



TOWN OF SURFSIDE, FLORIDA
SECOND BUDGET HEARING
TOWN HALL COMMISSION CHAMBERS
9293 HARDING AVENUE

SEPTEMBER 22, 2010
5:01 PM

1. Opening

- A. Call to Order**
- B. Roll Call of Members**
- C. Pledge of Allegiance**
- D. Agenda and Order of Business (Additions, Deletions)**
- E. Public Comments**

2. Discussion Regarding Millage Rate and Budget

3. Millage Rate


A RESOLUTION OF THE TOWN OF SURFSIDE, MIAMI-DADE COUNTY, FLORIDA, ADOPTING THE TENTATIVE LEVYING OF A MILLAGE RATE AGAINST ALL TAXABLE REAL AND PERSONAL PROPERTY IN THE TOWN OF SURFSIDE, FLORIDA FOR THE FISCAL YEAR 2010-2011; AND REAFFIRMING SEPTEMBER 22, 2010 AS THE DATE OF ADOPTION OF THE FINAL MILLAGE RATE.

4. 2010-2011 Proposed Budget

A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF SURFSIDE, FLORIDA, APPROVING AND ADOPTING THE TENTATIVE ANNUAL BUDGET AND MAKING APPROPRIATIONS FOR THE FISCAL YEAR 2010-2011; ATTACHING A SUMMARY COPY OF SAID BUDGET MARKED EXHIBIT "A"; PROVIDING FOR AN EFFECTIVE DATE.

5. Adjournment

Respectfully submitted,



Gary L. Word,
Town Manager

THIS MEETING IS OPEN TO THE PUBLIC. IN ACCORDANCE WITH THE AMERICANS WITH DISABILITIES ACT OF 1990, ALL PERSONS ARE DISABLED; WHO NEED SPECIAL ACCOMMODATIONS TO PARTICIPATE IN THIS MEETING BECAUSE OF THAT DISABILITY SHOULD CONTACT THE OFFICE OF THE TOWN CLERK AT 305-893-6511 EXT. 226 NO LATER THAN FOUR DAYS PRIOR TO SUCH PROCEEDING. HEARING IMPAIRED PERSONS MAY CONTACT THE TDD LINE AT 305-893-7936.

IN ACCORDANCE WITH THE PROVISIONS OF SECTION 286.0105, FLORIDA STATUTES, ANYONE WISHING TO APPEAL ANY DECISION MADE BY THE TOWN OF SURFSIDE COMMISSION, WITH RESPECT TO ANY MATTER CONSIDERED AT THIS MEETING OR HEARING, WILL NEED A RECORD OF THE PROCEEDINGS AND FOR SUCH PURPOSE, MAY NEED TO ENSURE THAT A VERBATIM RECORD OF THE PROCEEDINGS IS MADE WHICH RECORD SHALL INCLUDE THE TESTIMONY AND EVIDENCE UPON WHICH THE APPEAL IS TO BE BASED.

AGENDA ITEMS MAY BE VIEWED AT THE OFFICE OF THE TOWN CLERK, TOWN OF SURFSIDE TOWN HALL, 9293 HARDING AVENUE. ANYONE WISHING TO OBTAIN A COPY OF ANY AGENDA ITEM SHOULD CONTACT THE TOWN CLERK AT 305-861-4863. A COMPLETE AGENDA PACKET IS ALSO AVAILABLE ON THE TOWN WEBSITE AT www.townofsurfsidefl.gov

TWO OR MORE MEMBERS OF OTHER TOWN BOARDS MAY ATTEND THIS MEETING.

THESE MEETINGS MAY BE CONDUCTED BY MEANS OF OR IN CONJUNCTION WITH COMMUNICATIONS MEDIA TECHNOLOGY, SPECIFICALLY, A TELEPHONE CONFERENCE CALL. THE LOCATION 9293 HARDING AVENUE, SURFSIDE, FL 33154, WHICH IS OPEN TO THE PUBLIC, SHALL SERVE AS AN ACCESS POINT FOR SUCH COMMUNICATION.



