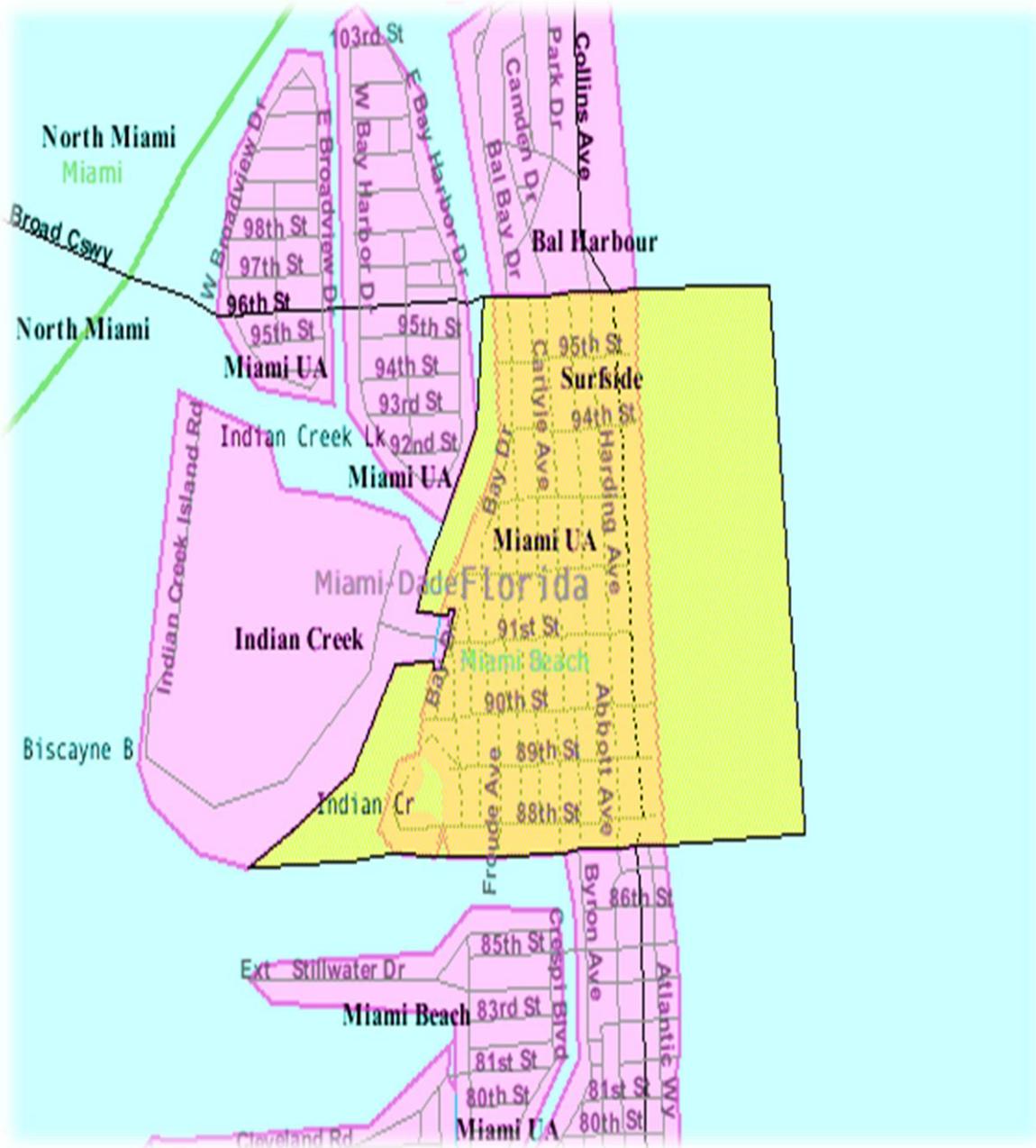


TOWN OF SURFSIDE, FLORIDA ADOPTED BUDGET 2012-2013



TOWN OF SURFSIDE FLORIDA

2012-2013 ADOPTED BUDGET



TOWN OF SURFSIDE

ADOPTED BUDGET

FY 12/13

Town Commission:

Mayor Daniel Dietch



Vice Mayor Michael Karukin



Commissioner Joe Graubart



Commissioner Michelle Kligman



Commissioner Marta Olchyk



TOWN OF SURFSIDE, FLORIDA

ADMINISTRATIVE STAFF

Roger M. Carlton, Town Manager

Lynn Dannheisser, Town Attorney

David Allen, Chief, Public Safety and Parking Services

Joe Damien, Director, Code Compliance

Bill Evans, Director, Public Works Department

Mayte Gamiotea, Controller

Paul Gioia, Building Official, Building Services

Sarah Sinatra Gould, Town Planner, Executive Department

Andria Meiri, Budget Officer

Tim Milian, Director, Parks and Recreation Services

Donald Nelson, Director, Finance Department

Sandra Novoa, Town Clerk, Town Clerk Department

Yamileth Slate-McCloud, Director, Human Resources

Duncan Tavares, Director, Tourism and Economic Development and Community Services



FY 12/13

How The Budget is Organized

This guide is provided to assist the reader in understanding the construction and layout of this year's budget document. It is suggested that the reader quickly scan the Table of Contents (located just before the "Introduction" tab of this document), the Appendix (located very near the back of the document) and take note of the sections set off with tabs.

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 between October 1 – September 30. FY 12/13, for example, means the fiscal year running October 1, 2012 through September 30, 2013.

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 page which documents all interfund transfers.

This budget document is organized by fund. Each fund includes a summary, detailed revenues and expenditures and a description of each department and/or program budgeted for that fund. The General Fund has the largest number of departments, as it is the operating fund for many of the Town's services and activities, whereas the Capital Projects Fund section has the largest number of projects as it includes the Capital Projects Fund's annual allocations as well as the five year Capital Improvement Plan detailing multi-year capital improvement projects.

Expenditures and revenues for the Town are budgeted within a variety of fund types and funds within types. The funds are listed in bold in the Table of Contents and are tabbed throughout the document. The specific funds belonging to those types are in italics and bolded. For clarification between funds and fund types, please consult the Appendix.

This document serves four main purposes: 1) policy and priority establishment, 2) operational guidance, 3) financial planning, and 4) communication. In these difficult financial times, it is critically important that the Town's financing be conservatively managed while meeting high priority operational and capital needs. This budget strives to meet the four purposes in the most transparent manner possible.

A Reader's Guide

The Budget as a Policy Document

As a policy document, the Budget indicates: 1) the services the Town will provide during the twelve-month period beginning October 1, 2012 and ending September 30, 2013, 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 (immediately following this page) summarizes the challenges and opportunities for the coming year.

The Budget as an Operations Guide

As an 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, explains the variances in expenditures from the prior year (FY 11/12) adopted budget to projected prior year expenditures, explains the variances in expenditures from the projected prior year (FY 11/12) to the recommended upcoming year (FY 12/13), and identifies funded personnel positions.

The Budget as a Financial Plan

As a financial plan, the budget outlines the cost of Town services and how those services will be funded. Revenues are projected based on historical, trend, and known internal and external factors requiring alterations. Intergovernmental revenues have been confirmed to the extent possible at the time of transmittal of this draft with local, state and federal agencies. Expenditures are projected. Debt service payments related to capital improvement projects and vehicle acquisition leases are incorporated within the appropriate fund and department. The Regions loan as well as the State Revolving Fund refinancing debt service payments for the water/sewer/storm drainage projects are reflected in the budget.

The Budget as a Communications Device

As a communications device, the budget seeks to provide useful information to many audiences. These include: 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).

Once the format is understood, this budget provides a user friendly roadmap to the Town's financial and operational performance in the current fiscal year and adopted for next year.



October 1, 2012

Honorable Mayor and Members of Town Commission

Town of Surfside, Florida

Re: FY 12/13 Adopted Budget

Honorable Mayor, Vice Mayor, and Town Commissioners:

It is my pleasure to provide you with the Adopted Budget for Fiscal Year 2012/2013 (FY 12/13). The FY 12/13 Adopted Budget is a carefully considered document which achieves the balancing of projected Town resources with the levels of programming and services desired by the Town Commission as a whole and the community in general. It does so in a time when many communities in Florida and in the tri-county area are addressing substantial budget shortfalls resulting from a number of causes including declining revenues, failure to reduce expenses early in the recession as the Town of Surfside accomplished and substantially underfunded pensions.

