 Actual	FY 2023 Adopted	FY 2023 Estimated	FY 2024 Proposed
<u>Personnel Services</u>					
1210	Regular Salaries	\$ 5,037,177	\$ 5,605,689	\$ 5,605,689	\$ 6,138,796
1310	Other Salaries	102,448	237,506	237,506	264,088
1410	Overtime	290,292	301,000	301,000	303,000
1510	Special pay	113,701	147,126	147,126	164,228
1520	Extra Duty Pay	330,852	230,000	230,000	230,000
2110	Payroll Taxes	404,692	481,033	481,033	531,133
2210	Retirement Contribution	1,179,132	1,189,498	1,189,498	1,169,085
2310	Life & Health Insurance	839,308	934,579	934,579	1,046,371
2410	Workers Compensation	118,109	162,900	162,900	183,226
2510	Unemployment Compensation	1,647	-	-	-
Total	Personnel Services	\$ 8,417,358	\$ 9,289,331	\$ 9,289,331	\$ 10,029,927
<u>Operating Expenses</u>					
3103	Lobbyist	\$ 45,304	\$ 46,110	\$ 46,110	\$ 46,110
3110/3115	Professional Services	3,992,900	1,527,481	2,603,169	1,836,734
3111/3120	Lawsuits and Prosecutions	82,597	-	22,370	-
3112	Physical Examinations	3,086	18,580	18,580	25,466
3210	Accounting and Auditing	56,200	79,000	79,000	82,000
3410	Other Contractual Services	136,857	176,325	311,025	340,083
3411	Nuisance Abatement	-	1,500	1,500	1,500
3420	Other Code Services	642	6,850	6,850	6,850
4009	Car Allowance	28,454	29,556	33,756	35,046
4110	Telecommunications	88,518	94,924	95,855	109,987
4111	Postage	9,739	21,600	21,600	18,850
4112	Mobile Phone Allowance	6,559	8,820	8,100	6,786
4310	Electricity	35,251	46,766	46,766	84,198
541-4310	Roadway Electricity	35,588	39,600	39,600	41,580
4311	Water and Sewer	69,619	70,394	70,394	75,750
4403	Equipment/Vehicle Leasing	102,709	616,366	540,269	281,459
4510	Property and Liability Insurance	242,133	380,343	380,343	396,163
4601	Maintenance Service/Repair Contr:	53,463	107,069	107,519	134,914
4602	Building Maintenance	83,340	120,620	120,620	120,120
4603	Equipment Maintenance	42,637	49,560	49,560	51,772
4604	Grounds Maintenance	193,997	251,109	261,109	257,109
516-4605	IT Software Maintenance	53,809	86,255	86,255	140,616
4606	IT Hardware Maintenance	19,411	55,940	55,940	68,058
4611	Miscellaneous Maintenance	98,174	66,700	61,235	66,700

001 GENERAL FUND

TOTAL EXPENDITURES

Line Item		FY 2022 Actual	FY 2023 Adopted	FY 2023 Estimated	FY 2024 Proposed
4612	Vehicle Maintenance - Usage	202,695	179,194	179,194	184,561
4613	Vehicle Maint. - Fleet Replacement	255,756	307,296	307,296	336,162
4710	Printing & Binding	5,722	4,500	4,500	6,250
4810	Promotional Activities	62,276	61,375	61,375	126,607
4910	Legal Advertisement	24,131	39,500	39,500	39,500
4911	Other Current Charges	222,713	203,650	228,005	202,700
5110	Office Supplies	63,552	51,525	56,381	59,400
5210	Property and Maintenance	408	15,000	15,000	15,000
5213	Landscape Improvements	-	15,500	15,500	10,000
5214	Uniforms	45,222	34,958	34,958	34,850
5216	Gasoline	96,775	124,320	124,320	118,400
5217	K-9 Allowance	100	-	5,000	5,000
5225	Merchant Fees	18,819	12,500	12,500	16,400
5290	Miscellaneous Operating Supplies	117,011	141,132	136,132	147,450
5310	Road Materials	14,135	22,500	22,500	22,500
5410	Subscriptions and Memberships	15,644	21,843	21,843	25,738
5520	Conferences and Seminars	72,562	76,750	75,750	101,600
5510	Training & Educational	13,206	33,500	33,500	35,000
Total	Operating Expenses	\$ 6,711,714	\$ 5,246,511	\$ 6,440,779	\$ 5,714,969
Capital Outlay					
6310	Improvements other than Building	\$ 247,491	\$ -	\$ 90,000	\$ -
6410	Machinery and Equipment	351,534	298,580	328,287	42,500
Total	Capital Outlay	\$ 599,025	\$ 298,580	\$ 418,287	\$ 42,500
Debt Service					
Total	Debt Service	\$ -	\$ -	\$ -	\$ -
Non-operating Expenses					
8300	Other Grants and Aid	\$ 1,002,513	\$ 30,500	\$ 30,500	\$ 30,500
9130	Transfer to Capital Projects Fund	6,530,851	534,500	5,301,375	565,000
9190	Transfer to Fleet Mgmt Fund	-	202,000	246,234	80,000
9920	Contingency	-	250,000	192,686	250,000
9310	Reserves/Return to Fund Balance	-	2,371,590	-	4,007,917
Total	Non-operating Expenses	\$ 7,533,364	\$ 3,388,590	\$ 5,770,795	\$ 4,933,417
TOTAL	GENERAL FUND EXPENDITURE:	\$ 23,261,461	\$ 18,223,012	\$ 21,919,192	\$ 20,720,813

**TOWN OF SURFSIDE
SUMMARY OF CHANGES IN FUND BALANCE**

	General Fund	Capital Projects Fund	Total Special Revenue Funds ¹	Total Enterprise Funds ²	Internal Service Funds
October 1, 2022 Fund Balance	\$ 17,599,304	\$ 12,354,395	\$ 10,647,648	\$ 18,395,389	\$ 1,779,574
Fiscal Year 2023 Estimated					
FY 2023 Estimated Revenues*	\$ 18,223,012	\$ 5,996,451	\$ 5,829,138	\$ 11,252,387	\$ 1,247,284
FY 2023 Estimated Expenditures/Expenses*	21,919,192	18,147,284	9,445,540	13,888,816	1,587,222
Net Increase (Decrease) in Fund Balance/Net Assets	<u>\$ (3,696,180)</u>	<u>\$ (12,150,833)</u>	<u>\$ (3,616,402)</u>	<u>\$ (2,636,429)</u>	<u>\$ (339,938)</u>
September 30, 2023 Fund Balance (Estimated)*	\$ 13,903,124	\$ 203,562	\$ 7,031,246	\$ 15,758,960	\$ 1,439,636
Fiscal Year 2024					
FY 2024 Budgeted Revenues	\$ 20,389,626	\$ 565,000	\$ 6,079,283	\$ 10,193,220	\$ 992,264
FY 2024 Budgeted Expenditures/Expenses	16,754,318	565,000	6,614,915	9,089,315	885,188
Net Increase (Decrease) in Fund Balance/Net Assets	<u>\$ 3,635,308</u>	<u>\$ -</u>	<u>\$ (535,632)</u>	<u>\$ 1,103,905</u>	<u>\$ 107,076</u>
September 30, 2024 Fund Balance (Projected)	\$ 17,538,432	\$ 203,562	\$ 6,495,614	\$ 16,862,865	\$ 1,546,712

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

¹See Summary of Changes in Fund Balance - Special Revenue Funds Detail

²See Summary of Changes in Fund Balance - Enterprise Funds Detail

Changes in Fund Balance

General Fund: The FY 2024 increase is mainly a result of growth-related property tax revenues and projected interest income that are being maintained to focus on building fund balance reserves for fiscal stability, and to provide a funding source for future investment in one-time capital projects and infrastructure.

Internal Service Funds

Fleet Management Fund: Fund balance increase of \$107,076 is attributable to annual transfers from other funds to accumulate sufficient reserves to provide for long-term replacement of the Town's vehicles.

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

	Tourist Resort Fund	Police Forfeiture Fund	Municipal Transportation Fund	Building Fund	Total Special Revenue Funds
October 1, 2022 Fund Balance	\$ 6,766,124	\$ 176,457	\$ 625,174	\$ 3,079,893	\$ 10,647,648
Fiscal Year 2023 Estimated					
FY 2023 Estimated Revenues*	\$ 5,018,912	\$ -	\$ 338,126	\$ 472,100	\$ 5,829,138
FY 2023 Estimated Expenditures*	7,204,430	84,684	483,099	1,673,327	9,445,540
Net Increase (Decrease) in Fund Balance/Net Assets	\$ (2,185,518)	\$ (84,684)	\$ (144,973)	\$ (1,201,227)	\$ (3,616,402)
September 30, 2023 Fund Balance (Estimated)*	\$ 4,580,606	\$ 91,773	\$ 480,201	\$ 1,878,666	\$ 7,031,246
Fiscal Year 2024					
FY 2024 Budgeted Revenues	\$ 5,269,057	\$ -	\$ 338,126	\$ 472,100	\$ 6,079,283
FY 2024 Budgeted Expenditures	5,013,025	55,308	252,369	1,294,213	6,614,915
Net Increase (Decrease) in Fund Balance/Net Assets	\$ 256,032	\$ (55,308)	\$ 85,757	\$ (822,113)	\$ (535,632)
September 30, 2024 Fund Balance (Projected)	\$ 4,836,638	\$ 36,465	\$ 565,958	\$ 1,056,553	\$ 6,495,614

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

Changes in Fund Balance

Special Revenue Funds

Tourist Resort Fund: Fund balance net increase of \$256,032 is mainly attributable:

- 1) revenue increase - resort taxes (\$250,145);
- 2) expenditure decrease - Tourist Board Tourism (-\$77,792);
- 3) expenditure increase - Community & Tennis Centers operations (\$65,631) ;
- 4) expenditure increase- Public Public Safety Recreational (\$48,021) new program implemented during FY 2023 Q4;
- 5) expenditure increase - Public Work Recreational mainly for solid waste disposal costs (\$139,398);
- 6) net decrease - funding/appropriation for capital improvement projects and capital outlay (-\$381,257).

Police Forfeiture Fund: Fines & forfeitures revenues are budgeted when the Town receives its share of seized assets dispositions. The fund balance decrease (\$55,308) during FY 2024 is anticipated due to the timing of revenue recognition and expenditures.

Municipal Transportation Fund: Fund balance increase (\$85,757) is mainly attributable to:

- 1) expenditure increase - sidewalk repairs (\$19,500);
- 2) expenditure decrease - capital outlay (-\$60,000).
- 3) net increase in return to reserves (\$40,500).

Building Fund: Building permit revenue is volatile and fluctuates with construction cycles. The fund balance decrease (\$822,113) results from the timing of revenue recognition from permit fees and the related expenditure for Building Department operations over construction periods .

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

	<u>Water/ Sewer Fund</u>	<u>Municipal Parking Fund</u>	<u>Solid Waste Fund</u>	<u>Stormwater Fund</u>	<u>Total Enterprise Funds</u>
October 1, 2022 Fund Balance¹	\$ 10,094,913	\$ 4,107,576	\$ 368,993	\$ 3,823,907	\$ 18,395,389
Fiscal Year 2023 Estimated					
FY 2023 Estimated Revenues*	\$ 5,019,616	\$ 1,475,619	\$ 1,879,652	\$ 2,877,500	\$ 11,252,387
FY 2023 Estimated Expenses*	<u>5,131,739</u>	<u>1,595,544</u>	<u>1,910,784</u>	<u>5,250,749</u>	<u>13,888,816</u>
Net Increase (Decrease) in Fund Balance/Net Assets	<u>\$ (112,123)</u>	<u>\$ (119,925)</u>	<u>\$ (31,132)</u>	<u>\$ (2,373,249)</u>	<u>\$ (2,636,429)</u>
September 30, 2023 Fund Balance (Estimated)*¹	\$ 9,982,790	\$ 3,987,651	\$ 337,861	\$ 1,450,658	\$ 15,758,960
Fiscal Year 2024					
FY 2024 Budgeted Revenues	\$ 4,480,808	\$ 1,721,119	\$ 2,061,293	\$ 1,930,000	\$ 10,193,220
FY 2024 Budgeted Expenses	<u>4,434,839</u>	<u>1,611,542</u>	<u>2,061,293</u>	<u>981,641</u>	<u>9,089,315</u>
Net Increase (Decrease) in Fund Balance/Net Assets	<u>\$ 45,969</u>	<u>\$ 109,577</u>	<u>\$ (0)</u>	<u>\$ 948,359</u>	<u>\$ 1,103,905</u>
September 30, 2024 Fund Balance (Projected)¹	\$ 10,028,759	\$ 4,097,228	\$ 337,861	\$ 2,399,017	\$ 16,862,865

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

¹Fund Balance includes Net Investments in Capital Assets at October 1, 2022.

Changes in Fund Balance

Water and Sewer Fund: Fund balance increase mainly attributable to:

- 1) revenue increase - service revenues (\$106,398);
- 2) revenue increase -ARPA funds appropriated for phased water meter replacement to cellular (\$112,990);
- 3) expense increase -Personnel Services (\$40,760);
- 4) expense increase - water purchases and sewage disposals costs (\$246,705);
- 5) expense decrease - professional services for engineering (\$36,558);

Municipal Parking Fund: Fund balance net increase mainly attributable to:

- 1) revenue increase - metered parking fees (\$200,000);
- 2) revenue increase - interest income (\$40,500);
- 3) expense increase - Personnel Services (\$90,653);
- 4) expense increase - parking lot solid waste disposal (\$40,248).

Solid Waste Fund: No change in fund balance.

Stormwater Fund: Fund balance increase attributable to:

- 1) revenue increase - phased funding from the Florida Department of Environmental Protection for the Abbott Avenue Drainage Project which is scheduled to be received in FY 2024 (\$1,000,000).

BUDGET SUMMARY ALL FUNDS

	FY 2022	FY 2023	FY 2023	FY 2024
	Actual	Adopted	Estimated	Adopted
ALL FUNDS				
<u>Financing Sources</u>				
Property Taxes	\$ 13,047,092	\$ 14,567,684	\$ 14,567,684	\$ 15,984,306
Sales and Use Taxes	5,591,973	5,100,515	5,100,515	5,351,284
Franchise and Utility Taxes	1,613,875	1,496,166	1,496,166	1,592,175
Permits/Licenses/Inspections	2,248,692	481,600	481,600	481,600
Intergovernmental Revenues	3,817,062	4,003,962	4,003,962	2,473,882
Charges for Services	9,890,965	9,836,756	9,836,756	10,240,044
Fines and Forfeitures	328,702	225,000	225,000	245,000
Miscellaneous Revenues	595,669	114,000	114,000	115,500
Interest	323,926	208,750	208,750	625,250
Developer Contributions	705,900	90,900	529,476	90,900
Subtotal	\$ 38,163,856	\$ 36,125,333	\$ 36,563,909	\$ 37,199,941
Other Sources - Transfers In	6,875,389	1,111,569	5,984,363	1,019,452
Net Investment in Capital Assets	11,028,628	11,028,596	11,240,116	11,240,116
Beginning Fund Balance:				
Committed	-	8,424,773	8,424,773	9,571,339
Assigned	2,000,000	-	-	-
Unassigned	38,976,737	21,521,288	41,111,421	17,634,033
Total	\$ 97,044,610	\$ 78,211,559	\$ 103,324,582	\$ 76,664,881
<u>Financing Uses</u>				
Personnel Services	\$ 12,680,212	\$ 14,411,121	\$ 14,502,069	\$ 15,931,252
Operating Expenses	13,760,162	12,965,719	15,249,895	13,794,907
Capital Outlay	1,575,848	9,357,786	27,307,227	1,163,466
Debt Service	365,843	1,643,150	1,643,150	1,643,151
Non-Operating Expenses	1,010,846	359,000	301,686	356,508
Subtotal	29,392,911	38,736,776	59,004,027	32,889,284
Transfers Out	6,875,389	1,111,569	5,984,027	1,019,452
Net Investment in Capital Assets	11,240,116	11,028,596	11,240,116	11,240,116
Ending Fund Balance:				
Committed	8,424,773	9,571,339	9,571,339	10,462,104
Unassigned	41,111,421	17,763,279	17,525,073	21,053,925
Total	\$ 97,044,610	\$ 78,211,559	\$ 103,324,582	\$ 76,664,881

BUDGET SUMMARY

MAJOR GOVERNMENTAL FUNDS

	FY 2022	FY 2023	FY 2023	FY 2024
	Actual	Adopted	Estimated	Adopted
MAJOR GOVERNMENTAL FUNDS* (Aggregate)				
<u>Financing Sources</u>				
Property Taxes	\$ 13,047,092	\$ 14,567,684	\$ 14,567,684	\$ 15,984,306
Sales and Use Taxes	5,591,973	5,100,515	5,100,515	5,351,284
Franchise and Utility Taxes	1,613,875	1,496,166	1,496,166	1,592,175
Permits/Licenses/Inspections	2,248,692	481,600	481,600	481,600
Intergovernmental Revenues	3,372,982	908,390	908,390	1,023,516
Charges for Services	590,902	513,600	513,600	454,950
Fines and Forfeitures	328,702	225,000	225,000	245,000
Miscellaneous Revenues	221,468	113,500	113,500	115,000
Interest	267,056	189,000	189,000	508,500
Developer Contributions	615,000	-	438,576	-
Other Sources - Transfers In	6,859,389	909,569	5,676,444	939,452
Beginning Fund Balance:				
Committed	-	8,424,773	8,424,773	9,571,339
Assigned	2,000,000	-	-	-
Unassigned	31,154,978	13,954,310	31,374,943	11,103,579
Total	<u>\$ 67,912,109</u>	<u>\$ 46,884,107</u>	<u>\$ 69,510,191</u>	<u>\$ 47,370,701</u>
<u>Financing Uses</u>				
Personnel Services	\$ 10,784,538	\$ 11,986,868	\$ 12,077,816	\$ 13,246,255
Operating Expenses	8,043,438	8,114,440	9,485,302	8,585,671
Capital Outlay /Capital Improvement Program	1,555,736	3,730,580	21,310,991	631,500
Debt Service	-	-	-	-
Non-Operating Expenses	1,002,513	315,500	258,186	315,500
Transfers Out	6,726,168	939,480	5,811,938	847,630
Contingency	-	-	-	-
Ending Fund Balance:				
Committed	8,424,773	9,571,339	9,571,339	10,462,104
Unassigned	31,374,943	12,225,900	10,994,619	13,282,041
Total	<u>\$ 67,912,109</u>	<u>\$ 46,884,107</u>	<u>\$ 69,510,191</u>	<u>\$ 47,370,701</u>

The Major Governmental Funds consist of the General Fund (001), the Capital Projects Fund (301), the Tourist Resort Fund (102), and the Building Fund (150).

BUDGET SUMMARY

OTHER GOVERNMENTAL FUNDS

	FY 2022	FY 2023	FY 2023	FY 2024
	Actual	Adopted	Estimated	Adopted
OTHER GOVERNMENTAL FUNDS*(Aggregate)				
<u>Financing Sources</u>				
Intergovernmental Revenues	353,540	337,376	337,376	337,376
Interest	2,955	750	750	750
Beginning Fund Balance	790,487	429,801	801,631	571,974
Total	<u>\$ 1,146,982</u>	<u>\$ 767,927</u>	<u>\$ 1,139,757</u>	<u>\$ 910,100</u>
<u>Financing Uses</u>				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenses	324,921	255,900	446,130	269,800
Capital Outlay	-	60,000	96,284	-
Non-Operating Expenses	8,333	8,500	8,500	21,008
Transfers Out	12,097	16,869	16,869	16,869
Ending Fund Balance	801,631	426,658	571,974	602,423
Total	<u>\$ 1,146,982</u>	<u>\$ 767,927</u>	<u>\$ 1,139,757</u>	<u>\$ 910,100</u>

The Other Governmental Funds consist of the Police Forfeiture Fund (105), and the Municipal Transportation Fund (107).

BUDGET SUMMARY

ALL GOVERNMENTAL FUNDS

	FY 2022 Actual	FY 2023 Adopted	FY 2023 Estimated	FY 2024 Adopted
GOVERNMENTAL FUNDS				
GENERAL FUND (001) - MAJOR FUND				
<u>Financing Sources</u>				
Property Taxes	\$ 13,047,092	\$ 14,567,684	\$ 14,567,684	\$ 15,984,306
Sales and Use Taxes	100,239	96,603	96,603	97,227
Franchise and Utility Taxes	1,613,875	1,496,166	1,496,166	1,592,175
Permits/Licenses/Inspections	5,033	5,000	5,000	5,000
Intergovernmental Revenues	3,372,982	658,390	658,390	1,023,516
Charges for Services	590,902	513,600	513,600	454,950
Fines and Forfeitures	328,702	225,000	225,000	245,000
Miscellaneous Revenues	197,735	111,500	111,500	113,000
Interest	184,517	174,000	174,000	500,000
Other Sources - Transfers In	328,538	375,069	375,069	374,452
Beginning Fund Balance:				
Committed	-	7,704,488	7,704,488	8,721,493
Assigned	2,000,000	-	-	-
Unassigned	19,091,150	6,732,163	9,894,816	5,181,631
Total	\$ 40,860,765	\$ 32,659,663	\$ 35,822,316	\$ 34,292,750
<u>Financing Uses</u>				
Personnel Services	\$ 8,417,358	\$ 9,289,331	\$ 9,289,331	\$ 9,973,870
Operating Expenses	6,711,714	5,246,511	6,440,779	5,812,448
Capital Outlay	599,025	298,580	418,287	42,500
Non-Operating Expenses	1,002,513	30,500	30,500	30,500
Transfers Out	6,530,851	736,500	5,547,609	645,000
Contingency	-	250,000	192,686	250,000
Ending Fund Balance:				
Committed	7,704,488	8,721,493	8,721,493	9,471,789
Assigned	-	-	-	-
Unassigned	9,894,816	8,086,748	5,181,631	8,066,643
Total	\$ 40,860,765	\$ 32,659,663	\$ 35,822,316	\$ 34,292,750

BUDGET SUMMARY

ALL GOVERNMENTAL FUNDS

	FY 2022 Actual	FY 2023 Adopted	FY 2023 Estimated	FY 2024 Adopted
GOVERNMENTAL FUNDS				
CAPITAL PROJECTS FUND (301) - MAJOR FUND				
<u>Financing Sources</u>				
Interest	\$ 39,922	\$ 6,500	\$ 6,500	\$ -
Other Sources - Transfers In	6,530,851	534,500	5,301,375	565,000
Beginning Fund Balance	5,894,823	1,236,419	12,354,395	312,522
Total	<u>\$ 13,080,596</u>	<u>\$ 2,027,419</u>	<u>\$ 18,350,846</u>	<u>\$ 877,522</u>
<u>Financing Uses</u>				
Capital Expenditures - Capital Improvement Projects	\$ 726,201	\$ 1,334,500	\$ 18,147,284	\$ 565,000
Ending Fund Balance - Unassigned	12,354,395	692,919	203,562	312,522
Total	<u>\$ 13,080,596</u>	<u>\$ 2,027,419</u>	<u>\$ 18,350,846</u>	<u>\$ 877,522</u>
TOURIST RESORT FUND (102) - MAJOR FUND				
<u>Financing Sources</u>				
Sales and Use Taxes	\$ 5,491,734	\$ 5,003,912	\$ 5,003,912	\$ 5,254,057
Miscellaneous Revenues	7,667	10,500	10,500	10,500
Interest	24,230	4,500	4,500	4,500
Beginning Fund Balance:				
Tourist Bureau	2,256,056	2,989,862	3,382,837	3,382,837
Community Center Committed	-	720,285	720,285	849,846
Community Center Restricted	2,008,401	1,984,949	2,663,002	347,923
Total	<u>\$ 9,788,088</u>	<u>\$ 10,714,008</u>	<u>\$ 11,785,036</u>	<u>\$ 9,849,663</u>
<u>Financing Uses</u>				
Personnel Services	\$ 1,697,495	\$ 1,883,130	\$ 2,001,078	\$ 2,327,249
Operating Expenses	1,130,639	2,635,825	2,548,445	2,567,179
Capital Outlay	125,089	2,097,500	2,498,858	24,000
Non-Operating Expenses	-	35,000	35,000	35,000
Transfers Out	68,741	59,700	121,049	59,597
Ending Fund Balance:				
Tourist Bureau	3,382,837	2,989,862	3,382,837	3,545,678
Community Center Committed	720,285	849,846	849,846	990,315
Community Center Restricted	2,663,002	163,145	347,923	300,645
Total	<u>\$ 9,788,088</u>	<u>\$ 10,714,008</u>	<u>\$ 11,785,036</u>	<u>\$ 9,849,663</u>

BUDGET SUMMARY

ALL GOVERNMENTAL FUNDS

	FY 2022 Actual	FY 2023 Adopted	FY 2023 Estimated	FY 2024 Adopted
GOVERNMENTAL FUNDS				
POLICE FORFEITURE FUND (105) - NONMAJOR FUND				
<u>Financing Sources</u>				
Fines and Forfeitures	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance	221,034	141,500	176,457	91,773
Total	\$ 221,034	\$ 141,500	\$ 176,457	\$ 91,773
<u>Financing Uses</u>				
Operating Expenses	\$ 36,244	\$ 39,900	\$ 39,900	\$ 34,300
Capital Outlay	-	-	36,284	-
Non-Operating Expenses	8,333	8,500	8,500	21,008
Ending Fund Balance	176,457	93,100	91,773	36,465
Total	\$ 221,034	\$ 141,500	\$ 176,457	\$ 91,773
MUNICIPAL TRANSPORTATION FUND (107) - NONMAJOR FUND				
<u>Financing Sources</u>				
Intergovernmental Revenues	\$ 353,540	\$ 337,376	\$ 337,376	\$ 337,376
Interest	2,955	750	750	750
Beginning Fund Balance	569,453	288,301	625,174	480,201
Total	\$ 925,948	\$ 626,427	\$ 963,300	\$ 818,327
<u>Financing Uses</u>				
Operating Expenses	\$ 288,677	\$ 216,000	\$ 406,230	\$ 235,500
Transfers Out	12,097	16,869	16,869	16,869
Ending Fund Balance	625,174	333,558	480,201	565,958
Total	\$ 925,948	\$ 626,427	\$ 963,300	\$ 818,327

BUDGET SUMMARY

ALL GOVERNMENTAL FUNDS

	FY 2022 Actual	FY 2023 Adopted	FY 2023 Estimated	FY 2024 Adopted
GOVERNMENTAL FUNDS				
BUILDING FUND (150) - MAJOR FUND				
<u>Financing Sources</u>				
Permits/Licenses/Inspections	\$ 2,243,659	\$ 466,100	\$ 466,100	\$ 466,100
Miscellaneous Revenues	16,066	2,000	2,000	2,000
Interest	18,387	4,000	4,000	4,000
Beginning Fund Balance	1,904,548	1,010,917	3,079,893	1,878,666
Total	<u>\$ 4,182,660</u>	<u>\$ 1,483,017</u>	<u>\$ 3,551,993</u>	<u>\$ 2,350,766</u>
<u>Financing Uses</u>				
Personnel Services	\$ 669,685	\$ 814,407	\$ 787,407	\$ 945,136
Operating Expenses	201,085	232,104	496,078	206,044
Capital Outlay	105,421	-	246,562	-
Transfers Out	126,576	143,280	143,280	143,033
Ending Fund Balance	3,079,893	293,226	1,878,666	1,056,553
Total	<u>\$ 4,182,660</u>	<u>\$ 1,483,017</u>	<u>\$ 3,551,993</u>	<u>\$ 2,350,766</u>

BUDGET SUMMARY ENTERPRISE FUNDS

	FY 2022	FY 2023	FY 2023	FY 2024
	Actual	Adopted	Estimated	Adopted
ENTERPRISE FUNDS				
*** (Aggregate)				
<u>Financing Sources</u>				
Charges for Services	\$ 8,509,019	\$ 8,384,791	\$ 8,384,791	\$ 8,873,830
Intergovernmental Revenues	90,540	2,758,196	2,758,196	1,112,990
Miscellaneous Revenues	372,583	500	500	500
Interest	45,918	18,000	18,000	115,000
Developer Contributions	90,900	90,900	90,900	90,900
Beginning Fund Balance	16,412,005	16,424,943	18,395,389	15,758,960
Total	<u>25,520,965</u>	<u>27,677,330</u>	<u>29,647,776</u>	<u>25,952,180</u>
<u>Financing Uses</u>				
Personnel Services	\$ 1,809,962	\$ 2,330,802	\$ 2,330,802	\$ 2,595,905
Operating Expenses	4,792,535	4,177,847	4,900,931	4,514,076
Capital Outlay	20,112	4,797,206	4,823,713	161,230
Debt Service	365,843	1,643,150	1,643,150	1,643,151
Non-Operating Expenses	-	35,000	35,000	20,000
Transfers Out	137,124	155,220	155,220	154,953
Ending Fund Balance	18,395,389	14,538,105	15,758,960	16,862,865
Total	<u>\$25,520,965</u>	<u>\$27,677,330</u>	<u>29,647,776</u>	<u>\$25,952,180</u>

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

BUDGET SUMMARY

ALL ENTERPRISE FUNDS

	FY 2022 Actual	FY 2023 Adopted	FY 2023 Estimated	FY 2024 Adopted
ENTERPRISE FUNDS				
WATER AND SEWER FUND				
(401) - MAJOR FUND				
<u>Financing Sources</u>				
Charges for Services	\$ 4,273,322	\$ 4,255,920	\$ 4,255,920	\$ 4,362,318
Intergovernmental Revenues	63,994	758,196	758,196	112,990
Miscellaneous Revenues	372,583	500	500	500
Interest	12,492	5,000	5,000	5,000
Beginning Fund Balance	9,050,885	9,236,258	10,094,913	9,982,790
Total	\$ 13,773,276	\$ 14,255,874	\$ 15,114,529	\$ 14,463,598
<u>Financing Uses</u>				
Personnel Services	\$ 412,124	\$ 523,164	\$ 523,164	\$ 563,924
Operating Expenses	2,991,857	2,460,922	2,764,499	2,638,552
Capital Outlay	-	585,206	611,713	-
Debt Service	274,382	1,232,363	1,232,363	1,232,363
Ending Fund Balance	10,094,913	9,454,219	9,982,790	10,028,759
Total	\$ 13,773,276	\$ 14,255,874	\$ 15,114,529	\$ 14,463,598
MUNICIPAL PARKING FUND				
(402) - MAJOR FUND				
<u>Financing Sources</u>				
Charges for Services	\$ 1,602,512	\$ 1,380,219	\$ 1,380,219	\$ 1,580,219
Interest	13,370	4,500	4,500	50,000
Developer Contributions	90,900	90,900	90,900	90,900
Beginning Fund Balance	3,612,027	3,807,163	4,107,576	3,987,651
Total	\$ 5,318,809	\$ 5,282,782	\$ 5,583,195	\$ 5,708,770
<u>Financing Uses</u>				
Personnel Services	\$ 520,949	\$ 657,117	\$ 657,117	\$ 747,770
Operating Expenses	575,887	539,027	539,027	583,347
Capital Outlay	8,917	280,000	280,000	161,230
Transfers Out	105,480	119,400	119,400	119,195
Ending Fund Balance	4,107,576	3,687,238	3,987,651	4,097,228
Total	\$ 5,318,809	\$ 5,282,782	\$ 5,583,195	\$ 5,708,770

BUDGET SUMMARY

ALL ENTERPRISE FUNDS

	FY 2022 Actual	FY 2023 Adopted	FY 2023 Estimated	FY 2024 Adopted
ENTERPRISE FUNDS				
SOLID WASTE FUND (403) -				
MAJOR FUND				
<u>Financing Sources</u>				
Charges for Services	\$ 1,767,390	\$ 1,878,652	\$ 1,878,652	\$ 2,061,293
Interest	-	1,000	1,000	-
Beginning Fund Balance	197,713	229,495	368,993	337,861
Total	\$ 1,965,103	\$ 2,109,147	\$ 2,248,645	\$ 2,399,154
<u>Financing Uses</u>				
Personnel Services	\$ 707,471	\$ 944,201	\$ 944,201	\$ 1,030,017
Operating Expenses	877,444	966,583	966,583	1,031,276
Ending Fund Balance	368,993	198,363	337,861	337,861
Total	\$ 1,965,103	\$ 2,109,147	\$ 2,248,645	\$ 2,399,154
STORMWATER FUND (404) -				
MAJOR FUND				
<u>Financing Sources</u>				
Charges for Services	\$ 865,795	\$ 870,000	\$ 870,000	\$ 870,000
Intergovernmental Revenues	26,546	2,000,000	2,000,000	1,000,000
Interest	20,056	7,500	7,500	60,000
Beginning Fund Balance	3,551,380	3,152,027	3,823,907	1,450,658
Total	\$ 4,463,777	\$ 6,029,527	\$ 6,701,407	\$ 3,380,658
<u>Financing Uses</u>				
Personnel Services	\$ 169,418	\$ 206,320	\$ 206,320	\$ 254,194
Operating Expenses	347,347	211,315	630,822	260,901
Debt Service	91,461	410,787	410,787	410,788
Non-Operating Expenses		35,000	35,000	20,000
Transfers Out	31,644	35,820	35,820	35,758
Ending Fund Balance	3,823,907	1,198,285	1,450,658	2,399,017
Total	\$ 4,463,777	\$ 6,029,527	\$ 6,701,407	\$ 3,380,658

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

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 2024 property taxes will account for 78% 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 Florida Statutes 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. The maximum millage a local government may levy pursuant to Florida law is 10 mills, but this can only be accomplished through a unanimous vote of the governing body.

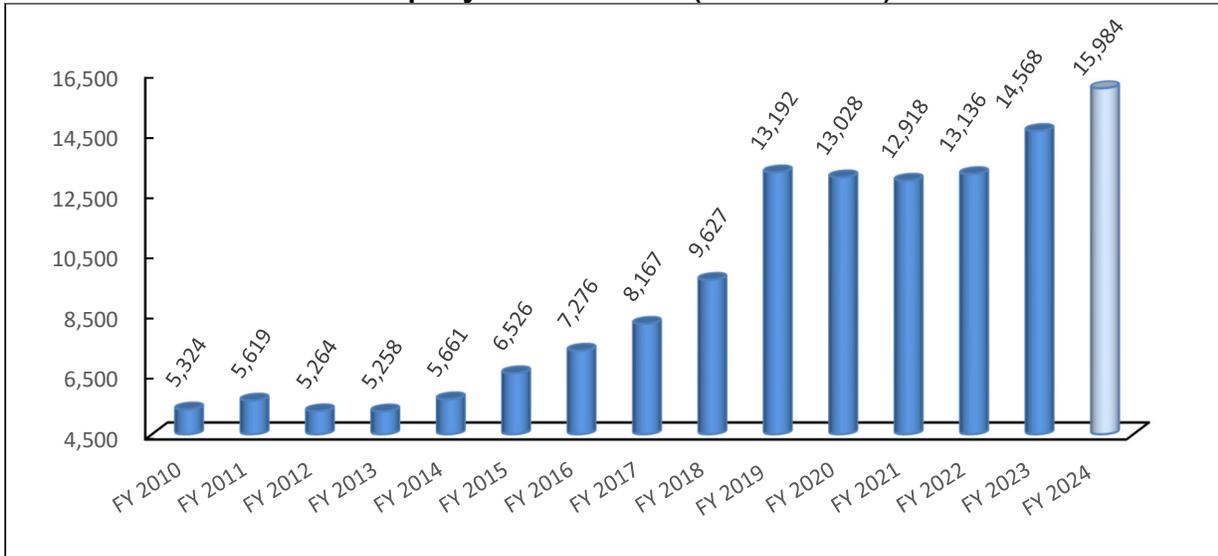
How assessed value is calculated (Ref 193.155, F.S.):

1. Homestead Exemption Cap - Beginning in the second year a property receives a homestead exemption, the assessed value increase is limited to no more than 3% or the current consumer price index, whichever is lower, regardless of how much the market value increases. This limit excludes new construction, additions, and other qualified changes to the property. As the market value increases greater than the assessed value, the difference between these two numbers is the homestead assessment difference (commonly known as the Save Our Homes Cap).
2. Portability - Up to \$500,000 of a homestead assessment differential (difference between the market and assessed values) of a property may be transferred to a new homesteaded property. The new homestead must be established within two years, that is, two consecutive January 1sts after the abandonment of the previous homestead.
3. Non-Homestead Cap - Properties without a homestead exemption automatically benefit from a Non-Homestead Cap. This limits the increases in the assessed value to no more than 10% each year regardless of how much the market value increases. This limitation does not apply to the School Board portion of property valuation and corresponding taxes.

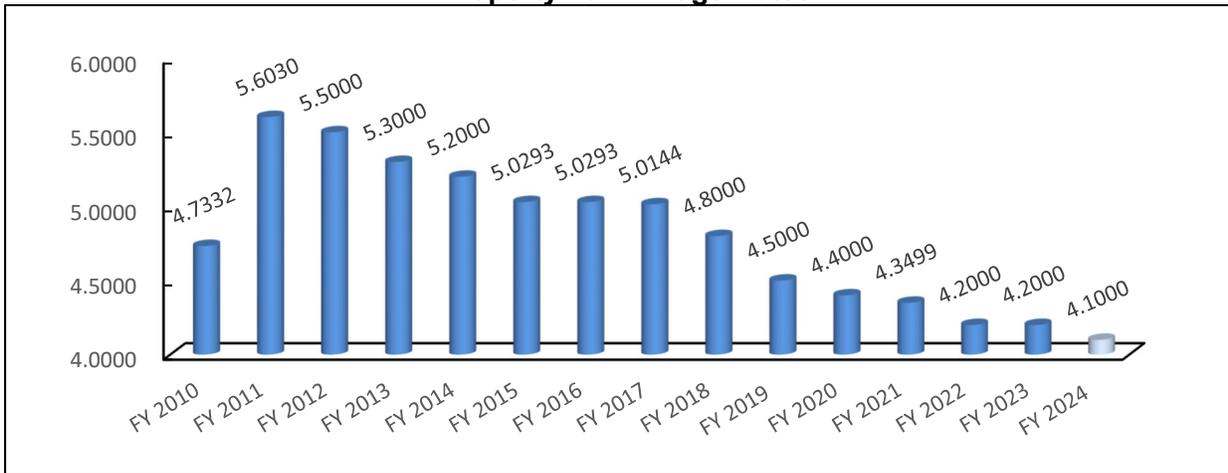
Each year property tax revenues are estimated using current taxable property values as provided by Miami-Dade County at the Town's levied millage rate. The revenue generated is budgeted at 95 percent of its gross value to take into account early payment discounts and other adjustments in accordance with Florida Statutes. The Miami Dade Property Appraiser's July 1, 2023 Preliminary Taxable Value for the FY 2024 budget is \$4,103,801. This value is 12.4% or \$452,752,587 more than last year. The net increase is attributed to an increase of \$449,903,713 (12.3%) in existing property values, and an increase in new construction of \$2,848,874 (0.1%) added to the tax roll. The FY 2024 Adopted Budget operating millage rate was lowered to 4.1000 mills from 4.2000 mills in FY 2023. The following graph below illustrates the 15-year history for the Town's property tax revenue.

REVENUE SOURCES

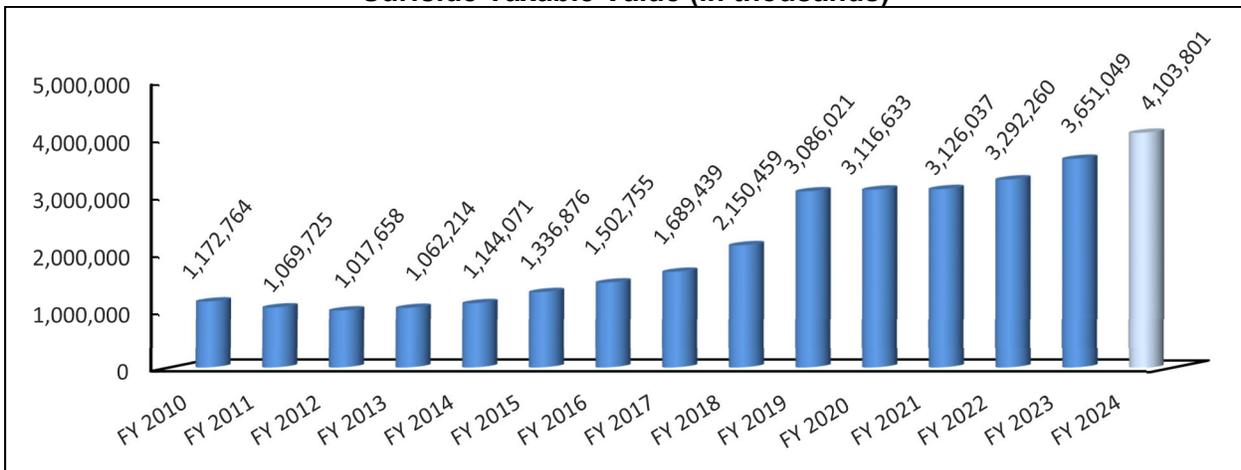
Property Tax Revenues (in thousands)



Property Tax Millage Rates



Surfside Taxable Value (in thousands)

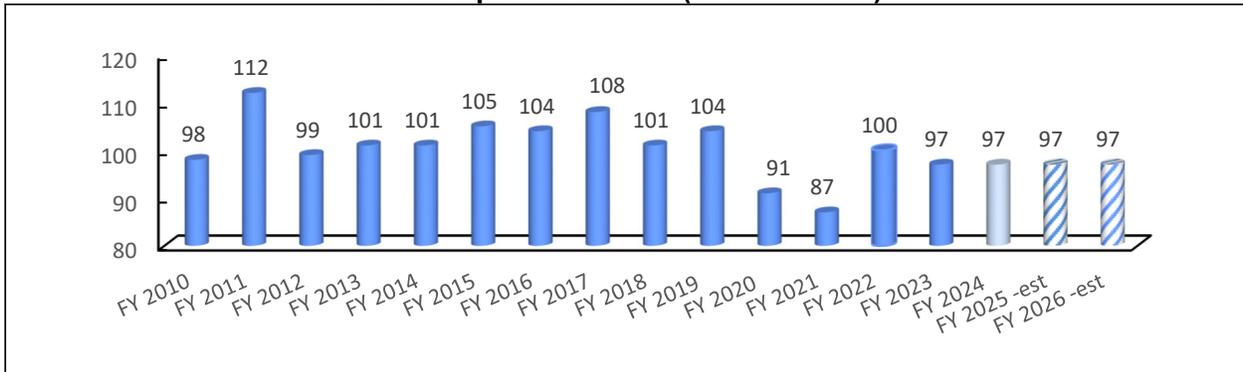


REVENUE SOURCES

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. In FY 2024, the State of Florida’s Department of Revenue has forecast the Town’s share at \$97,227. This is in line with the prior year. Revenues estimates are not indexed for FY 2025 and FY 2026 as this revenue fluctuates with fuel prices which are projected to remain constant.

Local Option Fuel Tax (in thousands)

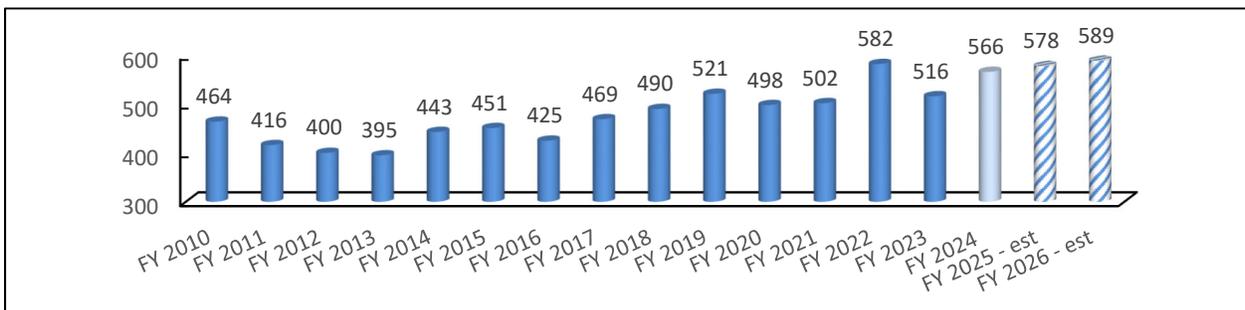


Franchise, Utility, Communications, and Occupational (Local Business) Taxes

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 2024 these revenue sources will account for approximately 8% of total General Fund revenues.

Franchise Fees are negotiated fixed fees the Town charges 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. Electric franchise fees are based on the utility’s revenues, which are expected to increase in the future from new development. A growth rate of 2% is forecast.