Commission Communication

Date: September 22, 2010

Subject: To establish a Fiscal Year 2010-2011 Final Millage Rate


Background: To generate revenues sufficient for the financing of municipal government operations, municipalities are permitted to establish a millage rate which, when applied to the assessed valuation of properties, creates a taxable levy against real and personal property within the Town. This item provides for the adoption of a final millage rate to assist with funding the Fiscal Year 2010–2011 budget.

Recommendation: It is recommended that the Surfside Town Commission adopt a final millage rate resolution adopting a final millage rate of 5.6030 mils (representing a 10.49% tax levy increase) for the Fiscal Year 2010–2011 budget after completion of the required public hearing on the millage rate.

Analysis: In June of 2010, the Town Manager transmitted a proposed budget document as required by Town Charter utilizing preliminary assessment information. That document proposed a preliminary millage rate of 5.2532 mils (please refer to page 23 of the Proposed Budget Book) and identified the effect that adoption of other rates were projected to have upon Town revenues. Upon receiving the certified property assessment valuation on July 1, 2010 the new rate required to match the proposed budget book changed to 5.2372 (Attachment A)

On July 14, 2010, after careful consideration, the Mayor and Town Commission adopted a proposed ("not-to-exceed") rate of 5.9499 mils. This amount represents a millage rate which could be levied through a simple majority vote. Then, upon receiving additional external information (State of Florida projections, etc.) and after substantive discussions with the Mayor and Town Commission regarding the value of retaining certain unfunded projects / programs during two budget workshops, the tentative millage rate was set at 5.6030 after the initial public hearing on September 14, 2010. This is the rate which is currently proposed to fund Town of Surfside services for the forthcoming budget fiscal year.


Finance Support Services Dept. Head


Town Manager

Fiscal Year 2011 Millage Maximums and Related Information (Based on Certified Assessment Information)					
Millage Name	Votes Required	Maximum Millage	Total Resulting Net Revenues	Net Revenue Change (from Proposed Budget Book)	FY 2011 levy increase from FY 2010 on \$250,000 taxable value
FY 2010 Rate	3	4.7332	\$4,810,062	(\$512,184)	(\$84)
Aggregate Roll-up Rate	3	5.0710	\$5,153,348	(\$168,899)	\$0
New Rate Needed to Match Proposed Budget Book (including personal property)	3	5.2372	\$5,322,247	\$0	\$42
Town of Surfside Historic Rate	3	5.6030	\$5,693,987	\$371,740	\$133
Maximum Majority Vote (Adjusted Roll-up)	3	5.9499	\$6,046,520	\$724,274	\$220
Maximum Super Majority Rate	4	6.5449	\$6,651,183	\$1,328,936	\$368
Unanimous	5	10.0000	\$10,162,390	\$4,840,143	\$1,232

RESOLUTION No. _____

A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF SURFSIDE, MIAMI-DADE COUNTY, FLORIDA, ADOPTING THE FINAL LEVYING OF A MILLAGE RATE AGAINST ALL TAXABLE REAL AND PERSONAL PROPERTY IN THE TOWN OF SURFSIDE, FLORIDA FOR THE FISCAL YEAR 2010-2011; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Mayor and Town Commission of Surfside, Florida of Miami-Dade County finds it necessary to levy an ad valorem millage rate in the Town of Surfside, and

WHEREAS, on September 14, 2010, the Town Commission adopted a tentative millage rate of 5.6030 after the initial Public Hearing regarding such an ad valorem millage rate as required by Florida Statute 200.65, and

WHEREAS, on September 22, 2010, the Town Commission held the second and final Public Hearing regarding such an ad valorem millage rates as required by Florida Statute 200.65, and

WHEREAS, that the public hearings on the millage were scheduled at the Town of Surfside, Town Hall Commission Chambers, 9293 Harding Ave, Surfside, Florida, at 5:01 P.M. and

WHEREAS, it is the intention of the Town Commission to adopt a final millage rate of 5.6030, which represents a 10.49% tax increase above the roll-back rate of 5.0710 mills.