Any budget, public or private, is a series of compromises based on stated policies of the elected officials or board of directors in the private sector context. Bill Hampton, a former budget director for Miami-Dade County was fond of saying "good budgeting is the uniform distribution of dissatisfaction." The FY 12/13 Adopted Budget is an attempt to balance unavoidable cost increases such as health insurance, fuel, fully staffing the Community Center and providing inspection services for new construction with the expressed desires of the majority of the Town Commission and many of our citizens to "put the shine and energy" back into Surfside. While achieving that goal, the budget also recognizes the clear economic suffering of our residents and taxpayers and lowers the millage rate for a second year in a row. The millage was lowered from 5.6030 for FY 10/11 to 5.500 for FY 11/12 and lowered again to 5.300 for FY 12/13. Further, much to the continuing surprise of the skeptics on the water/sewer/storm drainage project, we are

able to manage the debt payments for a second fiscal year without a rate increase for the water and sewer and for storm drainage utilities.

Responsible Policy Making

The FY 12/13 Adopted Budget projects an increase in overall revenues while reducing the property tax rate. The adopted General Fund millage rate has been reduced from 5.5000 mills in FY 11/12 to 5.3000 mills for the current fiscal year. We are able to recommend this for many complex and interacting reasons. For example, stock market performance has helped the pension plan thereby keeping the Town's contribution to a manageable level, responsible pension benefits further help contain costs, and the dedication of our Pension Board has created a pension fund that is nearly 100 percent funded when the norm for local governments is 65 percent. Congratulations to the Pension Board for their oversight and stewardship of the plan and to our employees who accepted sustainable pension benefits years ago.

Rightsizing the Organization

To be in this solid financial position a number of steps have been taken over the past four budget cycles. Staffing levels have been re-examined to approach maximum efficiency. Outsourcing certain functions, such as Planning and Zoning, Information Technology, and Community Development Services has allowed the Town to address these services more effectively with high quality employees that would not be affordable utilizing in-house services. This adopted budget includes 4 full time and .25 part time new positions to reflect the recognized need for more high priority code compliance capability, technical management of the Town's new web site, succession planning for the retiring Building Official and the need to provide inspection services as new construction begins on the in-fill program resultant from the Five Year Financial Plan acknowledgement of the need to evolve our tax base to a higher percentage of commercial property.

Adopted Millage Rate and Predictable Millage Rate Impacts

With the pension plan more than adequately funded, staff operating with high morale and efficiently and well considered service levels set by the Town Commission, the FY 12/13 Adopted Budget is funded at 5.3000 mills which represents a tax reduction in real dollars for many Town of Surfside property owners as a result of the millage reduction.

A table has been included in the budget overview tab of the adopted budget showing the projected impact of the adopted millage rate on properties of varying values and exemption status. Tax information received from the Miami-Dade County Property Appraiser shows an increase in total assessed valuation within the Town of 8.41%. A perfectly proportional distribution of the millage reduction across all Surfside properties is unlikely as other variables related to sale dates, neighborhood, property type, improvements, etc. are considered by the Miami-Dade County Property Appraiser. Since the chart is intended to be generally applicable (rather than address all possible exemptions and permutations thereof all types of property at all possible values) the methodology used for the chart does assume a perfectly proportional distribution of the

8.41% increase in valuation. Long time resident property owners with the Save Our Homes (SOH) exemption benefitted most from their exemptions as property values increased over the years. The adopted millage rate of 5.300 mills is 3.6% below the FY 11/12 rate of 5.5000 mills.

TRIM Notice Impact Solid Waste and Recycling Bills

For the first time, the TRIM notices will include the single family residential area solid waste amounts (\$246.82 annually) and the Recycling (\$30.26 annually) for calendar 2013. This decision was made by the Town Commission after state mandated public hearings and four advertisements. A letter was included in the TRIM notice to explain the transition. The advantage to the Town is that the collection process is done on the tax bill rather than a mailed bill which in too many cases has gone unpaid. The advantage to the residents is the convenience of escrow payments if that is how they pay their mortgages and/or the 4 percent discount for early payment.

Budget Process Highlights

All recommended expenditures have been reviewed with a fine tooth comb. To achieve the millage rate reduction, the process of zero-based budgeting which has been utilized over the past three years was continued. This process assumes that the base justified expenditure for all line items is zero dollars until justification is provided to change that assumption.

The Administration acknowledges that there will be different expectations for expenditure and service levels among members of the Town Commission and Town citizens. Conducting a budget workshop and two special meetings in advance of the budget public hearings allowed opportunities for these differences to be discovered. The workshop and special meetings provided staff an opportunity to explain the budget format and allocation changes to the Town Commission and to receive direction on items by a majority of the Town Commission about the need for any supplemental information and any budgetary additions or deletions.

Receipt of any majority direction of the Town Commission at the June 19, 2012 workshop and the July 10, 2012 special meeting helped to ensure that an appropriate millage rate was set at the July 17, 2012 Town Commission TRIM hearing. Once the preliminary rate was set by the Town Commission staff forwarded the information to the Miami-Dade County Property Appraiser's Office which included the information on the preliminary tax statement (also known as the TRIM notice). Once this rate was published it became a "not-to-exceed" rate which may be subsequently lowered or only raised by extraordinary majority and additional advertising. The TRIM notice provided citizens with advanced knowledge regarding their real dollar impact from the Town of Surfside budget proposal for FY 12/13. This knowledge helped citizens to decide if they want to attend the two public hearings set for September, 2012 during which the final budget was adopted.

FY 12/13 Continued Budget Document Format Changes

Numerous format changes have been made to the Town's budget document

during FY 11/12 and 12/13 to enhance transparency and better reflect the Town's overall financial condition. The summary page for each fund reflects: 1) the projected current FY 11/12 expenditures and revenues resulting in a projection of surplus or deficit in each fund. There are no deficits projected in any fund. 2) the projected FY 11/12 ending surplus (available fund balance or unrestricted net assets). This amount becomes the first revenue for FY 12/13. 3) the adopted FY 12/13 operating revenues and expenditures, 4) the projected FY 12/13 year ending available surplus which again becomes the first revenue for FY 13/14 and 5) identifies any other restricted or assigned reserves associated with the fund. When looking at the projections for FY 12/13 year end one should keep in mind these projections are made 16 months in advance of the projected outcome and nearly two years in advance of the CAFR. These format changes take the budget to a new level by combining projected performance over two fiscal years and letting the reader know if we are adding to or reducing reserves with the resources the budget allocates. The information can also be used to determine if the amount of reserves projected is fiscally responsible and in line with the Five Year Financial Plan.

Other format changes include provision of additional trend analysis and background information. For FY 12/13 measurable performance metrics are included. Departmental goals will be further developed over the summer into specific action items. These action items will be developed as quantifiable measures which can be demonstrably met within committed time frames. A final format modification is the inclusion of tables explaining significant changes to expenditure lines.

FY 12/13 Budget Highlights

The total FY 12/13 Adopted Budget is \$19,666,378 which is a 34.33% decrease from the FY 11/12 Adopted Budget of \$29,946,810. Cumulatively, what does this mean? First, the total budget for FY 12/13 has decreased substantially due to the completion of the water/sewer/storm drainage project. Second, this is significant in relation to the expenses we have had to absorb including the new Community Center full year operations. Third, we have adopted a lower millage rate and the real property tax dollars that many property owners will have to pay in FY 12/13 will be less. Fourth, we have addressed many major unmet needs which are documented throughout the budget and this budget achieves a new level of financial transparency through incorporating the reserves in the financial projections. Within the next few months we will update the Five Year Financial Plan to incorporate the audited numbers for FY 10/11, the actual numbers for FY 11/12, the adopted numbers for FY 12/13 and a new out-year FY 17/18.

General Fund Highlights:

The General Fund is utilized to budget functions which are significantly supported by property taxes and not user charges. This fund has an unassigned reserve (surplus) of \$1,958,783 as of September 30, 2011 with a projected FY 11/12 increase to unassigned reserves of \$421,355 resulting in \$2,380,138 as of October 1, 2012. In addition to the unassigned reserve this fund has an associated \$2,000,000 in assigned reserves which are allocated for hurricane recovery. Collectively these reserves are projected to total \$4,380,138 at the end of FY 12/13 which is 42.83% of the FY 12/13 adopted General Fund operating budget. It is important to remember that the Five Year Financial Plan set a

desired goal of \$5 million total reserves at the end of FY 15/16 which would be approximately 50 percent of one year's General Fund expenditures. We are well along to achieving this goal in three fiscal years. In today's environment, this level of reserve establishes evidence of fiscal responsibility and a continuing philosophy of cost containment and non ad-valorem revenue generation.