Franchise Fees (in thousands)



REVENUE SOURCES

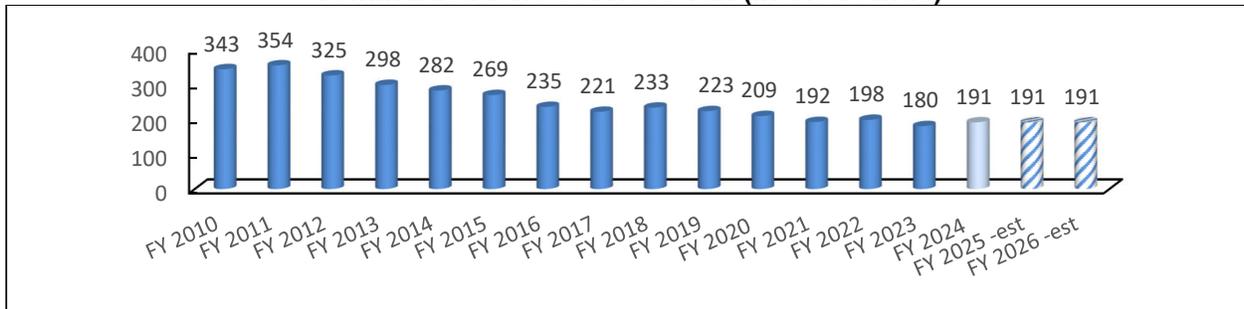
Utility Services Taxes are public service taxes on the purchase of electricity, metered natural gas, manufactured gas, and water services. The tax is levied upon purchases within Surfside and may be levied at a maximum rate of 10% for each utility. A growth rate of 2% is forecast.

Utility Service Taxes (in thousands)



Communications Services Tax (CST) applies to retail sales of telecommunications, direct-to-home satellite, cellular telephone 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 economy, legislation, and changes in technology have eroded the tax base for this revenue. FY 2025 and FY 2026 revenue forecasts are conservatively estimated due to historical trends and uncertainty.

Communications Services Tax (in thousands)

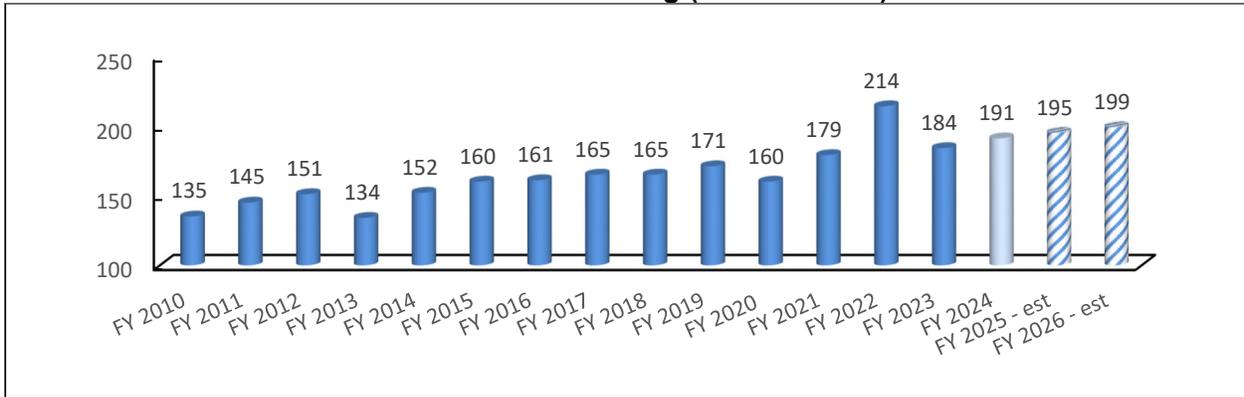


Intergovernmental Revenue

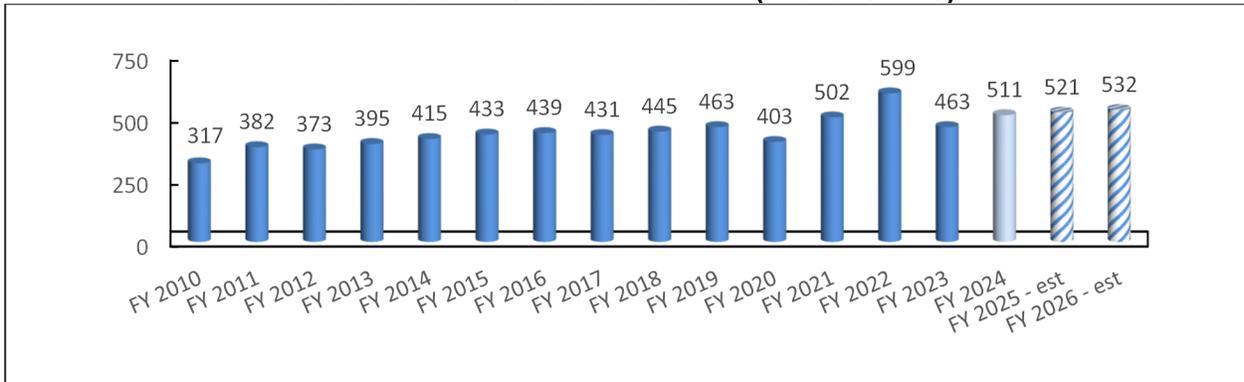
The Town receives revenues from revenue sharing programs with the State of Florida. These revenue sources are comprised of Municipal Revenue Sharing and the Local Government Half-cent Sales Tax. In FY 2024 intergovernmental revenues will account for 5% of total General Fund revenues. Revenue projections 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. Municipalities are required to budget at least 95% of the State’s estimates. Revenues estimates project Municipal Revenue Sharing annual growth of 2% and Half-Cent Tax annual growth of 2% for FY 2025 and FY 2026.

REVENUE SOURCES

State Revenue Sharing (in thousands)



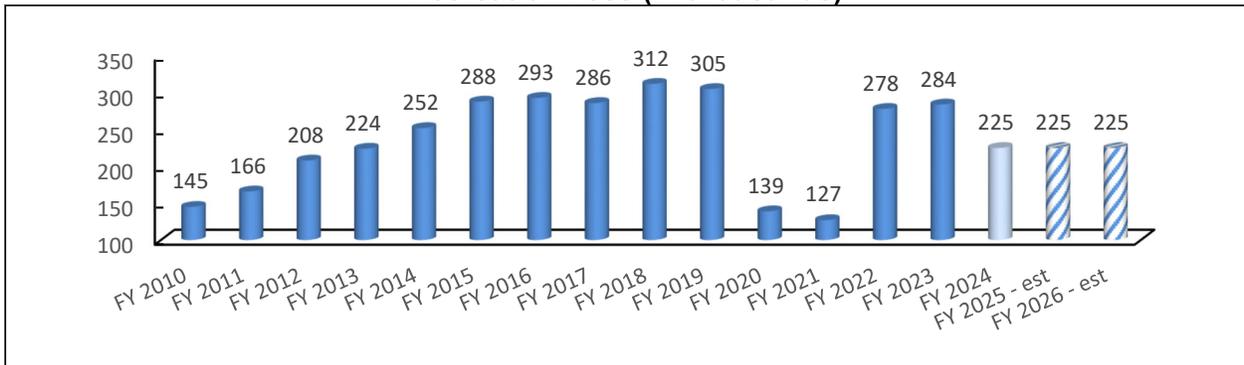
Local Government Half Cent Tax (in thousands)



Services Revenues

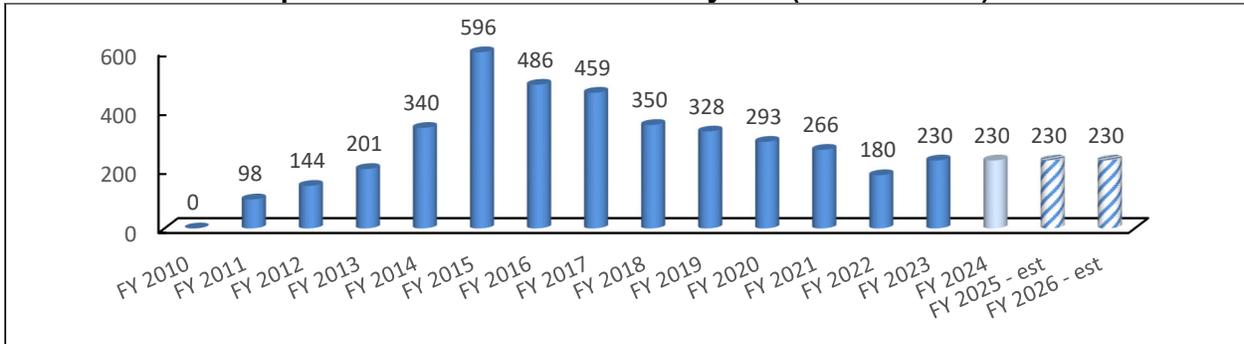
Service Revenues represent fees generated from services provided by the Town. Fees are charged to cover the costs of services which benefit the user directly. In the General Fund these revenues mostly consist of recreation fees, and Special Police Detail/Extra Duty fees. In FY 2020 recreational fees declined due to facility closures during the pandemic. In FY 2024 these revenues represent 2.2% of General Fund revenue. In FY 2024 these revenues are projected as follows: 1) Recreation fees \$224,950; and Special Police Detail \$230,000. Projections do not include annual growth as recreational fees remain constant and growth in Special Police Detail 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)

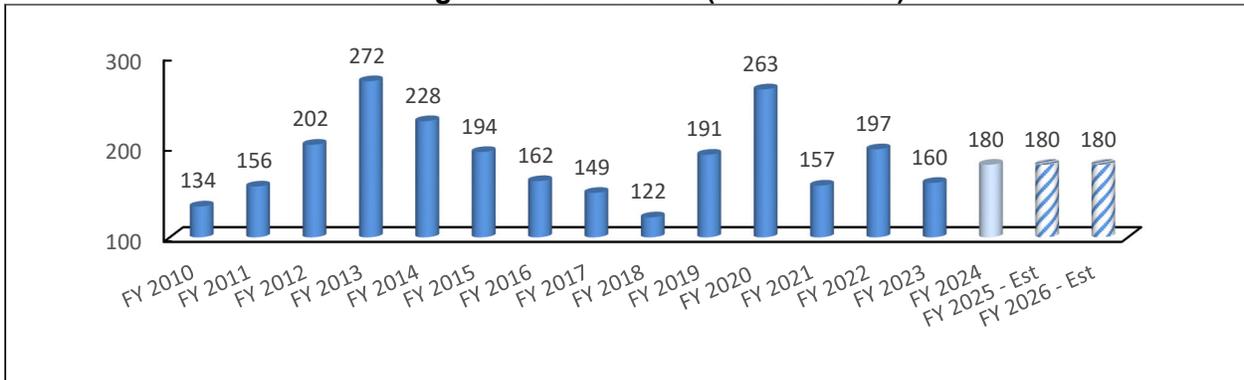


Fines and Forfeitures

Fines for the General Fund derive from code enforcement and parking/traffic violations. FY 2024 General Fund total revenues from this source are projected to increase \$20,000. Projections do not include annual growth as parking/traffic and code enforcement violations fluctuate and collections depend on the final settlement of outstanding fines.

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

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 2024, miscellaneous revenues are estimated a \$613,000, mainly attributable to estimated interest earning of \$500,000.

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 2024, a balanced budget is adopted with no appropriation (use) of General Fund unassigned balance (reserves). FY 2023 is projected to end with \$5,181,631 in unassigned fund balance, \$8,721,493 in committed fund balance for operations & maintenance (O&M), hurricane/natural disaster, budget stabilization and capital in accordance with the Town’s fund balance policy adopted in June 2022.

REVENUE SOURCES

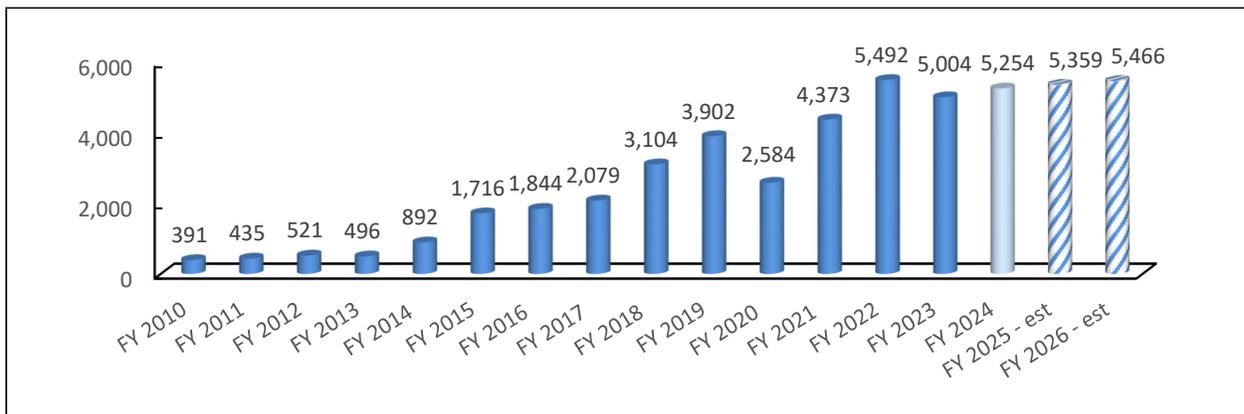
Transfers are funding sources resulting from the movement of available funds from one fund to another. The Town’s Special Revenue Funds and Enterprise Funds transfer payments to the General Fund to pay for services provided by General Fund employees such as general management, payroll, human resources, 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 2024 the General Fund includes \$374,452 in interfund transfers. No service payment for this offset is budgeted in the Water and Sewer Fund and the Solid Waste Fund due to negative fund balances in those funds.

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 and Tennis Centers operations/maintenance, beach, hardpack/walking path maintenance, other eligible activities, 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 2009. The challenges due to the COVID-19 pandemic impacted resort tax collections in FY 2020. As the national economy rebounded and destination travel to Florida increased, resort tax collections climbed. While some level of moderation in recent volume is happening, the Town continues to experience strong tax collections. The Town anticipates continued demand for Surfside’s amenities in FY 2024, although not at the record pace experienced during FY 2022 and FY 2021. Therefore, FY 2024 budgeted revenues include an approximately 4% decrease from FY 2022. A 2% annual growth rate is estimated for FY 2025 and FY 2026.

Municipal Resort Tax (in thousands)

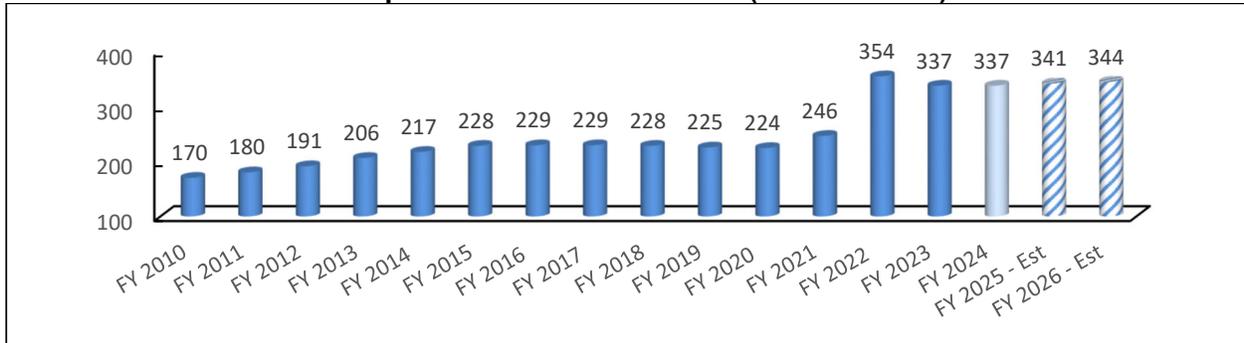


REVENUE SOURCES

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 estimates are indexed at 1% annually.

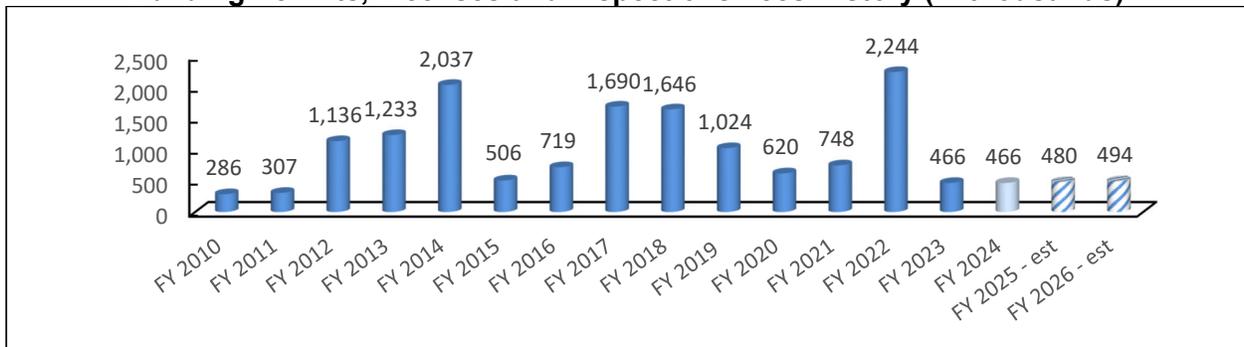
Transportation Surtax Revenue (in thousands)



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 \$466,000 in revenues for FY 2024 from these combined sources. The FY 2024 projection is based on building permit fees from moderate construction and residential renovations. Permit revenue is forecast at 3% growth.

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.

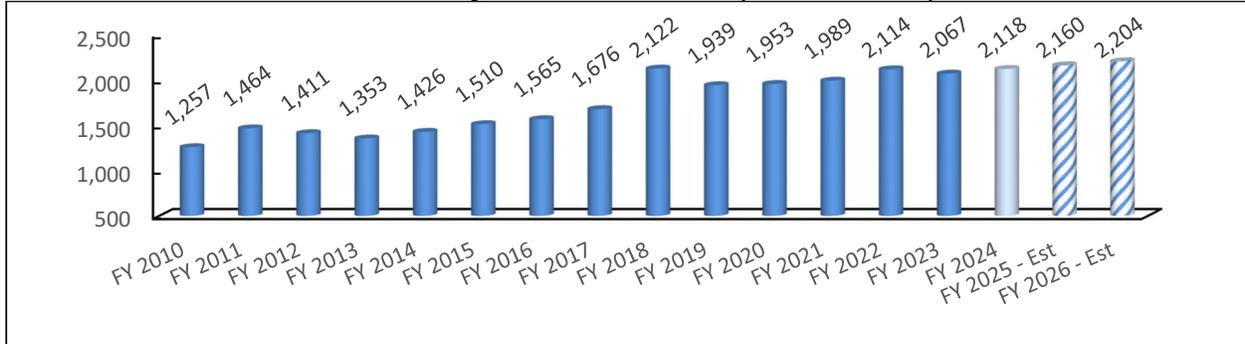
Water and Sewer Fund: Water and Wastewater Revenues

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

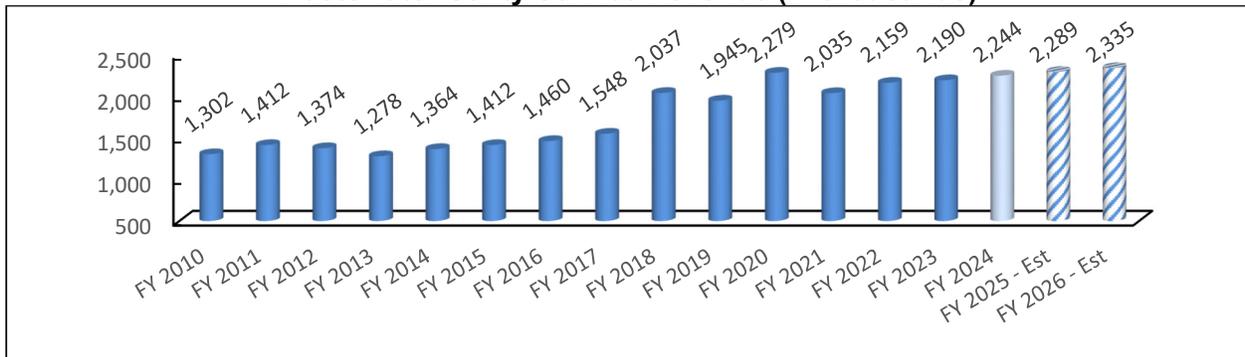
REVENUE SOURCES

Sewer Fund. Revenue estimates for FY 2024 include an annual rate increase of 3% for flow rates and 2% for base charges. Revenue forecasts for FY 2025 and FY 2026 are projected to increase 2%.

Water Utility Service Revenue (in thousands)



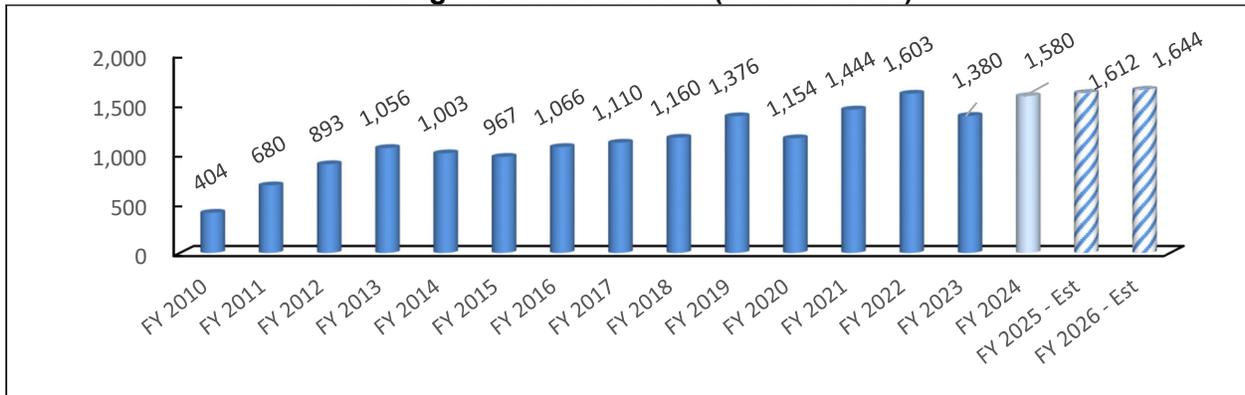
Wastewater Utility Service Revenue (in thousands)



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. There are no planned expansions to parking facilities. The Town is evaluating parking rates. Revenue is forecast to increase 2% in FY 2025 and FY 2026.

Parking Service Revenues (in thousands)

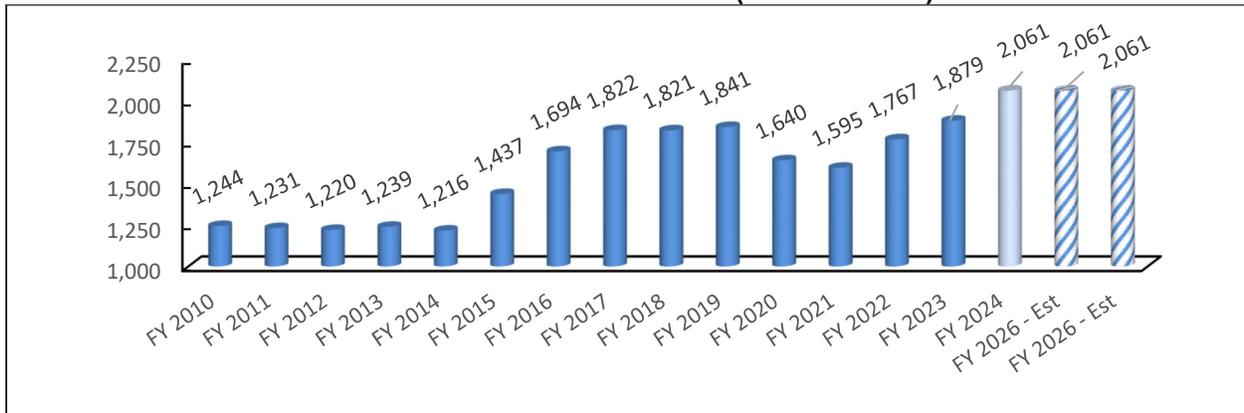


REVENUE SOURCES

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 rates charged to customers is not projected to increase in FY 2024. A 0% growth rate is projected as the timing of future in-fill projects coming online cannot be estimated.

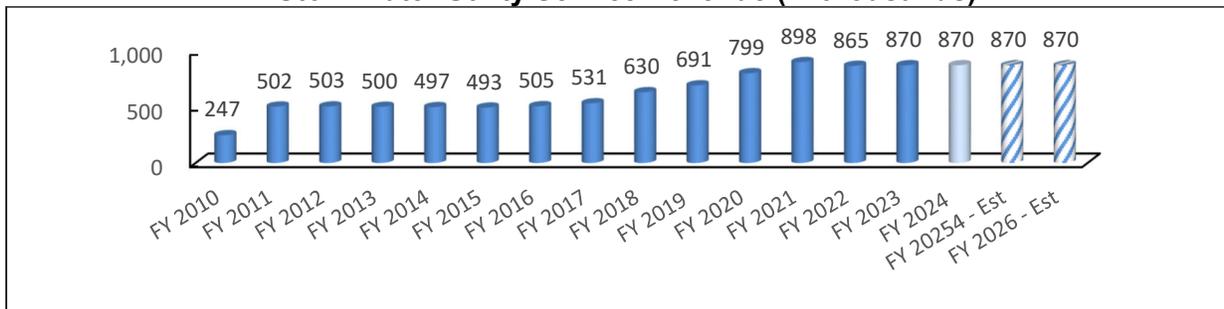
Solid Waste Service Revenue (in thousands)



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 FY 2024 do not include an annual rate increase. Revenue forecasts are for 0% annual growth.

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.

Major funds are funds whose revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are at least 10 percent of corresponding totals for all governmental or enterprise funds and at least 5 percent of the aggregate amount for all governmental and enterprise funds.

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

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

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 2022	FY 2023	FY 2023	FY 2024
	Actual	Adopted	Estimated	Adopted
FUNDS AVAILABLE				
Property Taxes	\$ 13,047,092	\$ 14,567,684	\$ 14,567,684	\$ 15,984,306
Sales and Use Taxes	100,239	96,603	96,603	97,227
Franchise and Utility Taxes	1,613,875	1,496,166	1,496,166	1,592,175
Permits/Licenses/Inspections	5,033	5,000	5,000	5,000
Intergovernmental Revenues	3,372,982	658,390	658,390	1,023,516
Charges for Services	590,902	513,600	513,600	454,950
Fines and Forfeitures	328,702	225,000	225,000	245,000
Miscellaneous Revenues	172,070	104,500	104,500	103,000
Interest	184,517	174,000	174,000	500,000
Proceeds from Disposal of Assets	25,665	7,000	7,000	10,000
Other Sources	328,538	375,069	375,069	374,452
TOTAL SOURCES	19,769,615	18,223,012	18,223,012	20,389,626
Projected Fund Balance Beginning:				
Committed Reserve for:				
Operations & Maintenance (O&M)	-	3,228,953	3,228,953	3,633,956
Hurricane/ Natural Disaster	-	2,538,163	2,538,163	2,907,164
Budget Stabilizaton	-	1,291,581	1,291,581	1,453,582
Capital	-	645,791	645,791	726,791
Assigned-Hurricane/Natural Disaster	2,000,000	-	-	-
Unassigned	19,091,150	6,732,163	9,894,816	5,181,631
TOTAL FUND BALANCE BEGINNING	21,091,150	14,436,651	17,599,304	13,903,124
TOTAL	\$ 40,860,765	\$ 32,659,663	\$ 35,822,316	\$ 34,292,750
APPROPRIATIONS				
Personnel Costs	\$ 8,417,358	\$ 9,289,331	\$ 9,289,331	\$ 9,973,870
Operating Expenses	6,711,714	5,246,511	6,440,779	5,812,448
Capital Outlay	599,025	298,580	418,287	42,500
Debt Service	-	-	-	-
Non-Operating Expenses	1,002,513	280,500	223,186	280,500
Transfers to Other Funds	6,530,851	736,500	5,547,609	645,000
TOTAL APPROPRIATIONS	\$ 23,261,461	\$ 15,851,422	\$ 21,919,192	\$ 16,754,318
Projected Fund Balance Ending:				
Committed-Reserve for:				
Operations & Maintenance (O&M)	\$ 3,228,953	\$ 3,633,956	\$ 3,633,956	\$ 3,946,578
Hurricane/ Natural Disaster	2,538,163	2,907,164	2,907,164	3,157,263
Budget Stabilizaton	1,291,581	1,453,582	1,453,582	1,578,632
Capital	645,791	726,791	726,791	789,316
Assigned-Hurricane/Natural Disaster	-	-	-	-
Unassigned	9,894,816	8,086,748	5,181,631	8,066,643
TOTAL FUND BALANCE ENDING	17,599,304	16,808,241	13,903,124	17,538,432
TOTAL	\$ 40,860,765	\$ 32,659,663	\$ 35,822,316	\$ 34,292,750

001 GENERAL FUND

	FY 2022	FY 2023	FY 2023	FY 2024
	Actual	Adopted	Estimated	Adopted
<u>REVENUES</u>				
Property Taxes	\$ 13,047,092	\$ 14,567,684	\$ 14,567,684	\$ 15,984,306
Sales and Use Taxes	100,239	96,603	96,603	97,227
Franchise and Utility Taxes	1,613,875	1,496,166	1,496,166	1,592,175
Permits/Licenses/Inspections	5,033	5,000	5,000	5,000
Intergovernmental Revenues	3,372,982	658,390	658,390	1,023,516
Charges for Services	590,902	513,600	513,600	454,950
Fines and Forfeitures	328,702	225,000	225,000	245,000
Miscellaneous Revenues	172,070	104,500	104,500	103,000
Interest	184,517	174,000	174,000	500,000
Proceeds from Disposal of Assets	25,665	7,000	7,000	10,000
Other Sources - Transfers In	328,538	375,069	375,069	374,452
Use of Net Position (Reserves)	-	-	3,696,180	-
TOTAL REVENUES	\$ 19,769,615	\$ 18,223,012	\$ 21,919,192	\$ 20,389,626
<u>EXPENDITURES</u>				
Personnel Costs	\$ 8,417,358	\$ 9,289,331	\$ 9,289,331	\$ 9,973,870
Operating Expenses	6,711,714	5,246,511	6,440,779	5,812,448
Capital Outlay	599,025	298,580	418,287	42,500
Debt Service	-	-	-	-
Non-Operating Expenses	1,002,513	30,500	30,500	30,500
Transfers to Other Funds	6,530,851	736,500	5,547,609	645,000
Contingency	-	250,000	192,686	250,000
Return to Reserves	-	2,371,590	-	3,635,308
TOTAL EXPENDITURES	\$ 23,261,461	\$ 18,223,012	\$ 21,919,192	\$ 20,389,626
Net Results	\$ (3,491,846)	\$ 0	\$ -	\$ -

001 GENERAL FUND
TOTAL REVENUES

Line Item Prefix: 001--:		FY 2022	FY 2023	FY 2023	FY 2024
		Actual	Adopted	Estimated	Adopted
511-311-1000	Current & Delinquent Real Property	\$ 12,901,593	\$ 14,417,684	\$ 14,417,684	\$ 15,834,306
511-311-1001	Current & Delinquent Personal Property	145,499	150,000	150,000	150,000
TOTAL	Real Property Tax	\$ 13,047,092	\$ 14,567,684	\$ 14,567,684	\$ 15,984,306
511-312-4100	First Local Option Fuel Tax	\$ 72,370	\$ 69,613	\$ 69,613	\$ 70,577
511-312-4200	Second Local Option Fuel Tax	27,869	26,990	26,990	26,650
TOTAL	Sales and Use Taxes	\$ 100,239	\$ 96,603	\$ 96,603	\$ 97,227
511-314-1000	Electric Utility	\$ 715,390	\$ 690,000	\$ 690,000	\$ 724,500
511-314-4000	Gas Utility	33,869	25,000	25,000	26,250
511-315-0100	Communication Services Tax	197,608	179,716	179,716	190,500
511-316-0100	Surfside Local Business Licensing Tax	70,885	75,000	75,000	75,000
511-316-0200	Miami-Dade Occ Licenses Tax Share	14,252	9,000	9,000	9,000
511-316-0300	Surfside Local Business License Penalty	326	1,500	1,500	500
TOTAL	Municipal Utility & Other Use Taxes	\$ 1,032,330	\$ 980,216	\$ 980,216	\$ 1,025,750
511-323-1000	Electric Franchise	\$ 561,028	\$ 493,500	\$ 493,500	\$ 542,850
511-323-4000	Gas Franchise	20,517	22,450	22,450	23,575
TOTAL	Franchise Fees	\$ 581,545	\$ 515,950	\$ 515,950	\$ 566,425
511-329-2010	Lobbyist Fees / Registrations	\$ 5,033	\$ 5,000	\$ 5,000	\$ 5,000
TOTAL	Permits/Licenses/Inspection	\$ 5,033	\$ 5,000	\$ 5,000	\$ 5,000
590-331-5020	Federal Grant - FEMA (Cares Act)	133,573	-	-	-
590-331-5025	Federal Grant FEMA (Champlain Towers)	2,411,775	-	-	-
590-334-3910	State Grant - FDEP Resilient Florida	-	-	-	300,000
511-335-1200	State Revenue Sharing	213,627	183,704	183,704	199,236
511-335-1500	Beverage License	6,614	6,000	6,000	7,500
511-335-1800	Half Cent Sales Tax	599,488	462,686	462,686	510,780
511-335-4900	Motor Fuel Tax Rebate	7,905	6,000	6,000	6,000
TOTAL	Intergovernmental - Federal/State	\$ 3,372,982	\$ 658,390	\$ 658,390	\$ 1,023,516
511-341-9000	Election Qualifying Fees	\$ 275	\$ -	\$ -	\$ 250
515-322-7500	Planning & Zoning Reviews	\$ 12,400	\$ -	\$ -	\$ 12,500
521-342-1010	Special Police Detail - Extra Duty	\$ 331,660	\$ 230,000	\$ 230,000	\$ 230,000
572-347-2002	Pool Admission Fees	13,587	25,000	25,000	13,500
572-347-2003	Recreation - Aquatic Programs	32,358	25,000	25,000	30,000
572-347-2004	Recreation - Community Ctr Facility Rentals	6,430	6,000	6,000	6,000
572-347-2005	Recreation - ID Cards	215	300	300	200
572-347-2006	Recreation - Winter Camp	6,425	5,000	5,000	6,000
572-347-2007	Recreation - Summer Camp	2,136	100,000	100,000	-
572-347-2022	Recreation - Spring Camp	4,320	4,000	4,000	5,000
572-347-2025	Recreation - After School Program	10,400	-	-	-
572-347-2008	Recreation - Locker Rentals	22	-	-	-
572-347-2015	Recreation - Adult Programs	23,867	24,000	24,000	24,000
572-347-2016	Recreation - Youth Programs	142,537	85,000	85,000	120,000
572-347-2018	Recreation - Senior Programs	-	2,600	2,600	1,500
572-347-2019	Recreation - Tennis Reservations	520	700	700	-
572-347-2090	Recreation - Concessions	3,500	6,000	6,000	6,000
572-347-2095	Recreation - Community Ctr Brick Sponsors	250	-	-	-
TOTAL	Charges for Services	\$ 590,902	\$ 513,600	\$ 513,600	\$ 454,950

001 GENERAL FUND
TOTAL REVENUES

Line Item Prefix: 001--:	FY 2022 Actual	FY 2023 Adopted	FY 2023 Estimated	FY 2024 Adopted
521-351-5005 Traffic Violations	\$ 41,011	\$ 30,000	\$ 30,000	\$ 35,000
521-351-5010 Parking Violations	153,652	130,000	130,000	145,000
521-351-5030 Red Light Enforcement	2,234	-	-	-
511-369-9020 Lien Searches	36,550	35,000	35,000	35,000
524-359-4000 Code Enforcement Fees and Penalties	95,255	30,000	30,000	30,000
TOTAL Fines & Forfeitures	\$ 328,702	\$ 225,000	\$ 225,000	\$ 245,000
511-361-1000 Interest Earnings	\$ 184,517	\$ 174,000	\$ 174,000	\$ 500,000
511-364-1000 Disposition of Assets	25,665	7,000	7,000	10,000
511-366-1010 Contributions & Donations-Private Sources	32,000	-	-	-
521-369-3025 Premium Tax Revenues (CH 185)	-	19,000	19,000	-
521-369-3030 Cost Recovery - Take Home Vehicle	24,659	19,000	19,000	19,000
521-369-9004 Other Miscellaneous Revenues - Police	6,929	5,000	5,000	5,000
524-322-8600 Certificate of Use	4,526	-	-	4,500
524-369-9009 Blue Prints	133	500	500	-
511-369-9010 Other Miscellaneous Revenues	25,319	28,000	28,000	25,000
539-322-7000 Public Works Permit	11,070	-	-	-
539-343-9011 Vacant Window Covering	1,353	-	-	-
539-369-9030 Public Works Repairs Revenue	3,650	-	-	-
511-369-9040 Beach Furniture Registration	3,500	-	-	-
511-369-9050 Bike Sharing Revenue	-	-	-	-
511-369-9055 Car Charging Station Revenue	1,469	500	500	1,000
511-369-9060 Sidewalk Café Site Permit	35,393	25,000	25,000	35,000
511-369-9065 Gazette Advertisement Revenue	12,975	6,500	6,500	12,000
511-369-9075 Special Event Coordination	9,094	1,000	1,000	1,500
572-369-1000 Insurance Proceeds	-	-	-	-
TOTAL Miscellaneous Revenues	\$ 382,252	\$ 285,500	\$ 285,500	\$ 613,000
511-381-1700 Interfund Transfer: Mun. Transportation	\$ 12,097	\$ 16,869	\$ 16,869	\$ 16,869
511-381-1200 Interfund Transfer: Tourist Resort	52,741	59,700	59,700	59,597
511-381-1600 Interfund Transfer: Building Services	126,576	143,280	143,280	143,033
511-381-4200 Interfund Transfer: Mun. Parking	105,480	119,400	119,400	119,195
511-381-4400 Interfund Transfer: Stormwater	31,644	35,820	35,820	35,758
TOTAL Interfund Transfers	\$ 328,538	\$ 375,069	\$ 375,069	\$ 374,452
TOTAL Other Sources	\$ -	\$ -	\$ -	\$ -
511-392-0000 Appropriated Fund Balance	\$ -	\$ -	\$ 3,696,180	\$ -
TOTAL Appropriated Fund Balance	\$ -	\$ -	\$ 3,696,180	\$ -
TOTAL REVENUES	\$ 19,769,615	\$ 18,223,012	\$ 21,919,192	\$ 20,389,626

001 GENERAL FUND

TOTAL EXPENDITURES

Line Item		FY 2022 Actual	FY 2023 Adopted	FY 2023 Estimated	FY 2024 Proposed
<u>Personnel Services</u>					
1210	Regular Salaries	\$ 5,037,177	\$ 5,605,689	\$ 5,605,689	\$ 6,138,796
1310	Other Salaries	102,448	237,506	237,506	264,088
1410	Overtime	290,292	301,000	301,000	303,000
1510	Special pay	113,701	147,126	147,126	164,228
1520	Extra Duty Pay	330,852	230,000	230,000	230,000
2110	Payroll Taxes	404,692	481,033	481,033	531,133
2210	Retirement Contribution	1,179,132	1,189,498	1,189,498	1,169,085
2310	Life & Health Insurance	839,308	934,579	934,579	1,046,371
2410	Workers Compensation	118,109	162,900	162,900	183,226
2510	Unemployment Compensation	1,647	-	-	-
Total	Personnel Services	\$ 8,417,358	\$ 9,289,331	\$ 9,289,331	\$ 10,029,927
<u>Operating Expenses</u>					
3103	Lobbyist	\$ 45,304	\$ 46,110	\$ 46,110	\$ 46,110
3110/3115	Professional Services	3,992,900	1,527,481	2,603,169	1,836,734
3111/3120	Lawsuits and Prosecutions	82,597	-	22,370	-
3112	Physical Examinations	3,086	18,580	18,580	25,466
3210	Accounting and Auditing	56,200	79,000	79,000	82,000
3410	Other Contractual Services	136,857	176,325	311,025	340,083
3411	Nuisance Abatement	-	1,500	1,500	1,500
3420	Other Code Services	642	6,850	6,850	6,850
4009	Car Allowance	28,454	29,556	33,756	35,046
4110	Telecommunications	88,518	94,924	95,855	109,987
4111	Postage	9,739	21,600	21,600	18,850
4112	Mobile Phone Allowance	6,559	8,820	8,100	6,786
4310	Electricity	35,251	46,766	46,766	84,198
541-4310	Roadway Electricity	35,588	39,600	39,600	41,580
4311	Water and Sewer	69,619	70,394	70,394	75,750
4403	Equipment/Vehicle Leasing	102,709	616,366	540,269	281,459
4510	Property and Liability Insurance	242,133	380,343	380,343	396,163
4601	Maintenance Service/Repair Contr:	53,463	107,069	107,519	134,914
4602	Building Maintenance	83,340	120,620	120,620	120,120
4603	Equipment Maintenance	42,637	49,560	49,560	51,772
4604	Grounds Maintenance	193,997	251,109	261,109	257,109
516-4605	IT Software Maintenance	53,809	86,255	86,255	140,616
4606	IT Hardware Maintenance	19,411	55,940	55,940	68,058
4611	Miscellaneous Maintenance	98,174	66,700	61,235	66,700

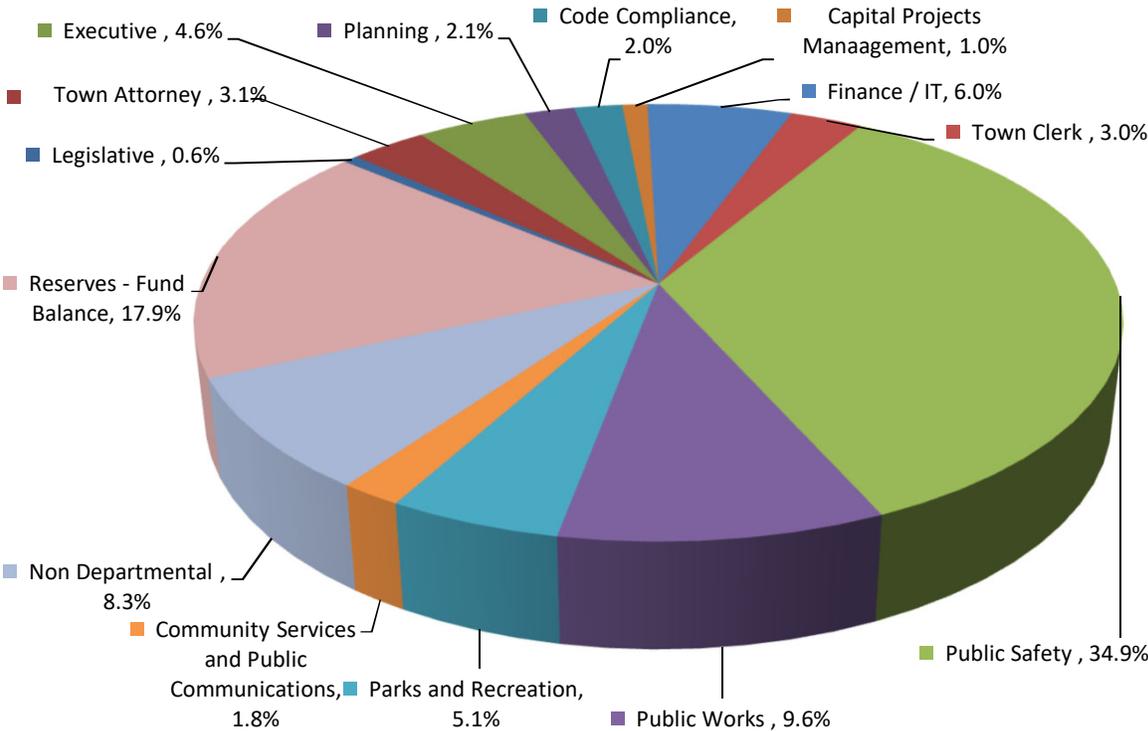
001 GENERAL FUND

TOTAL EXPENDITURES

Line Item		FY 2022 Actual	FY 2023 Adopted	FY 2023 Estimated	FY 2024 Proposed
4612	Vehicle Maintenance - Usage	202,695	179,194	179,194	184,561
4613	Vehicle Maint. - Fleet Replacement	255,756	307,296	307,296	336,162
4710	Printing & Binding	5,722	4,500	4,500	6,250
4810	Promotional Activities	62,276	61,375	61,375	126,607
4910	Legal Advertisement	24,131	39,500	39,500	39,500
4911	Other Current Charges	222,713	203,650	228,005	202,700
5110	Office Supplies	63,552	51,525	56,381	59,400
5210	Property and Maintenance	408	15,000	15,000	15,000
5213	Landscape Improvements	-	15,500	15,500	10,000
5214	Uniforms	45,222	34,958	34,958	34,850
5216	Gasoline	96,775	124,320	124,320	118,400
5217	K-9 Allowance	100	-	5,000	5,000
5225	Merchant Fees	18,819	12,500	12,500	16,400
5290	Miscellaneous Operating Supplies	117,011	141,132	136,132	147,450
5310	Road Materials	14,135	22,500	22,500	22,500
5410	Subscriptions and Memberships	15,644	21,843	21,843	25,738
5520	Conferences and Seminars	72,562	76,750	75,750	101,600
5510	Training & Educational	13,206	33,500	33,500	35,000
Total	Operating Expenses	\$ 6,711,714	\$ 5,246,511	\$ 6,440,779	\$ 5,714,969
Capital Outlay					
6310	Improvements other than Building	\$ 247,491	\$ -	\$ 90,000	\$ -
6410	Machinery and Equipment	351,534	298,580	328,287	42,500
Total	Capital Outlay	\$ 599,025	\$ 298,580	\$ 418,287	\$ 42,500
Debt Service					
Total	Debt Service	\$ -	\$ -	\$ -	\$ -
Non-operating Expenses					
8300	Other Grants and Aid	\$ 1,002,513	\$ 30,500	\$ 30,500	\$ 30,500
9130	Transfer to Capital Projects Fund	6,530,851	534,500	5,301,375	565,000
9190	Transfer to Fleet Mgmt Fund	-	202,000	246,234	80,000
9920	Contingency	-	250,000	192,686	250,000
9310	Reserves/Return to Fund Balance	-	2,371,590	-	4,007,917
Total	Non-operating Expenses	\$ 7,533,364	\$ 3,388,590	\$ 5,770,795	\$ 4,933,417
TOTAL	GENERAL FUND EXPENDITURE:	\$ 23,261,461	\$ 18,223,012	\$ 21,919,192	\$ 20,720,813

General Fund Expenditures Summary by Department

Department	FY 2022 Actual	FY 2023 Adopted	FY 2023 Estimated	FY 2024 Adopted
Legislative	\$ 98,574	\$ 114,865	\$ 114,865	\$ 125,315
Town Attorney	866,492	591,545	613,915	641,746
Executive	866,625	962,644	1,017,999	933,670
Planning	185,935	470,680	475,091	421,945
Code Compliance	252,799	374,742	374,742	408,882
Capital Projects Management	-	-	-	212,860
Finance / IT	968,327	1,133,378	1,154,811	1,222,608
Town Clerk	484,852	510,628	510,628	610,832
Public Safety	6,657,228	7,502,500	7,452,062	7,108,169
Public Works	1,354,142	1,711,285	1,771,975	1,964,339
Parks and Recreation	335,270	620,434	755,134	1,046,203
Community Services and Public Communications	251,488	338,757	363,757	376,834
Emergency & Disaster Relief	3,844,869	-	1,068,438	-
Non-Departmental	7,094,860	1,519,964	6,245,775	1,680,915
Non-Departmental - Reserves/ Fund Balance	-	2,371,590	-	3,635,308
Total	\$ 23,261,461	\$ 18,223,012	\$ 21,919,192	\$ 20,389,626





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 2022	FY 2023	FY 2023	FY 2024
	Actual	Adopted	Estimated	Adopted
APPROPRIATIONS				
Personnel Services	\$ 5	\$ 5	\$ 5	\$ 5
Operating Expenses	85,982	84,360	84,360	94,810
Capital Outlay	4,475	-	-	-
Non-operating Expenses	8,112	30,500	30,500	30,500
TOTAL	\$ 98,574	\$ 114,865	\$ 114,865	\$ 125,315

Significant Changes from FY 2023 Adopted Budget

Operating Expenses

Professional Services	\$ 3,000
Subscriptions & Memberships	\$ 2,000
League of Cities meetings and travel costs	\$ 2,400

Personnel Complement									
Position Title	FY 2023				FY 2024				
	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	

LEGISLATIVE (1000)

001 General Fund

EXPENDITURES

		FY 2022	FY 2023	FY 2023	FY 2024
Line Item Prefix: 001-1000-511-:		Actual	Adopted	Estimated	Adopted
Suffix	Object Description				
Personnel Services					
1210	Regular Salaries	\$ 5	\$ 5	\$ 5	\$ 5
Total	Personnel Services	\$ 5	\$ 5	\$ 5	\$ 5
Operating Expenses					
3103	Lobbyist	\$ 45,304	\$ 46,110	\$ 46,110	\$ 46,110
3110	Professional Services	6,788	-	-	3,000
4110	Telecommunications	4,175	6,100	6,100	6,100
4111	Postage	-	-	-	250
5110	Office Supplies	3,701	3,000	3,000	4,000
5290	Miscellaneous Operating Supplies	12,142	10,200	10,200	12,000
5410	Subscriptions and Memberships	1,970	2,950	2,950	4,950
5520	Conferences and Seminars	11,902	16,000	16,000	18,400
Total	Operating Expenses	\$ 85,982	\$ 84,360	\$ 84,360	\$ 94,810
Capital Outlay					
6410	Machinery and Equipment	\$ 4,475	\$ -	\$ -	\$ -
Total	Capital Outlay	\$ 4,475	\$ -	\$ -	\$ -
Non-operating Expenses					
8300	Other Grants/Aid	\$ 8,112	\$ 30,500	\$ 30,500	\$ 30,500
Total	Non-operating Expenses	\$ 8,112	\$ 30,500	\$ 30,500	\$ 30,500
Total	Department Expenditures	\$ 98,574	\$ 114,865	\$ 114,865	\$ 125,315



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.