NOW, THEREFORE, THE COMMISSION OF THE TOWN OF SURFSIDE, FLORIDA HEREBY RESOLVES AS FOLLOWS:

Section 1. Recitals. The above and foregoing recitals are true and correct.

Section 2. Adoption of Final Millage. That, for the fiscal year beginning October 1, 2010 and ending September 30, 2011, the millage rate of 5.6030 mills is hereby adopted as the

final millage rate for the Town of Surfside which is \$5.6030 dollars per \$1,000 of assessed property within the Town of Surfside.

Section 2. That the current year rolled-back rate, computed pursuant to Section 200.065, F.S. is 5.0710 mills.

Section 3. Comparative. The final millage rate of 5.6030 mills is greater than the rolled-back rate of 5.0710 mills by 10.49%.

Section 4. Authorization and Instruction. That the Town Clerk and Town Manager are hereby authorized and directed to take any and all such actions as are required to implement this levy for the Fiscal Year October 1, 2010 through September 30, 2011.

Section 5. Effective Date. This resolution shall take effect immediately upon its adoption.

PASSED and ADOPTED on this _____ day of _____, 2010

Motion by Commissioner _____, second by Commissioner _____.

FINAL VOTE ON ADOPTION

Commissioner Michael Karukin	_____
Commissioner Edward Kopelman	_____
Commissioner Marta Olchyk	_____
Vice Mayor Joseph Graubart	_____
Mayor Daniel Dietch	_____

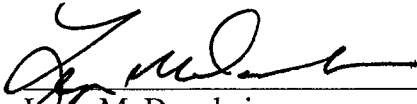
Daniel Dietch, Mayor

ATTEST:

Debra E. Eastman, MMC
Town Clerk

Resolution No. _____

**APPROVED AS TO FORM AND
LEGAL SUFFICIENCY FOR THE TOWN OF SURFSIDE ONLY:**



Lynn M. Dannheisser
Town Attorney

Resolution No. _____



Commission Communication

Agenda Item #:

Date: September 22, 2010

Subject: To establish a Fiscal Year 2010-2011 Final Adopted Budget

Background: Each municipality within the State of Florida is required by State Statute to adopt a balanced budget through a statutorily prescribed deadline and process of two public hearings in advance of the effective date of the budget. This item provides for the second and final public hearing on the Town of Surfside's preliminarily adopted Fiscal Year 2010-2011 budget and for adoption of the final budget for that year.

Recommendation: It is recommended that the Surfside Town Commission adopt the attached budget resolution adopting the Fiscal Year 2010-2011 final budget.

Analysis: The Town of Surfside's budget process began in March and has included numerous revisions and discussions with Staff as well as the Mayor and Town Commission. A priorities workshop was held with the Mayor and Town Commission in advance of the final development of the proposed budget. At the end of June, staff complied with and distributed a balanced proposed budget as required by Town Charter. The charter requirement to provide documents earlier than usual requires the establishment of funding recommendations by Staff without the benefit of important information (e.g. State Revenue Estimates and, most importantly, Certified Property Valuations) resulting in several required revisions.

The initial proposed budget was proposed at what was then estimated as the "aggregate roll-back" rate; this is the amount required to generate the same tax levy as the prior year. In July, the Mayor and Town Commission gave direction to balance the budget with a millage rate no higher than 5.9499 mils (the maximum majority vote millage). Throughout two budget workshops additional direction was provided regarding key services and service levels.

Budget workshops were held in July 2010 and again in August 2010. During those workshops several Commissioners spoke about key projects which they would like to see

preserved, restored, and/or otherwise modified. As a result of those discussions additional amendments have been made to the proposed document. The item presented tonight substantially meets all service areas where there appears to be Commission consensus.

On September 14, 2010, (the first of two statutorily public hearings conducted for both the millage rate and the budget), the millage rate was reduced to 5.6030 mills (dollars per \$1,000 of taxable value). With the adoption of that rate, rather than the higher proposed rate, a gap of approximately \$65,000 had to be closed. A number of means to achieve this goal were addressed by Staff as follows:

1. Increase in anticipated revenues for Building Services department permit expirations. Staff anticipates pursuing newly imposed collection procedures throughout FY 2011 and thereafter.