Town Attorney :

The FY 12/13 Adopted Budget for the Town Attorney's Department is \$538,609 which represents a 23% increase from the projected FY 11/12 Department budget due predominately to outside legal counsel increased cost of \$80,000 to meet expanded work load. An additional \$150,000 for an extraordinary lawsuit is budgeted in the Non-Departmental cost allocation center of the General Fund. While it is unfortunate that we need to budget this much for litigation, it is clear that we live in a litigious society and a litigious community. Those residents and former employees who file litigation should be aware of the cost. The Administration strongly recommends these additional funds to support the needs of the Town Attorney's office.

Executive Department :

Historically Surfside budgeted all support services such as Finance and Town Clerk functions in this Department. In the past four budgets, support services have progressively moved to their own allocation centers for greater fiscal transparency. For FY 12/13 the Executive Department budget includes expenses related to the Town Manager, Grant Writing, Human Resource functions and a new division which includes Planning and Code Compliance.

In FY 11/12 a "Classification and Pay Plan" was completed and subsequently adopted by the Town Commission. A similar study was conducted in FY 05/06 but was never adopted or implemented. The FY 12/13 Adopted Budget includes the \$136,619 full year cost of implementing the study which clearly demonstrated that 50 percent of our non-bargaining unit employees were paid below market range. Those inequities have been corrected and your team is very appreciative.

Finance Department :

Responsibility for managing Information Technology (IT) functions was transferred to this Department in FY 12/13 from the Town Clerk Department. At the July 10, 2012 special meeting the Town Commission approved the relocation of these critical functions.

One of the most significant changes accomplished in FY 11/12 was the transfer of responsibility for the "front office" staff to the Finance Department. With the installation of new desktop computers, cross training, provision of uniforms, customer relations training and strong supervision, the front office has become much more service oriented and responsive to ever increasing demands as new programs are implemented. Congratulations to Mayte Gamiotea and her team for this much needed evolution.

Town Clerk Department :

One of the Clerk functions is the implementation of a digitized records retention and management system. The digitizing of the archival records is a multi-year project which will continue in FY 12/13. Responsibility for managing Information Technology (IT) functions was moved to this Department in FY 10/11. Progress made on information technology includes the completion of the Voice Over Internet Protocol (VOIP) project. This system dramatically improves telephonic function throughout Town buildings and reduces long distance costs. The Town Commission directed the Administration to transfer IT management functions to the Finance Department at the July 10, 2012 special meeting and the FY 12/13 Adopted Budget reflects this transfer. The Town Clerk's FY 11/12 Budget has absorbed three elections at a cost of approximately \$27,000. Two of these elections were not expected.

Building Services Department :

The responsibilities of the Building Services Department have become more focused in the FY 12/13 Adopted Budget. Building Services has responsibility for ensuring that all plan reviews and inspections are completed and that structures comply with the Florida Building Code. These services are provided by a Building Official and several contractual inspectors with certifications in electrical, structural, mechanical, plumbing and building codes. Based on the vagaries of the construction industry, this approach is much more efficient than retaining full time employees.

Increased building activity has occurred in FY 11/12 and is projected for FY 12/13. Additional costs and additional revenues are projected resulting in a net surplus for the Department in the amount of \$719,053 for FY 12/13. The building permit revenue adopted for FY 12/13 is \$1,300,000.

Also included in the FY 12/13 Building Services Department is \$69,625 to implement the succession plan for Paul Gioia's transition by December 31, 2012. Paul will remain a consultant for major projects. What an extraordinary public servant he has been and will continue to be in his new role.

Public Safety Department :

The Public Safety Department will continue to implement the Red Light Camera Program in FY 12/13. Revenue projections for FY 11/12 in the amount of \$500,000 were too optimistic and have been reduced to \$310,000 for FY 12/13. The program expenditures of \$285,530 for FY 12/13 mean that this program pays for itself with a slight surplus to cover administrative expenses. We would not be in that position if Chief David Allen had not negotiated a better price with the camera vendor based on the most favored nation clause placed in the agreement by Town Attorney Lynn Dannheisser.

In FY 11/12 the Public Safety Department expenditures were 43.5% of all General Fund expenditures. In FY 12/13 the percentage is reduced to 41.7%. A chart demonstrating the five year trend of this analysis appears in the "Public Safety" tab.

Public Works Department :

The Public Works Department is responsible for oversight of three of the Town's four enterprise funds (Water/Sewer, Solid Waste and Stormwater), is involved in most capital projects, co-manages the PTP/CITT ½ penny gas tax program as well as Town wide building and grounds maintenance. During FY 11/12 all landscape maintenance including Parks and Recreation was centralized in Public Works.

In FY 11/12 and 12/13 the major effort has been and will continue to be completion of the Water/Sewer/Storm drainage project. Additional projects this Department will implement in FY 12/13, depending on Town Commission direction, may be the underground utility project as well as a second story for the Community Center and a downtown parking facility.

Park and Recreation Department :

The most significant achievement for this Department is the very successful first year of operations for the Community Center. Placing a second story on the Community Center will be the focus of discussion during FY 12/13. The need, operational concerns, financing and architectural issues must all be resolved before a decision is made. A discussion should also begin relative to acquiring land for a new park on the south side of Town. Our population is growing younger and family size is expanding. These trends lead to the conclusion that it is appropriate to begin discussion of a new park to provide relief for the 96th Street Park and the tot lot.

Non-Departmental Allocation Center :

This allocation center is not a Department. It is a cost allocation center for expenses which are general governmental in nature but not assigned to a specific department or easily allocated across departments. An example would be the TNR (Trap Neuter Release) feral cat program and funding for the Miami-Dade Library Card Reimbursement Program. In FY 12/13 this allocation center contains a merit pool of funds for the non-bargaining unit Town employees in the amount of \$150,000. This is the second year for inclusion of this allocation which provides performance based economic rewards to employees who have demonstrated extraordinary contribution to the Town.

Capital Projects Fund Highlights:

The Capital Projects Fund provides for general governmental capital purchases with a life of three years or more. For FY 12/13 the Adopted Capital Projects Fund includes \$561,000 for six projects. The majority of these costs are provided through developer contributions and require no tax payer support.

The Capital Projects Fund does not have a mechanism for generating revenue other than transfers, developer contributions in the amount of \$525,000 and previously approved project savings and interest on funds invested.

Tourist Resort Fund Highlights:

The Tourist Resort Fund is a special (restricted) revenue fund meaning that there are limitations on what the revenue can be used to fund. The revenue comes from a tax collected on short-term rentals (hotels and residences) and food and beverage sales. In FY 12/13 the Adopted Budget is balanced. Key projects for implementation in FY 11/12 and 12/13 include the Surfside Turtles, a strategic Five Year Plan and expanded advertising.

A significant increase in revenues is expected in FY 13/14 when the new Grand Beach Surfside and Transacta Lanai hotels open. This potential \$1 million annual increase is the main reason justifying the development of a strategic plan.

Police Forfeiture Fund Highlights:

The Police Forfeiture Fund is a special (restricted) revenue fund meaning that there are limitations on what the revenue can be used to fund. The revenue comes from the lawful forfeiture and seizures of property associated with criminal activities. The major new programs for FY 12/13 will be the ALPS camera system which will capture images of license plates as vehicles pass through Town to assist police in apprehending criminals. A task force of police professionals has worked for nearly twelve months to ensure the maximum feasible protection of citizen rights as this project is implemented. This is a five community project for which the FY 12/13 Adopted Budget includes Surfside's share of \$100,000.

Municipal Transportation Trust Fund Highlights:

The Municipal Transportation Fund is a special (restricted) revenue fund meaning that there are limitations on what the revenue can be used to fund. The revenue comes from the Citizens' Independent Transportation Trust (CITT) which manages the Peoples' Transportation Program (PTP). These funds accumulated for years without being expended or encumbered for an appropriate purpose. In FY 10/11 and FY 11/12 this situation which could cause the loss of funds was remedied.