TOWN ATTORNEY (1500)

001 General Fund

	FY 2022	FY 2023	FY 2023	FY 2024
	Actual	Adopted	Estimated	Adopted
APPROPRIATIONS				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenses	866,492	591,545	613,915	641,746
TOTAL	\$ 866,492	\$ 591,545	\$ 613,915	\$ 641,746

Significant Changes from FY 2023 Adopted Budget

Operating Expenses

Annual contract increase	\$ 14,222
Net increase to non-contract professional services and special projects/ excluded services- program modification	\$ 35,979

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

		FY 2022	FY 2023	FY 2023	FY 2024
Line Item Prefix: 001-1500-514-:		Actual	Adopted	Estimated	Adopted
Suffix	Object Description				
Operating Expenses					
3110	Professional Services	\$ 782,034	\$ 591,012	\$ 591,012	\$ 641,213
3111	Lawsuits and Prosecutions	82,597	-	22,370	-
3410	Other Contractual Services	1,586	-	-	-
5110	Office Supplies	167	425	425	425
5410	Subscriptions and Memberships	108	108	108	108
Total	Operating Expenses	\$ 866,492	\$ 591,545	\$ 613,915	\$ 641,746
Capital Outlay					
Total	Capital Outlay	\$ -	\$ -	\$ -	\$ -
Total	Department Expenditures	\$ 866,492	\$ 591,545	\$ 613,915	\$ 641,746

FY 2024 New Program Enhancement (Modification)

Town Attorney - Non-Contract Professional Services and Special Projects/Excluded Services				
Department Name	Division Name	Funding Source	Dept/Org No.	Total Requested
Town Attorney		General Fund	514-1500	\$250,000
Justification and Description				
Anticipated special projects and additional/excluded services: <ul style="list-style-type: none"> • Labor & Employment \$40,000; • Charter Referendum and Election \$15,000; • Utilities Undergrounding, Financing and Easements \$50,000; • Police and Forfeiture: \$10,000; • Litigation/Appeals: \$75,000; • Land Use Specialtiy Work \$15,000; • Ethics, Sunshine and Public Records Compliance \$25,000; • Special/Project Services Requested by Town \$20,000. 				
Benefits or Alternative/Adverse Impact if not funded				
Required Resources				
New Personnel				
Number of Positions	Title	Salary	Fringe Benefits	Cost
Other Recurring Operating Costs				
Account Number	Description	Cost		
One Time Costs				
Account Number	Description	Cost		
001-1500-514-31-10	Professional Services	\$250,000		

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, Annual Comprehensive Financial Report (ACFR) 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 Town Manager provides the primary source of leadership to the Town's administration and staff, and other responsibilities include, but are not limited to coordination of intergovernmental efforts, implementation of Town strategies and priorities, grant management, and special/capital project oversight.

The Town operates its Human Resources function as an element of the Executive Department. All Human Resources issues are addressed in this element including: employment and recruitment; employee benefits administration; employee health and wellness; employee development and training; labor and employee relations; and employee records management.

The Town operates the following functions as divisions of the Executive Department:

- Planning – responsible for community development, and planning and zoning functions.
- Code Compliance – responsible for code compliance functions.
- The Capital Improvement Projects Management – responsible for development and construction of Town assets functions.

FY 2024 Budget Changes

The Town has implemented a new structure to meet the operational need for planning and managing Town-wide Capital Improvement Projects. This will build on enhancing our ability to plan and manage the development and construction of Town assets including Town buildings, parks and sports fields, roadways and bridges, pedestrian ways and Town infrastructure. The new structure under the Executive Department effects the following change:

- 1) Addition of the newly created Capital Improvement Projects Management Division;
- 2) Capital Improvement Projects Director position to oversee the development and construction of Town assets functions.

Town Manager:

Fiscal Year 2023 Accomplishments:

- Utilities Undergrounding: Continued to work on largest infrastructure project in Town's history.
- Coordinated with staff to carry out the policies adopted by the Town Commission.
- Obtained various outside funding sources for memorial design and construction.
- Obtained State appropriation for the continued efforts of CTS Investigation.
- Coordinated with FDOT and successfully obtained approval for new crosswalks throughout Town. Design has commenced.
- Received Tree City USA for the 7th year.
- Hired in-house Town Planner for more responsive plans review.
- Created new Capital Improvements Project Department.
- Commenced the Community Service Aide program for tourism safety enhancement in Downtown.
- Constructed a new Hawthorne Tot Lot in record time.
- Commenced construction of 96th Street Park.
- Commenced design of Tennis and Recreation Center.
- Purchased a new street sweeper for in-house use.
- Worked with the Town Commission to clean up various zoning code ambiguities.
- Worked daily with citizenry to address quality of life issues.
- Upgraded the computer dispatch system for the Police Department.
- Performed IT and audio/visual updates in the Town Chambers.
- Successfully held Charter Review Board sessions and presented findings to the Town Commission.
- Commenced dune resiliency and beautification project design efforts.
- Finalized a Town-wide traffic study to determine traffic issues throughout Town and propose means of correcting.
- Finalized a Town-wide stormwater master plan.
- Implementing continued efforts to obtain various grants concentrating on infrastructure.
- Promoted tourism by increasing events program in public areas such as beaches.

Fiscal Year 2024 Primary Objectives:

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

- Staff re-organizational strategies to create efficiency and optimize resources.
- Continue grant application and state appropriation efforts to assist Town Budget with additional funding sources.
- Commence Vulnerability Assessment with CAT5 study of critical infrastructure.
- Enter into an Interlocal Agreement with Miami Dade County to allow the Town to manage its own traffic control devices.

- Increase Police Department Safety and Surveillance throughout Town.
- Adjust recycling rates so that the Solid Waste Fund is positive in revenues. Make departmental decisions to absorb more scope of work in-house.
- Integrate Landscape inspections into the Planning Department.
- Compose Building Department and Planning Department education material for customer communication.
- Continue employee engagement to improve Town Employee morale and promote longevity.
- Host a successful Drone show for 4th of July.
- Finalize construction of 96th Street Park
- Commence CTS Memorial Design.
- Commence implementation of Downtown Walkability Improvements Project.
- Commence construction of Dune resiliency project.

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

Services, Functions, and Activities:

The Human Resources Office provides effective human resources management by developing and implementing policies/procedures, programs and services to attract, develop, motivate and retain a diverse workforce. The Human Resource Office embraces diversity and inclusiveness as a core value.

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 function: assist all departments with recruitment efforts to fill vacant positions through advertising, screening applications/resumes, preparing interview questions, conducting interviews, pre-employment and promotional examinations, conducting pre-employment background checks, selection and conducting initial employee orientation.
- Compensation function: preparation and maintenance of classification expectations, compensation plan, preparation and maintenance of job descriptions, unemployment hearings, cost of living adjustments (COLA), merit increases, employment verifications, maintaining personnel files to include payroll related forms such as Form W4, direct deposit, deductions, garnishments, union dues, benefit elections, and all other payroll related items.
- Employee relations function: partner 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. Training and employee events are planned and executed

by Human Resources (Years of Service pins, employee appreciation events, holiday lunches, employee and family events, wellness fair).

- Employee benefits function: assist in formulation of employee benefit program; coordinate open enrollment activities; provide assistance with retirement plans, life, accidental death and disbursement (AD&D), health, dental, vision, disability, and supplemental insurance plans. Created and provides continuous enhancements to the employee discount program. Benefits may vary by collective bargaining agreement.
- Labor relations function: oversee, consult and process disciplinary matters, assist in investigating and responding to all Equal Employment Opportunity Commission (EEOC) official charges of alleged discrimination; negotiate and administer last chance agreements; assist with contract negotiations between union representatives and management, as well as provide assistance to employees and management with conflict resolution.
- Risk management function: assist with workers' compensation and liability claims, as well as compliance with the American with Disabilities Act (ADA), Patient Protection, Affordable Care Act, Health Insurance Portability and Accountability (HIPPA), and Equal Employment Opportunity Commission (EEOC).

Fiscal Year 2023 Accomplishments:

- The Town was awarded, for the sixth consecutive year, the Public Pension Standards Award for Funding and Administration.
- Successfully negotiated a 2.54 percent renewal rate increase for employee health (resulting in a \$126,500 savings from previous rate) and a zero percent renewal rate increase for vision, dental, life and disability insurance.
- Obtained approximately \$92,819 savings from the success of the health reimbursement account (HRA).
- Obtained \$41,278 from Cigna for the Town's 50% level funding arrangement.
- Participated in the collective bargaining sessions for negotiations with new the Fraternal Order of Police.
- Provided programs and information with a holistic approach to support a healthy lifestyle for physical, emotional, and financial wellbeing. Integrated many virtual and remote activities to facilitate ongoing wellness initiatives.
- Successfully conducted the annual employee wellness fair.
- Provided a variety of training and educational opportunities for employees to enhance their skills. This included: supervisory / leadership training, customer service training, job specific training, as well as training methods to ensure a safe work environment.
- 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.
- Conducted employee focus group meetings to gain insight on matters impacting employees.

Fiscal Year 2024 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.
- Recruit and maintain a diverse and quality workforce.
- Continue to review and revamp HR policies, practices and processes to ensure a compliant and customer centric workplace.
- Continue efforts to promote 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.
- Continue to conduct employee focus groups to gain insight on matters impacting employees.
- Continue to coordinate compliance and skills training.
- Continue to provide management with recommendation of strategic opportunities for improvement.
- Continue to provide training opportunities to staff with an emphasis on succession planning.
- Continue to provide methods to ensure a safe work environment, including safety trainings.
- Increase wellness initiatives and implement new wellness related programs. Focus on mental health.
- Continue to review, develop, communicate and implement new policies as needed.

Performance Measures	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	Actual	Actual	Actual	Estimated	Target
Experience Modification Rate (Workers Comp)	0.74	1.00	0.85	.85	0.80
Percentage of new hires completing orientation and training within first month of employment**			95%	95%	95%
Percentage of employees completing mandatory training on schedule per policy**			95%	95%	95%
Annual Employee Health Fair	*	*	Yes	Yes	Yes

*During FY 2020 and FY 2021, events requiring large group attendance were not held in order to prevent the spread of COVID-19. Weekly virtual health initiatives and wellness programming were available to employees.

**New in FY 2022.

EXECUTIVE (2000)

001 General Fund

	FY 2022	FY 2023	FY 2023	FY 2024
	Actual	Adopted	Estimated	Adopted
APPROPRIATIONS				
Personnel Services	\$ 697,677	\$ 803,816	\$ 803,816	\$ 699,980
Operating Expenses	162,418	156,328	211,683	233,690
Capital Outlay	6,530	2,500	2,500	-
TOTAL	\$ 866,625	\$ 962,644	\$ 1,017,999	\$ 933,670

Significant Changes from FY 2023 Adopted Budget

Planned salary and benefit adjustments	\$ 51,677
Assistant Town Manager position eliminated	\$ (155,513)

Operating Expenses

Contractual grant writing & support services added during FY 2023	\$ 55,000
New employee health screenings	\$ 3,800
Property & liability insurance increase	\$ 4,740
HR operating supplies	\$ 7,000
Conferences and Seminars increase	\$ 7,200

Personnel Complement								
Position Title	FY 2023				FY 2024			
	Funded				Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Town Manager	1.00			1.00	1.00			1.00
Assistant Town Manager/ CFO ¹	0.66			0.66	0.00			0.00
Chief of Staff	1.00			1.00	1.00			1.00
Human Resources Director	1.00			1.00	1.00			1.00
Human Resources Generalist	1.00			1.00	1.00			1.00
Total	4.66	0.00	0.00	3.66	4.00	0.00	0.00	4.00

¹Position eliminated in FY 2024. In FY 2023 allocated to Executive Dept. (66%) and Finance Dept. (34%).

EXECUTIVE (2000)

001 General Fund

EXPENDITURES

Line Item Prefix: 001-2000-512-:		FY 2022	FY 2023	FY 2023	FY 2024
		Actual	Adopted	Estimated	Adopted
Suffix	Object Description				
<u>Personnel Services</u>					
1210	Regular Salaries	\$ 513,079	\$ 565,985	\$ 565,985	\$ 513,015
1410	Overtime	90	-	-	-
1510	Special pay	2,503	2,500	2,500	3,500
2110	Payroll Taxes	35,071	41,360	41,360	36,791
2210:20	Retirement Contribution	75,865	77,588	77,588	78,440
2310	Life & Health Insurance	70,568	115,279	115,279	67,218
2410	Workers Compensation	501	1,104	1,104	1,016
Total	Personnel Services	\$ 697,677	\$ 803,816	\$ 803,816	\$ 699,980
<u>Operating Expenses</u>					
3110	Professional Services	\$ 66,932	\$ 30,000	\$ 81,000	\$ 85,000
3112	Physical Examinations	-	400	400	4,200
3410	Other Contractual Services	605	1,800	1,800	1,800
4009	Vehicle Allowance	14,453	14,364	14,364	13,200
4110	Telecommunications	2,059	2,500	2,500	2,500
4112	Mobile Phone Allowance	598	1,314	1,314	-
4510	Property and Liability Insurance	13,524	27,450	27,450	32,190
4710	Printing & Binding	-	250	250	250
4911	Other Current Charges	4,326	4,500	8,855	4,500
5110	Office Supplies	17,919	3,900	4,900	6,000
5290	Miscellaneous Operating Supplies-HR	18,077	25,000	25,000	32,000
5410	Subscriptions and Memberships	4,957	5,250	5,250	5,250
5520	Conferences and Seminars	6,250	9,600	8,600	16,800
5510	Training & Educational	12,718	30,000	30,000	30,000
Total	Operating Expenses	\$ 162,418	\$ 156,328	\$ 211,683	\$ 233,690
<u>Capital Outlay</u>					
6410	Machinery and Equipment	\$ 6,530	\$ 2,500	\$ 2,500	\$ -
Total	Capital Outlay	\$ 6,530	\$ 2,500	\$ 2,500	\$ -
Total	Department Expenditures	\$ 866,625	\$ 962,644	\$ 1,017,999	\$ 933,670

FY 2024 New Program Enhancement (Modification)

Senior Management Team Building				
Department Name	Division Name	Funding Source	Dept/Org No.	Total Requested
Executive	Human Resources	General Fund	512-2000	\$5,000
Justification and Description				
<p>An opportunity for the Town Manager to engage Senior Management in team-building activities and spend time together socially, setting aside time from the normal work environment to explore issues in depth and exchange ideas in a relaxed environment. During this gathering, the Town Manager will discuss goals, as well as strategic and long-term planning. This will bring disparate staff together, foster greater mutual understanding, and promote collaboration.</p>				
Benefits or Alternative/Adverse Impact if not funded				
<p>Bringing senior staff together outside of the work environment is an effective means of encouraging communication and cooperation. This will provide opportunities for discussion and feedback.</p>				
Required Resources				
New Personnel				
Number of Positions	Title	Salary	Fringe Benefits	Cost
Other Recurring Operating Costs				
Account Number	Description		Cost	
001-2000-512-52-90	Operating Expense - Human Resources		\$5,000	
One Time Costs				
Account Number	Description		Cost	

Executive Department Planning Division

Services, Functions, and Activities:

The Planning Division includes two primary functions: Community Development Services, and Planning and Zoning. The Community Development Services and Planning and Zoning functions are provided in-house combined with continuing outsourced services.

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. The in-house Town Planner directs and assists with Community Development functions and these services are generally provided to the Town of Surfside through a contractual agreement with Marlin Engineering.

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. Planning and Zoning functions are mainly completed in-house. To address the current large volume of applications, the Town also retains Marlin Engineering to provide supplemental services through a contractual agreement.

Fiscal Year 2023 Accomplishments:

- Reduced the zoning review times for building permit applications.
- Identified potential areas for the Town's increased sustainability efforts.
- Communicated directly with residents and applicants on zoning code requirements.
- Updated the Planning page on the Town's website for improved public information.
- Assisted Building Department staff with customer service at Town Hall.
- Worked with the Town's Attorney to develop zoning code changes as identified by the Town Commission and the Planning and Zoning Board.
- Prepared Planning and Zoning Board application reviews and reports.
- Met with developers for various multi-family development projects.
- Coordinated and prepared agenda items for Planning and Zoning meeting and Town Commission meetings.
- Collaborated with Capital Improvements Project team on the CTS memorial RFP process.

Fiscal Year 2024 Objectives:

- Incorporate zoning reviews with the new Customer Self-Service (CSS) portal.
- Coordinate the implementation of the Downtown Improvements plan.
- Conduct public input meeting.
- Develop public engaging materials and outreach regarding community development.
- Assist in the CTS Memorial development and construction phases.
- Continue bringing forth sustainability initiatives in conjunction with Public Works for consideration by the Town commission.

EXECUTIVE (2000)
PLANNING DIVISION 515
 001 General Fund

	FY 2022*	FY 2023	FY 2023	FY 2024
	Actual	Adopted	Estimated	Adopted
APPROPRIATIONS				
Personnel Services	\$ 4,860	\$ 171,740	\$ 171,740	\$ 189,994
Operating Expenses	179,813	296,440	300,851	231,951
Capital Outlay	1,262	2,500	2,500	-
TOTAL	\$ 185,935	\$ 470,680	\$ 475,091	\$ 421,945

*In FY 2022, the Town's planning services were mainly provided through a contractual agreement. Beginning in late September 2022, a new in-house Town Planner was hired. Contractual planning services are retained to support the in-house Town Planner.

Significant Changes from FY 2023 Adopted Budget

Personnel Services

Planned salary and benefit adjustments \$ 18,254

Operating Expenses

Contractual Planning & Zoning professional services contract increase \$ 16,600
 Comprehensive Plan/EAR Updates completed FY 2023 \$ (25,000)
 Zoning Code Design Guidelines Update completed FY 2023 \$ (40,000)
 CTS Memorial Design Competition RFQ Scope - grant funded \$ (50,000)
 Customer guidance outreach materials - program modification \$ 10,000
 Landscape review and inspections - program modification \$ 18,000
 Car allowance \$ 4,200

Position Title	Personnel Complement							
	FY 2023				FY 2024			
	Funded				Funded			
	Full	Part	Temp	FTEs	Full	Part	Temp	FTEs
	Time	Time	Temp	FTEs	Time	Time	Temp	FTEs
Town Planner	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

**EXECUTIVE (2000)
PLANNING (515)**

001 General Fund
EXPENDITURES

		FY 2022*	FY 2023	FY 2023	FY 2024
Line Item Prefix: 001-2000-515-:		Actual	Adopted	Estimated	Adopted
Suffix	Object Description				
Personnel Services					
1210	Regular Salaries	\$ 3,969	\$ 138,720	\$ 138,720	\$ 135,000
2110	Payroll Taxes	276	9,180	9,180	10,649
2210	Retirement Contribution	-	-	-	20,821
2310	Life & Health Insurance	615	23,602	23,602	23,256
2410	Workers Compensation	-	238	238	268
Total	Personnel Services	\$ 4,860	\$ 171,740	\$ 171,740	\$ 189,994
Operating Expenses					
3110/3115	Professional Services	\$ 178,985	\$ 293,120	\$ 293,120	\$ 222,720
3112	Physical Examinations		350	350	600
4009	Car Allowance	139	-	4,200	4,200
4110	Telecommunications	-	-	931	931
4112	Mobile Phone Allowance	-	720	-	-
5110	Office Supplies	-	250	250	500
5290	Miscellaneous Operating Supplies	-	500	500	1,500
5410	Subscriptions and Memberships	-	500	500	500
5520	Conferences and Seminars	689	1,000	1,000	1,000
Total	Operating Expenses	\$ 179,813	\$ 296,440	\$ 300,851	\$ 231,951
Capital Outlay					
6410	Machinery and Equipment	\$ 1,262	\$ 2,500	\$ 2,500	\$ -
Total	Capital Outlay	\$ 1,262	\$ 2,500	\$ 2,500	\$ -
Total	Department Expenditures	\$ 185,935	\$ 470,680	\$ 475,091	\$ 421,945

*FY 2022 expenditures are for comparison presentation only. The Planning Division expenditures during FY 2022 were budgeted under Executive 2000-524.

FY 2024 New Program Enhancement (Modification)

Customer Guidance Outreach Materials				
Department Name	Division Name	Funding Source	Dept/Org No.	Total Requested
Executive	Planning	General Fund	515-2000	\$10,000
Justification and Description				
<p>Development of outreach materials to provide customer-focused guidance to the community to facilitate planning, zoning, development review and project plans submissions, and permit applications.</p> <p>The intent is to provide a simple communication tool that:</p> <ul style="list-style-type: none"> • provides key information on the planning and development process; • reduces staff time spent on responding to general information questions. 				
Benefits or Alternative/Adverse Impact if not funded				
Required Resources				
New Personnel				
Number of Positions	Title	Salary	Fringe Benefits	Cost
Other Recurring Operating Costs				
Account Number	Description	Cost		
One Time Costs				
Account Number	Description	Cost		
001-2000-515-31-10	Professional Services - Outreach Materials	\$10,000		

FY 2024 New Program Enhancement (Modification)

Landscape Inspection Services				
Department Name	Division Name	Funding Source	Dept/Org No.	Total Requested
Executive	Planning	General Fund	515-2000	\$18,000
Justification and Description				
<p>Landscape plans are required for new single family homes but are not inspected for compliance. Irrigation systems and artificial turf systems especially require appropriate inspection to ensure compliance with the Zoning Code. Contractual services through Marlin Engineering currently provide landscape inspections for multi-family developments on an as needed basis. A similar service will be provided for single-family zones.</p>				
Benefits or Alternative/Adverse Impact if not funded				
Required Resources				
New Personnel				
Number of Positions	Title	Salary	Fringe Benefits	Cost
Other Recurring Operating Costs				
Account Number	Description	Cost		
001-2000-515-31-10	Professional Services	\$18,000		
One Time Costs				
Account Number	Description	Cost		

Executive Department Code Compliance Division

Services, Functions, and Activities:

The Code Compliance Division provides town residents, business owners, and visitors with a fair and balanced code enforcement program and compliance process through a professional and courteous approach.

This Division is responsible for ensuring safety, property maintenance standards, and other sections of the Town code as well as the Minimum Housing Standards, as adopted from the Miami-Dade County Code, are met by residential and commercial property owners and tenants. The Division enforces building & zoning regulations, requirements for building permits, landscaping, signs, land clearance, maintenance, abandoned & neglected property, sanitation & illegal trash disposal, noise, construction hours, and beach regulations. The Division also handles other issues that affect the well-being and aesthetics of the community.

The Division's focus is to enhance the quality of life in the Town of Surfside through proactive and diligent observation, education, and enforcement. The Division often collaborates with other departments, including Police, Building, Planning, and Public Works. Additionally, the Code Compliance Division follows Florida State Statutes Chapter 162 and establishes financial penalties through a Special Magistrate Hearing process when voluntary compliance is not achieved.

The Code Compliance team receives and responds to public complaints and proactively addresses municipal code violations. Each complaint is investigated, and staff takes appropriate actions for violations by issuing a verbal warning, a courtesy notice, a civil violation notice, or a civil ticket. If voluntary compliance is not achieved, the Code Compliance Director schedules code cases to be presented before the Town's Special Master.

The Code Compliance Division is involved in numerous activities that include but are not limited to the following:

- Receiving, responding, and processing complaints.
- Performing routine and proactive inspections of the entire Town which includes residential, commercial, and beach areas.
- Monitoring the business district to identify any issues or new businesses.
- Meeting with residential and business owners, and visitors to educate them on Town Codes.
- Reviewing special event permits applications and assuring compliance after issuance.
- Processing Short-Term Rental applications, Sidewalk Café and Beach Furniture Operator permits.
- Serving and posting notices of violation and notices to appear.
- Scheduling and presenting non-compliant cases before the Special Master in accordance with Florida State Statute 162.
- Assisting other departments and Town staff such as the Town Clerk's office with public records requests, the Finance Department with the issuance of delinquent notices and lien searches, the Building Official with "stop work orders," and the Public Works Department with the issuance of notices for various sanitation concerns.

Residential and commercial development has recently increased within the Town. As a result, the Code Compliance Division continues to encounter demands for the enforcement of construction site safety and maintenance, construction work hours, and construction noise throughout the Town.

Fiscal Year 2023 Accomplishments:

- Presented YTD 63 cases before the Code Compliance Special Master.
- Continued to utilize the Code Compliance Special Master hearing process for non-compliant offenders.
- Prepared settlement agreements, continued to collect fines and record liens of properties in default.
- Assisted the Finance Department 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.
- Monitored and enforced violations at construction sites.
- Continued to inspect and enforce Marine Turtle Lighting on all ocean front properties.
- Continued paperless filing of all code cases.
- Community outreach and education to residents, property managers, and visitors.

Fiscal Year 2024 Objectives:

Continue to provide support and service for the following program areas:

- Property inspection.
- Yearly Exterior Minimum Housing Standard inspection (County mandated).
- Interior Minimum Housing Standard Inspections responding to complaints.
- Code Compliance Special Master Hearings.
- Sidewalk Café permits and monitoring.
- Short-term rental monitoring.
- Beach furniture operation permit processing program.
- Yearly Marine Turtle Lighting inspections and enforcement.
- Continue paperless filing for all code cases.

Performance Measures	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	Actual	Actual	Actual	YTD	Target
Cases opened	1,274*	1,802	1,913	1,205	N/A
Cases closed	908*	1,743	1,876	1,201	N/A
Percentage of resolved cases (Compliance Rate)	71.3%*	96.72%	98.06%	99.66%	97%
Code fines collected	\$115,851*	\$39,464	\$95,201	\$26,516	N/A

*During software conversion some information wasn't transferred.

EXECUTIVE (2000)
CODE COMPLIANCE DIVISION 524

001 General Fund

	FY 2022*	FY 2023**	FY 2023**	FY 2024**
	Actual	Adopted	Estimated	Adopted
APPROPRIATIONS				
Personnel Services	\$ 202,701	\$ 301,477	\$ 301,477	\$ 327,891
Operating Expenses	48,082	73,265	73,265	80,991
Capital Outlay	2,016	-	-	-
TOTAL	\$ 252,799	\$ 374,742	\$ 374,742	\$ 408,882

*Expenditure information is for comparison presentation only. In FY 2022, expenditures of the Code Compliance Division were budgeted under the Public Safety Department (3000-524).

**Beginning in FY 2023, the Code Compliance Division is budgeted under Executive Department (2000-524).

Significant Changes from FY 2023 Adopted Budget

Personnel Services

Planned salary and benefit adjustments \$ 26,414

Operating Expenses

Hearing officer cost increase \$ 6,000

Personnel Complement								
Position Title	FY 2023				FY 2024			
	Funded				Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Code Compliance Director	1.00			1.00	1.00			1.00
Code Compliance Officer	2.00			2.00	2.00			2.00
Total	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00

EXECUTIVE (2000)
CODE COMPLIANCE (524)
001 General Fund
EXPENDITURES

		FY 2022	FY 2023	FY 2023	FY 2024
Line Item Prefix: 001-2000-524-:		Actual*	Adopted	Estimated	Adopted
Suffix	Object Description				
Personnel Services					
1210	Regular Salaries	\$ 128,007	\$ 190,307	\$ 190,307	\$ 210,421
1410	Overtime	6,077	10,000	10,000	10,000
1510	Special pay	571	1,000	1,000	1,000
2110	Payroll Taxes	8,212	15,400	15,400	16,939
2210	Retirement Contribution	30,022	29,882	29,882	32,452
2310	Life & Health Insurance	27,685	49,780	49,780	51,037
2410	Workers Compensation	2,127	5,108	5,108	6,042
Total	Personnel Services	\$ 202,701	\$ 301,477	\$ 301,477	\$ 327,891
Operating Expenses					
3112	Physical Examinations	\$ 410	\$ 230	\$ 230	\$ 600
3410	Other Contractual Services	10,396	11,100	11,100	17,100
3412/3420	Other Code Services	642	6,850	6,850	6,850
4110	Telecommunications	2,997	4,080	4,080	3,060
4111	Postage	5,075	9,750	9,750	9,750
4601	Maintenance Service/Repair Contracts	-	8,231	8,231	7,981
4612	Vehicle Maintenance - Usage	7,334	8,142	8,142	7,028
4613	Vehicle Maint - Fleet Replacement	14,316	15,816	15,816	15,552
4810	Promotional Activities/Newsletter	-	1,000	1,000	1,000
5110	Office Supplies	762	1,650	1,650	1,650
5214	Uniforms	1,059	1,500	1,500	1,500
5216	Vehicle Maintenance - Fuel	2,625	2,016	2,016	1,920
5290	Miscellaneous Operating Supplies	952	900	900	2,500
5410	Subscriptions and Memberships	377	500	500	500
5520	Conferences and Seminars	1,137	1,500	1,500	2,500
5510	Training & Educational	-	-	-	1,500
Total	Operating Expenses	\$ 48,082	\$ 73,265	\$ 73,265	\$ 80,991
Capital Outlay					
6410	Machinery and Equipment	\$ 2,016	\$ -	\$ -	\$ -
Total	Capital Outlay	\$ 2,016	\$ -	\$ -	\$ -
Total	Department Expenditures	\$ 252,799	\$ 374,742	\$ 374,742	\$ 408,882

*FY 2022 information is for comparison presentation only. During FY 2022, the Code Compliance Division expenditures were budgeted under the Public Safety Department (3000-524).

Executive Department Capital Improvement Projects Division

Services, Functions, and Activities:

The Capital Improvement Projects Division is newly created in FY 2024 and is responsible for the development and construction of Town assets. The assets include Town buildings, parks and sports fields, roadways and bridges, pedestrian ways, water/sewer and drainage systems, streetlights and landscaping.

The Capital Improvement Projects Director oversees the planning and manages all aspects of project design, development, and implementation including preliminary technical research and feasibility analyses, funding and cost analyses, scheduling, public involvement, project budgeting and work plan development, project performance/results, and guidance of contract professionals. Capital Improvement Project management also encompasses working with the Finance Department and Public Works Department to develop the Town's Five-Year Capital Improvement Plan.

EXECUTIVE (2000)

CAPITAL IMPROVEMENT PROJECTS MANAGEMENT 539

001 General Fund

	FY 2022 Actual	FY 2023 Adopted	FY 2023 Estimated	FY 2024* Adopted
APPROPRIATIONS				
Personnel Services	\$ -	\$ -	\$ -	\$ 204,165
Operating Expenses	-	-	-	8,695
Capital Outlay	-	-	-	-
TOTAL	\$ -	\$ -	\$ -	\$ 212,860

*In FY 2024, Town capital improvement projects will be managed under the newly created Capital Projects Management Division in the Executive Department. See program modification.

Significant Changes from FY 2023 Adopted Budget

Personnel Services

Capital Improvement Projects Director new position - program modification \$ 204,165

Operating Expenses

Various expenses to set up new department \$ 8,695

Position Title	Personnel Complement							
	FY 2023 Funded				FY 2024 Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Capital Improvement Projects Director	0.00			0.00	1.00			1.00
Total	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00

*In FY 2024, new position. See program modification.

EXECUTIVE (2000)

CAPITAL IMPROVEMENT PROJECTS MANAGEMENT (539)

001 General Fund

EXPENDITURES

Line Item prefix: 001-2000-5xx-:		FY 2022	FY 2023	FY 2023	FY 2024*
		Actual	Adopted	Estimated	Adopted
Suffix	Object Description				
<u>Personnel Services</u>					
1210	Regular Salaries	\$ -	\$ -	\$ -	140,000
2110	Payroll Taxes	-	-	-	11,032
2210	Retirement Contribution	-	-	-	21,840
2310	Life & Health Insurance	-	-	-	24,809
2410	Workers Compensation	-	-	-	6,484
Total	Personnel Services	\$ -	\$ -	\$ -	204,165
<u>Operating Expenses</u>					
3112	Physical Examinations	\$ -	\$ -	\$ -	600
4009	Vehicle Allowance	-	-	-	4,200
4110	Telecommunications	-	-	-	720
5110	Office Supplies	-	-	-	525
5214	Uniforms	-	-	-	500
5290	Miscellaneous Operating Supplies	-	-	-	500
5410	Subscriptions and Memberships	-	-	-	500
5520	Conferences and Seminars	-	-	-	1,150
Total	Operating Expenses	\$ -	\$ -	\$ -	8,695
<u>Capital Outlay</u>					
6410	Machinery and Equipment	-	-	-	-
Total	Capital Outlay	\$ -	\$ -	\$ -	-
Total	Department Expenditures	\$ -	\$ -	\$ -	212,860

*FY 2022 new division under Executive Department.

FY 2024 New Program Enhancement (Modification)

Capital Improvement Projects Director				
Department Name	Division Name	Funding Source	Dept/Org No.	Total Requested
Executive	Capital Projects	General Fund	539-2000	\$212,860
Justification and Description				
<p>The Executive Department is requesting a new personnel position of Capital Projects Director. Under the general supervision of the Town Manager, this position would oversee the planning and manage all aspects of project design, development, and implementation including preliminary technical research and feasibility analyses, funding and cost analyses, scheduling, public involvement, project budgeting and work plan development, project performance and results. Responsible for guiding the work of contract professionals and operational staff. Works in conjunct with the Finance Department and Public Works Department to create the Town's Five-Year Capital Improvement Plan and seeks additional sources of funding for successful implementation.</p>				
Benefits or Alternative/Adverse Impact if not funded				
Required Resources				
New Personnel				
Number of Positions	Title	Salary	Fringe Benefits	Cost
1	Capital Projects Director	\$140,000	\$69,040	\$209,040
Other Recurring Operating Costs				
Account Number	Description	Cost		
001-2000-539-41-10	Town issued cell phone \$60 x 12 months	\$720		
001-2000-539-31-12	Physical examinations and background checks	\$600		
001-2000-539-5110:5520	Various: Office supplies, uniforms, memberships, conferences and seminars	\$2,500		
One Time Costs				
Account Number	Description	Cost		

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. 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 2023 Accomplishments:

- Received the Distinguished Budget Presentation Award by the Government Finance Officers Association for the 2023 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, 2022 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.
- Continued to complete bank reconciliation within 30 business days or less.
- Continued Monthly Budget to Actual report for monthly Commission with one-month prior information.
- Oversaw management and reimbursement of federal CARES funding through from FEMA.
- Oversaw management and reimbursement of federal CTS funding through State and FEMA.
- Continued monitoring of the Town's 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.
- Implemented accounts payable payee Positive Pay to assist in check fraud security.

Fiscal Year 2024 Objectives:

- Complete the Comprehensive Annual Financial Report before April 30, 2024 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.

- Update the Five-Year Financial Projection Plan with in-house resources.
- Review of online payment options for Town services and review merchant fee rates.
- Review and consolidation of front desk cashiering.
- Produce a process of auditing businesses in the Town that remit resort taxes by an outside independent auditor to ensure compliance with the Resort Tax Ordinance.
- Review the Town's Investment Policy.

Performance Measures	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimated	FY 2024 Target
Awarded GFOA Distinguished Budget Presentation	Y	Y	Y	Y	Y
Awarded GFOA Certificate of Achievement for Excellence in Financial Reporting	Y	Y	Y	Y	Y
Bank reconciliations completed by 30 th of each month*			100%	100%	100%
Employee payroll completed on-time*			100%	100%	100%
Prepare monthly Budget to Actual reports within 25 days of period close*			92%	100%	100%
Make all debt payment on time*				100%	100%

*New in FY 2022

FINANCE (2100)

001 General Fund

	FY 2022 Actual	FY 2023 Adopted	FY 2023 Estimated	FY 2024 Adopted
APPROPRIATIONS				
Personnel Services	\$ 609,981	\$ 729,088	\$ 729,088	\$ 746,054
Operating Expenses	307,809	404,290	408,146	476,554
Capital Outlay	50,537	-	17,577	-
TOTAL	\$ 968,327	\$ 1,133,378	\$ 1,154,811	\$ 1,222,608

Significant Changes from FY 2023 Adopted Budget

Personnel Services

Planned salary and benefit adjustments	\$ 97,078
Assistant Town Manager position eliminated	\$ (80,112)

Operating Expenses

IT onsite contractual annual increase	\$ 6,345
System penetration testing completed FY 2023	\$ (10,000)
Increase to various other IT professional needs	\$ 3,000
Accounting & Auditing increase - single audit	\$ 3,000
Car allowance - Assistant Town Manager position eliminated	\$ (1,236)
IT software maintenance increase - MS365, cloud backup, VPN & other	\$ 57,492
Town Commission Chambers new system annual maintenance	\$ 8,673
Miscellaneous additional hardware maintenance & support needs	\$ 3,445

Position Title	Personnel Complement							
	FY 2023				FY 2024			
	Funded				Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Assistant Town Manager/ CFO ¹	0.34			0.34	0.00			0.00
Finance Director	1.00			1.00	1.00			1.00
Revenue/Payroll Manager ²	0.50			0.50	0.50			0.50
Budget Officer	1.00			1.00	1.00			1.00
Accountant	1.00			1.00	1.00			1.00
Procurement Coordinator		0.50		0.50		0.50		0.50
Payroll & Accounts Payable Specialist	1.00			1.00	1.00			1.00
Customer Service Representative ³	0.40			0.40	0.40			0.40
Total	5.24	0.50	0.00	5.74	4.90	0.50	0.00	5.40

¹Position eliminated in FY 2024. In FY 2023 allocated to Executive Dept. (66%) and Finance Dept. (34%).

²General fund allocation. Position split funded with Water & Sewer Fund. In FY 2024, position retitled to Controller from Revenue/Payroll Manager.

³General Fund allocation. Position split funded with Water & Sewer, Solid Waste, and Stormwater Funds.

FINANCE (2100)

001 General Fund

EXPENDITURES

Line Item Prefix: 001-2100-513-:		FY 2022	FY 2023	FY 2023	FY 2024
		Actual	Adopted	Estimated	Adopted
Suffix	Object Description				
Personnel Services					
1210	Regular Salaries	\$ 444,249	\$ 513,770	\$ 513,770	\$ 523,219
1310	Other Salaries	-	50,000	50,000	50,000
1410	Overtime	1,114	-	-	-
1510	Special pay	3,658	3,750	3,750	4,900
2110	Payroll Taxes	30,118	39,359	39,359	44,548
2210	Retirement Contribution	60,858	48,339	48,339	45,663
2310	Life & Health Insurance	69,194	72,861	72,861	76,589
2410	Workers Compensation	790	1,009	1,009	1,135
Total	Personnel Services	\$ 609,981	\$ 729,088	\$ 729,088	\$ 746,054
Operating Expenses					
3110	Professional Services	\$ 22,457	\$ 13,200	\$ 13,200	\$ 13,200
516-3110/3120	Professional Services IT	133,228	148,844	148,844	144,844
3112	Physical Examinations	-	400	400	600
3210	Accounting and Auditing	56,200	79,000	79,000	82,000
4009	Car Allowance	5,469	5,436	5,436	4,200
4110	Telecommunications	2,837	3,600	3,600	3,990
4111	Postage	79	300	300	300
4112	Mobile Phone Allowance	308	306	306	306
516-4605	IT Software Maintenance	36,656	68,779	68,779	126,271
516-4606	IT Hardware Maintenance	15,806	45,335	45,335	57,453
4710	Printing & Binding	5,722	4,250	4,250	6,000
4910	Legal Advertisement	4,964	9,500	9,500	9,500
5110	Office Supplies	6,504	4,300	8,156	4,300
5290	Miscellaneous Operating Supplies	287	1,350	1,350	1,350
5410	Subscriptions and Memberships	2,825	3,790	3,790	3,840
5520	Conferences and Seminars	14,467	15,900	15,900	18,400
Total	Operating Expenses	\$ 307,809	\$ 404,290	\$ 408,146	\$ 476,554
Capital Outlay					
6410	Machinery and Equipment	\$ 30,042	\$ -	\$ -	\$ -
516-6410	Machinery and Equipment IT	\$ 20,495	\$ -	\$ 17,577	\$ -
Total	Capital Outlay	\$ 50,537	\$ -	\$ 17,577	\$ -
Total	Department Expenditures	\$ 968,327	\$ 1,133,378	\$ 1,154,811	\$ 1,222,608



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 2023 Accomplishments:

- Destroyed documents after retention was met in accordance with State Law.
- Continued to work on a Town wide Records Management plan. Purged over 100 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, Planning and Zoning Board Meetings, Special Town Commission meetings, Special Master Hearings, Commission workshops and Town Hall meetings.
- Prepared agendas, attended, and completed meeting minutes for: Parks and Recreation Committee, Tourist Board, Planning and Zoning Board, Downtown Vision Advisory Committee, Town Commission meetings and workshops.
- Recorded all utilities 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, and ordinances.
- 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/or 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.
- Created and posted all Town meetings and public notices on the Town's website, bulletin board and website calendar.
- Coordinated and completed the second phase of the Town's document preservation project.
- Implemented the new public records platform (JustFOIA).
- Participated, recorded and completed minutes for the Charter Review Board

Issues:

- The Town does not have to space to maintain all records indefinitely in-house.