General Fund impact **\$52,300**

2. Reduction in the appropriation of Grant Writer professional services.

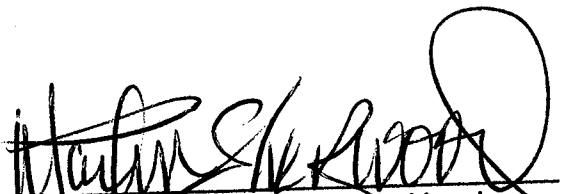
General Fund impact **\$ 7,700**

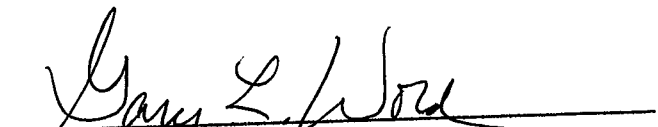
3. Reduction in the Leisure Services operational budget.

General Fund impact **\$ 5,000**

TOTAL \$65,000

The budget proposed for consideration tonight is now balanced at 5.6030 mills. The summary budget (for appropriations), attached to the corresponding final budget resolution, is tentative and will need to be revised pending the outcome of the final adopted budget.


Finance Support Svs. Dept. Head


Town Manager

BUDGET SUMMARY

TOWN OF SURFSIDE - FISCAL YEAR 2010-2011

THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE TOWN OF SURFSIDE ARE 11.5% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES

General Fund 5.6030
 Voted debt 0.0000

Attachment A to Budget Resolution for Final Budget 9/22/2010

	GENERAL FUND										TOTAL
	CAPITAL PROJECTS FUND	TOURIST RESORT FUND	POLICE FORFEITURE FUND	MUN. TRANS. FUND	SEWER FUND	PARKING FUND	SOLID WASTE FUND	WATER FUND	STORM WATER FUND	ALL FUNDS BUDGET	
ESTIMATED REVENUES:											
TAXES:											
Ad Valorem Taxes	5,693,987	0	0	0	0	0	0	0	0	0	5,693,987
Franchise /Utility Taxes	1,232,162	0	0	0	0	0	0	0	0	0	1,232,162
Sales & Use Tax	291,592	0	0	0	0	0	0	0	0	0	413,102
Licenses/Permits	168,150	0	0	0	0	0	0	0	0	0	168,150
Intergovernmental	467,118	0	0	0	0	0	0	0	0	0	467,118
Charges for Services	184,800	0	0	0	156,415	0	0	0	0	0	5,736,462
Fines & Forfeitures	197,000	0	0	25,000	0	0	0	0	0	0	222,000
Loan Proceeds	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous Revenues	28,100	0	0	0	0	0	0	0	0	0	9,491,742
TOTAL SOURCES	8,262,909	0	123,010	25,000	156,415	11,469,603	305,600	1,291,344	1,840,442	0	23,474,323
Interfund Transfers - In	216,872	139,601	0	0	0	0	0	0	0	0	356,473
Fund Balance/Reserves/Net Assets	0	4,000,000	0	20,000	80,285	0	2,179,836	0	0	0	6,280,121
TOTAL REVENUES, TRANSFERS & BALANCES	8,479,781	4,139,601	123,010	45,000	236,700	11,469,603	2,485,436	1,291,344	1,840,442	0	30,110,917
EXPENDITURES/EXPENSES											
General Government	1,910,973	54,000	0	0	0	0	0	0	0	0	1,964,973
Building Services	498,367	0	0	0	0	0	0	0	0	0	498,367
Public Safety	3,889,188	58,000	0	45,000	0	0	0	0	0	0	3,992,188
Streets	72,875	27,601	0	0	0	0	0	0	0	0	100,476
Recreation, Culture, and Tourism	1,323,062	4,000,000	123,010	0	0	0	0	0	0	0	5,446,072
Physical Environment	645,657	0	0	0	0	10,577,621	0	1,172,413	1,500,778	0	13,896,469
Municipal Transportation	0	0	0	0	0	0	2,445,863	0	0	0	2,677,863
Debt Service	0	0	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES/EXPENSES	8,340,121	4,139,601	123,010	45,000	232,000	11,342,925	2,445,863	1,172,413	1,741,246	0	1,005,772
Interfund Transfers - Out	139,660	0	0	0	4,700	60,421	33,032	104,129	14,590	0	29,582,179
Fund Balance/Reserves/Net Assets	0	0	0	0	0	66,257	6,541	14,802	84,806	0	356,532
TOTAL APPROPRIATED EXPENDITURES AND RESERVES	8,479,781	4,139,601	123,010	45,000	236,700	11,469,603	2,485,436	1,291,344	1,840,442	0	30,110,917