In FY 12/13 CITT funding provides for the continuation of the Surfside Community Bus Program with its newly operational linkage with the Sunny Isles system. The second cent local option gas tax is restricted to similar uses in the General Fund.

Water and Sewer Fund Highlights:

The Town of Surfside operates its own water distribution and sewage collection system through Town owned collection and distribution facilities and agreements with Miami-Dade County and Miami Beach. The FY 12/13 Adopted Budget requires no rate increase for a second year. Anticipated expenditures assume no wholesale rate increases to the Town from Miami Dade County for water supply and Miami Beach for sewage transmission.

With the debt covenant of FY 10/11 a new set of reserves and requirements were put in place. One requirement was to maintain debt service coverage of at least 1.10. With the addition of new funds from the State Revolving Fund and the repayment of a portion of the Regions Bank Loan, the debt service coverage requirement will increase to 1.15. Debt service coverage is projected at 1.23 which is calculated on a combined basis with the Stormwater Utility Trust Fund. Other requirements related to the debt covenant address the funding of "buckets" or reserves. Those "buckets" for this fund are adequately funded for FY 12/13 with approximately \$650,964 remaining in the rate stabilization fund at the end of FY 12/13.

Municipal Parking Fund Highlights:

The Town of Surfside provides parking services at its six municipal lots. This fund records the associated costs and parking collections. Projects to be completed in FY 11/12 and 12/13 include completion of the restoration of three parking lots, installation of the wayfinding signs and the feasibility study for a parking facility at three sites downtown. The parking lot land acquisition process was completed in FY 11/12. The projected FY 12/13 ending balance for the fund is \$772,286 which reflects the acquisition of the Delgado and Atkins properties. There will be no rate increase proposed for FY 12/13 for short term or monthly parking. Revenue from parking citations and traffic violations in the amount of \$186,091 will be allocated to the General Fund. The Municipal Parking Fund also reflects \$22,500 for the first Parking Trust Fund contribution from the CVS expansion.

Solid Waste Fund Highlights:

The Town of Surfside provides solid waste collection and recycling services. This fund records the associated costs and collections. The FY 12/13 Adopted Budget maintains the FY 11/12 operational practices and service levels. At the August 23, 2012 special meeting the Town Commission deferred a study regarding the residential collection frequency within the current rate structure for the single family neighborhood to early 2013.

The FY 12/13 Adopted Budget includes a projected 3% percent increase for disposal cost from Miami Dade Solid Waste Management. This increase will be absorbed in the FY 12/13 Adopted Budget from previously earned reserves. The single family collection and recycling fees will also appear on the 2012 TRIM notices for the first time.

Stormwater Utility Trust Fund Highlights:

The Town of Surfside provides stormwater utility services. This fund records the associated costs and collections. The highlight for the Stormwater Fund for FY 12/13 is the completion of the Stormwater Drainage Improvement Project. This significant project is financed through the same \$16 million Regions Bank loan and the State Revolving Fund addressed in the Water and Sewer Fund.

Conclusion

I wish to thank the Town Commission for their policy guidance which has greatly informed this document. Thanks also for the efforts of our Budget Officer, Andria Meiri and newly appointed Finance Director Don Nelson, Controller Mayte Gamiotea and all around word processing guru Jenorgen Guillen as well as all of the Department Heads and staff who have assisted in developing and gathering information and thinking creatively about ways to improve revenues and operational efficiencies.

This is the second adopted budget which I have prepared for the Town of Surfside and the process has not been without its challenges. It is the forty first budget in which I have had some involvement during my entire career. The forty first is no less difficult than the first, just more zeros in the numbers. In all those years, there has not been a more involved and analytic policy body than the Surfside Town Commission. That involvement by the Town Commission leads me to believe that your performance goals have been met while reducing the millage rate for the second time, holding the line on all utility rates and reducing the size of the entire budget. The FY 12/13 Adopted Budget responsibly balances many issues and the often diverse goals of the individual Commissioners and the community which you represent.

Respectfully submitted,



Roger M. Carlton
Town Manager

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Introduction

This section contains general information about the Town of Surfside, Florida. Included in this section is information about the Town's demographics, governmental structure, history, elected officials and contact information.

Town of Surfside

Surfside, Florida is located on a barrier island east of world famous Miami and shares the island with Bal Harbour, and Bay Harbor. It occupies a one-mile long strip of land along the Atlantic and is bordered by the crystal clear Atlantic Ocean to the east and Biscayne Bay to the west.

The Climate

Surfside enjoys an excellent climate year round with warm temperatures much of the year. Unlike other warm locations, the frequent breezes rarely allow the temperatures to become excessive; the temperature rarely rises beyond the mid-90s in any year. Winter temperatures rarely hit the 40s and usually last for less than a few days each year.

The Aesthetic / Architecture

Surfside was developed over several decades, but has a fairly small mix of architectural styles. The area is dominated by the Miami Modernist Architectural Style (MiMo) which is known for its vibrant colors and architectural features. The style, developed largely in the 1950s and 1960s came in reaction to the years of World War II. The style evokes glamour and fun.

Archeological Importance

Tequestan relics unearthed in Surfside in 1935 are now property of, and preserved by, the Smithsonian Institute. Six different locations have been recognized as archeologically significant including: a prehistoric mound, a prehistoric midden, and four historical structures.

Historical Structures

Four properties in the Town are recognized as historically significant for their architecture. Two built around 1930 (one home and the Surf Club building) reflect the Mediterranean Revival Style. Two others were built around 1947 with one (Van Rel Apartments) reflecting the Mediterranean Revival Style and the other (Nichols West Apartments) being noteworthy for its Modern Architectural Style.

The Business District

The business district of the Town extends from 96th Street to 94th Street along Harding Avenue. The area enjoys much of the MiMo architectural style and, despite sitting on two State of Florida owned roadways, enjoys a very pedestrian friendly small Town, downtown charm. There is a new energy for supporting the downtown and a vision process is well underway.

Shopping

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

Development

Surfside has witnessed significant revitalization of its single family residential units as well as the rehabilitation of many of our smaller and commercial housing properties (condominiums and hotels). These rehabilitations have occurred while maintaining the small-town feel disappearing in other parts of Florida. The preservation of the skyline by development restrictions has been a consistent and deliberate part of Surfside's development strategy.

A new 347 room family oriented hotel and a 175 business suite hotel are in development. An expansion of The Shul, the Young Israel project, the Surf Club and the Chateau (Best Western) are all in various stages of the development process.

Population

The population of the Town of Surfside is 5,744 per the 2010 US Census. This figure does not capture the many visitors who come to enjoy the excellent beaches and lifestyle opportunities.

Demographics

The information below is blended from the 2000 US Census and 2010 US Census data. Not all data is currently available from the 2010 US Census. Data comes from the US Census Bureau Fact Finder website.

Gender: According to the 2010 census, the Town of Surfside had a slightly higher than average number of women compared to men in the Town (approximately 52.9% female compared to a US average of 47.1%)

Median Age: The Median Age in 2010 was 46.0 years with 81.3% of the population over the age of 18 years.

Race: According to the 2010 census, 98.3% of the population identifies with a single race, but there is diversity among the races with which people identify. 94.6% identified themselves as White. A full 46.5% of the population identified themselves as: "Hispanic or Latino (of any race)."

Housing: The 2010 census shows 58.3% of the respondents identified themselves as living in a family household with 21.9% of all households having children under 18 years of age.

Education: The Town of Surfside residents have more education than average United States (US) residents. The population with a high school degree or higher is 2.9% higher than across the US. The population with a bachelor's degree or higher was 44.6% (72% higher than the US average of 25.9%) according to the 2010 census.

Income: With ninety four (94) families reporting themselves below the poverty line, for the 2000 census, the Town was well below the US average percentage and maintained a median family income (in 1999 dollars) of \$56,327.

Housing Values: The median home value in 2010 was \$481,600 for the Town compared to a median US home value of \$205,600.

Incorporation

The Town of Surfside, Florida was incorporated by the State of Florida in May 1935 upon the petition of members of the “Surf Club.” The Surf Club continues to be a major facility in Surfside and will undergo a major renovation beginning in FY 12/13.