Fiscal Year 2024 Objectives:

- Town Clerk's Office will continue to be responsible for the creation of all board and committee agendas and agenda packets.
- Town Clerk's Office attends all meetings, and creates and submits 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.
- 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 the digitization of all historic and permanent records.
- Conduct a Town wide election to elect a Mayor and four members of the Town Commission.

Performance Measures	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimated	FY 2024 Target
Commission meeting agendas distributed within 6 days*	*	*	86%	90%	86%
Percentage of resolutions processed within 3 days*	*	*	90%	95%	90%

*New in FY2022

TOWN CLERK (2400)

001 General Fund

	FY 2022	FY 2023	FY 2023	FY 2024
	Actual	Adopted	Estimated	Adopted
APPROPRIATIONS				
Personnel Services	\$ 332,117	\$ 330,113	\$ 330,113	\$ 377,366
Operating Expenses	152,735	180,515	180,515	227,966
Capital Outlay	-	-	-	5,500
TOTAL	\$ 484,852	\$ 510,628	\$ 510,628	\$ 610,832

Significant Changes from FY 2023 Adopted Budget

Personnel Services

Planned salary and benefit adjustments \$ 47,253

Operating Expenses

Ordinance filing fees decrease \$ (3,838)
 Video agenda software subscription -
 Program modification \$ 19,500
 JustFoia software subscription -second year \$ 7,300
 Special election November 2023 costs \$ 22,000

Capital Outlay

Encoding appliance software \$ 5,500

Position Title	Personnel Complement							
	FY 2023				FY 2024			
	Funded				Funded			
	Full	Part	Temp	FTEs	Full	Part	Temp	FTEs
	Time	Time			Time	Time		
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 2022	FY 2023	FY 2023	FY 2024
Line Item prefix: 001-2400-519-:		Actual	Adopted	Estimated	Adopted
Suffix	Object Description				
<u>Personnel Services</u>					
1210	Regular Salaries	\$ 249,849	\$ 247,806	\$ 247,806	\$ 286,387
1410	Overtime	3,917	-	-	-
1510	Special pay	2,830	2,835	2,835	3,000
2110	Payroll Taxes	18,483	19,496	19,496	22,460
2210	Retirement Contribution	28,776	30,357	30,357	34,908
2310	Life & Health Insurance	27,924	29,128	29,128	30,043
2410	Workers Compensation	338	491	491	568
Total	Personnel Services	\$ 332,117	\$ 330,113	\$ 330,113	\$ 377,366
<u>Operating Expenses</u>					
3112	Physical Examinations	\$ -	\$ 600	\$ 600	\$ 600
3410	Other Contractual Services	74,786	87,225	87,225	83,387
4009	Car Allowance	4,226	4,200	4,200	4,200
4110	Telecommunications	1,943	2,040	2,040	2,040
4111	Postage	127	250	250	250
4403	Equipment/Vehicle Leasing	7,433	7,980	7,980	35,569
4910	Legal Advertisement	19,167	30,000	30,000	30,000
4911	Other Current Charges	29,405	28,000	28,000	50,000
5110	Office Supplies	5,879	8,000	8,000	8,000
5290	Miscellaneous Operating Supplies	826	1,920	1,920	1,920
5410	Subscriptions and Memberships	1,151	1,800	1,800	2,300
5520	Conferences and Seminars	7,792	8,500	8,500	9,700
Total	Operating Expenses	\$ 152,735	\$ 180,515	\$ 180,515	\$ 227,966
<u>Capital Outlay</u>					
6410	Machinery and Equipment				\$ 5,500
Total	Capital Outlay	\$ -	\$ -	\$ -	\$ 5,500
Total	Department Expenditures	\$ 484,852	\$ 510,628	\$ 510,628	\$ 610,832

FY 2024 New Program Enhancement (Modification)

Video Agenda Software Subscription

Department Name	Division Name	Funding Source	Dept/Org No.	Total Requested
Town Clerk		General Fund	519-2400	\$25,000

Justification and Description

Granicus Peak Agenda is currently used to create all Town boards and committee meeting agendas.

The government transparency suite software subscription will allow for live in-meeting functions such as:

- The ability to click on an item within the video and the video will skip to the start of the item selected;
- Close caption provided on real time at a 98% accuracy readability rating;

Some municipalities already using this solution in Miami-Dade County are Bal Harbour, Doral, Miami Shores, Palmetto Bay, Sunny Isles Beach, North Bay Village, and North Miami Beach.

Benefits or Alternative/Adverse Impact if not funded

Currently, the public/staff has to watch the entire meeting to locate an item. This software service will allow for indexing meeting items within the meeting video to facilitate access to different items in a more timely manner. This will also assist the Town with public records requests.

Required Resources

New Personnel

Number of Positions	Title	Salary	Fringe Benefits	Cost

Other Recurring Operating Costs

Account Number	Description	Cost
001-2400-519-44-03	Other Contractual Services - Software subscription Year 2	\$18,745
001-2400-519-44-03	Other Contractual Services - Software subscription Year 3	\$20,057

One Time Costs

Account Number	Description	Cost
001-2400-519-44-03	Other Contractual Services Year 1 plus one-time fees	\$19,500
001-2400-519-64-10	Machinery & Equipment - Encoding appliance hardware	\$5,500

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 2023 Accomplishments:

Technological Advancements

- Procured Fully Integrated Computer Aided Dispatch (CAD) System software and e-citation devices for all police officers. Began the initial set up process to replace the obsolete system.
- Replaced obsolete police radios
- Assisted Code Compliance Division with body worn camera program

Workforce and Training

- Filled vacant police officer position
- Created three (3) Community Service Aide positions for the Harding Avenue business corridor and beach areas
- Increased firearms training to twice a year to include deployment of handgun red dot sights
- Certified department Firearms Instructors as Patrol Rifle and Low Light Instructors
- Added an additional Field Training Officer to the FTO Program
- Hosted police training courses for law enforcement personnel at the Police Department to enhance the knowledge base of department personnel and reduce internal training costs through free training slots obtained by hosting training courses
- Remodeled new gym to replace police gym that was repurposed for Townhall offices

Safety Initiatives

- Prevented and reduced crime through enforcement and crime prevention initiatives
- Replaced expired ballistic body armor for 13 police officers

- Updated all police officer medical trauma bags for critical calls
- Added ASP Safety caps for all police batons
- Certified two Police Instructors as CPR Instructors to teach CPR to Town employees
- Added a Detective to the Criminal Investigations Unit (CIU)
- Completed scheduled annual fleet vehicle replacements

Traffic Safety

- Ongoing development of innovative traffic safety, traffic control, and intrusion efforts through enforcement, education and design while working in partnership with state and county departments
- Created a quarterly multi-jurisdictional traffic enforcement initiative

Community Outreach

- Hosted Miami-Dade County Office of Emergency Management Community Emergency Response Team (CERT) training classes for residents
- Recommended the Citizens Police Academy Program
- Recommended the Police Teen Summer Camp Program

Fiscal Year 2024 Objectives:

- Continue review of all department directives, policies, and protocols to ensure law enforcement best practices and all accreditation standards are being addressed.
- Complete implementation of the Fully Integrated Computer Aided Dispatch (CAD) System software.
- Remodel the Public Safety Communications Center, sergeant offices, flooring and create an interview room within the department's current space.
- Continue to 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.
- Replace four (4) police fleet vehicles.
- Replace a work utility vehicle that can be used within the community and the beach patrols for police officers.
- Complete recruiting and training new Community Service Aides for patrols in the Harding Avenue business corridor and beach areas.
- Replace expired ballistic body armor for four (4) police officers.
- Continue to recruit, hire and train Police Communicators Operators.
- 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.
- Updated a portion of the Police Department tasers with new innovative devices
- Issued Patrol Shields to each patrol squad and individual ballistic plates for each officer.
- Host training police course (Taser Instructor) 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.

Statistical Measures*	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual
Percent of annual change in overall crime	5.9%	25.9%	-2.9%	-6.1 %	-0.8%
Crime Prevention / Community Events	93	113	155	145	164
Incident Reports	808	868	824	721	628
Arrests	207	116	116	87	60
Criminal Investigations	127	149	122	140	146
Traffic Crash Investigations	226	230	173	182	191
Traffic Citations	4,807	3,887	4,377	7,047	5,590
Traffic Warnings	3,139	2,815	4,751	3,999	2,844
Parking Citations	8,582	9,122	6,021	7,950	7,450
Code Violations Calls	185	190	245	336	325

*Calendar year reporting

Performance Measures	2020 Actual	2021 Actual	2022 Actual	2023 Estimate	2024 Target
Average dispatch response time:**					
Emergency (National Average 4 Min)				2 Min	2 Min
Non-emergency / routine (National Average 10 Min)				5 Min	5 Min
Crime Rates: *					
Persons crimes	3	7	5	10	7
Property crimes	129	117	118	115	112
Clearance rates	31.8%	22.6%	15.4%	18%	25%
Maintained annual standards for reaccreditation	Yes	Yes	Yes	Yes	Yes

*Calendar year reporting

** Data was not able to be retrieved from current CAD software

PUBLIC SAFETY (3000)

001 General Fund

	FY 2022 Actual	FY 2023 Adopted	FY 2023 Estimated	FY 2024 Adopted
APPROPRIATIONS				
Personnel Services	\$ 5,735,975	\$ 5,823,738	\$ 5,823,738	\$ 6,069,681
Operating Expenses	764,290	1,385,182	1,309,085	1,038,488
Capital Outlay	156,963	293,580	293,580	-
Non-operating Expenses	-	-	25,659	-
TOTAL	\$ 6,657,228	\$ 7,502,500	\$ 7,452,062	\$ 7,108,169

Significant Changes from FY 2023 Adopted Budget

Personnel Services

Planned salary and benefit adjustments & Fraternal Order of Police contractual increases	\$ 245,943
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Operating Expenses

Contractual services for physical examinations	\$ 2,550
Telecommunications & phone allowances	\$ (3,200)
FY 2023 procurement and implementation of Intergrated technology system CAD/RMS	\$ (489,109)
CAD system software and server licenses - Year 2	\$ 102,354
Property & liability insurance	\$ 19,750
Increase in annual maintenance & repair contracts	\$ 2,465
Increase in annual equipment maintenance	\$ 2,212
Vehicle maintenance - usage allocation	\$ 4,106
Fleet replacement allocation	\$ 29,868
Uniform needs	\$ (3,245)
Fuel costs	\$ (5,540)
K-9 Allowance - initial program implemented during FY 2023	\$ 5,000
Firearms training	\$ (12,500)
Conferences & seminars	\$ 8,400

PUBLIC SAFETY (3000)

001 General Fund

Personnel Complement								
Position Title	FY 2023				FY 2024			
	Funded				Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Police Chief	1.00			1.00	1.00			1.00
Assistant Chief of Police ¹	1.00			1.00	1.00			1.00
Police Captain ²	0.50			0.50	0.50			0.50
Executive Assistant to the Chief ³	0.75			0.75	0.75			0.75
Accreditation Manager		1.00		0.50		1.00		0.50
Police Sergeants	6.00			6.00	6.00			6.00
Patrol Officers	18.00			18.00	18.00			18.00
Detectives	2.00			2.00	2.00			2.00
Business District Officer	1.00			1.00	1.00			1.00
Traffic Enforcement Officer	1.00			1.00	1.00			1.00
Communications Supervisor	1.00			1.00	1.00			1.00
Communications Operators	4.00			4.00	4.00			4.00
Total	36.25	1.00	0.00	36.75	36.25	1.00	0.00	36.75

¹One Police Captain position was reclassified to Assistant Chief of Police during FY2023 for operational purposes.

²General Fund allocation. One position split funded with Municipal Parking Fund.

³General Fund allocation. Position split funded with Municipal Parking Fund.

PUBLIC SAFETY (3000)

001 General Fund

EXPENDITURES

		FY 2022	FY 2023	FY 2023	FY 2024
Line Item Prefix: 001-3000-521-:		Actual	Adopted	Estimated	Adopted
Suffix	Object Description				
Personnel Services					
1210	Regular Salaries	\$ 3,275,614	\$ 3,313,067	\$ 3,313,067	\$ 3,570,170
1310	Other Salaries	27,517	48,256	48,256	48,256
1410	Overtime	205,571	220,000	220,000	220,000
1510	Special pay	97,770	128,230	128,230	141,540
1520	Extra Duty Pay	330,852	230,000	230,000	230,000
2110	Payroll Taxes	\$ 270,107	\$ 301,789	\$ 301,789	322,476
2210	Retirement Contribution	913,695	928,019	928,019	853,359
2310	Life & Health Insurance	517,913	525,781	525,781	544,476
2410	Workers Compensation	96,936	128,596	128,596	139,404
Total	Personnel Services	\$ 5,735,975	\$ 5,823,738	\$ 5,823,738	\$ 6,069,681
Operating Expenses					
3110	Professional Services	\$ 3,331	\$ 8,696	\$ 8,696	\$ 9,500
3112	Physical Examinations	767	14,450	14,450	15,070
3410	Other Contractual Services	2,508	2,700	2,700	2,700
4110	Telecommunications	-	1,000	1,000	1,000
4111	Postage	1,450	1,000	1,000	1,000
4112	Mobile Phone Allowance	5,093	5,400	5,400	5,400
4403	Equipment/Vehicle Leasing	28,511	520,308	444,211	122,181
4510	Property and Liability Insurance	58,094	100,349	100,349	120,099
4601	Maintenance Service/Repair Contracts	35,670	62,489	62,489	64,954
4603	Equipment Maintenance	16,188	19,560	19,560	21,772
4612	Vehicle Maintenance - Usage	159,060	141,709	141,709	145,815
4613	Vehicle Maint - Fleet Replacement	215,124	248,904	248,904	278,772
4810	Promotional Activities	12,406	9,875	9,875	9,875
4911	Other Current Charges	6,155	9,550	9,550	8,800
5110	Office Supplies	7,751	8,000	8,000	8,000
5214	Uniforms	36,772	24,995	24,995	21,750
5216	Vehicle Maintenance - Fuel	88,200	114,240	114,240	108,800
5217	K-9 Allowance	100	-	5,000	5,000
5290	Miscellaneous Operating Supplies	54,718	67,762	62,762	55,180
5410	Subscriptions and Memberships	3,442	4,695	4,695	4,920
5520	Conferences and Seminars	28,950	19,500	19,500	27,900
Total	Operating Expenses	\$ 764,290	\$ 1,385,182	\$ 1,309,085	\$ 1,038,488
Capital Outlay					
6410	Machinery and Equipment	\$ 156,963	\$ 293,580	\$ 293,580	\$ -
Total	Capital Outlay	\$ 156,963	\$ 293,580	\$ 293,580	\$ -

PUBLIC SAFETY (3000)

001 General Fund

EXPENDITURES

		FY 2022	FY 2023	FY 2023	FY 2024
Line Item Prefix: 001-3000-521-:		Actual	Adopted	Estimated	Adopted
Suffix	Object Description				
<u>Non-operating Expenses</u>					
581-9190	Transfer to Fleet Management Fund	\$ -	\$ -	\$ 25,659	\$ -
Total	Non-operating Expenses	\$ -	\$ -	\$ 25,659	\$ -
Total	Department Expenditures	\$ 6,657,228	\$ 7,502,500	\$ 7,452,062	\$ 7,108,169



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 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 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 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 2023 Accomplishments:

- Tree City USA re-certification for seventh year.
- 89th Street Beach End upgrade.
- Town Hall Fire Alarm Panel Upgrade.
- Completed Miami Dade RER- DERM Consent Decree testing (smoke testing).
- Finalized construction documents for Abbott Avenue Drainage Improvements.
- Town resiliency initiative dune renourishment project
- Continue Cellular Endpoint Cloud based meter system conversion
- Hosted annual Hazardous Waste Drop-Off.
- Town Hall Office Renovations (1st Floor)
- Completed Manhole Rehabilitation Project to repair various sewer manholes throughout Town that have infiltration issues.
- Installation of Beach ADA mats on beach ends. (89th & 95th Street Beach End)
- Purchased new Public Works & Utility Vehicles.
- Annual Staining of the Sidewalks
- Purchased Street Sweeper
- Replacement of FDOT pump located at 94th Street & Abbott Avenue
- Commence construction of 96th Street Park project.
- Continued Design Phase of Utilities Undergrounding Project

- Reconstruction of Traffic Circle on 95th & Byron Ave
- Finalization of Beach End Outdoor Fitness Equipment
- Installation of Turtle Friendly Bollards
- Hosted Drainage Improvement and Flood Hazard Mitigation Forum

Fiscal Year 2024 Objectives:

- Tree City USA re-certification.
- Host annual Hazardous Waste Drop-Off.
- Continue Cellular Endpoint Cloud based meter system conversion
- Continue Design Phase of Undergrounding Project
- Value Engineer to Continue Abbott Avenue Drainage Improvement Project
- Commence approval, permitting and drawings pertaining to Walking Path improvements.
- Finalize 2022 Traffic Study and budget to implementation strategies
- Purchase Skid Steer
- Continue Dune Resiliency Project
- Continue Design Phase for Collins Avenue Water Main Project

Performance Measures		FY 2021 Actual	FY 2022 Actual	FY 2023 Estimated	FY 2024 Target
Public Works permits issued		228	279	166 (YTD)	230
Turnaround time		> 3 days	> 3 days	> 3 days	< 2 Weeks
<i>Litter Program:</i>	<i>Unit of Measure</i>				
Beach Area	Cubic Yards	46	46	46	70
Collins/Harding	Cubic Yards	120	120	120	120
Street Sweeper	Tons	134	134	121	140
<i>Stormwater Mgmt.:</i>					
Manual drain cleaning	Each	1989	1989	2100	2200
Vacuum truck cleaning	Tons	75	75	80	100
Sidewalk trip hazards corrected	Each	25	25	30	15
Pothole repairs	Each	31	31	31	25
Fire hydrants serviced	Each	100	100	100	100
Water valves serviced	Each	289	289	350	350
Percentage of "unaccounted for water" (calendar year)		16%	.16%	<10%	<10%

PUBLIC WORKS (5000)

001 General Fund

	FY 2022	FY 2023	FY 2023	FY 2024
	Actual	Adopted	Estimated	Adopted
APPROPRIATIONS				
Personnel Services	\$ 597,475	\$ 578,409	\$ 578,409	\$ 631,928
Operating Expenses	626,916	952,876	982,861	1,252,411
Capital Outlay	129,751	-	12,130	-
Non-operating Expenses	-	180,000	198,575	80,000
TOTAL	\$ 1,354,142	\$ 1,711,285	\$ 1,771,975	\$ 1,964,339

Significant Changes from FY 2023 Adopted Budget

Personnel Services

Planned salary and benefit adjustments \$ 53,519

Operating Expenses

Engineering services - Vulnerability study Program Modification \$ 350,000
 Other engineering service completed in FY 2023 \$ (80,000)
 Increase to Town Hall electricity estimate cost \$ 15,142
 Increase to Water & Sewer estimated cost \$ 4,306
 Property and liability insurance \$ 15,800
 Building surface cleaning decrease \$ (12,500)
 Fire alarm annual testing & monitoring \$ 3,200
 Increase to roadway electricity costs \$ 3,580

Non-operating Expenses

Transfer to Fleet Management Fund for Skid Steer \$ 80,000

Position Title	Personnel Complement							
	FY 2023				FY 2024			
	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	0.40			0.40	0.40			0.40
Operations Manager ³	0.20			0.20	0.20			0.20
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
Heavy Equipment Operator ⁴	0.25			0.25	0.25			0.25
Total	6.10	0.00	0.00	6.10	6.10	0.00	0.00	6.10

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

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

³General Fund allocation. Position split funded with Tourist Resort, Water & Sewer, Solid Waste and Stormwater Funds.

⁴General Fund allocation. Position split funded with Tourist Resort and Water & Sewer Funds.

PUBLIC WORKS (5000)

001 General Fund EXPENDITURES

Line Item Prefix: 001-5000-539:		FY 2022	FY 2023	FY 2023	FY 2024
		Actual	Adopted	Estimated	Adopted
Suffix	Object Description				
Personnel Services					
1210	Regular Salaries	\$ 286,541	\$ 274,107	\$ 274,107	\$ 300,213
1410	Overtime	60,264	60,000	60,000	60,000
1510	Special pay	4,575	5,223	5,223	6,040
2110	Payroll Taxes	25,624	26,216	26,216	28,292
2210	Retirement Contribution	40,548	43,040	43,040	46,302
2310/2315	Life & Health Insurance	87,917	70,966	70,966	78,374
2410	Workers Compensation	7,220	9,980	9,980	14,055
Total	Personnel Services	\$ 512,689	\$ 489,532	\$ 489,532	\$ 533,276
Operating Expenses					
3110	Professional Services	\$ 64,777	\$ 173,161	\$ 198,161	\$ 443,161
3112	Physical Examinations	125	550	550	1,200
3411	Nuisance Abatement	-	1,500	1,500	1,500
4009	Vehicle Allowance	1,194	2,280	2,280	2,490
4110	Telecommunications	3,016	3,252	3,252	3,610
4111	Postage	29	50	50	50
4112	Mobile Phone Allowance	560	1,080	1,080	1,080
4310	Electricity	33,477	43,598	43,598	58,740
4311	Water and Sewer	46,737	47,294	47,294	51,600
4403	Equipment/Vehicle Leasing	1,936	5,000	5,000	5,000
4510	Property and Liability Insurance	46,192	80,000	80,000	95,800
4601	Maintenance Service/Repair Contracts	14,617	30,080	30,530	31,930
4602	Building Maintenance	75,433	112,620	112,620	100,120
4603	Equipment Maintenance	25,929	25,000	25,000	25,000
4604	Grounds Maintenance	137,178	175,105	185,105	175,105
4611	Miscellaneous Maintenance	19,187	35,200	29,735	35,200
4612	Vehicle Maintenance - Usage	32,754	25,152	25,152	26,887
4613	Vehicle Maint - Fleet Replacement	24,144	32,004	32,004	31,476
4911	Other Current Charges	14,123	24,600	24,600	24,600
5110	Office Supplies	2,191	2,500	2,500	2,500
5210	Property and Maintenance	408	15,000	15,000	15,000
5214	Uniforms	5,798	7,000	7,000	7,600
5216	Vehicle Maintenance - Fuel	5,250	6,720	6,720	6,400
5290	Miscellaneous Operating Supplies	8,942	14,600	14,600	14,600
5310	Road Materials	14,135	22,500	22,500	22,500
5410	Subscriptions and Memberships	546	950	950	1,170
5520	Conferences and Seminars	-	2,400	2,400	2,400
5510	Training & Educational	488	3,500	3,500	3,500
Total	Operating Expenses	\$ 579,166	\$ 892,696	\$ 922,681	\$ 1,190,219

PUBLIC WORKS (5000)

001 General Fund

EXPENDITURES

Line Item Prefix: 001-5000-539:		FY 2022	FY 2023	FY 2023	FY 2024
		Actual	Adopted	Estimated	Adopted
Suffix	Object Description				
Capital Outlay					
6410	Machinery and Equipment	\$ 129,751	\$ -	\$ 12,130	\$ -
Total	Capital Outlay	\$ 129,751	\$ -	\$ 12,130	\$ -
Non-operating Expenses					
581-9190	Transfer to Fleet Management Fund	\$ -	\$ 180,000	\$ 198,575	\$ 80,000
Total	Non-operating Expenses	\$ -	\$ 180,000	\$ 198,575	\$ 80,000
Total	Department Expenditures	\$ 1,221,606	\$ 1,562,228	\$ 1,622,918	\$ 1,803,495

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

Line Item Prefix: 001-5000-541:		FY 2022	FY 2023	FY 2023	FY 2024
		Actual	Adopted	Estimated	Adopted
Suffix	Object Description				
<u>Personnel Services</u>					
541-1210	Road's Regular Salaries	\$ 45,491	\$ 42,840	\$ 42,840	\$ 49,588
541-1410	Road's Overtime	8,615	10,000	10,000	10,000
541-1510	Road's Special Pay	1,719	1,500	1,500	1,750
541-2110	Road's Payroll Taxes	3,801	4,158	4,158	4,693
541-2210	Road's Retirement Contribution	6,661	6,728	6,728	7,649
541-2310	Road's Life & Health Insurance	15,513	18,109	18,109	18,557
541-2410	Road's Workers Compensation	2,986	5,542	5,542	6,415
Total	Personnel Services	\$ 84,786	\$ 88,877	\$ 88,877	\$ 98,652
<u>Operating Expenses</u>					
541-4110	Road's Telecommunications	\$ -	\$ 580	\$ 580	\$ 612
541-4310	Roadway Electricity	35,588	39,600	39,600	41,580
541-4611	Miscellaneous Maintenance	12,162	20,000	20,000	20,000
Total	Operating Expenses	\$ 47,750	\$ 60,180	\$ 60,180	\$ 62,192
<u>Capital Outlay</u>					
Total	Capital Outlay	\$ -	\$ -	\$ -	\$ -
Total	Road Maintenance Division Expenditures	\$ 132,536	\$ 149,057	\$ 149,057	\$ 160,844
Total	Public Works Department Expenditures	\$ 1,354,142	\$ 1,711,285	\$ 1,771,975	\$ 1,964,339

FY 2024 New Program Enhancement (Modification)

Comprehensive Vulnerability Assessment & Adaptation Plan				
Department Name	Division Name	Funding Source	Dept/Org No.	Total Requested
Building/Public Works		General Fund	539-5000	\$350,000
Justification and Description				
<p>Comprehensive Town-wide vulnerability assessment, feasibility study, and adaptation action plan.</p> <p>The Town was awarded a Florida Department of Environmental Protection Resilient Florida Program Planning grant in the amount of \$300,000. Under the program, the Town is required to match the grant funding in the amount of \$50,000.</p>				
Benefits or Alternative/Adverse Impact if not funded				
Required Resources				
New Personnel				
Number of Positions	Title	Salary	Fringe Benefits	Cost
None				
Other Recurring Operating Costs				
Account Number	Description	Cost		
One Time Costs				
Account Number	Description	Cost		
001-5000-539-31-10	Professional Services	\$350,000		

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, 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.

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 2023 Accomplishments:

- Worked on the completion of the design phase of 96th Street Park.
- Worked with assisting in the supervision of the construction phase of 96th Street Park that began in January of 2023.
- Hosted 47 youth, adult and senior programs per seasonal session (Fall, Winter, Spring and Summer).
- Developed and supervised the design and construction of the renovation of Hawthorne Tot Lot completed April 30, 2023.
- Implemented an agreement with the YMCA of Miami Dade County to host After School programming and camps.
- Negotiated an agreement with The City of Miami Beach to host the town's soccer program at Normandy Isles Park during the renovation of 96th street park.
- Assisted in the selection and implementation of beach chair and umbrella service through the Community Center.

Issues:

- With the closing of 96th Street Park staff has had to adjust programming to off site venues for all park activities including special events.
- Lack of green space for recreational activities.
- Lack of staff to cover the increased demands of the public for more recreational programming and facility operating hours.
- Nationwide shortage of lifeguards has been a challenge to cover pool and beach operational hours and promaming.

Fiscal Year 2024 Objectives:

- Oversee the completion of the renovation of 96th Street Park.
- Open, staff and program the renovated 96th Street Park.
- Continue to develop new and innovative programming to meet the needs of the community.

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Performance Measures	Actual	Actual	Actual	YTD/Est	Target
Youth Program Participants	1,360	3,677	3,201	2,877	3,200
Special Events Participants	2,410	1,800	2,080	5,302	5,500

PARKS AND RECREATION (6000)

001 General Fund

	FY 2022	FY 2023	FY 2023	FY 2024
	Actual	Adopted	Estimated	Adopted
APPROPRIATIONS				
Personnel Services	\$ 130,265	\$ 254,653	\$ 254,653	\$ 425,300
Operating Expenses	205,005	343,781	478,481	583,903
Capital Outlay	-	-	-	37,000
Non-operating Expenses	-	22,000	22,000	-
TOTAL	\$ 335,270	\$ 620,434	\$ 755,134	\$ 1,046,203

Significant Changes from FY 2023 Adopted Budget

Personnel Services

Planned salary and benefit adjustments	\$ 13,191
96th St. Park new positions-see program modification	\$ 157,456

Operating Expenses

Beach chair & umbrella service operator	\$ 149,095
Soccer contractual services increase	\$ 8,500
Soccer field agreement	\$ 2,000
Flag football contractual services increase	\$ 2,000
Increase to telecommunications	\$ 4,072
Electricity estimate cost increase - 96th St. Park	\$ 22,290
Copy machine rental - 96th St. Park	\$ 2,500
Property and liability insurance	\$ 5,651
Maintenance contracts increase - 96th St. Park	\$ 21,780
Building maintenance supplies	\$ 12,000
Grounds maintenance increase	\$ 6,000
96th St. Park reopening event - Program modification	\$ 44,000
Other current charges decrease from summer camp outsourced	\$ (47,200)
Office supplies - 96th St. Park	\$ 4,000
Landscape improvement reduced due to new facility	\$ (5,500)
Mercant fees	\$ 3,900

Capital Outlay

96th St. Park office equipment & security camera system	\$ 37,000
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PARKS AND RECREATION (6000)

001 General Fund

Position Title	Personnel Complement							
	FY 2023				FY 2024			
	Funded				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
Assistant Parks & Recreation Director ¹	0.05			0.05	0.05			0.05
Parks & Recreation Supervisor ²					1.00			1.00
Custodian ^{2/3}	0.50			0.50	1.50			1.50
Recreation Leader II	1.00			1.00	1.00			1.00
Recreation Leader I		5.00		3.00		7.00		4.00
Camp Counselors ⁴			19.00	4.00			5.00	0.25
Total	1.60	5.00	19.00	8.60	3.60	7.00	5.00	7.85

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

²In FY 2024 new positions added for staffing of new 96th St. Park facility. See program modification.

³General Fund position allocation. One position split funded with Tourist Resort Fund 102.

⁴In FY 2023 Camp Counselor positions consisted of fourteen (14) for ten (10) weeks of Summer Camp, five (5) positions for Winter Camp (two weeks) and Spring Camp (one week).

In FY 2024 Camp Counselor positions consist of five (5) positions for Winter Camp (two weeks) and Spring Camp (one week). Summer Camp was outsourced during FY 2023 due to staffing constraints. Summer Camp is projected to be outsourced in FY 2024.

PARKS AND RECREATION

(6000)

001 General Fund

EXPENDITURES

Line Item Prefix: 001-6000-572-:		FY 2022	FY 2023	FY 2023	FY 2024
		Actual	Adopted	Estimated	Adopted
Suffix	Object Description				
Personnel Services					
1210	Regular Salaries	\$ 23,511	\$ 66,924	\$ 66,924	\$ 148,041
1310	Other Salaries - Includes Seasonal	74,931	139,250	139,250	165,832
1410	Overtime	933	1,000	1,000	3,000
1510	Special pay	75	1,838	1,838	1,838
2110	Payroll Taxes	7,819	15,990	15,990	24,396
2210	Retirement Contribution	6,500	9,504	9,504	10,263
2310/2315	Life & Health Insurance	9,285	9,518	9,518	64,315
2410	Workers Compensation	7,211	10,629	10,629	7,615
Total	Personnel Services	\$ 130,265	\$ 254,653	\$ 254,653	\$ 425,300
Operating Expenses					
3112	Physical Examinations	\$ 1,784	\$ 1,600	\$ 1,600	\$ 1,600
3410	Other Contractual Services	44,756	71,000	205,700	232,596
4009	Car Allowance	113	-	-	180
4110	Telecommunications	2,610	1,812	1,812	5,884
4111	Postage	-	100	100	100
4310	Electricity	1,774	3,168	3,168	25,458
4311	Water and Sewer	22,882	23,100	23,100	24,150
4403	Equipment/Vehicle Leasing	-	-	-	2,500
4510	Property and Liability Insurance	13,456	19,533	19,533	25,184
4601	Maintenance Service/Repair Contracts	3,176	3,244	3,244	25,024
4602	Building Maintenance	7,907	8,000	8,000	20,000
4603	Equipment Maintenance	520	5,000	5,000	5,000
4604	Grounds Maintenance	56,819	76,004	76,004	82,004
4611	Miscellaneous Maintenance	6,865	11,500	11,500	11,500
4612	Vehicle Maintenance - Usage	3,547	4,191	4,191	4,831
4613	Vehicle Fleet Replacement	2,172	10,572	10,572	10,362
4810	Promotional Activities - Special Events	4,487	2,500	2,500	46,500
4815:4911	Other Current Charges	18,101	75,000	75,000	27,800
5110	Office Supplies	-	-	-	4,000
5213	Landscape Improvements	-	15,500	15,500	10,000
5214	Uniforms	1,593	1,463	1,463	3,500
5216	Vehicle Maintenance - Fuel	700	1,344	1,344	1,280
5225	Merchant Fees	5,108	1,500	1,500	5,400
5290	Miscellaneous Operating Supplies	4,992	5,000	5,000	5,000
5410	Subscriptions and Memberships	268	300	300	700
5520	Conferences and Seminars	1,375	2,350	2,350	3,350
Total	Operating Expenses	\$ 205,005	\$ 343,781	\$ 478,481	\$ 583,903

PARKS AND RECREATION

(6000)

001 General Fund

EXPENDITURES

Line Item Prefix: 001-6000-572-:		FY 2022	FY 2023	FY 2023	FY 2024
		Actual	Adopted	Estimated	Adopted
Suffix	Object Description				
Capital Outlay					
6410	Machinery and Equipment	\$ -	\$ -	\$ -	\$ 37,000
Total	Capital Outlay	\$ -	\$ -	\$ -	\$ 37,000
Non-operating Expenses					
581-9190	Transfer to Fleet Management Fund	\$ -	\$ 22,000	\$ 22,000	\$ -
Total	Non-operating Expenses	\$ -	\$ 22,000	\$ 22,000	\$ -
Total	Department Expenditures	\$ 335,270	\$ 620,434	\$ 755,134	\$ 1,046,203

FY 2024 New Program Enhancement (Modification)

Parks and Recreation 96th Street Park Staffing				
Department Name	Division Name	Funding Source	Dept/Org No.	Total Requested
Parks & Recreation	Recreation	General Fund	572-6000	\$157,456
Justification and Description				
<p>Four new positions to staff daily operations at the newly renovated 96th St Park. New programs and activities will be hosted at the expanded replacement facility which is scheduled for completion in January 2024.</p> <p>The following new positions are requested:</p> <ul style="list-style-type: none"> •Parks & Recreation Supervisor (full time) - one position •Parks & Recreation Custodian (full time) - one position •Parks & Recreation Leader (part time) - two positions <p>The new facility includes:</p> <ul style="list-style-type: none"> •new 2 story building with multiple community rooms •kayak launch •high school size basketball court •outdoor fitness area •multi-purpose field 				
Required Resources				
New Personnel				
Number of Positions	Title	Annual Salary	Annual Fringe Benefits	Annual Cost
1	Parks & Recreation Supervisor FT	\$53,107	\$38,629	\$91,736
1	Parks & Recreation Custodian FT	\$31,200	\$32,273	\$63,473
2	Recreation Leader PT	\$48,256	\$6,476	\$54,732
	Total Annual Cost			\$209,941
	<i>FY 2024 estimated needs 9 months</i>			<i>\$157,456</i>
Other Recurring Operating Costs				
Account Number	Description	Cost		
One Time Costs				
Account Number	Description	Cost		

FY 2024 New Program Enhancement (Modification)

96th Street Park Grand Re-Opening Party & Ceremony				
Department Name	Division Name	Funding Source	Dept/Org No.	Total Requested
Parks & Recreation	Recreation	General/Resort Tax Fund	572-6000	\$42,000
Justification and Description				
<p>Grand reopening ceremony event at 96th Street Park. The new park facility is scheduled for completion January of 2024.</p> <p>The Town of Surfside and the Parks and Recreation department will hold a grand reopening ceremony event to include the following:</p> <ul style="list-style-type: none"> Mechanical & inflatable attractions; Catering services; Entertainment services; Giveaways; Rental equipment. 				
Benefits or Alternative/Adverse Impact if not funded				
Required Resources				
New Personnel				
Number of Positions	Title	Salary	Fringe Benefits	Cost
Other Recurring Operating Costs				
Account Number	Description	Cost		
One Time Costs				
Account Number	Description	Cost		
TBD	Mechanical & inflatable attractions	\$20,000		
TBD	Catering services	\$10,000		
TBD	Entertainment services	\$5,500		
TBD	Giveaways	\$5,000		
TBD	Rental equipment	\$1,500		

FY 2024 New Capital Outlay Request

96th Street Park Equipment and Security Camera System

Department	Division	Funding Source	Dept./ Org. No.	Fiscal Impact
Parks & Recreation		General Fund	572-6000	\$37,000

Justification and Description

The 96th Street Park facility is scheduled for completion in January 2024. Upgraded amenities include a two-story building with multiple community rooms.

Essential equipment for operations and a security camera system for safety are needed:

- desktop computers - two;
- office printer;
- cash drawer;
- credit card terminal and printer;
- ID camera and printer;
- Community room TV with surround system and audio receiver;
- security camera system.

Alternative/Adverse Impacts if not funded:

Required Resources

Account Number	Title or Description of Request	Cost
001-6000-572-64-10	Machinery & Equipment	\$37,000

Other Recurring Operating Costs

Account Number	Description	Cost



Community Services & Public Communications Department

Services, Functions, and Activities:

The Community Services & Public Communications Department connects the Town to its residents, providing timely and informational communications to educate, engage and inform, while also coordinating essential services to enhance the quality of life and convenience for Surfside residents.

The Community Services & Public Communications (CSPC) Department in the General Fund is distinct from the Tourist Resort Fund which can be found later in this budget book under its own tab. However, the two departments, CSPC and Tourism, work closely together to provide a well-rounded experience for residents, visitors and business owners in Surfside.

CSPC plans, prepares and develops information to enhance the Town's communication platforms in collaboration and oversees the development and content 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.

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

Fiscal Year 2023 Accomplishments:

- Expanded monthly Town Gazette to 24 pages, which is produced fully in house.
- Launch of @surfsideflorida Instagram/Facebook and @surfsidepolice Twitter accounts to better inform our residents of all things happening in Surfside.
- Relaunched the redesigned Town website which is more modern, aesthetically pleasing and has homepages for each department to make for a better user experience (UX).
- Revamped the flagship internal newsletter publication, Sailing Surfside, for quarterly launch each year.
- Launched a subscription feature for the Town Calendar.
- Created and launched three Google calendars that mirror the Town calendar.
- All graphics, media outreach and logistical event coordination for the 2nd Annual Surfside Remembrance event on June 24, 2023.
- Filmed and produced extensive State of the Town Address video with b-roll footage integrated.
- Crated vibrant, custom graphics to wrap various utility boxes throughout the business district and near Town Hall.
- Supported the Officer Mike birthday event and secured Channel 7.
- Created custom graphics for the Town Hall remodeling project.

Issues:

- Maintaining new content on Channel 663 is often difficult for a small team.

Fiscal Year 2024 Objectives:

- Launch effective informational campaigns surrounding the ballot questions for the November 2023 election to ensure all residents fully understand the issues.
- Effectively manage all the new social media accounts and reach 1,500 subscribers by the end of the fiscal year..
- Develop new, fresh content on a regular (monthly) basis for social media that can be adapted to the rest of our communications channels.

Performance Measures	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimated	FY 2024 Target
Town e-blast subscribers	1,500	1,667	1,800	3,700	3,800
Followers on surfside@ Instagram account*				525	750
Email marketing engagement: subscribers who engage with emails "often" or "sometimes"	N/A	39%	42%	45%	

COMMUNITY SERVICES & PUBLIC COMMUNICATIONS (6600)

001 General Fund

	FY 2022	FY 2023	FY 2023	FY 2024
	Actual	Adopted	Estimated	Adopted
APPROPRIATIONS				
Personnel Services	\$ 100,944	\$ 146,292	\$ 146,292	\$ 151,506
Operating Expenses	150,544	192,465	217,465	225,328
Capital Outlay	-	-	-	-
TOTAL	\$ 251,488	\$ 338,757	\$ 363,757	\$ 376,834

Significant Changes from FY 2023 Adopted Budget

Personnel Services

Planned salary and benefit adjustments \$ 5,214

Operating Expenses

IT services, software subscriptions and broadband annual increases \$ 4,648
 ADA compliant captioning for broadcasting increase \$ 4,378
 IT software webhosting - BOOST increase \$ 3,000
 Gazette, including bulk mail and extra pages \$ 21,232

Personnel Complement								
Position Title	FY 2023				FY 2024			
	Funded				Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Tourism & Communications Director ¹	0.66			0.66	0.66			0.66
Communications Manager ¹	0.25			0.25	0.25			0.25
Multimedia Communications Specialist ¹	0.25			0.25	0.25			0.25
Total	1.16	0.00	0.00	1.16	1.16	0.00	0.00	1.16

¹General Fund allocation. Position split funded with Tourist Resort Fund 102.

COMMUNITY SERVICES & PUBLIC COMMUNICATIONS

001 General Fund

EXPENDITURES

Line Item prefix: 001-6600-552-:		FY 2022	FY 2023	FY 2023	FY 2024
		Actual	Adopted	Estimated	Adopted
Suffix	Object Description				
<u>Personnel Services</u>					
1210	Regular Salaries	\$ 66,862	\$ 102,158	\$ 102,158	\$ 112,737
1510	Special Pay	-	250	250	660
2110	Payroll Taxes	5,181	8,085	8,085	8,857
2210	Retirement Contribution	16,207	16,041	16,041	17,388
2310	Life & Health Insurance	12,694	19,555	19,555	11,640
2410	Workers Compensation	-	203	203	224
Total	Personnel Services	\$ 100,944	\$ 146,292	\$ 146,292	\$ 151,506
<u>Operating Expenses</u>					
3110	Professional Services	\$ 9,000	\$ -	\$ -	\$ -
516-3110	Professional Services (IT)	47,210	62,648	87,648	67,296
3112	Physical Examinations	-	-	-	396
3410	Other Contractual Services	2,220	2,500	2,500	2,500
4009	Vehicle Allowance	2,860	3,276	3,276	2,376
4110	Telecommunications	397	960	960	960
516-4605	IT Software Maintenance	17,153	17,476	17,476	24,963
516-4606	IT Hardware Maintenance	3,605	10,605	10,605	10,605
4810	Promotional Activities / Newsletter	45,383	48,000	48,000	69,232
4911	Other Current Charges	21,867	45,000	45,000	45,000
5290	Miscellaneous Operating Supplies	849	1,000	1,000	1,000
5410	Subscriptions and Memberships	0	1,000	1,000	1,000
Total	Operating Expenses	\$ 150,544	\$ 192,465	\$ 217,465	\$ 225,328
<u>Capital Outlay</u>					
Total	Capital Outlay	\$ -	\$ -	\$ -	\$ -
Total	Department Expenditures	\$ 251,488	\$ 338,757	\$ 363,757	\$ 376,834

EMERGENCY & DISASTER RELIEF (6700)

001 General Fund

	FY 2022*	FY 2023	FY 2023*	FY 2024
	Actual	Adopted	Estimated	Adopted
<u>APPROPRIATIONS</u>				
Personnel Services	\$ 3,711	\$ -	\$ -	\$ -
Operating Expenses	2,599,266	-	978,438	-
Capital Outlay	247,491	-	90,000	-
Non-operating Expenses	994,401	-	-	-
TOTAL	\$ 3,844,869	\$ -	\$ 1,068,438	\$ -

*All expenditures incurred are related to the Champlain Towers South collapse on June 24, 2021 and are for presentation only.

EMERGENCY & DISASTER RELIEF (6700)

001 General Fund

EXPENDITURES

Line Item prefix: 001-6700-525-:		FY 2022*	FY 2023*	FY 2023*	FY 2024*
		Actual	Adopted	Estimated	Adopted
Suffix	Object Description				
<u>Personnel Services</u>					
1410	Overtime	3,711	-	-	-
Total	Personnel Services	\$ 3,711	\$ -	\$ -	\$ -
<u>Operating Expenses</u>					
3110	Professional Services	\$ 107,831	\$ -	\$ -	\$ -
3115	Professional Services - Engineering Svcs	2,422,250	-	978,438	-
4111	Postage	84	-	-	-
4403	Equipment/Vehicle Leasing	1,046	-	-	-
4510	Property and Liability Insurance	5,000	-	-	-
4611	Miscellaneous Maintenance	59,960	-	-	-
4911	Other Current Charges	702	-	-	-
5110	Office Supplies	2,393	-	-	-
Total	Operating Expenses	\$ 2,599,266	\$ -	\$ 978,438	\$ -
<u>Capital Outlay</u>					
6310	Improvements other than Building	\$ 247,491	\$ -	\$ 90,000	\$ -
6410	Machinery and Equipment	-	-	-	-
Total	Capital Outlay	\$ 247,491	\$ -	\$ 90,000	\$ -
<u>Non-operating Expenses</u>					
8300:10:00	Grants & Aid-Mutual Aid Local Govts	\$ 994,401	-	-	-
Total	Non-operating Expenses	\$ 994,401	\$ -	\$ -	\$ -
Total	Department Expenditures	\$ 3,844,869	\$ -	\$ 1,068,438	\$ -

*All expenditures incurred are related to the Champlain Towers South collapse on June 24, 2021 and are for presentation only.