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

RESOLUTION No. _____

A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF SURFSIDE, FLORIDA, APPROVING AND ADOPTING THE FINAL ANNUAL BUDGET AND MAKING APPROPRIATIONS FOR THE FISCAL YEAR 2010-2011; ATTACHING A SUMMARY COPY OF SAID BUDGET MARKED EXHIBIT "A"; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Town Manager has submitted to the Town Commission a budget and an explanatory budget message for the fiscal year 2010-2011, showing estimates of revenues and expenditures by organization entity, together with character and object of expenditure and an estimate of all municipal projects pending or to be undertaken; and

WHEREAS, on September 14, 2010, after 5:01 p.m., the Town Commission held a Public Hearing on said budget after properly noticing the time and place of said hearing, and preliminarily passed the proposed budget as amended, and,

WHEREAS, a second Public Hearing was held on September 22, 2010 after 5:01 p.m. on the preliminarily adopted budget for Fiscal Year 2010 - 2011 and after proper notice of the time and place of said hearing was given.

NOW, THEREFORE, THE COMMISSION OF THE TOWN OF SURFSIDE, FLORIDA HEREBY RESOLVES AS FOLLOWS:

Section 1. Recitals. The above and foregoing recitals are true and correct.

Section 2. Adoption of Final Budget. The Final Budget for the fiscal year commencing October 1, 2010 and ending September 30, 2011, be and the same is hereby approved and adopted in the amounts and in the form detailed in the budget, a summary of which is attached hereto, marked Exhibit "A" and by reference thereto made a part hereof.

Section 3. Expenditure of Funds Appropriated in the Budget Authorized. Funds appropriated in the Final Budget may be expended by and with the approval of the Town Manager in accordance with the provisions of the Town Charter and applicable law. Funds of the Town shall be expended in accordance with the appropriations provided in the Budget adopted by this Resolution 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.

Section 4. Budgetary Control. The 2010/2011 Operating and Capital Outlay Budget establishes a limitation on expenditures by fund total. Said limitation requires that the total sum allocated to each fund for operating and capital expenses may not be increased or decreased without specific authorization by a duly-enacted Resolution affecting such amendment or transfer. Therefore, the Town Manager 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. When the Town of Surfside receives monies from any source, be it private or governmental, by Grant, Gift, or otherwise, to which there is attached as a condition of acceptance any limitation regarding the use or 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. Upon the passage and adoption of the final 2010-2011 fiscal year Budget for the Town of Surfside, if the Town Manager determines that an Operating or a Capital Outlay 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 modify the Budget hereby.

Section 7. Encumbrances. All outstanding encumbrances at September 30, 2010 shall lapse at that time; and all lapsed capital outlay encumbrances shall be re-appropriated in the 2010/2011 fiscal year.

Section 8. Effective Date. This Resolution shall take effect immediately upon adoption.

PASSED and ADOPTED this 22nd day of September, 2010.

Resolution No. _____

Motion by Commissioner _____, second by Commissioner _____.

FINAL VOTE ON ADOPTION


Commissioner Michael Karukin _____
Commissioner Edward Kopelman _____
Commissioner Marta Olchyk _____
Vice Mayor Joseph Graubart _____
Mayor Daniel Dietch _____

Daniel Dietch, Mayor

ATTEST:

Debra E. Eastman, MMC
Town Clerk

**APPROVED AS TO FORM AND
LEGAL SUFFICIENCY:**



Lynn M. Dannheisser, Town Attorney

Resolution No. _____