The Government Style

The Town of Surfside is a Commission / Manager form of government. This one hundred year old style of municipal government balances citizen policy leaders, through elected representatives, with a professionally trained administrator. The elected representatives set policy and provide oversight for the administrator.

Surfside’s Town Commission

The Town Commission consists of five elected representatives: Mayor, Vice-Mayor, and three Commissioners who are elected for specific terms. Three incumbents were first elected in March 2010. Two new Commissioners were elected in 2012.

The Incumbent Commission

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

- ✓ Mayor Daniel Dietch
- ✓ Vice Mayor Michael Karukin
- ✓ Commissioner Joe Graubart
- ✓ Commissioner Michelle Kligman
- ✓ Commissioner Marta Olchyk

The Town Commission provides policy guidance to the Town at a salary of one dollar (\$1) per year.

Commission Contact

The elected officials may be contacted through Town Hall by calling (305) 861–4863 or via e-mail. Their respective e-mail addresses follow (each ends with “townofsurfsidefl.gov”):

Mayor Daniel Dietch:	ddietch@...
Vice Mayor Michael Karukin:	mkarukin@...
Commissioner Joe Graubart:	jgraubart@...
Commissioner Michelle Kligman:	mkligman@.
Commissioner Marta Olchyk:	molchyk@

Commission Meeting Schedule:

The Town Commission complies with the Sunshine Laws of the State of Florida. This means that there is no discussion of policy issues outside of properly noticed public meetings (except as allowed by the law for litigation and labor relation issues).

The Regular Meetings of the Mayor and Town Commission are scheduled for the second Tuesday of each month and are televised. They are held in the Commission Chambers in Town Hall (9293 Harding) and begin at 7 pm. Other properly noticed meetings may be held as needed. Please check the Town of Surfside website (www.townofsurfsidefl.gov) 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 events which are planned. One way is to attend a Commission meeting. If you cannot attend a meeting, it usually may be viewed on the Town's government access cable station on Channel 77.

Some events like the adoption of ordinances are noticed in the *Miami Herald* newspaper. The Town also provides its own monthly publication, *The Gazette*, which is mailed throughout the Town. Finally, much information about the Town and current events may be found at the Town's official website:

<http://www.townofsurfsidefl.gov>



Town Facilities / Contact Information

The Town of Surfside is engaged in a variety of services and has developed a variety of facilities over the years from both donated and purchased properties. The new Community Center on the ocean opened during summer 2011. There are also the Town Hall, a Tourism Bureau, a Tennis Club, numerous municipal parking areas, the Surfside Field, Pavilion, & Playground, and a Tot Lot. A listing of contact information for these facilities follows:

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

Police Department (non-emergency)
9293 Harding Avenue
Surfside, FL 33154
305-861-4862

Parking Lots
Call 305-861-4862 for more information.

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

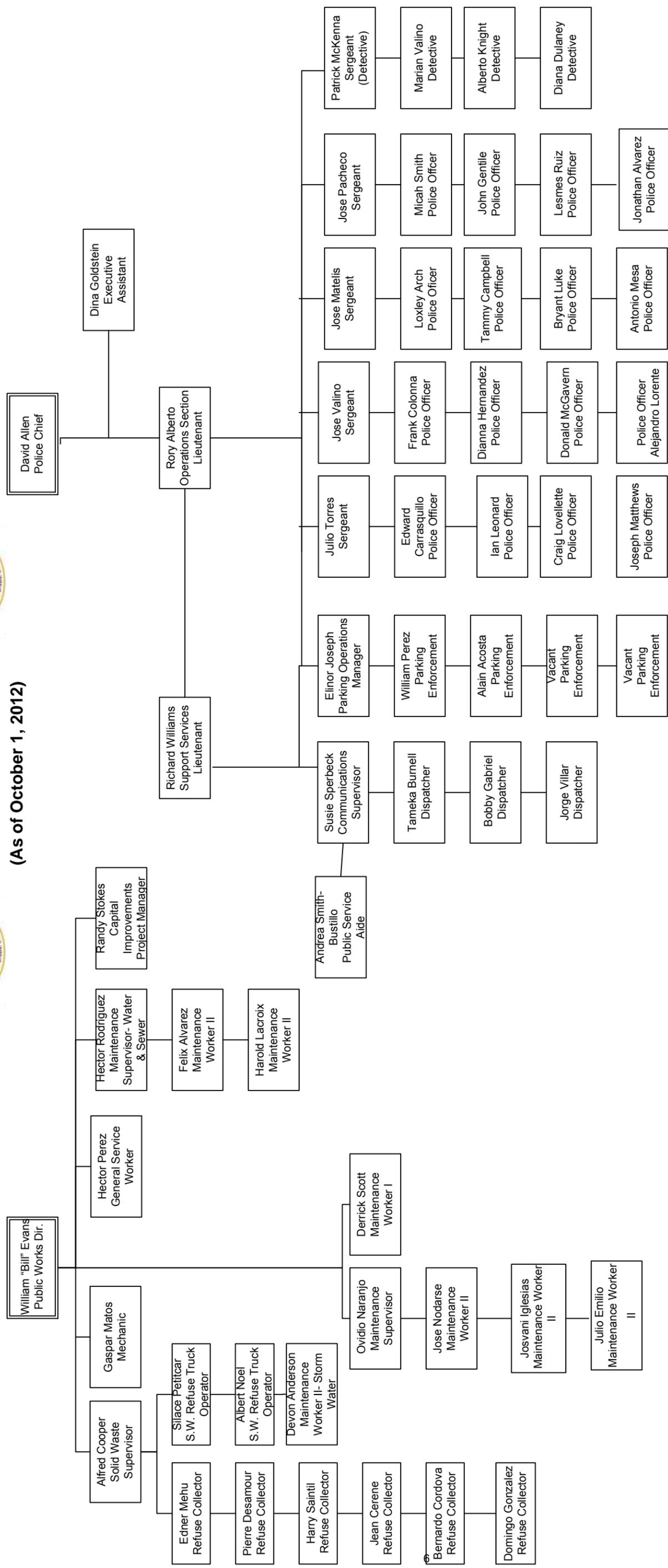
Tennis Club
8750 Collins Avenue
Surfside, FL 33154
305-866-5176

Surfside Field, Pavilion, & Playground
9572 Bay Drive
Surfside, FL 33154
305-993-1068

Tot Lot Playground
Hawthorne Ave & 90th Street



Town of Surfside
9293 Harding Avenue
Surfside, FL 33154
Government Structure
(As of October 1, 2012)



Administrative Structure

The administrative appointments made by the Town Commission include: 1) Town Manager (Chief Operating Officer), 2) Town Attorney (Chief Legal Counsel), and 3) Town External Auditor (Chief Financial Compliance Examiner). The Town Manager is the primary administrator responsible for the daily operations of the Town. This is accomplished with the assistance of ten administrators which report directly to the Town Manager.

More detail on the operational departments listed below may be found in their respective sections of this budget document.

Executive Department

The Executive Department is responsible for the coordination of all Town administrative activity. Phone: (305) 993-1052

Human Resources

The Human Resources element of the Executive Department is responsible for all personnel matters (recruitment, evaluating, promoting, disciplining, benefit management, collective bargaining, employee morale programs etc.). Phone: (305) 861-4863

Planning /Code Compliance Division

The Planning and Compliance Division of the Executive Department is responsible for Code Compliance, Development Management, and Planning & Zoning. Phone: (954) 921-7781

Town Attorney Department

The Town Attorney's office is responsible for ensuring legal compliance in all areas of Town activity. (305) 861-4863

Town Clerk Department

The Town Clerk's Office is responsible primarily for all Freedom of Information Act (FOIA) requests, Information Technology systems, printing the Commission agenda, and

maintaining all public records and Town elections. Phone: (305) 861-4863

Front Office

This office is responsible for all customer financial and permitting interfaces. 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 and preparation of the Town's budget and financial statements. (305) 861-4863

Parks and Recreation

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

Public Safety Department

The Public Safety Department is responsible for all preventative and proactive police services as well as managing the municipal parking fund. Phone: (305) 861-4862

Public Works

The Public Works Department is responsible for the maintenance and development of most Town tangible assets. Included in this responsibility are: Water & Sewer Fund operations, Stormwater Utility Operations, Solid Waste Collection and Recycling operations, Roadway/Transportation Maintenance operations, and a variety of other physical improvements. Phone: (305) 861-4863

Tourist Bureau

The Tourist Bureau is responsible for managing the Tourist Bureau fund and promoting the Town to attract tourists and visitors. Phone: (305) 864-0722

Building Services Department

The Building Services Department is responsible for promoting compliance with all Federal, State, and Municipal codes related to building safety. Phone: (305) 861-4863.