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 2024 there is a General Fund transfer of \$565,000 to the Capital Projects Fund.

This allocation center may include other centralized costs which are not easily distributed. In FY 2024, 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 2024 include \$150,000 allocated for a merit pool and paid parental leave for general employees, \$140,000 for the 305 Strategic Climate Action Plan, \$47,741 for desktop/laptop replacement 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 2022	FY 2023	FY 2023	FY 2024
	Actual	Adopted	Estimated	Adopted
APPROPRIATIONS				
Personnel Services ¹	\$ 1,647	\$ 150,000	\$ 150,000	\$ 150,000
Operating Expenses	562,362	585,464	601,714	715,915
Capital Outlay	-	-	-	-
Non-operating Expenses	6,530,851	534,500	5,301,375	565,000
Contingency/Return to Reserves	-	2,621,590	192,686	3,885,308
TOTAL	\$ 7,094,860	\$ 3,891,554	\$ 6,245,775	\$ 5,316,223

¹Merit pool and paid parental leave for general employees is budgeted under Non-Departmental and allocated during the year to each department's Personnel Services budget based on annual adjustments. Therefore, actual expenditures are included in each department's budget in FY 2022.

Significant Changes from FY 2023 Adopted Budget

Operating Expenses

Telecommunications -T1 line/router, dispatch handheld line, & fax line cost increases	\$ 9,580
Decrease to postage costs	\$ (3,000)
Desktop/laptop replacement lease - Program modification	\$ 47,741
Property & liability Florida Municipal Insurance Trust (FMIT) increases	\$ 86,861
Flood & windstorm insurance - decrease attributable to Town Hall flood insurance	\$ (30,121)
Maintenance service & repair cotracts	\$ (11,120)
Champlain Towers South annual memorial event	\$ 25,000

Non-operating Expenses

Transfer to Capital Projects Fund for FY2024 scheduled projects	\$ 565,000
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NON-DEPARTMENTAL (7900)

001 General Fund EXPENDITURES

Line Item Prefix: 001-7900-:		FY 2022	FY 2023	FY 2023	FY 2024
		Actual	Adopted	Estimated	Adopted
Suffix	Object description				
<u>Personnel Services</u>					
590-1210	Regular Salaries	\$ -	\$ 150,000	\$ 150,000	\$ 150,000
590-2510	Unemployment Compensation	1,647	-	-	-
Total	Personnel Services	\$ 1,647	\$ 150,000	\$ 150,000	\$ 150,000
<u>Operating Expenses</u>					
590-3110	Professional Services	\$ 148,077	\$ 206,800	\$ 203,050	\$ 206,800
590-4110	Telecommunications	68,484	69,000	69,000	78,580
590-4111	Postage	2,895	10,150	10,150	7,150
590-4403	Equipment/Vehicle Leasing	63,783	83,078	83,078	116,209
590-4510	Property and Liability Insurance	105,867	153,011	153,011	209,751
590-4601	Maintenance Service/Repair Contracts	-	3,025	3,025	5,025
590-4911	Other Current Charges	128,034	17,000	37,000	42,000
590-5110	Office Supplies	16,285	19,500	19,500	19,500
590-5225	Merchant Fees	13,711	11,000	11,000	11,000
590-5290	Miscellaneous Operating Supplies	15,226	12,900	12,900	19,900
Total	Operating Expenses	\$ 562,362	\$ 585,464	\$ 601,714	\$ 715,915
<u>Capital Outlay</u>					
Total	Capital Outlay	\$ -	\$ -	\$ -	\$ -
<u>Non-operating Expenses</u>					
581-9130	Transfers to Capital Projects Fund	\$ 6,530,851	\$ 534,500	\$ 5,301,375	\$ 565,000
590-9920	Contingency - General CY	-	250,000	192,686	250,000
590-9910	Return to Reserves	-	2,371,590	-	3,635,308
Total	Non-operating Expenses	\$ 6,530,851	\$ 3,156,090	\$ 5,494,061	\$ 4,450,308
Total	Department Expenditures	\$ 7,094,860	\$ 3,891,554	\$ 6,245,775	\$ 5,316,223

FY 2024 New Program Enhancement (Modification)

Desktop/Laptop Replacement				
Department Name	Division Name	Funding Source	Dept/Org No.	Total Requested
Finance/ Non-Departmental	Information Technology	General Fund	590-7900	\$47,741
Justification and Description				
<p>In fiscal year 2024 the Town's existing computer operating system, Microsoft Windows 10, will no longer be supported by Microsoft. Most existing hardware is over seven years old and the specifications and configuration does not permit upgrade or maintenance to a supported operating system. Replacement of existing computer desktops and some laptops with new equipment that will offer the capabilities to support new Microsoft operating systems, and new advance security measures through a cost-effective four-year lease is recommended. The replacement equipment will include desktops, laptops, docking stations and monitors. These upgrades will ensure ongoing technical support, software updates and driver compatibility.</p>				
Benefits or Alternative/Adverse Impact if not funded				
<p>Microsoft will no longer support updates, patches or technical support going forward. Most existing Town desktops and laptops are seven years old and no longer under maintenance warranty. The existing hardware devices do not have the capacity or configuration to support upgrades or migration to a current, supported Microsoft operating system. Continuing with the existing hardware and outdated operating system can have adverse effects in Town's overall systems.</p> <p>These adverse effects can lead to:</p> <ul style="list-style-type: none"> •Security vulnerabilities due to inability to perform important security patches and updates; •Compatibility and integration issues with new software and applications that can result in system crashes, errors, inability to use newer or updated software versions; •Lack of features and functionality, unable to use enhancement and upgrades to existing software; •Non-compliance with regulatory requirements or licensing agreements; •Lack of technical support and assistance in finding relevant resources for outdated software. 				
Required Resources				
New Personnel				
Number of Positions	Title	Salary	Fringe Benefits	Cost
Other Recurring Operating Costs				
Account Number	Description	Cost		
001-7900-590-44-03	Year Two lease payment	\$47,741		
001-7900-590-44-03	Year Three lease payment	\$47,741		
001-7900-590-44-03	Year Four lease payment	\$47,741		
One Time Costs				
Account Number	Description	Cost		



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 2022 Actual	FY 2023 Adopted	FY 2023 Estimated	FY 2024 Proposed
<u>FUNDS AVAILABLE</u>				
Intergovernmental- Federal/State	\$ -	\$ 250,000	\$ 250,000	\$ -
Interest	39,922	6,500	6,500	-
Developer Contributions	615,000	-	438,576	-
Transfers In	6,530,851	534,500	5,301,375	565,000
TOTAL SOURCES	7,185,773	791,000	5,996,451	565,000
Fund Balance Beginning	5,894,823	1,236,419	12,354,395	312,522
TOTAL	\$ 13,080,596	\$ 2,027,419	\$ 18,350,846	\$ 877,522

<u>APPROPRIATIONS</u>				
Capital Outlay	\$ 726,201	\$ 1,334,500	\$ 18,147,284	\$ 565,000
TOTAL APPROPRIATIONS	\$ 726,201	\$ 1,334,500	\$ 18,147,284	\$ 565,000
Fund Balance Ending	12,354,395	692,919	203,562	312,522
TOTAL	\$ 13,080,596	\$ 2,027,419	\$ 18,350,846	\$ 877,522

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. 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.

In FY 2024, the following new capital projects are budgeted:

Commission Chambers Remodel	\$80,000
Public Safety remodel	85,000
93rd St. Beautification Harding-Collins pavers	<u>400,000</u>
Total	<u><u>\$565,000</u></u>

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 2022 Actual	FY 2023 Adopted	FY 2023 Estimated	FY 2024 Proposed
REVENUES				
Intergovernmental- Federal/State	\$ -	\$ 250,000	\$ 250,000	\$ -
Developer Contributions	615,000	-	438,576	-
Interest	39,922	6,500	6,500	-
Other - Transfers In	6,530,851	534,500	5,301,375	565,000
Use of Fund Balance	-	543,500	12,150,833	-
TOTAL REVENUES	\$ 7,185,773	\$ 1,334,500	\$ 18,147,284	\$ 565,000
EXPENDITURES				
Capital Outlay Expenditures	\$ 726,201	\$ 1,334,500	\$ 18,147,284	\$ 565,000
TOTAL EXPENDITURES	\$ 726,201	\$ 1,334,500	\$ 18,147,284	\$ 565,000
Net Results	\$ 6,459,572	\$ -	\$ -	\$ -

CAPITAL IMPROVEMENT PROJECTS

301 Capital Projects Fund

REVENUES

Line Item Prefix 301-590-		FY 2022	FY 2023	FY 2023	FY 2024
		Actual	Adopted	Estimated	Proposed
<u>Intergovernmental - Federal/State</u>					
334-4000	FDOT Reimbursement	\$ -	\$ 250,000	\$ 250,000	\$ -
Total Intergovernmental - Federal/State		\$ -	\$ 250,000	\$ 250,000	\$ -
<u>Miscellaneous Revenues</u>					
361-1000	Interest Earnings	\$ 39,922	\$ 6,500	\$ 6,500	\$ -
381-0100	Interfund Transfer from General Fund	6,530,851	534,500	5,301,375	565,000
389-8000	Capital Contributions - Developers	-	-	438,576	-
389-8030	Developer Contributions -Surf Club	615,000	-	-	-
392-0000	Appropriated Fund Balance	-	543,500	12,150,833	-
Total Miscellaneous Revenues		\$ 7,185,773	\$ 1,084,500	\$ 17,897,284	\$ 565,000
Total		\$ 7,185,773	\$ 1,334,500	\$ 18,147,284	\$ 565,000

CAPITAL IMPROVEMENT PROJECTS (4400)

301 Capital Projects Fund

EXPENDITURES

Line Item Prefix: 301-4400-:		FY 2022	FY 2023	FY 2023	FY 2024
		Actual	Adopted	Estimated	Proposed
Suffix	Object Description				
<u>Capital Outlay</u>					
539-6220	Town Hall Improvements	\$ 79,387	\$ -	\$ 42,643	\$ 165,000
539-6230	Buildings - Police Gym	\$ -	\$ -	\$ 59,657	
539-6330	Infrastructure - Dune Resiliency & Beautification	-	72,000	117,000	-
539-6350	Infrastructure - Utility Undergrounding	110,974	-	7,003,455	-
539-6410	Machinery and Equipment	85,609	95,000	173,446	-
541-6384	Harding Avenue Downtown Sidewalk Beautification	-	-	618,883	-
541-63TBD	93rd Street Beautification Harding-Collins Pavers	-	-	-	400,000
541-6383	89th Street Beach Street-End Improvements	148,305	-	-	-
541-6390	91st Street-Surfside Blvd. Improvements	-	1,050,000	1,050,000	-
572-6380	96th Street Park Renovation	295,606	-	8,416,020	-
572-6360	Kayak Launch	-	117,500	117,500	-
572-6370	Improvements - Hawthorne Tot Lot	6,320	-	327,455	-
572-6412	Machinery and Equipment - Hawthorne Tot Lot	-	-	221,225	-
Total	Capital Outlay	\$ 726,201	\$ 1,334,500	\$ 18,147,284	\$ 565,000
<u>Non-operating Expenses</u>					
Total	Non-operating Expenses	\$ -	\$ -	\$ -	\$ -
Total	Capital Projects Fund Expenditures	\$ 726,201	\$ 1,334,500	\$ 18,147,284	\$ 565,000

Capital Improvement Project

Project	Town Hall Commission Chambers Renovation
Location	Town of Surfside Town Hall
Priority	High
Department	Public Works Department
Description/Justification	The Town of Surfside Commission Chambers located at 9293 Hardng Avenue is highly utilized for various Town meetings. The Commission Chambers is in need of an upgrade to include replacing carpeting, chairs, lighting, amongst other items.

PROJECT COSTS	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total	Prior Fiscal Years
Plans and Studies						\$0	
Land/Site						\$0	
Engineering/Architecture						\$0	
Construction	\$80,000					\$80,000	
Equipment						\$0	
Other						\$0	
TOTAL COST	\$80,000	\$0	\$0	\$0	\$0	\$80,000	\$0

FUNDING SOURCES	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total	
General Fund/Capital Projects Fund	\$80,000					\$80,000	
						\$0	
						\$0	
TOTAL	\$80,000	\$0	\$0	\$0	\$0	\$80,000	

ANNUAL OPERATING IMPACT	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total	
Personnel						\$0	
Operating						\$0	
Capital Outlay						\$0	
Other						\$0	
TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	

Capital Improvement Project

Project	Police Department Remodel & Renovation
Location	Town of Surfside Town Hall
Priority	High
Department	Public Safety Department
Description/Justification	
Remodel, replace flooring and update sections of the Police Department. The Police Department Communications section is more than 15 years old and in need of replacement.	
The project scope includes:	
<ul style="list-style-type: none"> • remodel Communications room; • convert a portion of the Communicatins room into Sergeants office space for four work stations (from three) to alleviate overcrowding;. • remodel existing sergeants office space into a intevieew room to provide a private setting for officers to use during interviews of both suspects and victims.e police department have private setting to interview victims and suspects; • replace the linoleum flooring throughout the police department and the upstairs training room; • remodel kitchen area. 	

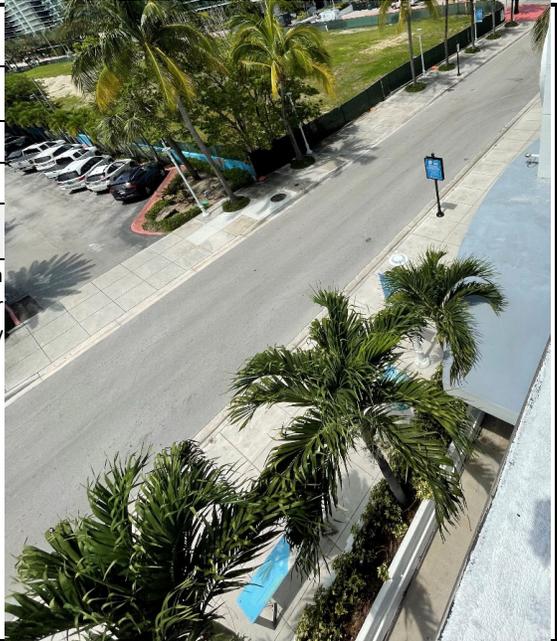
PROJECT COSTS	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total	Prior Fiscal Years
Plans and Studies						\$0	
Land/Site						\$0	
Engineering/Architecture						\$0	
Construction	\$85,000					\$85,000	
Equipment						\$0	
Other						\$0	
TOTAL COST	\$85,000	\$0	\$0	\$0	\$0	\$85,000	\$0

FUNDING SOURCES	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total	
General Fund/Capital Projects Fund	\$85,000					\$85,000	
						\$0	
						\$0	
TOTAL	\$85,000	\$0	\$0	\$0	\$0	\$85,000	

ANNUAL OPERATING IMPACT	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total	
Personnel						\$0	
Operating						\$0	
Capital Outlay						\$0	
Other						\$0	
TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	

Capital Improvement Project

Project	93rd Street 200 Block Paver Beautification Project
Location	93rd Street Between Harding & Collins Avenue
Priority	High
Department	Public Works Department
Description/Justification	
93rd Street is the hub for all Town Hall and Community Center events. Town Commission has commissioned staff with enhancing the 93rd Street corridor between Harding Avenue & Collins Avenue with pavers in order to beautify the area.	



PROJECT COSTS	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total	Prior Fiscal Years
Plans and Studies						\$0	
Land/Site						\$0	
Engineering/Architecture						\$0	
Construction	400,000					\$400,000	
Equipment						\$0	
Other						\$0	
TOTAL COST	\$400,000	\$0	\$0	\$0	\$0	\$400,000	\$0

FUNDING SOURCES	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total	
General Fund/Capital Projects Fund	400,000					\$400,000	
						\$0	
						\$0	
TOTAL	\$400,000	\$0	\$0	\$0	\$0	\$400,000	

ANNUAL OPERATING IMPACT	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total	
Personnel						\$0	
Operating		8,000	8,320	8,240	8,240	\$32,800	
Capital Outlay						\$0	
Other						\$0	
TOTAL	\$0	\$8,000	\$8,320	\$8,240	\$8,240	\$32,800	

Capital Improvement Program

Overview

Capital expenditures include money spent to acquire, construct, or upgrade the Town of Surfside's physical assets, such as buildings, infrastructure, machinery, equipment, and land. Capital expenditures and projects exceeding \$25,000 and having an expected life of five years or more are generally budgeted in the Town of Surfside's Capital Improvement Program (CIP).

The CIP is a five-year plan that identifies and prioritizes the Town's major capital projects and expenditures on an annual basis. The program aims to impact Surfside's residents, businesses, and visitors through the provision of infrastructure that promotes health, safety, transportation, recreation and other services. All projects and expenditures in the plan directly implement one or more of the Town's priorities.

The Town of Surfside's CIP serves to:

- Identify, plan, build and maintain capital infrastructure in a fiscally sound manner;
- Coordinate department resources and equipment;
- Effectively communicate the description, justification and costs of projects to stakeholders;
- Identify funding sources and ongoing budget impacts of projects;
- Complete projects on schedule and within budget;
- Provide for an annual update to the CIP schedule;
- Allow for program adjustments due to changing priorities;
- Allow sufficient time to identify project financing and implementation measures; and

Capital Improvement Program (CIP) projects are forecast in the Five-Year Capital Improvement Plan to allow for long range 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. The projects included in the Five-Year CIP are related to both governmental and enterprise funds. Future operating cost (e.g. additional personnel, maintenance or utility costs) associated with capital projects are projected for each individual project. 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 Five-Year Capital Improvement Plan for Fiscal Years 2024-2028 estimates that \$51.8 million in funding will be needed for projects over the five-year period. A total of \$5,364,621 is funded for implementation during Fiscal Year 2024 for six improvement projects (\$5,013,885), the purchase of new/replacement vehicles (\$290,736), and a skid steer (\$80,000). This CIP reflects the Town's long-term commitment to roads, stormwater management, water and sewer infrastructure, parks, public safety, and other public infrastructure.

Capital Planning

Capital improvement planning is a year-round endeavor. Projects are planned and prioritized. Projects are identified through various means, such as needs analysis, professional studies, everyday operations of the Town, community outreach, department planning, and Town Commission feedback and direction.

The annual process to develop a new Five-Year CIP kicks off each year in tandem with the annual budget development process. Following the Town Commission Budget Goals and Objectives Visioning Workshop, department directors submit plans and cost estimates for needed capital improvements.

Project proposals submitted must meet the capital improvement criteria stated earlier for consideration. Funding sources for each project are identified, and departments are required to identify the ongoing operating budget impacts of their projects. Each project must also further at least one priority of the Town's priorities set at the visioning workshop.

Capital projects submitted by the departments are evaluated, prioritized and then combined to form the Five-Year CIP. The first year of the CIP is considered the Capital Improvement Program, or Capital Budget, and gets incorporated into the annual budget of the various funds as necessary to appropriate funding for the projects. These projects may be revised during the fiscal year to add, modify, and terminate projects as necessary. Development, monitoring and tracking of the CIP is the responsibility of the Town's administration.

Projects funded by the General Fund are not budgeted as capital projects directly in the annual budget. Instead, the approved total dollar amount for these projects is budgeted as an interfund transfer from the General Fund to the Capital Projects Fund. These projects are then implemented through the Capital Projects Fund. This methodology applies to projects funded by General Fund operating dollars and General Fund reserves.

Funds included in the annual budget that provide funding support for FY 2024 CIP projects include the General Fund, Capital Improvement Project Fund, Municipal Transportation Fund, Municipal Parking Fund, Stormwater Fund, Fleet Management Fund, American Rescue Plan Act (ARPA) funds, Second Local Option Gas Tax, and a Florida Department of Environmental Protection grant. Projects supported by these funds are based in each fund and appear in their related annual budget.

Impact of Capital Improvements Projects (CIP) on the Operating Budget

CIP projects can affect the Town's operating budget by increasing expenditures and offset by projected savings or new revenues generated by the project. Projects that are expected to be completed during FY 2024 improve but do not expand the level of service the Town provides. Therefore, no additional maintenance and operating costs for those projects are projected to impact the operating budget.

The existing 96th Street Park reconstruction project, funded in prior years, is in the construction phase and the park is expected to be completed during FY 2024. The estimated operating impact for the 96th Street Park operations and maintenance is approximately \$252,700 annually after the park's projected completion in FY 2024.

**Town of Surfside
FY 2024 - 2028
Five Year Capital Improvement Plan**

Department	Projects	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	5YR TOTAL
Code Compliance	Replacement Vehicle	\$ -	\$ 67,000	\$ 20,000	-	-	\$ 87,000
Public Safety	Replacement Vehicles	290,736	290,000	325,000	345,000	220,000	\$ 1,470,736
	Police Department Remodel	85,000	-	-	-	-	\$ 85,000
	Security Cameras - Parking Lots	80,000	-	-	-	-	\$ 80,000
	Replacement Vehicle - Parking	-	-	35,000	-	38,000	\$ 73,000
Public Works	New Vehicle - Skid Steer	80,000	-	-	-	-	\$ 80,000
	Replacement Vehicles	-	22,000	-	-	-	\$ 22,000
	Town Commission Chambers Remodel	80,000	-	-	-	-	\$ 80,000
	Downtown Walkability/Sidewalk Safety & Lighting Improvements	498,885	-	-	-	-	\$ 498,885
	Utility Undergrounding	-	33,469,149	-	-	-	\$ 33,469,149
	Town Resilience - Infrastructure & Town Hall	-	500,000	-	-	-	\$ 500,000
	91st Street Improvement Project	-	890,000	-	-	-	\$ 890,000
	95th Street - Collins to Harding	-	-	100,000	-	-	\$ 100,000
	Abbott Avenue Stormwater Drainage Improvement	3,850,000	-	-	-	-	\$ 3,850,000
	Collins Avenue Water Main Replacement	-	-	5,686,182	-	-	\$ 5,686,182
	Dune Resiliency & Beautification Upgrade	-	1,240,000	-	-	-	\$ 1,240,000
	Town Hall Chiller/HVAC Improvements	-	900,000	-	-	-	\$ 900,000
	93rd St. Beautification - Pavers	400,000	-	-	-	-	\$ 400,000
	Replacement Vehicle-Solid Waste Truck	-	-	-	283,000	-	\$ 283,000
Parks and Recreation	Replacement Vehicle	-	-	-	23,000	-	\$ 23,000
Culture and Recreation	Replacement Vehicle	-	-	22,000	35,000	-	\$ 57,000
	Tennis & Recreation Community Center	-	6,000,000	-	-	-	\$ 6,000,000
Total Projects		\$ 5,364,621	\$ 43,378,149	\$ 6,188,182	\$ 686,000	\$ 258,000	\$ 55,874,952

Source Code	Revenue Sources	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	5YR TOTAL
ARPA	American Rescue Plan Act (ARPA)	\$ 1,000,000	\$ -	\$ -	-	-	\$ 1,000,000
GAS	Second Local Option Gas Tax	\$ 25,776	\$ -	\$ -	-	-	\$ 25,776
GF	General Fund (001)	565,000	2,959,200	100,000	-	-	\$ 3,624,200
CIP	Capital Projects Fund Balance (301)	473,109	-	-	-	-	\$ 473,109
FDEP	FDEP Statewide Flooding & Sea Level Rise Plan	1,000,000	-	-	-	-	\$ 1,000,000
FDEO	FDEP Beach Mgmt Grant	-	470,800	-	-	-	\$ 470,800
MTF	Municipal Transportation Fund (CITT)	-	100,000	-	-	-	\$ 100,000
TRF	Tourist Resort Fund	-	1,945,000	-	-	-	\$ 1,945,000
MPF	Municipal Parking Fund	80,000	-	-	-	-	\$ 80,000
WS	Water and Sewer Fund	-	-	1,772,319	-	-	\$ 1,772,319
STMWF	Stormwater Fund	1,850,000	-	-	-	-	\$ 1,850,000
FMF	Fleet Management Fund	370,736	379,000	402,000	686,000	258,000	\$ 2,095,736
NF	Not Funded	-	37,524,149	3,913,863	-	-	\$ 41,438,012
Total Revenue Sources		\$ 5,364,621	\$ 43,378,149	\$ 6,188,182	\$ 686,000	\$ 258,000	\$ 55,874,952

Capital Improvement Project

Project	Downtown Walkability Improvements	
Location	Harding Avenue Downtown District	
Priority	High	
Department	Public Works Department	
Description/Justification		
<p>The two blocks of Harding Avenue from 94th Street to 96th Street provide the entrance to the Town of Surfside for those arriving from the north. It is the commercial hub for residents and is visited by vehicles, pedestrians and bicyclists. The corridor carries through traffic south along busy A1A. The objective is to support safety, provide a more walkable experience for pedestrians and slow vehicle speeds.</p>		

PROJECT COSTS	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total	Prior Fiscal Years
Plans and Studies						\$0	\$120,000
Land/Site						\$0	
Engineering/Architecture						\$0	
Construction	498,885					\$498,885	
Equipment						\$0	
Other						\$0	
TOTAL COST	\$498,885	\$0	\$0	\$0	\$0	\$498,885	\$120,000

FUNDING SOURCES	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total	
General Fund						\$0	\$470,000
Tourist Resort Fund						\$0	\$148,835
						\$0	
TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$618,835

ANNUAL OPERATING IMPACT	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total	
Personnel						\$0	
Operating						\$0	
Capital Outlay						\$0	
Other						\$0	
TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	

Capital Improvement Project

Project	Abbott Avenue Drainage Improvement Project	SITE LOCATION	
Location	Abbott Avenue between 91 Street and 92 Street		
Priority	HIGH		
Department	Public Works Department		
Description/Justification			
<p>Abbott Avenue drainage improvement project to mitigate flooding along Abbott Avenue in areas of critical flooding.</p> <p>Project includes:</p> <ul style="list-style-type: none"> • upsizes existing DOT conveyance system along Harding Avenue • two new stormwater pump stations with three drainage wells along Abbott Avenue near 91st and 92nd Streets. <p>The project will substantially alleviate flooding concerns on Abbott Avenue.</p>			
			LOCATION MAP

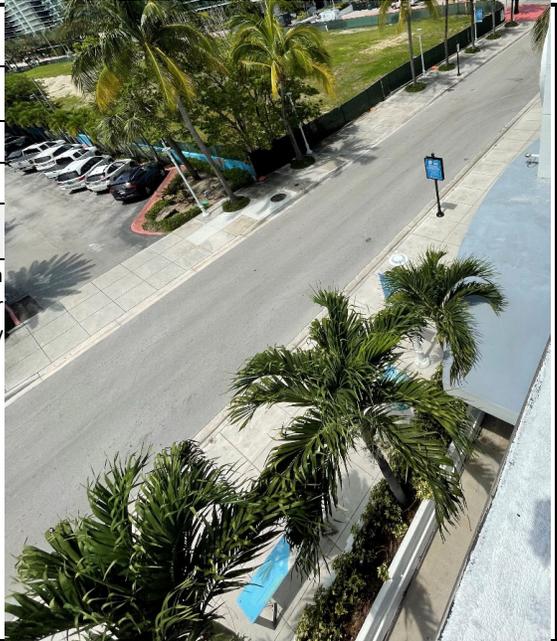
PROJECT COSTS	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total	Prior Fiscal Years
Plans and Studies						\$ -	
Land/Site						-	
Engineering/Architecture		650,000				650,000	413,285
Construction		3,200,000				3,200,000	
Equipment						-	
Other						-	
TOTAL COST	\$ -	\$ 3,850,000	\$ -	\$ -	\$ -	\$ 3,850,000	\$ 413,285

FUNDING SOURCES	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total	
Fund Balance		\$ (1,000,000)				\$ (1,000,000)	\$ 1,850,000
FL Dept of Environmental Protection		1,000,000				1,000,000	1,000,000
Federal Grant - Treasury (ARPA)						-	1,000,000
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,850,000

ANNUAL OPERATING IMPACT	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total	
Personnel						\$ -	
Operating		5,223	10,446	10,759	11,082	37,510	
Capital Outlay						-	
Other						-	
TOTAL	\$ -	\$ 5,223	\$ 10,446	\$ 10,759	\$ 11,082	\$ 37,510	

Capital Improvement Project

Project	93rd Street 200 Block Paver Beautification Project
Location	93rd Street Between Harding & Collins Avenue
Priority	High
Department	Public Works Department
Description/Justification	
93rd Street is the hub for all Town Hall and Community Center events. Town Commission has commissioned staff with enhancing the 93rd Street corridor between Harding Avenue & Collins Avenue with pavers in order to beautify the area.	



PROJECT COSTS	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total	Prior Fiscal Years
Plans and Studies						\$0	
Land/Site						\$0	
Engineering/Architecture						\$0	
Construction	400,000					\$400,000	
Equipment						\$0	
Other						\$0	
TOTAL COST	\$400,000	\$0	\$0	\$0	\$0	\$400,000	\$0

FUNDING SOURCES	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total	
General Fund/Capital Projects Fund	400,000					\$400,000	
						\$0	
						\$0	
TOTAL	\$400,000	\$0	\$0	\$0	\$0	\$400,000	

ANNUAL OPERATING IMPACT	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total	
Personnel						\$0	
Operating		8,000	8,320	8,240	8,240	\$32,800	
Capital Outlay						\$0	
Other						\$0	
TOTAL	\$0	\$8,000	\$8,320	\$8,240	\$8,240	\$32,800	

Capital Improvement Project

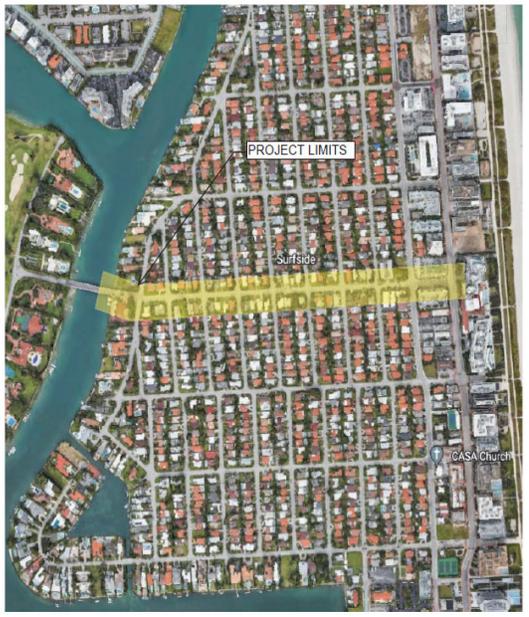
Project	Utilities Undergrounding	<div style="text-align: center;"> <h3>TOWN OF SURFSIDE</h3> <h4>UNDERGROUNDING OF UTILITIES</h4> <p>CITY PROJECT NO. FY 21-00473 DECEMBER 07, 2021</p>  <p>LOCATION MAP</p> <p><small>THE INTENT OF THESE DRAWINGS IS INDICATE PHASE I - UTILITY COORDINATION PLANS BY COMPLETING 50% DESIGN LEVEL DRAWINGS (SCHEMATIC PLANS) WORKING IN CONJUNCTION WITH SCHEMATIC DESIGNS FOR FPL, AT&T, ATLANTIC BROADBAND, FIBERWIRE ALONG WITH ADDITIONAL CONDUITS FOR THE TOWN'S DECORATIVE STREET LIGHTING SYSTEM AND OTHER TOWN CONDUITS. PROJECT BOUNDARIES ARE FROM HARDING AVE. WEST TO BISCAYNE DR./BAY AND FROM 88TH STREET NORTH TO 96TH STREET. PLANS WILL BE USED TO PREPARE INITIAL COST ESTIMATES TO BE USED FOR TOWN'S REFERENDUM VOTE FOR PROCEEDING WITH PHASES 2 AND 3.</small></p> </div>
Location	Town-wide	
Priority	1	
Department	Public Works	
Description/Justification	Undergrounding all current above ground utilities throughout Town. The utilities include electrical mains, feeders, communications and residential drop connections	

PROJECT COSTS	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total	Prior Fiscal Years
Plans and Studies						\$ -	\$ 184,626
Land/Site						-	
Engineering/Architecture						-	6,818,829
Construction		33,469,149				33,469,149	
Equipment						-	
Other						-	
TOTAL COST	\$ -	\$ 33,469,149	\$ -	\$ -	\$ -	\$ 33,469,149	\$ 7,003,455

FUNDING SOURCES	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total	Prior Fiscal Years
General Fund						\$ -	\$ 6,564,879
Developer Contributions						-	\$ 438,576
Not Funded/Debt Issuance		\$ 33,469,149				33,469,149	
						-	
TOTAL	\$ -	\$ 33,469,149	\$ -	\$ -	\$ -	\$ 33,469,149	\$ 7,003,455

ANNUAL OPERATING IMPACT	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Five Year Total	
Personnel						\$ -	
Operating						-	
Capital Outlay						-	
Other						-	
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

Capital Improvement Project

Project	91st Street Improvement Project	
Location	91st Street from Harding Avenue to Bay Drive	
Priority	1	
Department	Public Works	
Description/Justification		
<p>This project provides for improvements to 91st Street (Surfside Boulevard) from Harding Avenue to Bay Drive. A planning study will be completed by the Town to improve this important access point the west side of the Town which is also the main access for Indian Creek Village. The project includes possible improvements to the storm water and roadway infrastructure and aesthetic enhancements including landscaping.</p>		

PROJECT COSTS	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total	Prior Fiscal Years
Plans and Studies						\$ -	
Land/Site						-	
Engineering/Architecture						-	160,000
Construction	-	890,000				890,000	
Equipment						-	
Other						-	
TOTAL COST	\$ -	\$ 890,000	\$ -	\$ -	\$ -	\$ 890,000	\$ 160,000

FUNDING SOURCES	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total	Prior Fiscal Years
Developr Contributions						\$ -	\$ 500,000
MOU with Indian Creek Vill.						-	\$ 50,000
FY 23 State Appropriations DOT						-	\$ 250,000
General Fund Transfer		\$ 250,000				250,000	
TOTAL	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ 250,000	\$ 800,000

ANNUAL OPERATING IMPACT	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total	
Personnel						\$ -	
Operating						-	
Capital Outlay						-	
Other						-	
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

Capital Improvement Project

Project	Dune Resiliency and Beautification Upgrades	
Location	Town of Surfside Dune and Walking Path	
Priority	Medium	
Department	Public Works Department	
Description/Justification		
<p>The Town was tasked to beautify the existing dune system and create more resiliency by increasing the dune height. The dune height will be increased at the walking path level. Once the height is increased, impacted areas will be beautified with additional Florida native landscape. The Town will seek to perform work with existing landscape vendors whom the Town has contracted rates with. Beautification will include new landscape on each side of walking path with scrubs and palm trees along the entire walking path mile.</p>		

PROJECT COSTS	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total	Prior Fiscal Years
Plans and Studies						\$0	
Land/Site						\$0	
Engineering/Architecture						\$0	\$115,000
Construction		\$1,240,000				\$1,240,000	
Equipment						\$0	
Other						\$0	\$2,000
TOTAL COST	\$0	\$1,240,000	\$0	\$0	\$0	\$1,240,000	\$117,000

FUNDING SOURCES	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total	Prior Fiscal Years
General/Capital Projects Fund		\$769,200				\$769,200	\$117,000
FDEP Beach Mgmt. Grant		\$470,800				\$470,800	
						\$0	
TOTAL	\$0	\$1,240,000	\$0	\$0	\$0	\$1,240,000	\$117,000

ANNUAL OPERATING IMPACT	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Five Year Total	
Personnel						\$0	
Operating						\$0	
Capital Outlay						\$0	
Other						\$0	
TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	

Capital Improvement Project

Project	Tennis and Recreation Community Center	
Location	Tennis Center	
Priority	2	
Department	Parks and Recreation	
Description/Justification		
<p>Design and build a 2-story Tennis Center and possible pickle ball courts on the roof. The first floor would be for tennis center operations, second floor would be a possible work out gym and the roof would house two pickle ball courts not covered.</p>		

PROJECT COSTS	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total	Prior Fiscal Years
Plans and Studies						\$0	
Land/Site						\$0	
Engineering/Architecture						\$0	\$405,000
Construction		1,250,000				\$1,250,000	
Equipment		220,000				\$220,000	
Other		475,000				\$475,000	
TOTAL COST	\$0	\$1,945,000	\$0	\$0	\$0	\$1,945,000	\$405,000

FUNDING SOURCES	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total	Prior Fiscal Years
Tourist Resort tax		\$0				\$0	\$1,945,000
Unfunded		1,945,000				\$1,945,000	
						\$0	
TOTAL	\$0	\$1,945,000	\$0	\$0	\$0	\$1,945,000	\$1,945,000

ANNUAL OPERATING IMPACT	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total	
Personnel			\$105,000	\$108,150	\$111,395	\$324,545	
Operating			75,000	77,250	79,568	\$231,818	
Capital Outlay						\$0	
Other						\$0	
TOTAL	\$0	\$0	\$180,000	\$185,400	\$190,962	\$556,362	

Capital Improvement Project

Project	Collins Avenue Water Main Replacement Project	
Location	Collins Avenue from 88th Street to 96th Street	
Priority	High	
Department	Public Works Department	
Description/Justification		
<p>Replacement of the 8-inch water main along Collins Avenue. Seventy percent (70%) of the Town's water flows and is distributed through an 8-inch water main that runs along Collins Avenue. The 80-year old cast iron pipe water main has been identified for replacement. The Town's contracted Water & Sewer engineering consultant performed an assessment and feasibility study on the system and it was determined that the water main is undersized for the current properties it serves. The project will improve water service reliability to customers.</p>		

PROJECT COSTS	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total	Prior Fiscal Years
Plans and Studies						\$ -	
Land/Site						-	
Engineering/Architecture						-	340,206
Construction			5,686,182			5,686,182	
Equipment						-	
Other						-	
TOTAL COST	\$ -	\$ -	\$ 5,686,182	\$ -	\$ -	\$ 5,686,182	\$ 340,206

FUNDING SOURCES	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total	
FL Dept of Environmental Protection Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 217,731
Federal Grant - Treasury (ARPA)		-				-	122,475
Fund Balance - Restricted for Renewal & Replacement			1,772,319			1,772,319	
Not Funded			3,913,863			3,913,863	
TOTAL	\$ -	\$ -	\$ 5,686,182	\$ -	\$ -	\$ 5,686,182	\$ 340,206

ANNUAL OPERATING IMPACT	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Five Year Total	
Personnel						\$0	
Operating						\$0	
Capital Outlay						\$0	
Other						\$0	
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	





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. 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 and Tennis Center operations, and other resort tax eligible activities.



102 Tourist Resort Fund

FINANCIAL SUMMARY

	FY 2022	FY 2023	FY 2023	FY 2024
	Actual	Adopted	Estimated	Adopted
FUNDS AVAILABLE				
Resort Taxes	\$ 5,491,734	\$ 5,003,912	\$ 5,003,912	\$ 5,254,057
Miscellaneous Revenues	7,667	10,500	10,500	10,500
Interest	24,230	4,500	4,500	4,500
TOTAL SOURCES	5,523,631	5,018,912	5,018,912	5,269,057
Projected Fund Balance Beginning:				
Tourist Bureau	2,256,056	2,989,862	\$ 3,382,837	3,382,837
Community Center:				
Restricted	2,008,401	1,984,949	2,663,002	347,923
Committed-Reserve for:				
Hurricane/Natural Disaster	-	240,095	240,095	283,282
Budget Stabilization	-	240,095	240,095	283,282
Capital	-	240,095	240,095	283,282
TOTAL FUND BALANCE BEGINNING	4,264,457	5,695,096	6,766,124	4,580,606
TOTAL	\$ 9,788,088	\$ 10,714,008	\$ 11,785,036	\$ 9,849,663
APPROPRIATIONS				
Personnel Costs	\$ 1,697,495	\$ 1,883,130	\$ 2,001,078	\$ 2,327,249
Operating Expenses	1,130,639	2,635,825	2,548,445	2,567,179
Capital Outlay	125,089	2,097,500	2,498,858	24,000
Non-Operating Expenses	-	35,000	35,000	35,000
Transfer to Other Funds	68,741	59,700	121,049	59,597
TOTAL APPROPRIATIONS	\$ 3,021,964	\$ 6,711,155	\$ 7,204,430	\$ 5,013,025
Projected Fund Balance Ending:				
Tourist Bureau	\$ 3,382,837	\$ 2,989,862	\$ 3,382,837	\$ 3,545,678
Community Center:				
Restricted	2,663,002	163,145	347,923	300,645
Committed-Reserve for:				
Hurricane/Natural Disaster	240,095	283,282	283,282	330,105
Budget Stabilization	240,095	283,282	283,282	330,105
Capital	240,095	283,282	283,282	330,105
TOTAL FUND BALANCE ENDING	6,766,124	4,002,853	4,580,606	4,836,638
TOTAL	\$ 9,788,088	\$ 10,714,008	\$ 11,785,036	\$ 9,849,663

Tourist Resort Fund Tourism Department

The Tourism Department/Tourist Bureau encourages patronage of Surfside's business establishments and hotels through cooperative events, as well as marketing and promotional activities. The office 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%) in support of such items as the administration of the fund, the operations/maintenance of the Community Center, and other eligible activities, 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, Tennis Center, and other eligible activities which are 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, Europe and beyond.

Surfside continues to be a favored destination of visitors and residents. The allure of the beautiful beach, restaurants with exceptional culinary offerings along downtown Harding Avenue and at hotel locations, and our distinctive hotels generates robust tourism. This has resulted in record Resort Tax collections in FY 2022. Businesses generated Resort Tax revenue growth in FY 2022 and FY 2021 of approximately 25% and 69%, respectively. While some level of moderation in recent volume is happening, the Town continues to experience strong tax collections. The

Town anticipates continued demand for Surfside's amenities in FY 2024, although not at the record pace experienced during FY 2022 and FY 2021. Therefore, budgeted revenues include an approximately 4% decrease from FY 2022.

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. A beach re-nourishment project, completed in FY 2020, 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 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 FY 2024 budget includes appropriation for proactive marketing efforts and the opportunity to enhance and expand special events as tourism remains healthy and demand for special events grows.

The responsibilities, focus, and implementation of Tourist Board approved initiatives from the Tourist Bureau through the Tourism 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, social 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 operation:

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

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

- Partnership development initiatives
- Internal/External PR efforts
- Advertising
- Visitor Guide

Public programming efforts, including but not limited to:

- Signature annual events
- Visitor-focused communications
- Street banners
- Holiday lighting
- DVAC

Fiscal Year 2023 Accomplishments:

Local Businesses/Downtown

- Had record number of participating local food partners at block party events, primarily Third Thursdays and Surfside Under the Stars
- Gazette inclusion: Tourism team increased visibility for consumer-facing businesses in the monthly Town Gazette, highlighting through dedicated articles and ads when possible
- Reinvigorated the business district during the holiday season by resuming holiday lighting by adding interchangeable color lighting on the medjool palm fronds
- Town website upgrade project includes better directory and landing pages for Surfside businesses, whether on Harding Avenue or elsewhere
- Advertising program for local businesses in partnership with Ballyhoo Media, floating screen boats

Resiliency & Beach

- Partnership with local environmentalist @plasticfisherman which in addition to the event side, features extensive social media content and engagement

Digital Communications, Event Marketing

- Far exceeded social media following objectives to reach double digits for the first time and climb to 10,300+ followers on Instagram
- Capitalized on wellness destination, and family-friendly angle by increasing the Third Thursday event series and relocating it to 93rd Street: Tropical Island Vibe in January, Luau Night in February, Latin Music Cultural Festival in March, Roll Around the Decades in April, and Dance Party in May
- Seized on the huge attendance and demand of block parties to create a mirror series during the first Saturday of the Month, Surfside Under the Stars, also at 93rd Street. Themes were World beats in January, Taste of Surfside in February, Shell A Bration in March, Surf's Up in April and Pedaltopia in May

- Continued the popular Historical Walking Tours with HistoryMiami's Dr. Paul George. Four tours were held
- Expanded the Jazz on the Beach series to make it Music on the Beach featuring additional genres. Season featured Jazz in November, Salsa in December, Steel Drum Tropical in January, Laid Back Beach in February, Classic Rock in March, Karaoke in April and Rock On in May
- Upgraded the Classic Car Show event to include more activities and moved it to the winter season to increase attendees and vehicle participation
- The Paddletopia was held in November to avoid the 96 Street Park construction schedule
- The First Fridays beach event series was changed to Summer Sundays to capitalize on the large number of tourists frequenting the beach on Sundays

Issues, Trendlines:

- Resort Tax collection continued to remain very strong, but started showing slight decreases at the beginning of the season. Overall there is a small dip in both Food and Beverage and Accommodations.