Administration Contacts

Town Manager, Roger M. Carlton
(305) 861-4863
rcarlton@townofsurfsidefl.gov

Town Attorney, Lynn M. Dannheisser
(305) 861-4863
ldannheisser@townofsurfsidefl.gov

Police Chief, Dave Allen
(305) 861-4863
dallen@townofsurfsidefl.gov

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

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

Finance Director, Donald Nelson
(305) 861-4863
dnelson@townofsurfsidefl.gov

Tourist Bureau Director, Duncan Tavares
(305) 864-0722
dtavares@townofsurfsidefl.gov

Parks and Recreation Director, Tim Milian
(305) 866-3635
tmilian@townofsurfsidefl.gov

Building Official, Paul Gioia
(305) 861-4863
pgioia@townofsurfsidefl.gov

Planning Director, Sarah Sinatra Gould
(954) 921-7781
ssinatra@calvin-giordano.com

Public Works Director, Bill Evans
(305) 861-4863
bevans@townofsurfsidefl.gov

Code Compliance Director, Joe Damian
(305) 861-4863
jdamien@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 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. Recycling is provided by a private contractor.

Stormwater Control

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

Water and Sewer

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



Budget Overview

This section contains summary information about the Budget. It includes: 1) an explanation of the Budget Process, 2) the Town's budget calendar, 3) millage rate and millage impact information, 4) the summary Five Year Capital Improvement Plan, 5) the budget summary and 6) the adopted town-wide personnel complement.

The Town of Surfside Budget Process

THE BUDGET PROCESS BEGINS

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

Budget preparation begins in February and is designed to assist the Town's management in the development of short-term and long-term plans 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 budgeting and planning, the department heads are given detailed actual expenditure reports for their department.

The Town of Surfside develops operating costs based on a zero-based budget model. 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. The practice of incremental budgeting (identifying operational budgets by increasing/decreasing the prior year expenditures by a percentage) is a process which the Town has rejected.

Each year the departments also submit requests for capital outlay and capital improvement projects. Items that qualify as capital outlay are those that cost \$1,000 or more and result in a fixed asset for the Town. Items that qualify as capital improvement projects are capital assets 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 planning 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 plan.

Funding for the projects is appropriated on an annual basis by the Town Commission. Many 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.

By the end of May all funding requests are reviewed to ensure compliance with the Town Charter requirement for completion by July 1 of each year. No later than June, the Town Manager meets with the Town Commission to present the current budgetary assumptions in a budget workshop. During this meeting the Town Commission provides general direction on the presented policy assumptions and provides direction for any policy modifications or revisions to program priorities. During June the funding recommendations are assembled, reviewed, balanced, presented to the Town Manager, amended, re-balanced, and finalized utilizing the preliminary Miami-Dade Property Appraiser's property valuation received on June 1. After these steps, the budget document is assembled and is prepared for distribution.

After delivery of the initial budget, several revisions are required as new information is received. The Miami-Dade Property Appraiser does not release certified data needed to establish the millage rate until July 1 and the Florida Department of Revenue provides final projections between mid-June and early July.

Also in mid-June to late June, the Town Manager meets with the Town Commission to formally present the proposed budget document and receive Town Commission direction. The public is invited to attend, but the meeting is not a public hearing per se. The budget workshop 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.

Town Commission Approval

The Town Manager presents the proposed budget to the Town Commission by July 1 of each year. A preliminary millage rate resolution is required before July 31. 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. Any other rate changes such as parking or utility rates for the coming year are presented for Town Commission action in the regular meetings between July and September or may be implemented in the budget public hearings. In recent years a final budget workshop has been held in August to review the results of summer studies requested in the June workshop or during the public meeting when the Town Commission TRIM notice millage is set.

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 plan for the coming fiscal year. A summary budget document is adopted by Town Commission to provide appropriations to fund the budget allocation plan.

One change for FY 12/13 will be that the TRIM notice will include the solid waste collection and recycling costs. This means that the TRIM notice will have a higher cost for Surfside single family residents, however, there will no longer be directly paid bills for these services.

The Adopted Budget: The Process Continues

After the final adoption, the budget document is modified as a result of the Town Commission determination. The adopted budget is then printed for distribution and posted to the Town's website. 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 statement unless a liability is incurred. The budget document is presented using the modified accrual basis as described below.

Basis Of Accounting

The Generally Accepted Accounting Principles (GAAP) basis of accounting for governmental funds is modified accrual. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when you know how much the amounts are and have access to them). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The Town considers all revenues available if they are collected within 60 days after year-end. Expenditures are recorded when the liability is incurred (when an agreement for a purchase is complete).

The accrual (sometimes called "full accrual") basis of accounting is utilized by proprietary funds (primarily Enterprise funds). Under the accrual basis, revenues are recognized in the accounting period in which they are earned, if objectively measurable, whether collected sooner or later. Expenses are recognized when the benefits of the agreement (cost) have been achieved. This is important to correctly calculate debt service coverage levels mandated in the bond ordinance for retiring water/sewer/storm drainage debt.

Budgetary Control

The Town Administration is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the Town are protected from loss, theft or misuse and to ensure that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles.

The Town is required to undergo an annual external audit of its financial statements in accordance with generally accepted auditing standards 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 for FY 10/11 was presented in the form of a Comprehensive Annual Financial Report (CAFR). The external auditor provided a unqualified (clean) audit opinion for the period.

The Town maintains a manual encumbrance accounting system as one technique of accomplishing budgetary control. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the Town's governing body.

Budget Amendment Process

After the budget has been adopted, there are two ways that it can be modified during the fiscal year.

The first method allows for Administrative budget transfers upon the approval of the Town Manager. The Town Manager, or designee, is authorized to transfer part or all of an unencumbered balance within the same fund; however, the Town Commission must approve any revisions that alter the total appropriations of a fund. The classification detail at which expenditures may not legally exceed appropriations is at the fund level. Transfers are also reviewed by the Town Commission at approximately mid fiscal year in the form of a mid-year budget amendment.

The second method provides for the Town Commission to transfer between different funds any unrestricted and unassigned fund balance for which an appropriation for the current year is insufficient.

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

It is important to understand that budget amendments and transfers are necessary because the budget is a plan prepared five months before it is implemented for a twelve month period. This seventeen month cycle is not fully predictable requiring adjustments for contingencies that are often beyond our control. Examples include storm clean-up, gasoline price increases, rate adjustments by service providers such as Miami Dade County and building permit revenues.

Transparency

During FY 11/12, the Town Commission continued to greatly enhance the citizen's ability to understand the Town's finances and to ensure that the funds were handled in the most fiscally responsible manner possible. Evidence of this policy include the CAFR report which provides greatly expanded information regarding the audit in conjunction with the Town Manager's roadmap to the CAFR which allows easy and quick review of this 100 page document. Posting weekly check registers on the Town's website ensures that everyone interested in Town finances can determine

exactly which vendors receive payments from the Town. The monthly Town Commission agenda also includes a year to date budget to actual summary to reflect how the Town is doing in relation to the projected financial outcomes complete with fund balances. This identifies trends early so that corrective action is taken before a trend becomes a problem. The Town also prepared a Five Year Financial Plan to analyze tax equity issues, determine if current policies will result in adequate reserves over a five year horizon and to analyze if strategic changes were necessary in land use planning to encourage more commercial property value creation. This Five Year Financial Plan now informs many policy discussions by the Town Commission and various citizen advisory groups. The addition of a full time Budget Officer has also greatly increased the Town Manager's ability to monitor expenditures and revenues and to increase accuracy of projections.