Fiscal Year 2024 Objectives:

- Increase visitation to the destination by re-introducing targeted advertising given slight decrease in collection
- Continue to add to the existing special events lineup through the Tourist Bureau, welcoming visitors to more events that will continue to be used as a marketing platform and drive traffic to the downtown district
- Continue to support Harding Avenue commercial district and all Surfside businesses with marketing and content production
- Continue to grow our social media presence on the visitor side, try and approach the 11,000 follower mark on Instagram
- Continue sustainable tourism initiatives through partners like Plastic Fisherman, Miami-Dade County Sea Turtles
- Continue partnerships with local destination marketing organization, Greater Miami Convention & Visitors Bureau (GMCVB).

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Performance Measures	Actual	Actual	Actual	Estimated	Target
<i>Social Media Followers:</i>					
Facebook	3,290	3,344	3,425	3,550	3,600
Instagram	8,130	8,279	9,269	10,000	10,500
Average Hotel Occupancy	33*/ 66%	56%**	65%	63.7%	65%
Hotel ADR	\$507	\$644	\$928	\$1,170	\$1,100
RevPar	\$452	\$651	\$750	\$656	\$675
<i>Events:</i>					
Third Thursdays -					
Registered Participants	279*	N/A C-19	392	443	475
Number of Events Held	N/A C-19	11	15	23	23+

Note: Social Media accounts were frozen per Town Commission Direction from April – August 2020.

**Based on 12 months of data including 6 months of closures*

***Based on 6 months of data not factoring in closures*

****New in FY 2022*

Tourist Resort Fund Culture and Recreation

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, Tennis Center, and on the beach. 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, the Tennis Center, beach management and other resort tax eligible activities 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 and Tennis Center operate year-round and provide 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.

Resort tax eligible activities to maintain, beautify, and improve the beach hardpack/walking path, and the Collins and Harding corridor such as annual sidewalk painting and street sweeping, are funded through resort taxes. Prior to FY 2022, these operations were funded in the General Fund. Surfside has become a premier U.S. tourist destination, and the upsurge in tourist activity emphasized the need to improve public safety in Surfside's tourism related areas. During FY 2023, the Town Commission prioritized this and in March 2023, a recurring public safety enhancement for three Community Service Aides to operate seven days a week in Surfside's tourist related areas such as the Collins and Harding corridor, downtown business district and the beach was approved and funded from resort taxes.

FY2024 Budget Changes

The Town's Solid Waste division provides collection and disposal services to maintain the Town's tourism areas such as the Collins and Harding corridor, the beach hardpack/walking path, and beach street-ends. The Resort Tax fund fee for these services is budgeted at \$127,432 based on an estimated 4,940 cubic yards of solid waste collected annually from the tourism related areas at the commercial customer rate of \$25.80 per cubic yard.

For FY 2024, the Resort Tax funding allocation for the Community Center, Tennis Center, beach management and other resort tax eligible activities is approximately equivalent to an additional 0.8920 mills if the services and activities were funded within the General Fund through ad valorem revenue. This provides additional relief from ad valorem taxes to property owners.

Fiscal Year 2023 Accomplishments:

- Developed and supervised the design and construction of the Beach Fitness path that included beach fitness equipment along the beach hardpack. Project was completed April 28, 2023.
- Worked on the design concept of the new Tennis & Recreation Facility.
- Developed pickleball program at the Surfside Tennis Center and developed two pickleball courts. This included online registration for court time.

Fiscal Year 2024 Objectives:

- To oversee the final design of the Tennis & Recreation Facility.
- Increase pickleball hours, programming, and participation.
- 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 2020	FY 2021	FY 2022	FY 2023	FY2024
Performance Measures	Actual	Actual	Actual	YTD/Est	Target
Adult/Senior Program Participants	1,410	2,688	2,853	3,169	3,300
Community Center Participants	14,650	26,795	27,500	28,600	32,000
Pool/Water Playground/ Tennis Center Reservations	22,236	13,604	14,200	15,300	16,500

102 Tourist Resort Fund

	<u>FY 2022</u> <u>Actual</u>	<u>FY 2023</u> <u>Adopted</u>	<u>FY 2023</u> <u>Estimated</u>	<u>FY 2024</u> <u>Adopted</u>
<u>REVENUES</u>				
Resort Taxes	\$ 5,491,734	\$ 5,003,912	\$ 5,003,912	\$ 5,254,057
Miscellaneous Revenues	7,667	10,500	10,500	10,500
Interest	24,230	4,500	4,500	4,500
Use of Fund Balance	-	1,692,243	2,185,518	-
TOTAL REVENUES	<u>\$ 5,523,631</u>	<u>\$ 6,711,155</u>	<u>\$ 7,204,430</u>	<u>\$ 5,269,057</u>
<u>EXPENDITURES</u>				
<u>Tourist Bureau</u>				
Personnel Costs	\$ 224,832	\$ 282,456	\$ 282,456	\$ 279,068
Operating Expenses	481,254	1,403,676	1,420,176	1,329,307
Capital Outlay	27,236	-	-	-
Transfer to General Fund	17,932	20,298	20,298	20,263
Return to Reserves	-	-	-	162,841
Total Tourism Expenditures	<u>\$ 751,254</u>	<u>\$ 1,706,430</u>	<u>\$ 1,722,930</u>	<u>\$ 1,791,479</u>
<u>Community & Tennis Centers/ Recreational/ Public Safety</u>				
Personnel Costs	\$ 1,472,663	\$ 1,600,674	\$ 1,718,622	\$ 2,048,181
Operating Expenses	649,385	1,232,149	1,128,269	1,237,872
Capital Outlay	97,853	2,097,500	2,498,858	24,000
Non-Operating Expenses	-	35,000	35,000	35,000
Transfer to General Fund	34,809	39,402	39,402	39,334
Transfer to Fleet Management Fund	16,000	-	61,349	-
Return to Reserves	-	-	-	93,191
Total Community & Tennis Centers/ Recreational/ Public Safety Expenditures	<u>\$ 2,270,710</u>	<u>\$ 5,004,725</u>	<u>\$ 5,481,500</u>	<u>\$ 3,477,578</u>
TOTAL EXPENDITURES	<u>\$ 3,021,964</u>	<u>\$ 6,711,155</u>	<u>\$ 7,204,430</u>	<u>\$ 5,269,057</u>
Net Results	<u>\$ 2,501,667</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Significant Changes from FY 2023 Adopted Budget +/-

TOURIST BUREAU

Personnel Services

Planned merit pay, salary and benefit adjustments \$ (3,388)

Operating Expenses

Promotional marketing and advertising \$ (85,477)

Promotional activities - special events increase \$ 5,000

Promotional activities - Community Center special events increase \$ 4,728

102 Tourist Resort Fund

Significant Changes from FY 2023 Adopted Budget +/-

COMMUNITY & TENNIS CENTERS/ RECREATIONAL

Personnel Services

Planned merit pay, salary and benefit adjustments	\$	110,884
Customer Service Representative, new position-see program modification	\$	77,648
Planned merit pay, salary and benefit adjustments-Public Safety/Recreational	\$	247,009
Planned merit pay, salary and benefit adjustments-Public Works/Recreational	\$	11,966

Operating Expenses

Beach chair & umbrella service agreement under General Fund	\$	(217,000)
Programming costs and needs increase	\$	27,340
Community Center utilities increases	\$	10,500
Property & liability insurance increase	\$	22,305
RecTrac software licensing and hosting increase	\$	8,440
Radios at Community Center annual maintenance	\$	4,558
Special event programming increase	\$	10,000
Telecommunications - Public Safety tourism areas	\$	1,800
Fuel - Public Safety tourism areas	\$	1,800
Tourism eligible areas solid waste allocation	\$	127,432

Capital Outlay

Door replacement - Community Center	\$	24,000
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TOURIST BUREAU Position Title	Personnel Complement							
	FY 2023				FY 2024			
	Funded				Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Tourism & Communications Director ¹	0.34			0.34	0.34			0.34
Communications Manager ¹	0.75			0.75	0.75			0.75
Multimedia Communications Specialist ¹	0.75			0.75	0.75			0.75
Program and Events Coordinator ²	0.60			0.60	0.60			0.60
Total	2.44	0.00	0.00	2.44	2.44	0.00	0.00	2.44

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

²Tourist Resort Fund position allocation. Position split funded with Community & Tennis Centers operations.

102 Tourist Resort Fund

Personnel Complement								
COMMUNITY & TENNIS CENTERS/ RECREATIONAL Position Title	FY 2023 Funded				FY 2024 Funded			
	Full	Part			Full	Part		
	Time	Time	Temp	FTEs	Time	Time	Temp	FTEs
Parks & Recreation Director ¹	0.95			0.95	0.95			0.95
Assistant Parks & Recreation Director ¹	0.95			0.95	0.95			0.95
Aquatics Supervisor	1.00			1.00	1.00			1.00
Customer Service Representative ²	1.00			1.00	2.00			2.00
Lifeguards ³	5.00	7.00	8.00	10.40	5.00	7.00	8.00	10.40
Maintenance Worker/Custodian ⁴	2.50			2.50	2.50			2.50
Program and Events Coordinator ⁵	0.40			0.40	0.40			0.40
Recreation Leader II	2.00			2.00	2.00			2.00
Recreation Leader		2.00		1.00		2.00		1.00
Code Compliance Officer/Beach Patrol ⁶		1.00		0.50				
Total	13.80	10.00	8.00	20.70	14.80	9.00	8.00	21.20

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

²FY 2024 one new position added. See program modification.

³Temporary 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.

⁴Tourist Resort Fund position allocation. One position split funded with General Fund 001.

⁵Community & Tennis Centers position allocation. Position split funded with Tourist Bureau operations.

⁶During FY 2023, for operational needs, three Community Service Aids-Tourism full-time positions were added and the Code Compliance Officer/Beach Patrol part-time position was closed. See below - Public Safety-Recreational.

Personnel Complement								
PUBLIC SAFETY-RECREATIONAL Position Title	FY 2023 Funded				FY 2024 Funded			
	Full	Part			Full	Part		
	Time	Time	Temp	FTEs	Time	Time	Temp	FTEs
Community Service Aid ¹	3.00			3.00	3.00			3.00
Total	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00

¹During FY 2023, for operational needs, three Community Service Aids-Tourism full time positions were added and the Code Compliance Officer/Beach Patrol part-time position was closed.

Personnel Complement								
PUBLIC WORKS-RECREATIONAL Position Title	FY 2023 Funded				FY 2024 Funded			
	Full	Part			Full	Part		
	Time	Time	Temp	FTEs	Time	Time	Temp	FTEs
Operations Manager ¹	0.20			0.20	0.20			0.20
Heavy Equipment Operator ²	0.50			0.50	0.50			0.50
Maintenance Worker II - Beach Patrol	1.00			1.00	1.00			1.00
Total	1.70	0.00	0.00	1.70	1.70	0.00	0.00	1.70

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

²Tourist Resort Fund position allocation. Position split funded with General and Water & Sewer Funds.

102 Tourist Resort Fund
REVENUES

		FY 2022	FY 2023	FY 2023	FY 2024
Line Item Prefix: 102-552-:		Actual	Adopted	Estimated	Adopted
312-1200	Two Percent Resort Tax	\$ 1,385,485	\$ 1,249,072	\$ 1,249,072	\$ 1,311,526
312-1400	Four Percent Resort Tax	4,101,534	3,753,840	3,753,840	\$ 3,941,531
312-1500	Resort Tax Penalties/Interest	4,715	1,000	1,000	1,000
Total	Resort Taxes	\$ 5,491,734	\$ 5,003,912	\$ 5,003,912	\$ 5,254,057
361-1000	Interest Earnings	\$ 24,230	\$ 4,500	\$ 4,500	\$ 4,500
369-8500	Resort Registration Fees	7,667	10,500	10,500	10,500
Total	Miscellaneous Revenues	\$ 31,897	\$ 15,000	\$ 15,000	\$ 15,000
392-0000	Use of Restricted Fund Balance	\$ -	\$ 1,692,243	\$ 2,185,518	\$ -
Total	Other Funding Sources	\$ -	\$ 1,692,243	\$ 2,185,518	\$ -
Total	Total Revenues	\$ 5,523,631	\$ 6,711,155	\$ 7,204,430	\$ 5,269,057

102 Tourist Resort Fund

EXPENDITURES

		FY 2022 Actual	FY 2023 Adopted	FY 2023 Estimated	FY 2024 Adopted
TOURIST BUREAU					
Line Item Prefix: 102-8000-552:					
Suffix	Object Description				
<u>Personnel Services</u>					
1210	Regular Salaries	\$ 147,031	\$ 177,079	\$ 177,079	\$ 182,846
1410	Overtime	18,087	25,000	25,000	25,000
1510	Special pay	-	1,500	1,500	2,164
2110	Payroll Taxes	12,299	15,874	15,874	16,366
2210	Retirement Contribution	27,524	26,481	26,481	27,319
2310/2315	Life & Health Insurance	19,689	35,024	35,024	23,802
2410	Workers Compensation	202	1,498	1,498	1,571
Total Personnel Services		\$ 224,832	\$ 282,456	\$ 282,456	\$ 279,068
<u>Operating Expenses</u>					
3112	Physical Examinations	\$ -	\$ 410	\$ 410	\$ 410
3210	Accounting and Auditing	6,800	7,000	7,000	7,000
3410	Other Contractual Services	29,684	29,455	29,455	30,655
4009	Vehicle Allowance	2,215	3,924	3,924	3,924
4110	Telecommunications	1,814	3,300	3,300	3,300
4111	Postage	-	400	400	400
4403	Equipment/Vehicle Leasing	2,412	7,760	7,760	7,940
4810	Promo. Activ.-Marketing & Advert.	62,318	278,477	294,977	193,000
4811:4815	Promo. Activ.-Special Events	361,609	1,051,650	1,051,650	1,061,378
5110	Office Supplies	3,720	3,000	3,000	3,000
5225	Bank & Merchant Fees	3,718	-	-	-
5290	Miscellaneous Operating Supplies	2,304	10,500	10,500	10,500
5410	Subscriptions and Memberships	500	2,900	2,900	2,900
5520	Conferences and Seminars	4,160	4,900	4,900	4,900
Total	Operating Expenses	\$ 481,254	\$ 1,403,676	\$ 1,420,176	\$ 1,329,307
6410	Machinery and Equipment	\$ 27,236	\$ -	\$ -	\$ -
Total	Capital Outlay	\$ 27,236	\$ -	\$ -	\$ -
<u>Non-operating Expenses</u>					
9101	Transfer to General Fund	\$ 17,932	\$ 20,298	\$ 20,298	\$ 20,263
9910	Contingency/Reserve	-	-	-	162,841
Total	Non-operating Expenses	\$ 17,932	\$ 20,298	\$ 20,298	\$ 183,104
Total	Tourism Expenditures	\$ 751,254	\$ 1,706,430	\$ 1,722,930	\$ 1,791,479

102 Tourist Resort Fund

EXPENDITURES

		FY 2022	FY 2023	FY 2023	FY 2024
		Actual	Adopted	Estimated	Adopted
COMMUNITY & TENNIS CENTERS/RECREATIONAL					
Line Item Prefix: 102-8000-572-:					
<u>Personnel Services</u>					
1210	Regular Salaries	\$ 641,632	\$ 679,960	\$ 679,960	\$ 841,539
1310	Other Salaries - Includes Seasonal	305,386	357,850	357,850	290,850
1410	Overtime	32,928	16,500	16,500	16,500
1510	Special pay	4,132	6,663	6,663	5,063
2110	Payroll Taxes	74,225	81,427	81,427	88,539
2210	Retirement Contribution	66,193	75,236	75,236	82,692
2310/2315	Life & Health Insurance	187,265	172,821	172,821	255,024
2410	Workers Compensation	24,386	46,562	46,562	49,432
2510	Unemployment Compensation	2,650	-	-	-
Total	Personnel Services	\$ 1,338,797	\$ 1,437,019	\$ 1,437,019	\$ 1,629,639
<u>Operating Expenses</u>					
3110	Professional Services	\$ 17	\$ -	\$ -	\$ -
3112	Physical Examinations	3,394	5,800	5,800	5,800
3210	Accounting and Auditing	-	13,200	13,200	13,200
3410	Other Contractual Services	89,525	314,245	193,447	124,585
4009	Car Allowance	2,144	3,420	3,420	3,420
4110	Telecommunications	7,993	10,070	10,070	11,520
4111	Postage	28	50	50	50
4310	Electricity	44,133	45,000	45,000	53,400
4311	Water and Sewer	23,612	39,600	39,600	29,700
4312	Natural Gas Service	41,673	30,000	30,000	42,000
4403	Equipment/Vehicle Leasing	5,956	17,110	17,110	18,390
4510	Property and Liability Insurance	51,127	76,916	76,916	99,221
4601	Maintenance Service/Repair Contracts	41,030	49,544	49,544	63,302
4602	Building Maintenance	75,295	85,500	85,500	85,000
4603	Equipment Maintenance	28,776	39,300	39,300	39,300
4604	Grounds Maintenance	59,640	84,988	74,988	84,988
4612	Vehicle Maintenance - Usage	7,267	4,431	4,431	4,831
4613	Vehicle Maint. - Fleet Replacement	13,572	10,572	10,572	10,362
4810	Promotional Activities - Special Events	8,902	18,600	15,600	28,600
5110	Office Supplies	5,752	5,500	5,500	5,500
5213	Landscape Improvements	16,861	5,000	5,000	5,000
5214	Uniforms	8,194	4,950	7,950	4,950
5216	Vehicle Maintenance - Fuel	1,400	1,344	1,344	1,280
5225	Merchant Fees	1,784	4,750	4,750	4,750
5290	Miscellaneous Operating Supplies	29,957	49,000	59,000	49,000
5410	Subscriptions and Memberships	2,760	2,240	2,240	3,592
5520	Conferences and Seminars	4,558	6,750	6,750	9,150
Total	Operating Expenses	\$ 575,350	\$ 927,880	\$ 807,082	\$ 800,891

102 Tourist Resort Fund

EXPENDITURES

		FY 2022	FY 2023	FY 2023	FY 2024
		Actual	Adopted	Estimated	Adopted
COMMUNITY & TENNIS CENTERS/RECREATIONAL					
Line Item Prefix: 102-8000-572-:					
Capital Outlay					
6220	Buildings - Tennis Center	\$ -	\$ 1,945,000	\$ 1,945,000	\$ -
6410	Machinery and Equipment	77,979	152,500	210,760	24,000
Total	Capital Outlay	\$ 77,979	\$ 2,097,500	\$ 2,155,760	\$ 24,000
Non-operating Expenses					
572-9101	Transfer to General Fund	\$ 34,809	\$ 39,402	\$ 39,402	\$ 39,334
581-9190	Transfer to Fleet Management Fund	16,000	-	-	-
9910	Return to Reserves	-	-	-	93,191
9920	Contingency - Current Year	-	35,000	35,000	35,000
Total	Non-operating Expenses	\$ 50,809	\$ 74,402	\$ 74,402	\$ 167,525
Total	Community/Tennis Centers Expenditures	\$ 2,042,935	\$ 4,536,801	\$ 4,474,263	\$ 2,622,055
PUBLIC SAFETY RECREATIONAL					
Line Item Prefix: 102-8000-521-:					
Personnel Services					
1210	Regular Salaries			\$ 76,637	\$ 138,410
2110	Payroll Taxes			5,863	10,589
2210	Retirement Contribution			-	21,348
2310/2315	Life & Health Insurance			32,604	66,742
2410	Workers Compensation			2,844	5,832
Total	Personnel Services	\$ -	\$ -	\$ 117,948	\$ 242,921
Operating Expenses					
4110	Telecommunications	\$ -	\$ -	\$ -	\$ 1,800
5216	Vehicle Maintenance - Fuel	-	-	-	1,800
5510	Training & Educational			2,850	1,500
Total	Operating Expenses	\$ -	\$ -	\$ 2,850	\$ 5,100
Capital Outlay					
6410	Machinery and Equipment	\$ -	\$ -	\$ -	\$ -
Total	Capital Outlay	\$ -	\$ -	\$ -	\$ -
Non-operating Expenses					
581-9190	Transfer to Fleet Management Fund	-	-	61,349	-
Total	Non-operating Expenses	\$ -	\$ -	\$ 61,349	\$ -
Total	Public Safety Recreational Expenditures	\$ -	\$ -	\$ 182,147	\$ 248,021

102 Tourist Resort Fund

EXPENDITURES

		FY 2022	FY 2023	FY 2023	FY 2024
		Actual	Adopted	Estimated	Adopted
COMMUNITY & TENNIS CENTERS/RECREATIONAL					
PUBLIC WORKS RECREATIONAL					
Line Item Prefix: 102-8000-539-:					
<u>Personnel Services</u>					
1210	Regular Salaries	\$ 50,182	\$ 75,099	\$ 75,099	\$ 80,668
1410	Overtime	48,288	45,000	45,000	45,000
1510	Special pay	-	875	875	360
2110	Payroll Taxes	7,002	9,255	9,255	9,655
2210	Retirement Contribution	5,771	11,792	11,792	12,442
2310/2315	Life & Health Insurance	19,279	18,255	18,255	23,866
2410	Workers Compensation	3,344	3,379	3,379	3,630
Total	Personnel Services	\$ 133,866	\$ 163,655	\$ 163,655	\$ 175,621
<u>Operating Expenses</u>					
4112	Mobile Phone Allowance	\$ -	\$ -	\$ -	\$ 180
4313	Solid Waste	-	-	-	127,432
4601	Maintenance Service/Repair Contracts	7,786	178,769	178,769	178,769
4604	Grounds Maintenance	51,082	48,500	62,568	48,500
4611	Miscellaneous Maintenance	15,167	77,000	77,000	77,000
Total	Operating Expenses	\$ 74,035	\$ 304,269	\$ 318,337	\$ 431,881
<u>Capital Outlay</u>					
6410	Machinery and Equipment	\$ 19,874	\$ -	\$ 343,098	\$ -
Total	Capital Outlay	\$ 19,874	\$ -	\$ 343,098	\$ -
Total	Public Works Recreational Expenditures	\$ 227,775	\$ 467,924	\$ 825,090	\$ 607,502
Total	CC&TC/ PS/ PW Expenditures	\$ 2,270,710	\$ 5,004,725	\$ 5,481,500	\$ 3,477,578
Total	Tourist Resort Fund Expenditures	\$ 3,021,964	\$ 6,711,155	\$ 7,204,430	\$ 5,269,057

FY 2024 New Program Enhancement (Modification)

Parks and Recreation Customer Service Representative				
Department Name	Division Name	Funding Source	Dept/Org No.	Total Requested
Parks and Recreation	Community Center-Recreation	Tourist Resort Fund	572-8000	\$77,648
Justification and Description				
Customer Service Representative (full time) for operational needs at the Community Center front desk. The need for additional staffing is mainly due to extending lap swimming hours during FY 2023.				
Benefits or Alternative/Adverse Impact if not funded				
Recreation Leaders are currently being used as supplemental staff for the front desk. This takes staff away from other programming duties.				
Required Resources				
New Personnel				
Number of Positions	Title	Salary	Fringe Benefits	Cost
1	Customer Service Representative	\$42,187	\$35,461	\$77,648
Other Recurring Operating Costs				
Account Number	Description	Cost		
One Time Costs				
Account Number	Description	Cost		

FY 2024 New Capital Outlay Request

Community Center Exterior Doors

Department	Division	Funding Source	Dept. Priority	Fiscal Impact
Parks and Recreation	Recreation	Tourist Resort Fund		\$24,000

Justification and Description

Replacement of four exterior doors at the Community Center due to wear and tear. The exterior entry doors at the Community Center are vulnerable to daily exposure to salt air and water, and corrosive pool chemicals. The current steel doors have not withstood the harsh oceanfront environment and are extremely corroded. Replacement with aluminum doors is expected to provide durability to resist oceanfront weather conditions and corrosive elements, require minimum maintenance, and have a long lifespan. The cost per door is approximately \$6,000.

Alternative/Adverse Impacts if not funded:

Doors will continue to be maintained on a weekly basis and exterior conditions will continue to extremely decay each door

Required Resources

Account Number	Title or Description of Request	Cost
102-8000-572-64-10	Four new exterior doors	\$24,000

Other Recurring Operating Costs

Account Number	Description	Cost
000-0000-0000-0000		



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 2022	FY 2023	FY 2023	FY 2024
	Actual	Adopted	Estimated	Adopted
<u>FUNDS AVAILABLE</u>				
Forfeiture Proceeds	\$ -	\$ -	\$ -	\$ -
TOTAL SOURCES	\$ -	\$ -	\$ -	\$ -
Projected Restricted Fund Balance Beginning	221,034	141,500	176,457	91,773
TOTAL	\$ 221,034	\$ 141,500	\$ 176,457	\$ 91,773
<u>APPROPRIATIONS</u>				
Operating Items	\$ 36,244	\$ 39,900	\$ 39,900	\$ 34,300
Capital Outlay	\$ -	\$ -	\$ 36,284	\$ -
Non-Operating	8,333	8,500	8,500	21,008
TOTAL APPROPRIATIONS	\$ 44,577	\$ 48,400	\$ 84,684	\$ 55,308
Projected Restricted Fund Balance Ending	176,457	93,100	91,773	36,465
TOTAL	\$ 221,034	\$ 141,500	\$ 176,457	\$ 91,773

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 revenue resulting from the sale of these assets is restricted by State 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 FY 2024, the shared cost of a School Resource Officer at Ruth K. Broad K-8, special equipment, ammunition, a citizen's police academy and other 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 department's 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.

The fund's primary revenue source is from the sale of legally seized assets which may be used to supplement funding for public safety uses as noted above. This revenue stream and the timing of the Town's receipt of its distributive share is volatile. There was no actual distributive share of revenue to the Town in FY 2022. No revenues are budgeted in FY 2023 and FY 2024. As a result, the FY 2023 ending fund balance is projected at \$91,773. The Town will appropriate \$55,308 of its estimated fund balance in FY 2024 for the use of forfeiture funds for allowable public safety expenditures.

105 POLICE FORFEITURE FUND

	FY 2022	FY 2023	FY 2023	FY 2024
	Actual	Adopted	Estimated	Adopted
REVENUES				
Forfeiture Proceeds	\$ -	\$ -	\$ -	\$ -
Use of Fund Balance	-	48,400	84,684	55,308
TOTAL REVENUES	\$ -	\$ 48,400	\$ 84,684	\$ 55,308
EXPENDITURES				
Operating Expenses	\$ 36,244	\$ 39,900	\$ 39,900	\$ 34,300
Capital Outlay	-	-	36,284	-
Aids to Government Agencies	8,333	8,500	8,500	21,008
TOTAL EXPENDITURES	\$ 44,577	\$ 48,400	\$ 84,684	\$ 55,308
Net Results	\$ (44,577)	\$ -	\$ -	\$ -

Significant Changes from FY 2023 Adopted Budget +/-

Operating Expenses

Promotional activities increase	\$ 2,000
Body armor replacements (outer carriers) completed in FY 2023	\$ (8,000)
Bank charges	\$ 1,100

Aids to Government Agencies

School Police Resource Officer- Ruth K. Broad K-8 increase	\$ 12,508
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105 POLICE FORFEITURE

REVENUES

		FY 2022	FY 2023	FY 2023	FY 2024
Line Item: 105-521:		Actual	Adopted	Estimated	Adopted
<u>Fines & Forfeitures</u>					
359-2015	State Confiscations	\$ -	\$ -	\$ -	\$ -
Total	Fines & Forfeitures	\$ -	\$ -	\$ -	\$ -
<u>Miscellaneous Revenues</u>					
392-0000	Appropriated Fund Balance	\$ -	\$ 48,400	\$ 84,684	\$ 55,308
Total	Miscellaneous Revenues	\$ -	\$ 48,400	\$ 84,684	\$ 55,308
TOTAL	Police Forefeiture Fund Revenues	\$ -	\$ 48,400	\$ 84,684	\$ 55,308

105 POLICE FORFEITURE FUND EXPENDITURES

		FY 2022	FY 2023	FY 2023	FY 2024
Line Item Prefix: 105-3300/3400/3500-521:		Actual	Adopted	Estimated	Adopted
Suffix	Object Description				
Operating Expenses					
4810	Promotional Activities	\$ 10,500	\$ 7,000	\$ 7,000	\$ 9,000
4911	Other Current Charges	24,690	27,200	27,200	18,500
5225	Bank & Merchant Fees	1,054	-	-	1,100
5290	Miscellaneous Operating Supplies		5,700	5,700	5,700
Total	Operating Expenses	\$ 36,244	\$ 39,900	\$ 39,900	\$ 34,300
Capital Outlay					
6410	Machinery and Equipment	\$ -	\$ -	\$ 36,284	\$ -
Total	Capital Outlay	\$ -	\$ -	\$ 36,284	\$ -
Non-operating Expenses					
8100	Aids to Government Agencies	\$ 8,333	\$ 8,500	\$ 8,500	\$ 21,008
Total	Non-operating Expenses	\$ 8,333	\$ 8,500	\$ 8,500	\$ 21,008
Total	Forfeiture Fund Expenditures	\$ 44,577	\$ 48,400	\$ 84,684	\$ 55,308





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 2022	FY 2023	FY 2023	FY 2024
	Actual	Adopted	Estimated	Adopted
<u>FUNDS AVAILABLE</u>				
Transit Surtax Proceeds	\$ 353,540	\$ 337,376	\$ 337,376	\$ 337,376
Interest	2,955	750	750	750
TOTAL SOURCES	\$ 356,495	\$ 338,126	\$ 338,126	\$ 338,126
Fund Balance Beginning	569,453	288,301	625,174	480,201
TOTAL	\$ 925,948	\$ 626,427	\$ 963,300	\$ 818,327
 <u>APPROPRIATIONS</u>				
Operating Expenses	\$ 288,677	\$ 216,000	\$ 406,230	\$ 235,500
Capital Outlay	-	60,000	60,000	-
Transfers to Other Funds	12,097	16,869	16,869	16,869
TOTAL APPROPRIATIONS	\$ 300,774	\$ 292,869	\$ 483,099	\$ 252,369
Fund Balance Ending	625,174	333,558	480,201	565,958
TOTAL	\$ 925,948	\$ 626,427	\$ 963,300	\$ 818,327

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 \$337,376 surtax proceeds distribution from Miami Dade County 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. The Town applies its required transit share obligation of \$67,475 through the provision of a community bus service – Surfside Shuttle.

The Surfside Shuttle service provides a primary mode for public transportation commuters within Surfside. It also supplements core bus services with a commuter option for first and last mile connectivity to the nearest bus stop. The annual expenditure for the shuttle service is projected at \$156,000. Additional service information on the Surfside Shuttle can be found at: https://townofsurfsidefl.gov/docs/default-source/default-document-library/resident-documents/shuttle-info.pdf?sfvrsn=e5654494_6

The Town is proposing a new initiative during FY 2024 to replace the community bus service at approximately the same cost with On-Demand Freebee Services which will provide convenient local transportation and improve first/last mile connectivity.

The following are funded in FY 2024 through CITT:

Community Bus Service/ On-Demand Services	\$156,000
Traffic Consulting Services	25,000
Sidewalk Replacements	45,000
Bus Stop Maintenance	4,500
Roadway Painting & Repairs	5,000
5% (maximum) Administrative Transfer	16,869
Total	\$252,369

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 \$16,869.

The restricted fund balance as of September 30, 2022 was \$625,174; the restricted fund balance is projected to be \$480,201 at the end of FY 2023.

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

107 Municipal Transportation Fund

	FY 2022	FY 2023	FY 2023	FY 2024
	Actual	Adopted	Estimated	Adopted
REVENUES				
Transit Surtax Proceeds	\$ 353,540	\$ 337,376	\$ 337,376	\$ 337,376
Interest	2,955	750	750	750
Use of Fund Balance	-	-	190,230	-
TOTAL REVENUES	\$ 356,495	\$ 338,126	\$ 528,356	\$ 338,126
EXPENDITURES				
Operating Expenses	\$ 288,677	\$ 216,000	\$ 406,230	\$ 235,500
Capital Outlay	-	60,000	60,000	-
Transfer to General Fund	12,097	16,869	16,869	16,869
Contingency/Return to Reserves	-	45,257	45,257	85,757
TOTAL EXPENDITURES	\$ 300,774	\$ 338,126	\$ 528,356	\$ 338,126
Net Results	\$ 55,721	\$ -	\$ -	\$ 0

Significant Changes from FY 2023 Adopted Budget +/-

Operating Expenses

Sidewalk repairs increase \$19,500

107 MUNICIPAL TRANSPORTATION FUND

REVENUES

		FY 2022	FY 2023	FY 2023	FY 2024
Line Item Prefix: 107-549-:		Actual	Adopted	Estimated	Adopted
<u>Service Revenues</u>					
338-1000	Transit Surtax Proceeds	\$ 353,540	\$ 337,376	\$ 337,376	\$ 337,376
Total	Services Revenues	\$ 353,540	\$ 337,376	\$ 337,376	\$ 337,376
<u>Miscellaneous Revenues</u>					
361-1000	Interest Earnings	\$ 2,955	\$ 750	\$ 750	\$ 750
392-0000	Use of Restricted Fund Balance	-	-	190,230	-
Total	Miscellaneous Revenues	\$ 2,955	\$ 750	\$ 190,980	\$ 750
Total	Transportation Fund Revenues	\$ 356,495	\$ 338,126	\$ 528,356	\$ 338,126

107 MUNICIPAL TRANSPORTATION FUND

EXPENDITURES

		FY 2022	FY 2023	FY 2023	FY 2024
Line Item Prefix: 107-8500-549-:		Actual	Adopted	Estimated	Adopted
Suffix	Object Description				
<u>Operating Expenses</u>					
3110	Professional Services	\$ 111,108	\$ 25,000	\$ 215,230	\$ 25,000
3410	Other Contractual Services	154,919	156,000	156,000	156,000
4911	Other Current Charges	22,650	35,000	35,000	54,500
Total	Operating Expenses	\$ 288,677	\$ 216,000	\$ 406,230	\$ 235,500
<u>Capital Outlay</u>					
6320	Improvements other than Building	\$ -	\$ 60,000	\$ 60,000	\$ -
Total	Capital Outlay	\$ -	\$ 60,000	\$ 60,000	\$ -
<u>Non-operating Expenses</u>					
581-9101	Transfer to General Fund	\$ 12,097	\$ 16,869	\$ 16,869	\$ 16,869
549-9910:20	Contingency/Reserve	-	45,257	45,257	85,757
Total	Non-operating Expenses	\$ 12,097	\$ 62,126	\$ 62,126	\$ 102,626
Total	Transportation Fund Expenditures	\$ 300,774	\$ 338,126	\$ 528,356	\$ 338,126

FY 2024 New Program Enhancement (Modification)

On-demand Freebee Transportation Service				
Department Name	Division Name	Funding Source	Dept/Org No.	Total Requested
Public Works	Municipal Transportation	Municipal Transportation - CITT Funds	549-8500	\$0
Justification and Description				
Proposing transportation services with Freebee for on-demand public transit options. The proposed service to operate initially with one vehicle and would replace the shuttle service.				
Benefits or Alternative/Adverse Impact if not funded				
By adopting this service, the Town aims to provide an environmentally focused transportation solution that is cost-effective, convenient, and customer-oriented. It will also provide for the first/last mile of transit connections.				
Required Resources				
New Personnel				
Number of Positions	Title	Salary	Fringe Benefits	Cost
Other Recurring Operating Costs				
Account Number	Description	Cost		
107-8500-549-34-10	Annual cost - shuttle bus	(\$156,000)		
107-8500-549-34-10	Annual cost - one vehicle and implementation	\$156,000		
	Net effect	\$0		
One Time Costs				
Account Number	Description	Cost		





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 2022	FY 2023	FY 2023	FY 2024
	Actual	Adopted	Estimated	Adopted
<u>FUNDS AVAILABLE</u>				
Building Permits	\$ 2,243,659	\$ 466,100	\$ 466,100	\$ 466,100
Miscellaneous Revenues	30,546	4,000	4,000	4,000
Other Revenues	3,907	2,000	2,000	2,000
Other Sources - Transfer from General Fund	-	-	-	-
TOTAL SOURCES	\$ 2,278,112	\$ 472,100	\$ 472,100	\$ 472,100
Projected Fund Balance Beginning	1,904,548	1,010,917	3,079,893	1,878,666
TOTAL	\$ 4,182,660	\$ 1,483,017	\$ 3,551,993	\$ 2,350,766
 <u>APPROPRIATIONS</u>				
Personnel Costs	\$ 669,685	\$ 814,407	\$ 787,407	\$ 945,136
Operating Expenses	201,085	232,104	496,078	206,044
Capital Outlay	105,421	-	246,562	-
Administrative Charge	126,576	143,280	143,280	143,033
Transfer to Other Funds	-	-	-	-
TOTAL APPROPRIATIONS	\$ 1,102,767	\$ 1,189,791	\$ 1,673,327	\$ 1,294,213
Projected Fund Balance Ending	3,079,893	293,226	1,878,666	1,056,553
TOTAL	\$ 4,182,660	\$ 1,483,017	\$ 3,551,993	\$ 2,350,766

Building Services Department

The Building Services Department mission is to facilitate quality construction for the safety and enhancement of the lives of the citizens of the Town of Surfside. Our goal is to continually raise the levels of professionalism and work to create an environment of cooperation and mutual benefit with those we serve.

Services, Functions, and Activities:

The Building Services Department provides a full range of services to its residents, contractors and developers of our Town with the aim of ensuring that all buildings and other regulated structures comply with the Building Department's commitment to protect health, safety and welfare of people in the built environment. Helping people build better buildings 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 constructed, occupied and enjoyed by all.

The Building Services Department provides the following services:

Permit Clerks: (Under the Supervision of the Building Department Supervisor)

- Building permit applications are submitted digitally and in hard copy at the front counter.
- Applications are reviewed, checked for completeness, scanned and assigned a number.
- Permit documents and construction plans are then sent out digitally for concurrent review by Planning, Structural, Mechanical, Electrical, Plumbing, Public Works, Code Compliance, and Building Plans Examiners.
- Permit documents once approved are processed; fees collected and permits are issued.

Inspectors

- Licensed inspection professionals perform field inspections within their respective disciplines for compliance with approved plans and permit documents, the current version of the Florida Building Code, and all applicable laws, statutes, and ordinances. These disciplines are: Building, Roofing, Plumbing, Electrical and Mechanical Trades.
Each trade requires a separate license issued by the State of Florida DACS.
- Inspections are performed to evaluate structures for possible hazards and habitability in violations and unsafe structures cases.
- Inspectors also perform post-disaster inspections and evaluations.

Plans Examiners

- Licensed Plans Examiners perform plan reviews, within their respective disciplines, of permit documents, including but not limited to building plans, structural calculations, geotechnical reports, equipment and material specifications and shop drawings. The plan review disciplines are: Structural, Building, Plumbing, Electrical and Mechanical trades. These reviews are performed to ascertain compliance with the Florida Building Code(s) and all applicable laws, statutes and ordinances.

Fiscal Year 2023 Accomplishments:

- Launched the new Customer Self Service (CSS) Portal for the digital permitting process.
- Created and opened a Contractor Portal on the Town website through which permit holders will be able to view and manage permits, request inspections, view inspection results and pay permit fees.
- Redesigned, supervised and completed the demolition and reconstruction of the entire front lobby area which includes all new offices, work areas and customer service kiosks designed to create a modern, open work environment which is welcoming and customer friendly.
- Contracted with a document management company to store and scan Town building permit documents and provide online access via the Town website. Annual cost savings of \$31,200 per year for offsite storage.
- Continued scanning/digitizing archived existing building plans for upload to the Town website for convenient public records access.
- Uploaded new permit documentation to Laserfiche on the Cloud for immediate online access.
- Provided the Town of Surfside with courteous, knowledgeable, expeditious and professional building construction guidance reflecting a commitment to the highest ideals and principles of ethical conduct in safeguarding life, health and the public welfare.
- Continued to practice excellence in managing the Town of Surfside Special Flood Hazard Area per the Federal Emergency Management Agency's (FEMA) National Flood Insurance Program (NFIP) and the Town Floodplain Ordinance.
- Processed applications, coordinated and contributed to all Planning and Zoning Board meeting agendas and participated in all meetings.
- Coordinated and managed Town ADA issues, 40-year Building Recertification Program, and the Expired Permit Renewal Program.
- Attended Town Commission meetings in an advisory capacity.

Fiscal Year 2024 Objectives:

- Continue the digitization of the permitting process to include Digital Permit Documents and Digital Plans Review. This will result in a reduction of permit and plan review timelines.
- Increase the professionalism and expertise of our staff through training and achievement of important credentials and certifications. For example: 1. Building Supervisor to become Certified Flood Plan Manager; 2. Permit Clerks to become ICC Certified Permit Technicians (CPT).
- Continue to implement the new Customer Self Service (CSS) portal for the permitting process.
- Create to implement the Contractor Portal on the Town website through which permit holders can view and manage permits, request inspections, view inspection results and pay permit fees.

- Continue to develop and manage a process to address all expired building permits within the Town’s reporting and tracking system.
- Provide the Town of Surfside with courteous, knowledgeable, expeditious and professional building construction guidance reflecting a commitment to the highest ideals and principles of ethical conduct in safeguarding life, health and the public welfare.
- Continue to practice excellence in managing the Town of Surfside Special Flood Hazard Area per the Federal Emergency Management Agency’s (FEMA) National Flood Insurance Program (NFIP) and the Town Floodplain Ordinance.
- Process applications, coordinate and contribute to all Planning and Zoning Board meeting agendas and continue participation in all meetings.
- Attend, participate in and be a resource for all Town Commission Meetings.
- Coordinate and manage Town ADA issues.
- Initiate the newly adopted 30-year Building Recertification program, the 25 Year Milestone, and the Expired Permit Renewal Program.
- Continue scanning/digitizing archived existing building plans for upload to the Town website for convenient public records access.
- Continue to administer nearly \$500 million in present and future building construction value.

Performance Measures	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	Actual	Actual	Actual	Estimated	Target
Completed Plan Reviews	1,212	3,125	2,435	2,600	2,600
Completed Inspections	2,598	2,459	2,077	2,600	2,600
Code: Building Related Cases (no work permit)	204	61	30	30	30
Forty Year Case Management	10	2	2	3	10
Building Code Effectiveness Grading	3	3	2	3	3
Community Rating System (CRS)	7	7	6	6	6

150 Building Fund

	FY 2022	FY 2023	FY 2023	FY 2024
	Actual	Adopted	Estimated	Adopted
REVENUES				
Building Permits	\$ 2,243,659	\$ 466,100	\$ 466,100	\$ 466,100
Miscellaneous Revenues	30,546	4,000	4,000	4,000
Other Revenues	3,907	2,000	2,000	2,000
Use of Fund Balance	-	717,691	1,201,227	822,113
TOTAL REVENUES	\$ 2,278,112	\$ 1,189,791	\$ 1,673,327	\$ 1,294,213
EXPENDITURES				
Personnel Costs	\$ 669,685	\$ 814,407	\$ 787,407	\$ 945,136
Operating Expenses	201,085	232,104	496,078	206,044
Capital Outlay	105,421	-	246,562	-
Transfer to General Fund	126,576	143,280	143,280	143,033
TOTAL EXPENDITURES	\$ 1,102,767	\$ 1,189,791	\$ 1,673,327	\$ 1,294,213
Net Results	\$ 1,175,345	\$ -	\$ -	\$ -

Significant Changes from FY 2023 Adopted Budget +/-

Personnel Services

Planned merit pay, salary and benefit adjustments	\$ 32,086
Building Inspectors (part-time) rate adjustment	\$ 20,995
Customer Service Representative - new position	\$ 77,648

Operating Expenses

Temporary office services as needed for clerk position vacancies	\$ 17,000
Offsite storage cost	\$ (31,200)
Energove/ERP implementation complete additional software licensing not needed	\$ (25,200)
Merchant fees on permit fees paid by credit card	\$ 4,840
Training for Certified Flood Plan management	\$ 5,000

Position Title	Personnel Complement							
	FY 2023				FY 2024			
	Funded				Funded			
	Full	Part		FTEs	Full	Part		FTEs
	Time	Time	Temp		Time	Time	Temp	
Building Official	1.00			1.00	1.00			1.00
Assistant Building Official ¹	0.00			0.00				
Building Supervisor II - Administrative	1.00			1.00	1.00			1.00
Supervisor I - Permits	1.00			1.00	1.00			1.00
Building Permit Clerk II	2.00			2.00	2.00			2.00
Customer Service Representative	0.00			0.00	1.00			1.00
Building Inspector ¹	0.00	1.00		0.50		1.00		0.50
Electrical Inspector		1.00		0.50		1.00		0.50
Plumbing Inspector		1.00		0.50		1.00		0.50
Mechanical Inspector		1.00		0.50		1.00		0.50
Structural/ Plans Examiner ¹		1.00		0.50		1.00		0.50
Building Inspector/Plans Examiner ¹		1.00		0.50		1.00		0.50
Total	5.00	6.00	0.00	8.00	6.00	6.00	0.00	9.00

¹For operational needs during FY 2023, the full-time Building Inspector position was converted to a part-time Building Inspector, a part-time Building Inspector/Plans Examiner, and a part-time Structural/Plans Examiner.