TOWN OF SURFSIDE, FL
Budget Calendar for FY 12/13

Monthly	Briefing to Town Commission- current budget status for FY 2011-2012 budget at monthly Commission meetings
Thursday, February 16, 2012	Budget Kick-Off with Department Heads. Departmental Budget Packages distributed.
Friday, June 01, 2012	Estimated Tax roll information available from Property Appraiser
Tuesday, June 12, 2012	Final Proposed Budget finished, printing completed & distribution commences
Tuesday, June 19, 2012	Town Commission Workshop (Community invited) regarding Proposed Budget (4 PM)
Friday, June 29, 2012	Certified Taxable Values Received from Property Appraiser
Tuesday, July 10, 2012	First Special Meeting regarding Proposed Budget
Tuesday, July 17, 2012	Preliminary Millage Rate Adoption at Regular Commission Meeting
July/August	Notice for First Public Hearing through TRIM notice sent by Property Appraisers' office
Thursday, August 23, 2012	Second Special Meeting to review summer studies and give final direction
Monday, September 10, 2012	First public hearing setting Proposed Millage and Proposed Budget (5:01 PM)
Thursday, September 20, 2012	Budget Summary and Notice of Hearing Published
Monday, September 24, 2012	Public hearing to set Final Millage and Final Budget (5:01 PM)
Monday, October 01, 2012	Fiscal Year 12/13 Begins

**FY 12/13 Millage Maximums and Related Information
(Based on Certified Assessment Information)**

As of July 1, 2012

Millage Name	Votes Required	Maximum Millage	Total Resulting Net Revenues	Net Tax Increase from Proposed Budget Book
FY 12/13 Adopted Rate	3	5.3000	\$5,348,249	\$48,959
FY 11/12 Adopted Rate	3	5.5000	\$5,550,069	\$250,779
Rolled-back Rate	3	5.0635	\$5,109,596	(\$189,694)
Majority Vote Rate	3	5.8098	\$5,862,690	\$563,400
Two-Thirds Vote Rate	4	6.3908	\$6,448,979	\$1,149,689
Unanimous	5	10.0000	\$10,091,035	\$4,791,745

Examples of the impact of the Adopted Millage Rate (5.3000) on properties of various values and exemption status are on the following page.

Based on Certified Taxable of \$1,062,214,226 as of July 1, 2012

Detailed Examples of Impact on Property Valuations At 8.41% Valuation Increase

Example for Commercial and Residential Properties With No Exemptions at Multiple Values

Commercial / No Exemption FY 11/12 Tax Levy at Adopted 5.500 mills	Property Taxable Value FY 11/12 \$250,000	\$350,000	\$400,000	\$450,000
Projected Property Taxable Value FY 12/13 (8.41%)	\$1,375	\$1,925	\$2,200	\$2,475
Commercial / No Exemption FY 12/13 Tax Levy at Adopted 5.300 mills	\$271,025	\$379,400	\$433,600	\$487,800
Surfside Property Tax Increase for Commercial and Residential Properties With No Taxable Exemptions	\$1,436	\$2,010	\$2,298	\$2,469
	\$61	\$85	\$98	(\$6)

Example for Homestead (Less than 5 years) Where Assumed Market Value is Lower Than Assessed Value

Residential / Homestead Exemption FY 11/12 Tax Levy at Adopted 5.500 mills	Property Assessed Value FY 11/12 \$250,000	\$350,000	\$400,000	\$450,000
Projected Property Assessed Value FY 12/13 (8.41%)	\$200,000	\$300,000	\$350,000	\$400,000
Property Taxable Value FY 12/13 with \$50,000 Reduction	\$1,100	\$1,650	\$1,925	\$2,200
Residential / Homestead FY 12/13 Tax Levy at Adopted 5.300 mills	\$271,025	\$379,400	\$433,600	\$487,800
Surfside Property Tax Change for Homestead Property	\$221,025	\$329,400	\$383,600	\$437,800
	\$1,171	\$1,746	\$2,033	\$2,320
	\$71	\$96	\$108	\$120

Example for Homestead (Greater than 5 Years) Where Assumed Market Value is Greater than Assessed

Residential / Homestead Exemption FY 11/12 Tax Levy at Adopted 5.500 mills	Property Assessed Value FY 11/12 \$250,000	\$350,000	\$400,000	\$450,000
Assumed Save Our Home Save Our Homes Taxable Value	\$175,000	\$245,000	\$280,000	\$315,000
Residential / Homestead FY 12/13 Tax Levy at Adopted 5.300 mills	\$963	\$1,348	\$1,540	\$1,733
FY 12/13 Maximum increase to FY 11/12 Taxable Valuation for SOH (3.0%)	\$180,250	\$252,350	\$288,400	\$324,450
Residential / Homestead FY 12/13 Tax Levy at Adopted 5.300 mills	\$955	\$1,337	\$1,529	\$1,720
Surfside Property Tax Change for Save Our Home Exempt Property	(\$8)	(\$11)	(\$11)	(\$13)

BUDGET SUMMARY
TOWN OF SURFSIDE, FLORIDA - FISCAL YEAR 2012 - 2013

General Fund	5.3000		GENERAL FUND	CAPITAL PROJECTS FUND	TOURIST RESORT FUND	POLICE FORFEITURE FUND	MUN. TRANS. FUND	WATER & SEWER FUND	MUN. PARKING FUND	SOLID WASTE FUND	STORM WATER FUND	TOTAL ALL FUNDS BUDGET
Voted Debt	0.0000											
ESTIMATED REVENUES:												
TAXES:												
		Millage per \$1,000										
Ad Valorem Taxes	5,348,249	5.3000	0	0	0	0	0	0	0	0	0	5,348,249
Ad Valorem Taxes	0	0.0000 (voted debt)	0	0	0	0	0	0	0	0	0	0
Franchise /Utility Taxes	1,309,853		0	0	0	0	0	0	0	0	0	1,309,853
Sales & Use Taxes	476,239		0	172,092	0	0	0	0	0	0	0	648,331
Licenses/Permits	1,349,700		0	0	0	0	0	0	0	0	0	1,349,700
Intergovernmental	529,380		0	0	0	0	185,650	2,896,412	814,299	1,232,162	512,500	1,041,880
Charges for Services	269,705		0	0	0	0	0	0	0	0	505,000	5,903,228
Fines & Forfeitures	546,091		0	0	0	94,031	0	0	0	0	0	640,122
Loan Proceeds	0		0	0	0	0	0	1,967,754	0	0	156,281	2,124,035
Miscellaneous Revenues	44,450		0	31,530	0	100	180	74,000	300	295	0	151,255
Capital Contributions			525,000									525,000
TOTAL SOURCES	9,873,667		525,400	203,622	94,131	185,830	4,938,166	814,599	1,232,457	1,173,781	19,041,653	
Interfund Transfers - In	351,560		0	0	0	0	0	0	0	0	0	351,560
Fund Balance/Reserves/Net Assets	0		35,600	27,189	68,359	0	51,955	90,062	0	0	0	273,165
TOTAL REVENUES, TRANSFERS & BALANCES	10,225,227		561,000	230,811	162,490	185,830	4,990,121	904,661	1,232,457	1,173,781	19,666,378	
EXPENDITURES/EXPENSES												
General Government	2,839,689		561,000	0	0	0	0	0	0	0	0	3,400,689
Building Services	580,947		0	0	0	0	0	0	0	0	0	580,947
Public Safety	4,263,391		0	0	162,490	0	0	0	0	0	0	4,425,881
Streets	84,440		0	0	0	0	0	0	0	0	0	84,440
Recreation, Culture, and Tourism	1,659,353		0	230,811	0	0	0	0	0	0	0	1,890,164
Physical Environment	797,407		0	0	0	0	0	3,715,051	0	1,112,682	822,971	6,448,111
Municipal Transportation	0		0	0	0	118,580	0	757,389	0	0	0	875,969
Debt Service	0		0	0	0	0	1,210,516	0	0	230,824	0	1,441,340
TOTAL EXPENDITURES/EXPENSES	10,225,227		561,000	230,811	162,490	118,580	4,925,567	757,389	1,112,682	1,053,795	19,147,541	
Interfund Transfers - Out	0		0	0	0	9,282	64,554	147,272	112,193	18,259	0	351,560
Fund Balance/Reserves/Net Assets	0		0	0	0	57,968	0	7,582	101,727	0	0	167,277
TOTAL APPROPRIATED EXPENDITURES	10,225,227		561,000	230,811	162,490	185,830	4,990,121	904,661	1,232,457	1,173,781	19,666,378	
TRANSFERS, RESERVES & BALANCES												

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.