BUILDING SERVICES (2500)
150 Building Fund
REVENUES

Line Item Prefix: 150-524-:		FY 2022	FY 2023	FY 2023	FY 2024
		Actual	Adopted	Estimated	Adopted
322-1000	Building Permits	\$ 2,010,391	\$ 375,000	\$ 375,000	\$ 375,000
322-1800	Demolition Permits	13,033	-	-	-
322-2000	Electrical Permits	37,325	20,000	20,000	20,000
322-3000	Plumbing Permits	23,826	18,000	18,000	18,000
322-4000	Mechanical Permit	26,094	5,000	5,000	5,000
322-6000	Structural Review	48,083	40,000	40,000	40,000
322-7500	Zoning Review	-	100	100	100
322-8600	Certificate of Use		5,500	5,500	5,500
322-8700	Certificate of Occupancy	31,380	-	-	-
322-9000	Pool Permits	32,763			
322-9600	Permits - 40 Year Certification	375	2,500	2,500	2,500
322-9700	Renewal Permit Fees	20,389	-	-	-
TOTAL	Permits/Licenses/Inspection	\$ 2,243,659	\$ 466,100	\$ 466,100	\$ 466,100
361-1000	Interest Earnings	\$ 18,387	\$ 4,000	\$ 4,000	\$ 4,000
369-9010	Other Miscellaneous Revenues	12,159	-	-	-
TOTAL	Miscellaneous Revenues	\$ 30,546	\$ 4,000	\$ 4,000	\$ 4,000
341-8000	Permit Penalties	\$ 3,907	\$ 2,000	\$ 2,000	\$ 2,000
TOTAL	Other Revenues	\$ 3,907	\$ 2,000	\$ 2,000	\$ 2,000
392-0000	Appropriated Fund Balance	\$ -	\$ 717,691	\$ 1,201,227	\$ 822,113
TOTAL	Appropriated Fund Balance	\$ -	\$ 717,691	\$ 1,201,227	\$ 822,113
Total	Building Fund Revenues	\$ 2,278,112	\$ 1,189,791	\$ 1,673,327	\$ 1,294,213

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

		FY 2022	FY 2023	FY 2023	FY 2024
Line Item Prefix: 150-2500-524-:		Actual	Adopted	Estimated	Adopted
Suffix	Object Description				
<u>Personnel Services</u>					
1210	Regular Salaries	\$ 309,548	\$ 466,553	\$ 389,233	\$ 444,734
1310	Other Salaries	189,934	112,320	180,640	243,360
1410	Overtime	25,878	26,000	26,000	26,000
1510	Special pay	3,074	3,000	3,000	3,000
2110	Payroll Taxes	40,300	46,962	46,962	55,179
2210	Retirement Contribution	54,936	54,642	54,642	59,201
2310/2315	Life & Health Insurance	42,083	90,292	72,292	96,798
2410	Workers Compensation	3,932	11,438	11,438	13,664
2610	Other Post Employment Benefits	-	3,200	3,200	3,200
Total	Personnel Services	\$ 669,685	\$ 814,407	\$ 787,407	\$ 945,136
<u>Operating Expenses</u>					
3110	Professional Services	\$ 47,596	\$ 23,785	\$ 306,957	\$ 23,785
3410	Other Contractual Services	63,433	77,000	94,000	94,000
4009	Car Allowance	4,226	4,200	4,200	4,200
4110	Telecommunications	544	2,760	2,760	2,760
4111	Postage	148	350	350	350
4112	Mobile Phone Allowance	-	1,800	1,800	-
4402	Building Rental/Leasing	29,760	31,200	11,200	-
4403	Equipment/Vehicle Leasing	29,104	33,200	13,200	8,000
4601	Maintenance Service/Repair Contracts	4,162	31,149	32,951	31,149
4710	Printing & Binding	592	5,900	5,900	5,900
4911	Other Current Charges	498	500	2,500	3,000
5110	Office Supplies	4,377	4,700	4,700	5,700
5214	Uniforms	551	2,000	2,000	2,000
5225	Merchant Fees	9,082	8,360	8,360	13,200
5290	Miscellaneous Operating Supplies	1,721	1,500	1,500	1,500
5410	Subscriptions and Memberships	1,891	1,700	1,700	2,000
5520	Conferences and Seminars	3,400	2,000	2,000	3,500
5510	Training & Educational				5,000
Total	Operating Expenses	\$ 201,085	\$ 232,104	\$ 496,078	\$ 206,044

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

Line Item Prefix: 150-2500-524-:		FY 2022	FY 2023	FY 2023	FY 2024
		Actual	Adopted	Estimated	Adopted
Suffix	Object Description				
Capital Outlay					
6220	Town Hall Improvements	\$ 105,421	\$ -	\$ 246,562	\$ -
Total	Capital Outlay	\$ 105,421	\$ -	\$ 246,562	\$ -
Non-operating Expenses					
581-9101	Administrative Charge	\$ 126,576	\$ 143,280	\$ 143,280	\$ 143,033
Total	Non-operating Expenses	\$ 126,576	\$ 143,280	\$ 143,280	\$ 143,033
Total	Department Expenditures	\$ 1,102,767	\$ 1,189,791	\$ 1,673,327	\$ 1,294,213

FY 2024 New Program Enhancement (Modification)

Building Department Customer Service Representative				
Department Name	Division Name	Funding Source	Dept/Org No.	Total Requested
Building Services		Building Fund	524-2500	\$77,648
Justification and Description				
<p>Customer Service Representative (full time) for operational needs at the Building Department/Town Hall front desk. Additional staffing is needed to raise the customer service level and quality at Town Hall. Proactive service to welcome customers in Town Hall lobby, inquire as to the purpose of their visit, and provide direction to the appropriate department or window will create a positive customer experience. The position will also address Building Department customer inquiries, and provide additional assistance to the the department via document scanning, inspections scheduling, and clerical support.</p>				
Benefits or Alternative/Adverse Impact if not funded				
Required Resources				
New Personnel				
Number of Positions	Title	Salary	Fringe Benefits	Cost
1	Customer Service Representative	\$42,187	\$35,461	\$77,648
Other Recurring Operating Costs				
Account Number	Description	Cost		
One Time Costs				
Account Number	Description	Cost		





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 2022	FY 2023	FY 2023	FY 2024
	Actual	Adopted	Estimated	Adopted
FUNDS AVAILABLE				
Service Revenues	\$ 4,273,322	\$ 4,255,920	\$ 4,255,920	\$ 4,362,318
Miscellaneous Revenues	8,064	500	500	500
Development Fees	364,519	-	-	-
Interest	12,492	5,000	5,000	5,000
Intergovernmental Revenues	63,994	758,196	758,196	112,990
TOTAL REVENUES	\$ 4,722,391	\$ 5,019,616	\$ 5,019,616	\$ 4,480,808
NET POSITION (Beginning):				
Net Investment in Capital Assets	8,425,443	8,425,411	8,570,852	8,570,852
Restricted Net Position - Renewal & Replacement	1,772,319	1,772,319	1,772,319	1,772,319
Restricted Net Position - Loan Reserve	243,000	243,000	243,000	243,000
Unrestricted Net Position	(1,389,877)	(1,204,472)	(491,258)	(603,381)
TOTAL NET POSITION (Beginning)	\$ 9,050,885	\$ 9,236,258	\$ 10,094,913	\$ 9,982,790
TOTAL	\$ 13,773,276	\$ 14,255,874	\$ 15,114,529	\$ 14,463,598
USES				
Personnel Costs	\$ 412,124	\$ 523,164	\$ 523,164	\$ 563,924
Operating Expenses	2,991,857	2,460,922	2,764,499	2,638,552
Capital Outlay	-	585,206	611,713	-
Debt Service Costs	274,382	1,232,363	1,232,363	1,232,363
TOTAL USES - EXPENSES	\$ 3,678,363	\$ 4,801,655	\$ 5,131,739	\$ 4,434,839
NET POSITION (Ending):				
Net Investment in Capital Assets	8,570,852	8,425,411	8,570,852	8,570,852
Restricted Net Position - Renewal & Replacement	1,772,319	1,772,319	1,772,319	1,772,319
Restricted Net Position - Loan Reserve	243,000	243,000	243,000	243,000
Unrestricted Net Position	(491,258)	(986,511)	(603,381)	(557,412)
TOTAL NET POSITION (Ending)	\$ 10,094,913	\$ 9,454,219	\$ 9,982,790	\$ 10,028,759
TOTAL	\$ 13,773,276	\$ 14,255,874	\$ 15,114,529	\$ 14,463,598

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 wastewater. 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's Water and Sewer Department (WASD). WASD adopted a 9.64% increase in the wholesale water rate from \$1.9273 to \$2.1130 per 1,000 gallons for FY 2024. In addition, WASD will annually pass through to wholesale customers a true-up adjustment. The true-up is imposed in the fiscal year following the completion of WASD's audited financial report. The true-up is based on the variances in WASD's projected wholesale water expenses and the actual audited wholesale expenses.

WASD will pass through to wholesale water customers a true-up based upon FY 2022 budget to actual variances from the following:

- Increase in water net operating expenses.
- Increase in renewal & replacements of capital projects.
- Decrease in interest earnings due to lower than anticipated interest rates.

The FY 2024 true-up represents monies owed to WASD from wholesale customers. Therefore, the Town will owe \$43,617 in FY 2024 as a true-up adjustment for these wholesale water cost variances.

To fulfill the wastewater removal component, the Town contracts with the City of Miami Beach which receives wholesale wastewater service from WASD. WASD adopted a wholesale wastewater rate increase of 5.32% in FY2024, to an average rate (wet and dry season) from \$3.7422 to \$3.9414. The City of Miami Beach adds a surcharge to the WASD rates to determine the rates charged to the Town for wastewater removal. Miami Beach has calculated the rate it will charge to the Town for wastewater removal in FY2024. The chart below reflects the FY 2024 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 2024	Wet Season	Dry Season
MD Sewer Rate	\$ 4.4341	\$ 3.4487
CMB Surcharge	0.4123	0.3475
Rate	\$ 4.8464	\$ 3.7962

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

WASD will pass through to wholesale wastewater customers a true-up based upon FY 2022 budget to actual variances from:

- increase in wastewater net operating expenses.
- Increase in renewal & replacements of capital projects.
- Decrease in interest earnings due to lower than anticipated interest rates.

This true-up represents monies owed to WASD from wholesale wastewater customers, and will be charged during FY 2024. Therefore, WASD will pass through to the City of Miami Beach a true-up debit for wastewater cost variances. The City of Miami Beach true-up pass-through to the Town was calculated at the rate of \$0.3741 per thousand gallons based upon the FY 2022 billed sewer flow of 252,574 thousand gallons. Therefore, the Town's true-up debit (charge) will be \$94,488.

The Town adopted Resolution No. 2022-2919 at the September 13, 2022 Town Commission meeting. The resolution's four-year rate structure is estimated to provide sufficient revenues to meet projected utility operations costs and debt service for FY2023 through FY2026. In October 2023, the Town's utility rates will increase annually for water consumption and sewer flow rates (3%) and base charges (2%). The FY 2024 budget includes the annual rate increase in water and sewer service revenue projections. Since Miami Dade County's WASD adopted a rate increase to both wholesale water (9.64%) and wastewater (5.32%), the Town's new adopted FY 2024 rate structure is projected to partially offset the WASD rate increases and reduce the Town's existing deficit in unrestricted net position by \$45,969.

Resolution No. 2022-2919 link: https://www.townofsurfsidefl.gov/docs/default-source/default-document-library/town-clerk-documents/commission-resolutions/2022-commission-resolution/resolution-no-2022-2919-adopting-multi-year-water-sewer-rates-service-charges.pdf?sfvrsn=21371594_2

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 would normally offset a portion of these costs with a service payment, but with the Fund having a negative restricted fund balance no transfer is budgeted.

401 WATER & SEWER FUND

	FY 2022 Actual	FY 2023 Adopted	FY 2023 Estimated	FY 2024 Adopted
REVENUES				
Service Revenues	\$ 4,273,322	\$ 4,255,920	\$ 4,255,920	\$ 4,362,318
Miscellaneous Revenues	8,064	500	500	500
Development Fees	364,519	-	-	-
Interest	12,492	5,000	5,000	5,000
Intergovernmental Revenues	63,994	758,196	758,196	112,990
Use of Net Position (Reserves)	-	-	112,123	-
TOTAL REVENUES	\$ 4,722,391	\$ 5,019,616	\$ 5,131,739	\$ 4,480,808
EXPENSES				
Personnel Costs	\$ 412,124	\$ 523,164	\$ 523,164	\$ 563,924
Operating Expenses	2,991,857	2,460,922	2,546,538	2,638,552
Capital Outlay	-	585,206	611,713	-
Debt Service	274,382	1,232,363	1,232,363	1,232,363
Contingency/Return to Reserves	-	217,961	217,961	45,969
TOTAL EXPENSES	\$ 3,678,363	\$ 5,019,616	\$ 5,131,739	\$ 4,480,808
Net Results	\$ 1,044,028	\$ -	\$ -	\$ -

Significant Changes from FY 2023 Adopted Budget +/-

Personnel Services

Planned salary and benefit adjustments	\$ 45,559
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Operating Expenses

Professional fees-infiltration flow rates analysis completed	\$ (46,558)
Professional fees - engineering	\$ 10,000
Estimated increase-MDC Water purchases	\$ 103,854
Estimated increase-MB sewer charges	\$ 142,851
Hosting/software handheld meter readers	\$ 3,777
Property & liability insurance	\$ 11,618
Analytics software & encoder hosting for meters increse	\$ 7,340
Valve adjustments - Harding Ave. completed in FY2023	\$ (55,000)

Position Title	Personnel Complement							
	FY 2023 Funded				FY 2024 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
Operations Manager ³	0.2			0.20	0.20			0.20
Maintenance Supervisor	1			1	1			1
Maintenance Worker II	3			3	3			3
Heavy Equipment Operator ⁴	0.25			0.25	0.25			0.25
Revenue/Payroll Manager ⁵	0.50			0.50	0.50			0.50
Customer Service Representative ¹	0.2			0.2	0.20			0.20
Total	5.70	0.00	0	5.70	5.70	0	0	5.70

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

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

³Water and Sewer Fund allocation. Position split funded with General, Tourist Resort, Solid Waste and Stormwater Funds.

⁴Water and Sewer Fund allocation. Position split funded with General and Tourist Resort Funds.

⁵Water and Sewer Fund allocation. Position split funded with General Fund.

401 WATER & SEWER FUND

REVENUES

		FY 2022	FY 2023	FY 2023	FY 2024
Line Item Prefix: 401-536-:		Actual	Adopted	Estimated	Adopted
<u>Intergovernmental Revenues</u>					
331-5040	Federal Grant - Treasury (ARPA)	\$ 63,994	\$ 540,465	\$ 540,465	\$ 112,990
334-3520	FL Dept. of Environmental Protection	-	217,731	217,731	-
TOTAL	Intergovernmental: Federal/State	\$ 63,994	\$ 758,196	\$ 758,196	\$ 112,990
<u>Services Revenues</u>					
343-3000	Water Utility Service Revenue	\$ 2,114,103	\$ 2,066,280	\$ 2,066,280	\$ 2,117,937
343-5000	Wastewater Utility Service Revenue	2,159,219	2,189,640	2,189,640	2,244,381
Total	Services Revenues	\$ 4,273,322	\$ 4,255,920	\$ 4,255,920	\$ 4,362,318
<u>Miscellaneous Revenues</u>					
363-2300	Development Fees	\$ 364,519	\$ -	\$ -	\$ -
369-9010:11	Other Miscellaneous Revenues	\$ 8,064	\$ 500	\$ 500	\$ 500
389-1000	Interest Earnings	12,492	5,000	5,000	5,000
391-1000	Use of Unrestricted Net Assets			112,123	-
Total	Miscellaneous Revenues	\$ 385,075	\$ 5,500	\$ 117,623	\$ 5,500
TOTAL	Water and Sewer Fund Revenues	\$ 4,722,391	\$ 5,019,616	\$ 5,131,739	\$ 4,480,808

401 WATER & SEWER FUND EXPENSES

Line Item Prefix: 401-9900-536-:		FY 2022	FY 2023	FY 2023	FY 2024
Code Suffix		Actual	Adopted	Estimated	Adopted
Code Suffix	Object Description				
Personnel Services					
1210	Regular Salaries	\$ 286,869	\$ 338,386	\$ 338,386	\$ 350,665
1410	Overtime	27,482	30,000	30,000	35,000
1510	Special pay	4,265	4,873	4,873	2,825
2110	Payroll Taxes	24,130	28,732	28,732	29,897
2210	Retirement Contribution	22,596	26,517	26,517	43,871
2310/2315	Life & Health Insurance	57,383	76,762	76,762	82,795
2410	Workers Compensation	5,545	14,794	14,794	15,771
2610	Other Post Employment Benefits	(16,146)	3,100	3,100	3,100
Total	Personnel Services	\$ 412,124	\$ 523,164	\$ 523,164	\$ 563,924
Operating Expenses					
3110	Professional Services	\$ 109,860	\$ 96,949	\$ 96,949	\$ 60,391
3310	Utility Billing Charges	3,556	4,800	4,800	4,800
3401	Water Purchases	662,394	647,747	647,747	751,601
3402	Sewage Disposal	1,144,168	1,233,247	1,233,247	1,376,098
3410	Other Contractual Services	848	1,275	1,275	1,275
4009	Car Allowance	929	2,130	2,130	2,130
4110	Telecommunications	1,510	1,560	1,560	1,560
4111	Postage	5,129	7,000	7,000	7,000
4112	Mobile Phone Allowance	303	180	180	180
4310	Electricity	31,488	31,000	31,000	31,000
4403	Equipment/Vehicle Leasing	24,386	12,600	12,600	16,170
4510	Property and Liability Insurance	22,540	39,500	39,500	51,118
4601	Maintenance Service/Repair Contracts	15,912	41,614	47,835	48,954
4603	Equipment Maintenance	84,800	175,990	255,385	175,990
4611	Miscellaneous Maintenance	6,997	65,000	65,000	10,000
4612	Vehicle Maintenance - Usage	11,424	11,832	11,832	11,531
4613	Vehicle Maintenance - Fleet Replacement	13,584	19,236	19,236	18,684
5110	Office Supplies	1,604	1,500	1,500	1,500
5214	Uniforms	3,084	5,330	5,330	5,330
5216	Vehicle Maintenance - Fuel	3,150	4,032	4,032	3,840
5225	Online Pay Merchant Fees	39,201	54,000	54,000	54,000
5290	Miscellaneous Operating Supplies	5,557	3,500	3,500	4,500
5410	Subscriptions and Memberships	-	100	100	100
5520	Conferences and Seminars	-	400	400	400
5510	Training & Education	263	400	400	400
5901	Depreciation	799,170	-	-	-
Total	Operating Expenses	\$ 2,991,857	\$ 2,460,922	\$ 2,546,538	\$ 2,638,552

401 WATER & SEWER FUND EXPENSES

Line Item Prefix: 401-9900-536-:		FY 2022	FY 2023	FY 2023	FY 2024
Code Suffix	Object Description	Actual	Adopted	Estimated	Adopted
<u>Capital Outlay</u>					
6320	Water Improvements other than Building	\$ -	\$ 585,206	\$ 585,206	\$ -
6410	Machinery and Equipment	-	-	26,507	-
Total	Capital Outlay	\$ -	\$ 585,206	\$ 611,713	\$ -
<u>Debt Service</u>					
7110	Principal - Utility Bond	\$ -	\$ 621,025	\$ 621,025	\$ 650,337
7115	Principal - State Revolving Fund Loan	-	358,148	358,148	364,877
7210	Interest - Utility Bond	193,869	177,912	177,912	148,600
7215	Interest - State Revolving Fund Loan	80,513	75,278	75,278	68,549
Total	Debt Service	\$ 274,382	\$ 1,232,363	\$ 1,232,363	\$ 1,232,363
<u>Non-operating Expenses</u>					
9910	Return to Reserve	\$ -	\$ 217,961	\$ 217,961	\$ 45,969
Total	Non-operating Expenses	\$ -	\$ 217,961	\$ 217,961	\$ 45,969
Total	Water & Sewer Fund	\$ 3,678,363	\$ 5,019,616	\$ 5,131,739	\$ 4,480,808





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.



402 MUNICIPAL PARKING FUND

FINANCIAL SUMMARY

	FY 2022	FY 2023	FY 2023	FY 2024
	Actual	Adopted	Estimated	Adopted
<u>FUNDS AVAILABLE</u>				
Service Revenues	\$ 1,602,512	\$ 1,380,219	\$ 1,380,219	\$ 1,580,219
Interest	13,370	4,500	4,500	50,000
Capital Contributions	90,900	90,900	90,900	90,900
TOTAL REVENUES	\$1,706,782	\$1,475,619	\$1,475,619	\$1,721,119
NET POSITION (Beginning):				
Net Investment in Capital Assets	1,954,143	1,954,143	1,822,764	1,822,764
Net Position Restricted for Parking Development	109,500	130,500	109,500	130,500
Projected Unrestricted Net Position Beginning	1,548,384	1,722,520	2,175,312	2,034,387
TOTAL NET POSITION (Beginning):	3,612,027	3,807,163	4,107,576	3,987,651
TOTAL	\$ 5,318,809	\$ 5,282,782	\$ 5,583,195	\$ 5,708,770
<u>USES</u>				
Personnel Costs	\$ 520,949	\$ 657,117	\$ 657,117	\$ 747,770
Operating Expenses	575,887	539,027	539,027	583,347
Capital Outlay	8,917	280,000	280,000	161,230
Transfer to General Fund	105,480	119,400	119,400	119,195
TOTAL USES - EXPENSES	\$ 1,211,233	\$ 1,595,544	\$ 1,595,544	\$ 1,611,542
NET POSITION (Ending):				
Net Investment in Capital Assets	1,822,764	1,954,143	1,822,764	1,822,764
Net Position Restricted for Parking Development	109,500	151,500	130,500	221,400
Projected Unrestricted Net Position Ending	2,175,312	1,581,595	2,034,387	2,053,064
TOTAL NET POSITION (Ending):	4,107,576	3,687,238	3,987,651	4,097,228
TOTAL	\$ 5,318,809	\$ 5,282,782	\$ 5,583,195	\$ 5,708,770

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 and the Pay-by-Phone application system
- Five 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 160 monthly business parking permits, and special event parking permits.
- A maintenance worker upkeep municipal surface parking lots and areas with paid parking.
- 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), Abbott Avenue (9400 block), and 9500 Bay Drive 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 is utilized 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 2020	FY 2021	FY 2022	FY 2023
Type of parking	Location	Time Period	Rate	Rate	Rate	Rate
Metered	Off street - lots	Hourly	\$2.00	\$2.00-\$3.00 time variable rate	\$2.00-\$3.00 time variable rate	\$3.00-\$4.00 time variable rate
Metered	On street	Hourly	\$2.00	\$2.00 - \$4.00 (time variable rate in business district)	\$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	\$91.00	\$91.00	\$91.00

FY2024 Budget Changes

The Town’s Solid Waste division provides collection and disposal of surface parking lot locations refuse containers to maintain the lots. The Municipal Parking Fund fee for these services is budgeted at \$40,248 based on an estimated 1,560 cubic yards collected annually at the commercial customer rate of \$25.80 per cubic yard.

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 \$119,195.

Fiscal Year 2023 Accomplishments:

- Expanded the Body Worn Cameras Program to include all Parking Enforcement Officers.
- Implemented Twelve (12) new resident only parking spots in the Abbott Lot.
- Proactive enforcement actions and details were instituted in an attempt to reduce the number of construction worker vehicles illegally parked throughout Surfside to include towing of numerous vehicles found in violation.
- Implemented resident only parking in the 9500 block of Bay Drive.
- Reorganized the Parking Enforcement section to address the schedule to meet the town needs within the Business District and concentrate on double parking violations.
- Continued the successful Residential Overnight Parking Program which provided additional parking options to residents in specified municipal parking lots and on-street parking spaces.
- Maintained several Ride-Share designated staging areas for two-vehicle spaces in the 200 and 300 block of 95th Street to reduce traffic congestion in the business district and improve resident/tourist transportation options.
- Implemented an additional designated short-term food delivery service for one-vehicle space in the 200 block of 95th street.
- Implemented four designated drop-off/pick-up zones in the business district.
- Updated and replaced parking enforcement citation devices to 5G technology.
- Implemented KeyTrak, a computerized key and asset management system to safeguard and track parking department keys.

Fiscal Year 2024 Objectives:

- Manage and control parking Town wide
- Procure ten (10) handheld radios for the Parking Enforcement section as part of Phase II implementation of the Public Safety radio project.
- Seek smart parking solutions for the Abbott Parking Lot.
- Continue proactive enforcement actions and details where instituted in an attempt to reduce the number of construction worker vehicles illegally parked throughout Surfside to include towing of vehicles found in violation.
- Evaluate parking solutions for Biscaya Drive due to construction projects.

	2019	2020	2021	2022	2023
Performance Measures*	Actual	Actual	Actual	Actual	June-YTD
Parking Citations	9,122	6,021	7,950	7,450	3,900
Crime Prevention / Community Events	113	155	145	164	90

*Calendar year reporting

402 MUNICIPAL PARKING FUND

	FY 2022 Actual	FY 2023 Adopted	FY 2023 Estimated	FY 2024 Adopted
REVENUES				
Service Revenues	\$ 1,602,512	\$ 1,380,219	\$ 1,380,219	\$ 1,580,219
Interest	13,370	4,500	4,500	50,000
Developer Contributions	90,900	90,900	90,900	90,900
Use of Net Position (Reserves)	-	140,925	140,925	-
TOTAL REVENUES	\$ 1,706,782	\$ 1,616,544	\$ 1,616,544	\$ 1,721,119
EXPENSES				
Personnel Costs	\$ 520,949	\$ 657,117	\$ 657,117	\$ 747,770
Operating Expenses	575,887	539,027	539,027	583,347
Capital Outlay	8,917	280,000	280,000	161,230
Transfer to General Fund	105,480	119,400	119,400	119,195
Contingency/Return to Reserves	-	-	-	18,677
Renewal & Replacement Reserves	-	21,000	21,000	90,900
TOTAL EXPENSES	\$ 1,211,233	\$ 1,616,544	\$ 1,616,544	\$ 1,721,119
Net Results	\$ 495,549	\$ -	\$ -	\$ -

Significant Changes from FY 2023 Adopted Budget +/-

Personnel Services

Planned merit pay, salary and benefit adjustments	\$ 78,653
Overtime during positions vacancies	\$ 12,000

Operating Expenses

Pay-by-Phone reclassified to Contractual Services from Bank & Merchant Fees	\$ 90,000
Parking lots - solid waste allocation	\$ 40,248
Business District validated parking software licenses program not implemented	\$ (17,640)
Pay-by-Phone reclassified to Contractual Services	\$ (90,000)
Merchant fees on credit cards increase	\$ 18,250

Capital Outlay

Handheld radio replacement	\$ 81,230
Security Cameras	\$ 80,000

Position Title	Personnel Complement							
	FY 2023 Funded				FY 2024 Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Police Captain 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	5.00			5.00
Maintenance Worker (Public Works)	1.00			1.00	1.00			1.00
Total	7.75	0.00	0.00	7.75	7.75	0.00	0.00	7.75

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

402 MUNICIPAL PARKING FUND

REVENUES

		FY 2022	FY 2023	FY 2023	FY 2024
Line Item Prefix: 402-545-:		Actual	Adopted	Estimated	Adopted
344-5001	Post Office Parking Lease	\$ 29,992	\$ 32,719	\$ 32,719	\$ 32,719
344-5002	Permit Parking Fees - Business District	106,852	97,500	97,500	97,500
344-5003	Metered Parking Fees	1,465,668	1,250,000	1,250,000	1,450,000
Total	Services Revenues	\$ 1,602,512	\$ 1,380,219	\$ 1,380,219	\$ 1,580,219
389-1000	Interest Earnings	\$ 13,370	\$ 4,500	\$ 4,500	\$ 50,000
389-8000:8055	Developer Contributions	90,900	90,900	90,900	90,900
391-1000	Appropriated Net Assets	-	140,925	140,925	-
Total	Miscellaneous Revenues	\$ 104,270	\$ 236,325	\$ 236,325	\$ 140,900
TOTAL	Municipal Parking Fund Revenues	\$ 1,706,782	\$ 1,616,544	\$ 1,616,544	\$ 1,721,119

402 MUNICIPAL PARKING FUND

EXPENSES

		FY 2022	FY 2023	FY 2023	FY 2024
Line Item Prefix: 402-9500-545-:		Actual	Adopted	Estimated	Adopted
Suffix	Object Description				
<u>Personnel Services</u>					
1210	Regular Salaries	\$ 306,349	\$ 411,564	\$ 411,564	\$ 464,164
1410	Overtime	22,676	-	-	12,000
1510	Special pay	6,404	7,905	7,905	7,625
2110	Payroll Taxes	23,932	32,159	32,159	37,079
2210	Retirement Contribution	64,192	65,741	65,741	77,212
2310/2315	Life & Health Insurance	78,396	115,341	115,341	122,926
2410	Workers Compensation	10,051	19,807	19,807	22,164
2610	Other Post Employment Benefits	8,949	4,600	4,600	4,600
Total	Personnel Services	\$ 520,949	\$ 657,117	\$ 657,117	\$ 747,770
<u>Operating Expenses</u>					
3410	Other Contractual Services	\$ 20,039	\$ 19,742	\$ 19,742	\$ 109,742
4112	Mobile Phone Allowance	906	900	900	900
4310	Electricity	8,237	9,240	9,240	9,600
4313	Solid Waste	-	-	-	40,248
4403	Equipment/Vehicle Leasing	3,904	22,640	22,640	5,000
4510	Property and Liability Insurance	4,508	7,900	7,900	10,224
4601	Maintenance Service/Repair Contracts	52,602	58,850	58,850	59,850
4603	Equipment Maintenance	1,537	9,000	9,000	9,000
4604	Grounds Maintenance	50,746	67,150	67,150	67,150
4611	Miscellaneous Maintenance	5,234	7,500	7,500	7,500
4612	Vehicle Maintenance - Usage	19,024	21,868	21,868	21,930
4613	Vehicle Maint - Fleet Replacement	22,344	30,168	30,168	30,108
4911	Other Current Charges	25,889	28,420	28,420	28,420
5213	Landscape Improvements	6,577	15,000	15,000	15,000
5214	Uniforms	2,357	3,000	3,000	5,000
5216	Vehicle Maintenance - Fuel	3,675	4,704	4,704	4,480
5225	Merchant Fees	209,443	206,500	206,500	134,750
5290	Miscellaneous Operating Supplies	6,789	25,750	25,750	23,750
5410	Subscriptions and Memberships	695	695	695	695
5901	Depreciation	131,381	-	-	-
Total	Operating Expenses	\$ 575,887	\$ 539,027	\$ 539,027	\$ 583,347
<u>Capital Outlay</u>					
6410	Machinery and Equipment	\$ 8,917	\$ 280,000	\$ 280,000	\$ 161,230
Total	Capital Outlay	\$ 8,917	\$ 280,000	\$ 280,000	\$ 161,230

402 MUNICIPAL PARKING FUND

EXPENSES

		FY 2022	FY 2023	FY 2023	FY 2024
Line Item Prefix: 402-9500-545-:		Actual	Adopted	Estimated	Adopted
Suffix	Object Description				
<u>Non-operating Expenses</u>					
581-9101	Transfer to General Fund	\$ 105,480	\$ 119,400	\$ 119,400	119,195
9910	Return to Reserve	-	-	-	18,677
9910	Reserve for Renewal & Replacement	-	21,000	21,000	90,900
Total	Non-operating Expenses	\$ 105,480	\$ 140,400	\$ 140,400	\$ 228,772
Total	Municipal Parking Fund Expenses	\$ 1,211,233	\$ 1,616,544	\$ 1,616,544	\$ 1,721,119

FY 2024 New Capital Outlay Request

Parking Division Handheld Radio Replacement

Department	Division	Funding Source	Dept/Org No.	Fiscal Impact
Public Safety	Parking	Municipal Parking Fund	545-9500	\$81,230

Justification and Description

Ten (10) handheld radios (\$8,123 per radio) to support the operation, maintenance, and modernization of the Parking division radio system. This will complete the Public Safety Department's radio modernization/replacement program implemented in FY2023.

- New model handheld radios will allow for the latest security protocols, address mandated technical standards, and achieve communications standards that enable effective and secure interoperability with local, county, and state communications systems.
- Deploy secure, interoperable, and reliable radio equipment to Parking Division staff to ensure communications that support strategic priorities and emergency/critical incident requirements.
- Implementation will be completed in conjunction with Surfside's IT division.
- Includes three (3) year warranty and on site preventative maintenance, and local support with pickup/delivery.

Alternative/Adverse Impacts if not funded:

Outdated handheld radios lack the functionality needed to efficiently communicate while on-duty possibly leading to safety concerns. The present handheld radios have reached their useful life, are no longer being made, and replacement parts are no longer being manufactured.

Required Resources

Account Number	Title or Description of Request	Cost
402-9500-545-64-10	Capital Outlay - Machinery & Equipment	\$81,230

Other Recurring Operating Costs

Account Number	Description	Cost

FY 2024 New Capital Outlay Request

Parking Lot Security Cameras

Department	Division	Funding Source	Dept/Org No.	Fiscal Impact
Public Safety	Parking	Municipal Parking Fund	545-9500	\$80,000

Justification and Description

Security cameras at parking lots Town-wide.

Alternative/Adverse Impacts if not funded:

Required Resources

Account Number	Title or Description of Request	Cost
402-9500-545-64-10	Capital Outlay - Machinery & Equipment	\$80,000

Other Recurring Operating Costs

Account Number	Description	Cost





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 2022	FY 2023	FY 2023	FY 2024
	Actual	Adopted	Estimated	Adopted
FUNDS AVAILABLE				
Service Revenues	\$ 1,767,390	\$ 1,878,652	\$ 1,878,652	\$ 2,061,293
Interest	-	1,000	1,000	-
TOTAL REVENUES	\$ 1,767,390	\$ 1,879,652	\$ 1,879,652	\$ 2,061,293
NET POSITION (Beginning):				
Net Investment in Capital Assets	469,549	469,549	387,207	387,207
Projected Unrestricted Net Position Beginning	(271,836)	(240,054)	(18,214)	(49,346)
TOTAL NET POSITION (Beginning):	197,713	229,495	368,993	337,861
TOTAL	\$ 1,965,103	\$ 2,109,147	\$ 2,248,645	\$ 2,399,154
USES				
Personnel Costs	\$ 707,471	\$ 944,201	\$ 944,201	\$ 1,030,017
Operating Expenses	877,444	966,583	966,583	1,031,276
Capital Outlay	11,195	-	-	-
TOTAL USES - EXPENSES	\$ 1,596,110	\$ 1,910,784	\$ 1,910,784	\$2,061,293
NET POSITION (Ending):				
Net Investment in Capital Assets	387,207	469,549	387,207	387,207
Projected Unrestricted Net Position Ending	(18,214)	(271,186)	(49,346)	(49,346)
TOTAL NET POSITION (Ending):	368,993	198,363	337,861	337,861
TOTAL	\$ 1,965,103	\$ 2,109,147	\$ 2,248,645	\$ 2,399,154

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.

The FY 2024 budget keeps the annual rate for both the Solid Waste Special Assessment and Commercial Solid Waste Collection Charges unchanged. 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 residential property assessment is \$331.42 for garbage/recycle. Variable rates are charged for condos, multi-family units, commercial and other properties.

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimated	FY 2024 Projected
	In Tons				
In-House Solid Waste Collected	5,475	6,295	6,560	6,450	6,600

FY2024 Budget Changes

The Solid Waste division provides collection and disposal services to maintain the Town’s tourism areas such as the Collins and Harding corridor, the beach hardpack/walking path, beach streetends, and to the Town’s municipal surface parking lot locations. Waste containers are provided and serviced to maintain these areas. The Tourist Resort Fund and the Municipal Parking Fund will be charged the commercial customer rate of \$25.80 per cubic yard for solid waste collected from these locations. The Resort Tax fund fee for these services is budgeted at \$127,432 based on an estimated 4,940 cubic yards of solid waste collected annually from the tourism related areas. The Municipal Parking Fund fee for these services is budgeted at \$40,248 based on an estimated 1,560 cubic yards collected annually.

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 would normally offset a portion of these costs with a service payment, but with the fund having a negative unrestricted fund balance no transfer is budgeted.

The Solid Waste fleet was reviewed for the replacement of each individual vehicle based on condition, suitability for service, current economy, repair history, actual utilization rate of each asset, and other applicable factors. It is estimated that the balance of funds previously transferred to the Fleet Management Fund (\$319,133 as of September 30, 2022) is adequate to ensure future scheduled replacement. Therefore, no transfer for vehicle replacements will be made to the Fleet Management Fund in FY 2024.

403 SOLID WASTE FUND SUMMARY

	FY 2022	FY 2023	FY 2023	FY 2024
	Actual	Adopted	Estimated	Adopted
REVENUES				
Service Revenues	\$ 1,767,390	\$ 1,878,652	\$ 1,878,652	\$ 2,061,293
Interest	-	1,000	1,000	-
Use of Net Position (Reserves)	-	31,132	31,132	-
TOTAL REVENUES	\$ 1,767,390	\$ 1,910,784	\$ 1,910,784	\$ 2,061,293
EXPENSES				
Personnel Costs	\$ 707,471	\$ 944,201	\$ 944,201	\$ 1,030,017
Operating Expenses	877,444	966,583	966,583	1,031,276
Capital Outlay	11,195	-	-	-
TOTAL EXPENSES	\$ 1,596,110	\$ 1,910,784	\$ 1,910,784	\$ 2,061,293
Net Results	\$ 171,280	\$ 0	\$ -	\$ -

Significant Changes from FY 2023 Proposed Budget +/-

Personnel Services

Planned merit pay, salary and benefit adjustments	\$ 90,816
Overtime needs decrease	\$ (5,000)

Operating Expenses

Increase in collected waste and tipping fees (annual COLA - Miami Dade County)	\$ 74,990
Property & liability insurance increase	\$ 19,749
Equipment maintenance cost increase - container repairs/replacement	\$ 14,000
No annual allocated fleet replacement	\$ (59,913)
Bank charges & merchant fees	\$ 3,000

Personnel Complement								
Position Title	FY 2023				FY 2024			
	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
Operations Manager ²	0.20			0.20	0.20			0.20
Solid Waste Supervisor	1			1	1			1
Solid Waste Operator	3			3	3			3
Refuse Collector	7			7	7			7
Customer Service Representative ¹	0.2			0.2	0.20			0.20
Total	11.65	0	0	11.65	11.65	0	0	11.65

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

²Solid Waste Fund allocation. Position split funded with General, Tourist Resort, Water and Sewer, and Stormwater Funds.

403 SOLID WASTE FUND

REVENUES

		FY 2022	FY 2023	FY 2023	FY 2024
Line Item Prefix: 403-534-:		Actual	Adopted	Estimated	Adopted
325-2000	Special Assessments Solid Waste	\$ 345,950	\$ 363,979	\$ 363,979	\$ 363,979
343-3600	Lien Fees & Penalties	456	-	-	-
343-4000	Commercial Solid Waste Collection Charges	1,312,647	1,399,383	1,399,383	1,580,944
343-4100	Recycling Revenues	92,695	90,240	90,240	91,320
343-9001	Late Fees & Penalties	10,910	5,000	5,000	5,000
343-9002	Garbage Container Sales/Rentals	3,856	20,000	20,000	20,000
343-9004	Extra Vegetation	75	50	50	50
343-9005	Sales of Recyclables	766	-	-	-
343-9010	Miscellaneous Revenues	35	-	-	-
Total	Services Revenues	\$ 1,767,390	\$ 1,878,652	\$ 1,878,652	\$ 2,061,293
389-1000	Interest Earnings	\$ -	\$ 1,000	\$ 1,000	\$ -
391-1000	Appropriated Net Assets		31,132	31,132	-
Total	Miscellaneous Revenues	\$ -	\$ 32,132	\$ 32,132	\$ -
TOTAL	Solid Waste Fund Revenues	\$ 1,767,390	\$ 1,910,784	\$ 1,910,784	\$ 2,061,293

403 SOLID WASTE FUND

EXPENSES

Line Item Prefix: 403-4000-534:		FY 2022	FY 2023	FY 2023	FY 2024
		Actual	Adopted	Estimated	Adopted
Suffix	Object Description				
<u>Personnel Services</u>					
1210	Regular Salaries	\$ 528,315	\$ 567,183	\$ 567,183	\$ 617,862
1410	Overtime	68,555	60,000	60,000	55,000
1510	Special pay	11,773	12,500	12,500	13,000
2110	Payroll Taxes	43,684	49,074	49,074	52,607
2210	Retirement Contribution	2,280	62,151	62,151	74,335
2310/2315	Life & Health Insurance	130,585	142,802	142,802	161,831
2410	Workers Compensation	27,641	42,491	42,491	47,382
2610	Other Post Employment Benefits	(105,362)	8,000	8,000	8,000
Total	Personnel Services	\$ 707,471	\$ 944,201	\$ 944,201	\$ 1,030,017
<u>Operating Expenses</u>					
3112	Physical Examinations	\$ 720	\$ 400	\$ 400	\$ 400
3310	Utility Billing Charges	868	1,700	1,700	1,700
3410	Other Contractual Services	489,566	492,831	492,831	568,191
3420	Recycling Expense	58,274	93,000	93,000	93,660
4009	Car Allowance	133	1,050	1,050	1,050
4110	Telecommunications	544	750	750	750
4112	Mobile Phone Allowance	151	180	180	180
4111	Postage	1,780	1,500	1,500	1,800
4403	Equipment/Vehicle Leasing	11,144	5,800	5,800	6,000
4510	Property and Liability Insurance	56,346	98,751	98,751	127,796
4603	Equipment Maintenance	11,942	20,000	20,000	34,000
4612	Vehicle Maintenance - Usage	99,218	99,815	99,815	103,656
4613	Vehicle Maint - Fleet Replacement	-	59,913	59,913	-
4911	Other Current Charges	5,480	5,150	5,150	5,150
5110	Office Supplies	-	100	100	100
5214	Uniforms	8,888	18,780	18,780	16,780
5216	Vehicle Maintenance - Fuel	41,160	59,640	59,640	59,640
5225	Merchant Fees	2,081	-	-	3,000
5290	Miscellaneous Operating Supplies	6,808	7,000	7,000	7,200
5410	Subscriptions and Memberships	-	223	223	223
5901	Depreciation	82,341	-	-	-
Total	Operating Expenses	\$ 877,444	\$ 966,583	\$ 966,583	\$ 1,031,276
<u>Capital Outlay</u>					
6410	Machinery and Equipment	\$ 11,195	\$ -	\$ -	\$ -
Total	Capital Outlay	\$ 11,195	\$ -	\$ -	\$ -
Total	Solid Waste Fund Expenses	\$ 1,596,110	\$ 1,910,784	\$ 1,910,784	\$ 2,061,293





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 2022	FY 2023	FY 2023	FY 2024
	Actual	Adopted	Estimated	Adopted
<u>FUNDS AVAILABLE</u>				
Service Revenues	\$ 865,795	\$ 870,000	\$ 870,000	\$ 870,000
Interest	20,056	7,500	7,500	60,000
Intergovernmental Revenues	26,546	2,000,000	2,000,000	1,000,000
TOTAL REVENUES	\$ 912,397	\$ 2,877,500	\$ 2,877,500	\$ 1,930,000
NET POSITION (Beginning):				
Net Investment in Capital Assets	(377,382)	(377,382)	29,680	29,680
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	3,581,622	3,182,269	3,447,087	1,073,838
TOTAL NET POSITION (Beginning):	3,551,380	3,152,027	3,823,907	1,450,658
TOTAL	\$ 4,463,777	\$ 6,029,527	\$ 6,701,407	\$ 3,380,658
<u>USES</u>				
Personnel Costs	\$ 169,418	\$ 206,320	\$ 206,320	\$ 254,194
Operating Expenses	347,347	211,315	630,822	260,901
Capital Outlay	-	3,932,000	3,932,000	-
Debt Service Costs	91,461	410,787	410,787	410,788
Non-Operating Expenses	-	35,000	35,000	20,000
Transfer to Other Funds	31,644	35,820	35,820	35,758
TOTAL USES - EXPENSES	\$ 639,870	\$ 4,831,242	\$ 5,250,749	\$ 981,641
NET POSITION (Ending):				
Net Investment in Capital Assets	29,680	(377,382)	29,680	29,680
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)	3,447,087	1,228,527	1,073,838	2,022,197
TOTAL NET POSITION (Ending):	3,823,907	1,198,285	1,450,658	2,399,017
TOTAL	\$ 4,463,777	\$ 6,029,527	\$ 6,701,407	\$ 3,380,658

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. The Town adopted Resolution No. 2017-2467 in November 2017. The resolution's stormwater utility 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 2024 budget does not include an annual rate increase for stormwater service revenue projections.

The monthly stormwater utility rates for FY 2024 are:

Service Type:

Residential Properties:

Single Family (1.0 ERU)	\$ 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, thirty percent (30%) of the Assistant Public Works Director position, and twenty (20%) for an Operations Manager and Customer Service Representative 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 \$35,758.

404 STORMWATER FUND

	FY 2022	FY 2023	FY 2023	FY 2024
	Actual	Adopted	Estimated	Adopted
REVENUES				
Service Revenues	\$ 865,795	\$ 870,000	\$ 870,000	\$ 870,000
Interest	20,056	7,500	7,500	60,000
Intergovernmental Revenues	26,546	2,000,000	2,000,000	1,000,000
Use of Net Position (Fund Balance)	-	1,953,742	2,373,249	-
TOTAL REVENUES	\$ 912,397	\$ 4,831,242	\$ 5,250,749	\$ 1,930,000
EXPENSES				
Personnel Costs	\$ 169,418	\$ 206,320	\$ 206,320	\$ 254,194
Operating Expenses	347,347	211,315	630,822	260,901
Capital Outlay	-	3,932,000	3,932,000	-
Debt Service	91,461	410,787	410,787	410,788
Transfer to Other Funds	31,644	35,820	35,820	35,758
Contingency - Operating	-	35,000	35,000	20,000
Return to Reserves	-	-	-	948,359
TOTAL EXPENSES	\$ 639,870	\$ 4,831,242	\$ 5,250,749	\$ 1,930,000
Net Results	\$ 272,527	\$ -	\$ -	\$ -

Significant Changes from FY 2023 Adopted Budget +/-(-)

Personnel Services	
Planned merit pay, salary and benefit adjustments	\$ 47,874

Operating Expenses	
Electricity for stormwater pumps	\$ 2,586
Increased hydraulic vacuum cleaning related to construction	\$ 10,000
Pump repairs & maintenance needs increase	\$ 15,000
Curb replacements increase	\$ 22,000

Personnel Complement								
Position Title	FY 2023				FY 2024			
	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
Operations Manager ³	0.20			0.20	0.20			0.20
Maintenance Worker	1.00			1.00	1.00			1.00
Customer Service Representative ⁴	0.20			0.20	0.20			0.20
Total	1.95	0	0	1.95	1.95	0	0	1.95

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.

³Stormwater Fund allocation. Position split funded with General, Tourist Resort, Water and Sewer, and Solid Waste Funds.

⁴Stormwater Fund allocation. Position split funded with General Fund, Water and Sewer Fund, and Solid Waste Fund.

404 STORMWATER FUND

REVENUES

		FY 2022	FY 2023	FY 2023	FY 2024
Line Item Prefix: 404-538-:		Actual	Adopted	Estimated	Adopted
<u>Intergovernmental Revenues</u>					
331-5040	Federal Grant - Treasury (ARPA)	\$ 26,546	\$ 1,000,000	\$ 1,000,000	\$ -
334-3605	FL Dept of Environmental Protection	-	1,000,000	1,000,000	1,000,000
Total	Intergovernmental - Federal/State/County	\$ 26,546	\$ 2,000,000	\$ 2,000,000	\$ 1,000,000
<u>Services Revenues</u>					
343-9110	Stormwater Utility Fees	\$ 865,795	\$ 870,000	\$ 870,000	\$ 870,000
Total	Services Revenues	\$ 865,795	\$ 870,000	\$ 870,000	\$ 870,000
<u>Miscellaneous Revenues</u>					
389-1000	Interest Earnings	\$ 20,056	\$ 7,500	\$ 7,500	\$ 60,000
391-1000	Appropriated Net Assets	-	1,953,742	2,373,249	
Total	Miscellaneous Revenues	\$ 20,056	\$ 1,961,242	\$ 2,380,749	\$ 60,000
TOTAL	Stormwater Fund Revenues	\$ 912,397	\$ 4,831,242	\$ 5,250,749	\$ 1,930,000

404 STORMWATER FUND EXPENSES

Line Item Prefix: 404-5500-538-:		FY 2022	FY 2023	FY 2023	FY 2024
		Actual	Adopted	Estimated	Adopted
Suffix	Object Description				
Personnel Services					
1210	Regular Salaries	\$ 116,529	\$ 128,237	\$ 128,237	\$ 179,570
1410	Overtime	286	1,500	1,500	1,500
1510	Special pay	251	500	500	1,050
2110	Payroll Taxes	8,317	10,127	10,127	14,096
2210	Retirement Contribution	15,564	19,015	19,015	20,888
2310/2315	Life & Health Insurance	14,017	37,172	37,172	23,220
2410	Workers Compensation	5,687	8,469	8,469	12,570
2610	Other Post Employment Benefits	8,767	1,300	1,300	1,300
Total	Personnel Services	\$ 169,418	\$ 206,320	\$ 206,320	\$ 254,194
Operating Expenses					
3110	Professional Services	\$ 31,924	\$ 29,500	\$ 449,007	\$ 29,500
3310	Utility Billing Charges	-	1,000	1,000	1,000
4009	Car Allowance	929	2,130	2,130	2,130
4310	Electricity	30,584	34,471	34,471	37,057
4403	Equipment/Vehicle Leasing	8,373	14,000	14,000	14,000
4601	Maintenance Service/Repair Contracts	49,768	81,231	81,231	91,231
4603	Equipment Maintenance	81,394	43,683	43,683	58,683
4611	Miscellaneous Maintenance	11,006	3,000	3,000	25,000
5410	Subscriptions and Memberships	500	500	500	500
5520	Conferences and Seminars	-	900	900	900
5510	Educational & Training	219	900	900	900
5901	Depreciation	132,650	-	-	-
Total	Operating Expenses	\$ 347,347	\$ 211,315	\$ 630,822	\$ 260,901
Capital Outlay					
6310	Improvements other than Building	\$ -	\$ 3,850,000	\$ 3,850,000	\$ -
6410	Machinery and Equipment	-	82,000	82,000	-
Total	Capital Outlay	\$ -	\$ 3,932,000	\$ 3,932,000	\$ -
Debt Service					
7110	Principal	\$ -	\$ 207,008	\$ 207,008	\$ 216,779
7115	Principal - SRF	-	119,382	119,382	121,626
7210	Interest	64,623	59,304	59,304	49,533
7215	Interest - SRF	26,838	25,093	25,093	22,850
Total	Debt Service	\$ 91,461	\$ 410,787	\$ 410,787	\$ 410,788

404 STORMWATER FUND EXPENSES

Line Item Prefix: 404-5500-538-:		FY 2022	FY 2023	FY 2023	FY 2024
		Actual	Adopted	Estimated	Adopted
Non-operating Expenses					
581-9101	Transfer to General Fund	\$ 31,644	\$ 35,820	\$ 35,820	\$ 35,758
9920	Contingency - Operating needs R&M	-	35,000	35,000	20,000
9910	Reserve Replenishment	-	-	-	948,359
Total	Non-operating Expenses	\$ 31,644	\$ 70,820	\$ 70,820	\$ 1,004,117
Total	Stormwater Fund Expenses	\$ 639,870	\$ 4,831,242	\$ 5,250,749	\$ 1,930,000



Fleet Management Fund

The Fleet Management Fund 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 2022	FY 2023	FY 2023	FY 2024
	Actual	Adopted	Estimated	Adopted
<u>FUNDS AVAILABLE</u>				
Charges for Services	\$ 791,044	\$ 938,365	\$ 938,365	\$ 911,264
Miscellaneous Revenues	1,618	-	-	-
Interest	7,997	1,000	1,000	1,000
Interfund Transfers In	16,000	202,000	307,919	80,000
TOTAL REVENUES	\$ 816,659	\$ 1,141,365	\$ 1,247,284	\$ 992,264
Fund Balance Beginning				
Invested in Capital Assets	556,875	556,875	429,613	429,613
Fund Balance Beginning	1,091,020	1,183,955	1,349,961	1,010,023
TOTAL	\$ 2,464,554	\$ 2,882,195	\$ 3,026,858	\$ 2,431,900
<u>APPROPRIATIONS</u>				
Personnel Costs	\$ 85,712	\$ 93,451	\$ 93,451	\$ 89,092
Operating Expenses	599,268	417,532	417,532	425,360
Capital Outlay	-	770,000	1,076,239	370,736
TOTAL APPROPRIATIONS	\$ 684,980	\$ 1,280,983	\$ 1,587,222	\$ 885,188
Fund Balance Ending				
Invested in Capital Assets	429,613	556,875	429,613	429,613
Unrestricted	1,349,961	1,044,337	1,010,023	1,117,099
TOTAL	\$ 2,464,554	\$ 2,882,195	\$ 3,026,858	\$ 2,431,900

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 provide 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 68 vehicles is maintained by one full-time mechanic. The Public Works Department operates and oversees the garage and fueling facility.

FY 2024 revenues of \$911,264 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	\$336,162	\$184,561	\$118,400
Tourist Resort Fund	10,362	4,831	3,080
Water & Sewer Fund	18,684	11,531	3,840
Municipal Parking Fund	30,108	21,930	4,480
Solid Waste Fund	\$0	103,656	59,640
Total	\$395,316	\$326,508	\$189,440

The following vehicle purchases are funded in FY 2024:

<u>Description</u>	<u>Department</u>	<u>Amount</u>
Police patrol vehicles - 4	Public Safety	\$265,736
Work utility vehicle 4x4	Public Safety	25,000
Skid Steer	Public Works	80,000
Total		<u>\$370,736</u>

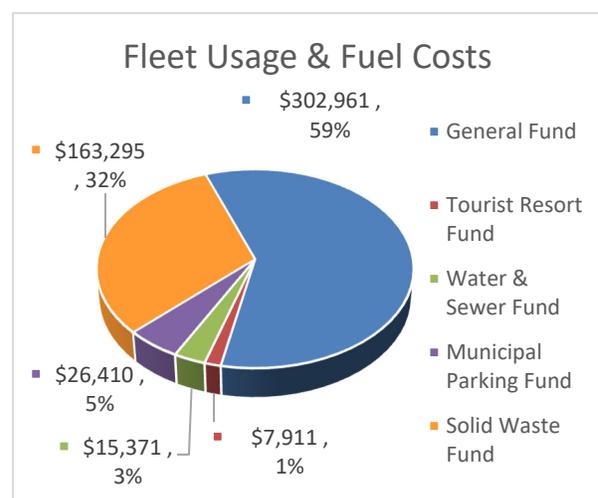
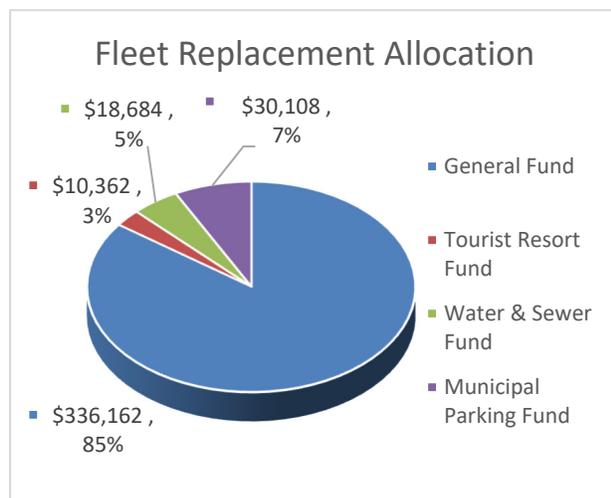
Impact of Fleet Management on the Operating Budget

Replacement of vehicles is funded in the Fleet Management Fund which was created in FY 2019. This internal service fund also provides for the operating and maintenance costs of the Town's vehicles. These costs are collected from all applicable departments.

Chargeback fees for fleet replacement is the method used to reimburse the Fleet Management Fund for the usage of a vehicle over its expected useful life. The fees are collected from departments and held in the Fleet Management Fund until needed to purchase vehicles. The total chargeback allocation for FY 2024 for fleet replacement is \$395,316 and the impact to the operating budget of other funds is as follows: General Fund \$336,162, Tourist Resort Fund \$10,362, Water and Sewer Fund \$18,684, and Municipal Parking Fund \$30,108.

The Solid Waste fleet was reviewed for the replacement of each individual vehicle based on condition, suitability for service, current economy, repair history, actual utilization rate of each asset, and other applicable factors. It is estimated that the balance of funds previously transferred to the Fleet Management Fund (\$319,133 as of September 30, 2022) is adequate to ensure future scheduled replacements. Therefore, no transfer for vehicle replacements will be made from the Solid Waste Fund in FY 2024.

Vehicle usage (maintenance expense & insurance), and fuel costs are also funded by the Fleet Management Fund. Cost recovery for these expenses is collected from departments via interfund transfers. The total cost recovery for FY 2024 is \$515,948, and the impact to the operating budget of other funds is as follows: General Fund \$302,961; Tourist Resort Fund \$7,911; Water and Sewer Fund \$15,371; Parking Fund \$26,410; and Solid Waste Fund \$163,295.



501 Fleet Management Fund

	FY 2022 Actual	FY 2023 Adopted	FY 2023 Estimated	FY 2024 Adopted
REVENUES				
Interfund Transfers	\$ 16,000	\$ 202,000	\$ 307,919	\$ 80,000
Services Revenues	791,044	938,365	938,365	911,264
Miscellaneous Revenues	1,618	-	\$ -	-
Interest	7,997	1,000	1,000	1,000
Use of Fund Balance	-	139,618	339,938	-
TOTAL REVENUES	\$ 816,659	\$ 1,280,983	\$ 1,587,222	\$992,264
EXPENDITURES				
Personnel Costs	\$ 85,712	\$ 93,451	\$ 93,451	\$ 89,092
Operating Expenses	599,268	417,532	417,532	425,360
Capital Outlay	-	770,000	1,076,239	370,736
Fleet Replacement Reserves	-	-	-	107,076
TOTAL EXPENDITURES	\$ 684,980	\$ 1,280,983	\$ 1,587,222	\$ 992,264
Net Results	\$ 131,679	\$ -	\$ -	\$ -

Significant Changes from FY 2023 Adopted Budget +/-

Personnel Services

Planned merit pay, salary and benefit adjustments	\$ (4,359)
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Operating Expenses

Property & liability insurance increase	\$ 12,428
Vehicle maintenance costs increase	\$ -
Estimated fuel costs decrease	\$ (4,600)

Capital Outlay

Vehicle purchases completed in FY 2023	\$ (1,076,239)
Public Safety patrol vehicle replacements in FY 2024	\$290,736
Public Works skid steer - new in FY 2024	\$80,000

Position Title	Personnel Complement							
	FY 2023				FY 2024			
	Funded				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 2022	FY 2023	FY 2023	FY 2024
		Actual	Adopted	Estimated	Adopted
341-2000	Fleet Charges - All Departments	\$ 791,044	\$ 938,365	\$ 938,365	\$ 911,264
TOTAL	Services Revenues	\$ 791,044	\$ 938,365	\$ 938,365	\$ 911,264
361-1000	Interest Earnings	\$ 7,997	\$ 1,000	\$ 1,000	\$ 1,000
369-1000	Insurance Proceeds	\$ 1,618	\$ -	\$ -	
Total	Miscellaneous Revenues	\$ 9,615	\$ 1,000	\$ 1,000	\$ 1,000
381-0100	Interfund Transfer from General Fund	\$ -	\$ 202,000	\$ 246,234	\$ 80,000
381-0800	Interfund Transfer from Tourist Resort Fund	\$ 16,000	\$ -	\$ 61,685	\$ -
392-0000	Use of Restricted Fund Balance	-	139,618	339,938	-
Total	Other Funding Sources	\$ 16,000	\$ 341,618	\$ 647,857	\$ 80,000
Total	Total Revenues	\$ 816,659	\$ 1,280,983	\$ 1,587,222	\$ 992,264

FLEET MAINTENANCE

501 Fleet Management Fund

EXPENDITURES

Line Item Prefix: 501-5000-539:		FY 2022	FY 2023	FY 2023	FY 2024
		Actual	Adopted	Estimated	Adopted
Suffix	Object Description				
<u>Personnel Services</u>					
1210	Regular Salaries	\$ 50,693	\$ 53,169	\$ 53,169	\$ 55,822
1410	Overtime	131	2,000	2,000	2,000
1510	Special pay	1,381	1,800	1,800	1,750
2110	Payroll Taxes	4,300	4,450	4,450	4,650
2210	Retirement Contribution	8,267	7,952	7,952	-
2310/2315	Life & Health Insurance	19,660	21,801	21,801	22,358
2410	Workers Compensation	1,280	2,279	2,279	2,512
Total Personnel Services		\$ 85,712	\$ 93,451	\$ 93,451	\$ 89,092
<u>Operating Expenses</u>					
4112	Mobile Phone/Tool Allowance	\$ 876	\$ 1,200	\$ 1,200	\$ 1,200
4510	Property and Liability Insurance	64,936	72,492	72,492	84,920
4612	Vehicle Maintenance	190,579	149,800	149,800	149,800
5216	Fuel	184,769	194,040	194,040	189,440
5901	Depreciation	158,108	-	-	-
Total	Operating Expenses	\$ 599,268	\$ 417,532	\$ 417,532	\$ 425,360
<u>Capital Outlay</u>					
6410	Machinery and Equipment	\$ -	\$ 770,000	\$ 1,076,239	\$ 370,736
Total	Capital Outlay	\$ -	\$ 770,000	\$ 1,076,239	\$ 370,736
<u>Non-operating Expenses</u>					
9999	Fleet Replacement Reserves	\$ -	\$ -	\$ -	\$ 107,076
Total	Non-operating Expenses	\$ -	\$ -	\$ -	\$ 107,076
Total	Fleet Maintenance Fund Expenditures	\$ 684,980	\$ 1,280,983	\$ 1,587,222	\$ 992,264

FY 2024 New Capital Outlay Request

Replacement of Police Vehicles

Department	Division	Funding Source	Dept/Org No.	Fiscal Impact
Public Safety	Police	General Fund	521-3000	\$265,736

Justification and Description

Four (4) Police Vehicles to enable the police department to replace its aging fleet and reduce maintenance costs. The vehicles to be replaced exceed seven model years old and have excessive repair and 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 \$265,734 (\$66,434 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
501-5000-539-64-10	Capital Outlay - Machinery & Equipment	\$265,736

Other Recurring Operating Costs

Account Number	Description	Cost

FY 2024 New Capital Outlay Request

Replacement of 4x4 Work Utility Vehicle

Department	Division	Funding Source	Dept/Org No.	Fiscal Impact
Public Safety	Police	Fleet Mgmt. Fund	521-3000	\$25,000

Justification and Description

Work utility vehicle for the Police Department to replace the current vehicle. Police Officers use the vehicle to patrol and respond to call for service on the beach. Exposure to salt water and air, and use on sand contributes to wear and tear on the current vehicle. The vehicle 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 is approximately \$25,000.

Alternative/Adverse Impacts if not funded:

Exposure to salt water and air, and use on sand has contributes to wear and tear on the current vehicle and an increase in repair/maintenance costs.

Required Resources

Account Number	Title or Description of Request	Cost
51-5000-539-64-10	Capital Outlay - Machinery & Equipment	\$25,000

Other Recurring Operating Costs

Account Number	Description	Cost

FY 2024 New Capital Outlay Request

Skid Steer

Department	Division	Funding Source	Dep/Org No.	Fiscal Impact
Public Works		General Fund	539-5000	\$80,000

Justification and Description

A track skid steer to be utilized for sandy areas where the backhoe and rubber tire skid steer cannot operate, such as the beach. The skid steer attachments for the rubber tire skid steer are compatible with this model.

This will benefit Public Works operations efficiencies and effectiveness, mainly in the beach areas.

Alternative/Adverse Impacts if not funded:

Required Resources

Account Number	Title or Description of Request	Cost
501-5000-539-64-10	Machinery & Equipment - Transfer from General Fund	\$80,000

Other Recurring Operating Costs

Account Number	Description	Cost





Appendix

This final 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, millage and adopted budget resolutions; 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, Tourist Resort Fund and the Enterprise Funds. The Town formally adopted a fund balance policy on June 14, 2022. The fund balance policy establishes an appropriate level of reserves for the Town to target and maintain in the funds, primarily the General Fund.

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% Operations & Maintenance (O&M) Reserve
- 20% Hurricane/Natural Disaster Reserve
- 10% Budget Stabilization Reserve
- 5% Capital Reserve

Tourist Resort Fund

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

- 10% Unrestricted Fund Balance
- 10% Hurricane/Natural Disaster Reserve
- 10% Budget Stabilization Reserve
- 10% 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 2023.

Balancing the Budget

- The Town’s budget will support Town Commission goals, objectives and policies in meeting the needs of the community within the fiscal capabilities of the Town.
- The annual budget shall balance the public service needs of the community with the fiscal capabilities of the Town.
- The Town will prepare its annual budget using a balanced budget in which estimated revenues, including balances brought forward from prior fiscal years, are equal to total appropriations for expenditures and reserves.
- The Town will maintain budgetary controls to ensure compliance with its fiscal policies and legal provisions included in the Florida Statutes, the Town Charter, and those approved by the Town Commission in the annual adopted budget.

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:

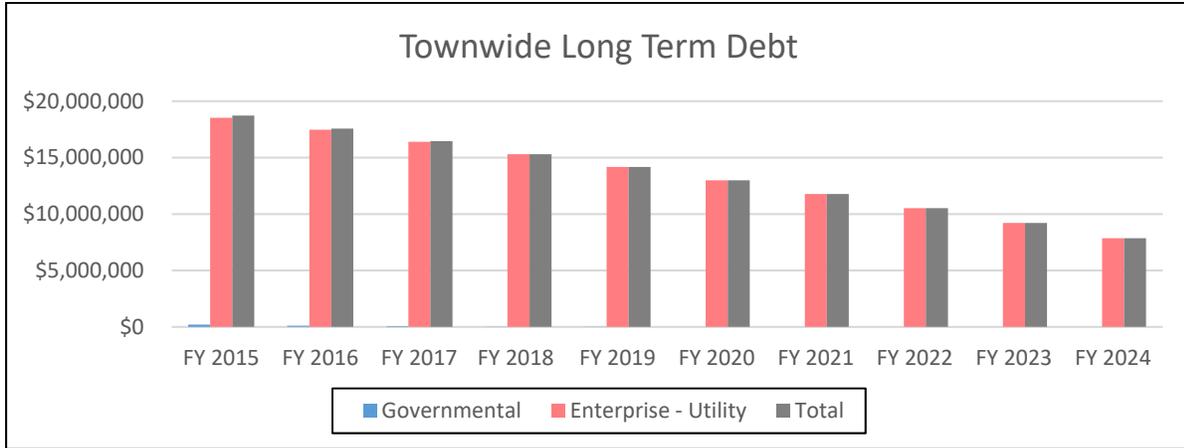
- Bonds issued by the Town of Surfside may or may not be limited. Section 93 of the Town Charter specifies the following:
 - The total amount of general obligation bonds of the Town of Surfside outstanding in any one fiscal year shall not exceed fifteen percent of the assessed value of the taxable property 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.
 - Any indebtedness incurred exceeding fifteen percent of the Town's average annual property tax revenue for the preceding five years and which is not fully repayable within a maximum of seven years, shall require approval by a minimum of three members of the Town Commission by ordinance followed by approval by referendum of the Town electors by majority vote.
- Florida Statutes require that general obligation bonds be approved by referendum.
- 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, 2023, the Town of Surfside will have \$9,206,404 of debt outstanding.

Debt issuance in fiscal year 2024:

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



GOVERNMENTAL FUNDS

The Town currently does not have any general obligation bonds. Florida Statutes require that general obligation bonds be approved by 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, 2023 is \$4,197,719. FY 2024 debt service which is comprised of accrued interest and principal payments is \$1,065,249.

Principal amount outstanding at September 30, 2023	\$ 4,197,719
Less: Principal payments	(867,116)
Principal amount outstanding at September 30, 2024	\$ 3,330,603

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 net revenues. Principal and interest are to be paid in semi-annual payments over 20 years. Total principal outstanding at September 30, 2023 is \$5,008,685. FY 2024 debt service which is comprised of accrued interest and principal payments is \$577,901. The loan is secured by net water, sewer and stormwater revenues after payment of debt service on the Town's existing Series 2011 obligations.

Principal amount outstanding at September 30, 2023	\$	5,008,685
Less: Principal payments		(486,503)
Principal amount outstanding at September 30, 2024	\$	4,522,182

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 Lease	Enterprise Fund Debt Service Total
FY 2024	\$ -	\$ -	\$ 1,065,249	\$ 577,901	\$ -	\$ 1,643,150
FY 2025			1,065,249	577,901		1,643,150
FY 2026	-	-	2,422,560	577,901	-	3,000,461
FY 2027	-	-		577,901	-	577,901
FY 2028	-	-	-	577,901	-	577,901
FY 2029-33	-	-	-	2,600,556	-	2,600,556
TOTAL	\$ -	\$ -	\$ 4,553,058	\$ 5,490,061	\$ -	\$ 10,043,119

DEBT MANAGEMENT

ENTERPRISE DEBT SERVICE REQUIREMENTS TO MATURITY

Utility System Revenue Bonds Series 2011

Fiscal Year	Principal	Interest	Total	Outstanding
FY 2024	867,116	198,133	1,065,249	3,330,603
FY 2025	908,043	157,206	1,065,249	2,422,560
FY 2026	2,422,560	114,343	2,536,903	-
TOTAL	<u>\$ 4,197,719</u>	<u>\$ 469,682</u>	<u>\$ 4,667,401</u>	

State Revolving Loan Fund

Fiscal Year	Principal	Interest	Total	Outstanding
FY 2024	486,503	91,398	577,901	4,522,182
FY 2025	495,643	82,258	577,901	4,026,539
FY 2026	504,955	72,946	577,901	3,521,584
FY 2027	514,442	63,459	577,901	3,007,142
FY 2028	524,107	53,794	577,901	2,483,035
FY 2029-33	2,483,035	117,521	2,600,556	-
TOTAL	<u>\$ 5,008,685</u>	<u>\$ 481,376</u>	<u>\$ 5,490,061</u>	

RESOLUTION NO. 2023- 3027

A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF SURFSIDE, FLORIDA, ADOPTING THE FINAL MILLAGE RATE OF 4.1000 MILLS FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2023 AND ENDING SEPTEMBER 30, 2024, WHICH IS GREATER THAN THE ROLLED BACK RATE OF 3.7022 MILLS COMPUTED PURSUANT TO STATE LAW BY 10.74%; AND PROVIDING FOR AN EFFECTIVE DATE.

Sandra W. McCreedy
TOWN CLERK,
TOWN OF SURFSIDE, FLORIDA, HEREBY CERTIFY
THIS TO BE A TRUE AND EXACT COPY OF
THE ORIGINAL THEREOF MAINTAINED IN
THE FILES OF THIS OFFICE.
DATED THIS 27th DAY OF SEPT, 2023
SIGNED *[Signature]*

WHEREAS, pursuant to Section 200.065, Florida Statutes, the Miami-Dade County Property Appraiser ("Property Appraiser") has certified the taxable value within the Town of Surfside (the "Town") for the year 2023 which includes all real property within the Town; and

WHEREAS, on September 12, 2023, the Town Commission passed Resolution No. 2023-3016 adopting the proposed millage rate at 4.1000 mills for the fiscal year commencing October 1, 2023 and ending September 30, 2024; and

WHEREAS, the Town Commission finds that it is necessary to levy and adopt a final millage rate in the Town; and

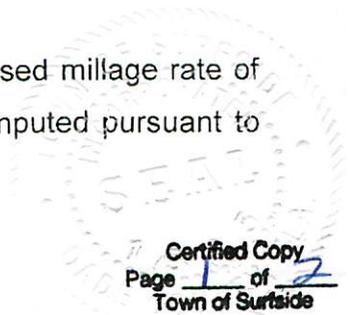
WHEREAS, the Town Commission and the Town Manager have reviewed the Town's proposed Fiscal Year 2023/2024 Budget, considered an estimate of the necessary expenditures contemplated for in the Budget, and have determined that the final millage rate levy set forth herein provides the necessary funds for such expenditures.

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

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

Section 2. Adopting Final Millage Rate. The final millage rate to be levied for the Town of Surfside for the fiscal year commencing October 1, 2023 and ending September 30, 2024 is hereby fixed and adopted at 4.1000 mills per \$1,000.00 of assessed property value.

Section 3. Announcing Percentage Increase. The proposed millage rate of 4.1000 mills is greater than the rolled-back rate of 3.7022 mills computed pursuant to



Section 200.065, Florida Statutes by 10.74%, which is the percentage increase in property taxes.

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

PASSED AND ADOPTED on this 27th day of September, 2023.

Motion By: Vice Mayor Rose

Second By: Commissioner Meischeid

FINAL VOTE ON ADOPTION:

Commissioner Fred Landsman	<u>Yes</u>
Commissioner Marianne Meischeid	<u>Yes</u>
Commissioner Nelly Velasquez	<u>Yes</u>
Vice Mayor Jeff Rose	<u>Yes</u>
Mayor Shlomo Danzinger	<u>Yes</u>

Shlomo Danzinger, Mayor

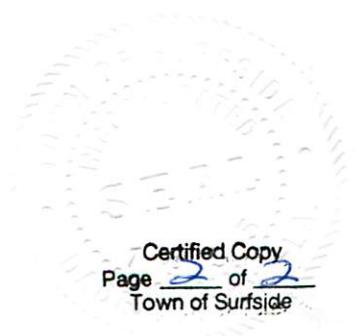
Attest:

Sandra McCreedy, MMC
Town Clerk



Approved as to Form and Legal Sufficiency:

Weiss Serota Hellman Cole & Bierman, P.L.
Town Attorney



RESOLUTION NO. 2023- 3028

A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF SURFSIDE, FLORIDA, ADOPTING A FINAL BUDGET FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2023 AND ENDING SEPTEMBER 30, 2024; PROVIDING FOR BUDGETARY CONTROLS; PROVIDING FOR GRANTS AND GIFTS; PROVIDING FOR BUDGET AMENDMENTS; PROVIDING FOR CONFLICTS; AND PROVIDING FOR AN EFFECTIVE DATE.

I, Sandra M. McCready TOWN CLERK,
TOWN OF SURFSIDE, FLORIDA, HEREBY CERTIFY
THIS TO BE A TRUE AND EXACT COPY OF
THE ORIGINAL THEREOF MAINTAINED IN
THE FILES OF THIS OFFICE.
DATED THIS 27th DAY OF Sept, 2023
SIGNED [Signature]

WHEREAS, pursuant to Section 200.065, Florida Statutes, the Miami-Dade County Property Appraiser ("Property Appraiser") has certified the taxable value within the Town of Surfside (the "Town") for the year 2023 which includes all real property within the Town; and

WHEREAS, on September 12, 2023, the Town Commission passed Resolution No. 2023-3016 adopting the proposed millage rate for the fiscal year commencing October 1, 2023 and ending September 30, 2024 and further passed Resolution No. 2023-3017 adopting a tentative budget for the Fiscal Year 2023/2024; and

WHEREAS, the Town Manager has submitted to the Town Commission a final budget and an explanatory budget message for Fiscal Year 2023/2024 showing revenues and expenditures, together with the character and object of expenditures and an estimate of all municipal projects pending or to be undertaken; and

WHEREAS, the Town Commission and the Town Manager have reviewed the Town's final Fiscal Year 2023/2024 Budget, considered an estimate of the necessary expenditures contemplated for in the Budget, and determined the final millage rate levy to provide the necessary funds for such expenditures.

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

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

Section 2. Adopting Final Budget. The Town's Budget for the fiscal year commencing October 1, 2023 and ending September 30, 2024, is hereby approved and

adopted as incorporated herein ("Budget"). The Budget Summary is attached hereto as Exhibit "A."

Section 3. Authorizing Expenditure of Budgeted Funds. Funds appropriated in the Budget may be expended by and with the approval of the Town Manager and/or the Town Commission in accordance with the provisions of the Town Charter, Town Code and applicable laws. Town funds shall be expended in accordance with the appropriations provided in the Budget adopted herein and shall constitute an appropriation of the amounts specified therein. Supplemental appropriations or the reduction of appropriations, if any, shall be made in accordance with the Town Charter, Town Code and applicable laws. Encumbrances (transactions that reserve funding for contracted purchases of goods or services made in the prior fiscal year) are reappropriated as part of the subsequent year's budget in a reserve for encumbrances. The undisbursed balance of any appropriation for incurred obligations for goods or services that have been approved and contracted for in the prior fiscal year as encumbrances against the undisbursed balances of such appropriations that is proven to be legal, due, and unpaid, shall be carried forward.

Section 4. Budget Control. The Budget establishes a limitation on expenditures by fund total. Fund limitations require that the total sum allocated to each fund for operating and capital expenses not be increased or decreased without specific authorization by a duly-enacted Resolution affecting such amendment or transfer. Therefore, the Town Manager and/or designee may authorize transfers from one individual line item account to another and from one department to another so long as the line item and department accounts are within the same fund.

Section 5. Grants and Gifts. If and when the Town receives monies from any source, be it private or public, by grant, gift, or otherwise, to which there is attached, as a condition of acceptance, any limitation regarding the use of expenditures of the monies received, the funds so received need not be shown in the Operating Budget nor shall said budget be subject to amendment of expenditures as a result of the receipt of said monies, but said monies shall only be disbursed and applied toward the purposes for which the said funds were received. To ensure the integrity of the Operating Budget, and the integrity of the monies received by the Town under grants or gifts, all monies received as

contemplated above must, upon receipt, be segregated and accounted for based upon generally accepted accounting principles and, where appropriate, placed into separate and individual trust and/or escrow accounts from which any money drawn may only be disbursed and applied within the limitations placed upon same.

Section 6. Amendments. If the Town Manager determines that an operating or capital fund total will exceed its original appropriation, the Town Manager is hereby authorized and directed to prepare such resolutions as may be necessary and proper to amend the Budget.

Section 7. Effective Date. This Resolution shall become effective immediately upon adoption.

PASSED AND ADOPTED on this 27th day of September, 2023.

Moved By: Vice Mayor Rose

Second By: Commissioner Landsman

FINAL VOTE ON ADOPTION

Commissioner Fred Landsman	<u>Yes</u>
Commissioner Marianne Meisheid	<u>Yes</u>
Commissioner Nelly Velasquez	<u>Yes</u>
Vice Mayor Jeff Rose	<u>Yes</u>
Mayor Shlomo Danzinger	<u>Yes</u>

Shlomo Danzinger, Mayor

Attest:

Sandra McCready, MMC
Town Clerk



Approved as to Form and Legal Sufficiency:

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

EXHIBIT A

TENTATIVE BUDGET SUMMARY

FISCAL YEAR 2023-2024

BUDGET SUMMARY
TOWN OF SURFSIDE, FLORIDA
FISCAL YEAR 2023 - 2024

General Fund 4.1000
Voted Debt 0.0000

	GENERAL FUND	SPECIAL REVENUE FUNDS	CAPITAL PROJECTS FUND	ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS	TOTAL BUDGET ALL FUNDS
ESTIMATED REVENUES						
TAXES:	Millage per \$1,000					
Ad Valorem Taxes 4.1000	\$ 15,984,306	\$ -	\$ -	\$ -	\$ -	\$ 15,984,306
Ad Valorem Taxes 0.0000 (voted debt)	-	-	-	-	-	-
Franchise /Utility Taxes	1,592,175	-	-	-	-	1,592,175
Sales & Use Taxes	97,227	5,254,057	-	-	-	5,351,284
Licenses/Permits	5,000	476,600	-	-	-	481,600
Intergovernmental	1,023,516	337,376	-	1,112,990	-	2,473,882
Charges for Services	454,950	-	-	8,873,830	911,264	10,240,044
Fines & Forfeitures	245,000	-	-	-	-	245,000
Miscellaneous Revenues	613,000	11,250	-	115,500	1,000	740,750
Capital Contributions/Developer Contributions	-	-	-	90,900	-	90,900
TOTAL SOURCES	\$ 20,015,174	\$ 6,079,283	\$ -	\$ 10,193,220	\$ 912,264	\$ 37,199,941
Interfund Transfers - In	374,452	-	565,000	-	80,000	1,019,452
Fund Balance/Reserves/Net Position	13,903,124	7,031,246	312,522	5,018,803	1,010,023	27,275,718
TOTAL REVENUES, TRANSFERS & BALANCES	\$ 34,292,750	\$ 13,110,529	\$ 877,522	\$ 15,212,023	\$ 2,002,287	\$ 65,495,111
EXPENDITURES/EXPENSES						
General Government	\$ 5,990,607	\$ -	\$ 165,000	\$ -	\$ -	\$ 6,155,607
Building Services	-	1,151,180	-	-	-	1,151,180
Public Safety	7,108,169	55,308	-	-	-	7,163,477
Streets	161,975	-	-	-	-	161,975
Recreation, Culture, and Tourism	1,046,203	4,953,428	-	-	-	5,999,631
Physical Environment	1,802,364	-	400,000	5,798,864	-	8,001,228
Municipal Transportation	-	235,500	-	1,492,347	-	1,727,847
Debt Service	-	-	-	1,643,151	-	1,643,151
Internal Services	-	-	-	-	885,188	885,188
TOTAL EXPENDITURES/EXPENSES	\$ 16,109,318	\$ 6,395,416	\$ 565,000	\$ 8,934,362	\$ 885,188	\$ 32,889,284
Interfund Transfers - Out	645,000	219,499	-	154,953	-	1,019,452
Fund Balance/Reserves/Net Position	17,538,432	6,495,614	312,522	6,122,708	1,117,099	31,586,375
TOTAL APPROPRIATED EXPENDITURES, TRANSFERS, RESERVES & BALANCES	\$ 34,292,750	\$ 13,110,529	\$ 877,522	\$ 15,212,023	\$ 2,002,287	\$ 65,495,111

The tentative, adopted, and /or final budgets are on file in the office of the above referenced taxing authority as a public record.

TOWN OF SURFSIDE, FL
Summary of Changes to the FY 2024 Proposed Budget

GOVERNMENTAL FUNDS

GENERAL FUND:				
Revenues	Explanation	Increase	Decrease	
Ad Valorem	Tentative 4.1000 mills @ 95% budgeted			\$389,861
First Local Option Fuel Tax	State estimate @ 95%	\$2,856		
Second Local Option Fuel Tax	State estimate @ 95%	\$874		
Communications Services Tax	State estimate @ 95%	\$10,500		
State - Municipal Revenue Sharing	State estimate @ 95%	\$10,231		
Half Cent Sales Tax	State estimate @ 95%	\$34,213		
	Total General Fund Revenue Adjustments	\$58,674		\$389,861
	Net Revenue Change	(\$331,187)		
Expenditures	Explanation	Increase	Decrease	
Insurance	Increase - FMIT general liability and property insurance	\$86,861		
Repair & Maintenance - Software	Increase - Microsoft Liftoff annual fee Finance/IT	\$10,618		
Various - Health Insurance	Decrease in cost of employee health insurance plan			\$56,057
Return to Reserves	Decrease to current year reserves to balance			\$372,609
	Total General Fund Expenditure Adjustments	\$97,479		\$428,666
	Net Expenditure Change	(\$331,187)		

SPECIAL REVENUE FUNDS

TOURIST RESORT FUND:				
Expenditures	Explanation	Increase	Decrease	
Tourist Bureau - Health Insurance	Decrease in cost of employee health insurance plan			\$1,151
Community/Tennis Centers - Health Insurance	Decrease in cost of employee health insurance plan			\$12,794
Culture & Recreation-Tourism Public Safety - Health Insurance	Decrease in cost of employee health insurance plan			\$4,488
Culture & Recreation-Tourism Public Works - Health Insurance	Decrease in cost of employee health insurance plan			\$1,432
Community Center - Insurance Contingency/Reserves-Tourist Bureau	Increase - FMIT general liability insurance	\$3,718		
Return to Reserves-Community & Tennis Centers/ Public Safety/ Public Works	Increase to current year reserves to balance	\$1,151		
	Increase to current year reserves to balance	\$14,996		
	Total Tourist Resort Fund Expenditure Adjustments	\$19,865		\$19,865
	Net Expenditure Change	\$0		

TOWN OF SURFSIDE, FL
Summary of Changes to the FY 2024 Proposed Budget

SPECIAL REVENUE FUNDS (cont)

POLICE FORFEITURE FUND:			
Revenues	Explanation	Increase	Decrease
Appropriated Fund Balance	Use of fund balance for expenditure adjustment	\$12,508	
	Total Police Forfeiture Fund Revenue Adjustments	\$12,508	\$0
	Net Revenue Change	\$12,508	
Expenditures	Explanation		
Aids to Government Agencies	Increase in shared cost allocation of School Resource Officer at Ruth K. Broad K-8	\$12,508	
	Total Police Forfeiture Fund Expenditure Adjustments	\$12,508	\$0
	Net Expenditure Change	\$12,508	

BUILDING FUND:			
Revenues	Explanation	Increase	Decrease
Appropriated Fund Balance	Use of fund balance for expenditure adjustments	\$94,235	
	Total Building Fund Revenue Adjustments	\$94,235	\$0
	Net Revenue Change	\$94,235	
Expenditures	Explanation	Increase	Decrease
Personnel Services	Customer Service Representative	\$77,648	
Personnel Services	Rate adjustment - Part-time Building Inspectors	\$20,995	
Health Insurance	Decrease in cost of employee health insurance plan		\$4,408
	Total Building Fund Expenditure Adjustments	\$98,643	\$4,408
	Net Expenditure Change	\$94,235	

TOWN OF SURFSIDE, FL
Summary of Changes to the FY 2024 Proposed Budget

ENTERPRISE FUNDS

WATER AND SEWER FUND:			
Expenses	Explanation	Increase	Decrease
Water Purchases	Adjustment for Miami Dade County water rate increase of 9.64%	\$71,488	
Sewage Disposal	Adjustment for Miami Dade County sewer rate increase to 5.32% and true-up	\$81,188	
Insurance	Increase - FMIT general liability insurance	\$3,718	
Health Insurance	Decrease in cost of employee health insurance plan		\$4,799
Return to Reserves	balance		\$151,595
Total Water and Sewer Fund Expense Adjustments		\$156,394	\$156,394
Net Expense Change		\$0	

MUNICIPAL PARKING FUND:			
Expenses	Explanation	Increase	Decrease
Health Insurance	Decrease in cost of employee health insurance plan		\$7,724
Insurance	Increase - FMIT general liability insurance	\$744	
Return to Reserves	Increase to current year reserves to balance	\$6,980	
Total Municipal Parking Fund Expense Adjustments		\$7,724	\$7,724
Net Expense Change		\$0	

SOLID WASTE FUND:			
Expenses	Explanation	Increase	Decrease
Other Contractual Services	Adjustment to tipping fees	\$370	
Health Insurance	Decrease in cost of employee health insurance plan		\$9,666
Insurance	Increase - FMIT general liability insurance	\$9,296	
Total Solid Waste Fund Expense Adjustments		\$9,666	\$9,666
Net Expense Change		\$0	

TOWN OF SURFSIDE, FL
Summary of Changes to the FY 2024 Proposed Budget

ENTERPRISE FUNDS (cont)

STORMWATER FUND:			
Expenses	Explanation	Increase	Decrease
Health Insurance	Decrease in cost of employee health insurance plan		\$1,299
Return to Reserves	balance	\$1,299	
Total Stormwater Fund Expense Adjustments		\$1,299	\$1,299
Net Expense Change		\$0	

INTERNAL SERVICE FUND

FLEET MANAGEMENT FUND:			
Expenses	Explanation	Increase	Decrease
Health Insurance	Decrease in cost of employee health insurance plan		\$1,496
Return to Reserves	Increase to current year reserves to balance	\$1,496	
Total Fleet Management Fund Expense Adjustment		\$1,496	\$1,496
Net Expense Change		\$0	

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.

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.

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.

ARPA: This acronym stands for the American Rescue Plan Act of 2021 which provides federal relief funds to address the continued impact of COVID-19 on the economy, public health, state and local governments, individuals and businesses.

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.

GLOSSARY

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.*

Balanced Budget: A budget in which estimated revenues, including balances brought forward from prior fiscal years, are equal to total appropriations for expenditures and reserves.

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 with an initial, individual cost of \$5,000 or more and an estimated useful life in excess of one year, except for infrastructure and intangible assets for which the Town utilizes a \$25,000 threshold.

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.

GLOSSARY

Capital Outlay/Capital Expenditure: An expenditure category for the acquisition of assets which generally have a cost of more than a specified amount (i.e. \$5,000) and have an estimated useful economic life in excess of 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 tangible personal property owned by the local government.

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY

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

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

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

GLOSSARY

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

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

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

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

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

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

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

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

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.

Major Funds: Major funds are funds whose revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are at least 10 percent of corresponding totals for all governmental or enterprise funds and at least 5 percent of the aggregate amount for all governmental and enterprise funds.

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.

GLOSSARY

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

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

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

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

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

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.

GLOSSARY

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

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

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

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

Revenue: Sources of income.

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

SLFRF: This acronym stands for State and Local Fiscal Recovery Funds provided to state and local government under the American Rescue Plan Act of 2021.

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.

GLOSSARY

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.





TOWN OF SURFSIDE, FLORIDA

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