Town-Wide Personnel Complement

Fund	Department	Funded FY 09/10 Positions			Funded 10/11 Positions			Funded FY 11/12 Positions			Funded FY 12/13 Positions		
		Full Time	Part Time	Temp	Full Time	Part Time	Temp	Full Time	Part Time	Temp	Full Time	Part Time	Temp
General Fund	Legislative	5	0	0	5	0	0	5	0	0	5	0	0
	Town Attorney	2	0	0	2	0	1	2	0	1	2	0	1
	Executive	4	0	0	4	1	0	4	0	0	5	0	0
	Finance	3	0	0	3	0	0	4	0	0	4	0	0
	Town Clerk	2	0	0	2	0	0	2	1	0	2	1	0
	Building Services	2	8	0	3	7	0	4	7	0	4	7.25	0
	Public Safety	34.5	0	0	31.75	0	0	32.25	0	0	32.25	0	0
	Public Works	4.25	0	0	5.25	0	0	6.25	0	0	6.25	0	0
	Leisure Services	8	11	19	10.75	12	25	10.75	12	25	11.32	12	25
Tourism	Leisure Services	0	1	0	0.25	0	0	0.25	0	0	0.68	0	0
Forfeitures	Public Safety	0	0	0	0	0	0	0	0	0	0	0	0
Transportation		0	0	0	0	0	0	0	0	0	0	0	0
Water/Sewer	Public Works	5.25	0	0	5.25	0	0	4.25	0	0	5.25	0	0
Parking	Public Safety	2.5	0	0	5.25	0	0	5.75	0	0	6.75	0	0
Solid Waste	Public Works	10.25	0	0	10.25	0	0	10.25	0	0	10.25	0	0
Stormwater	Public Works	1.25	0	0	1.25	0	0	1.25	0	0	1.25	0	0
Total		84	20	19	89	20	26	92	20	26	96	20.25	26

Summary of FY 12/13 Funded Positions Compared to FY 11/12

The "FY 12/13 Town-wide Personnel Complement Table" shows the funded positions for each fund and department from FY 09/10 through the FY 12/13 Adopted Budget. With part-time and seasonal positions, the number of FY 12/13 funded positions is 4.25 more than the funded positions in FY 11/12.

The funded position count for FY 12/13 reflects the addition of four full time positions and one part time position. These positions are: 1) the creation of a Code Compliance Officer position in the Executive Department to improve Code Compliance processes; 2) a full time Building official (transition for Paul Gioia) and additional part-time inspectors for increased permit activity in the Building Department; 3) a full time Support Clerk for Tourism; and 4) the transition of a Capital Improvement Manager (field inspector) from contractor to full time.

More detailed explanation of these changes is provided within the fund and departments which are affected.



Governmental Funds

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

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

FY 12/13

General Fund Summary
FY 12/13

FY 11/12 Estimated	Millage Rate: 5.5000
Estimated Total Revenues	10,618,606
Estimated Expenditures & Encumbrances	<u>(10,197,251)</u>
Estimated FY 11/12 Year End Difference	<u><u>421,355</u></u>

Projected Unassigned Fund Balance

Audited Unassigned Fund Balance 9/30/2011	1,958,783
Estimated FY 11/12 Year End Difference	421,355
Projected Unassigned Fund Balance 9/30/2012	<u>2,380,138</u>
Use of Fund Balance FY 12/13	<u>0</u>
Projected Unassigned Fund Balance 9/30/2013	<u><u>2,380,138</u></u>

FY 12/13 Budget Summary	Millage Rate: 5.3000
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Adopted Revenues

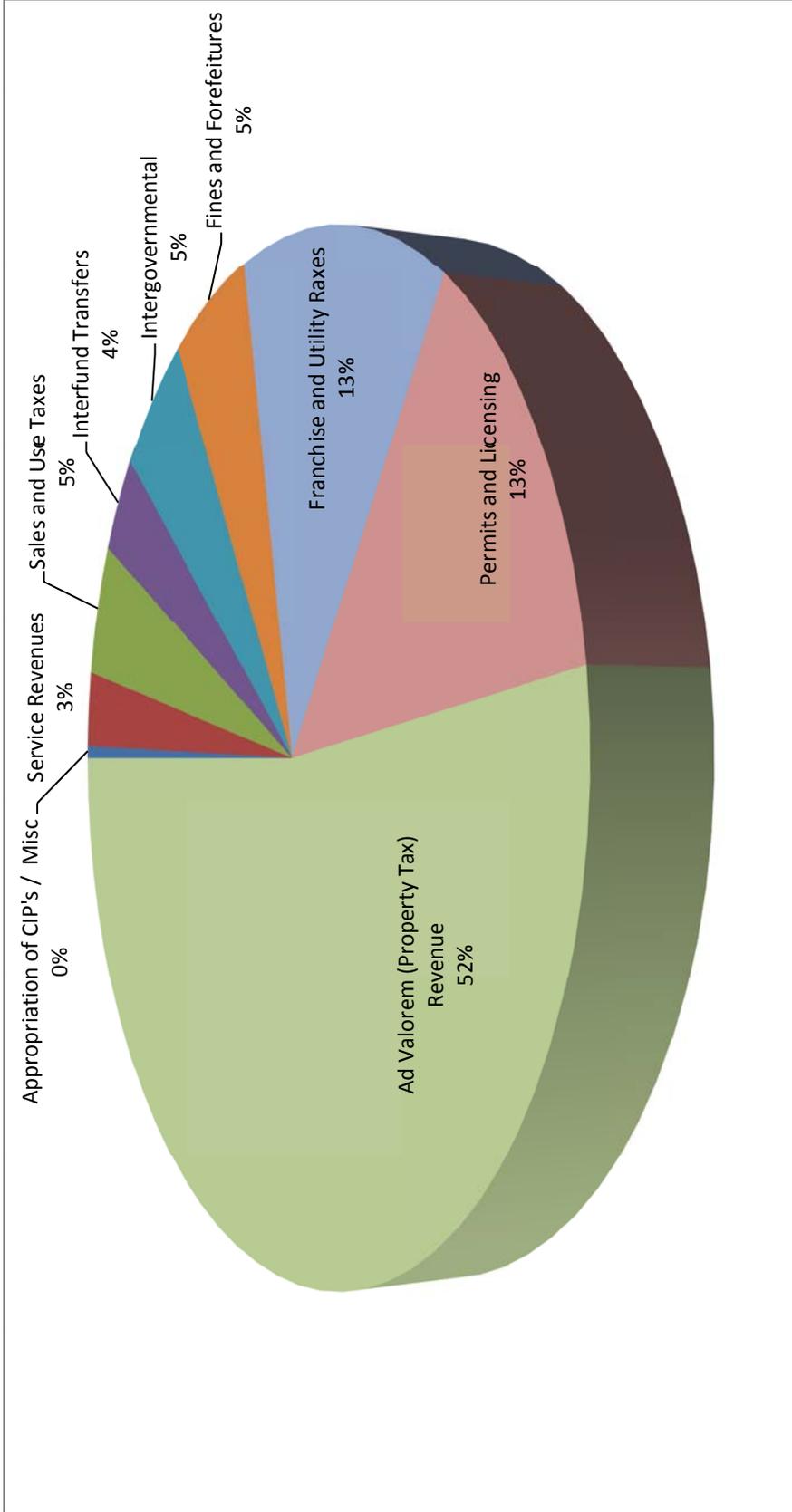
Projected Unassigned Fund Balance 10/1/2012	2,380,138
Real and Personal Property Taxes	5,348,249
Sales and Use Taxes	476,239
Franchise and Utility Taxes	1,309,853
Permits/Licenses/Inspections	1,349,700
Intergovernmental Revenues	529,380
Services Revenues	269,705
Fines and Forfeitures	546,091
Miscellaneous Revenues	396,010
Total Revenue	<u><u>12,605,365</u></u>

Adopted Expenditures

Personnel Costs	7,119,921
Operating Items	3,088,806
Capital Outlay	15,000
Debt Service	0
Non-Operating Expenses	1,500
Projected Unassigned Fund Balance 9/30/2013	<u>2,380,138</u>
Total Expenditures	<u><u>12,605,365</u></u>

Note: There is an additional \$2 million in assigned reserves for hurricane recovery in the General Fund

Where do the Funds Come From?



Total General Fund Revenues: \$10,225,227

GENERAL FUND OPERATING REVENUE

Line Item Prefix: 001-0000-:		FY 08/09 Actual	FY 09/10 Actual*	FY 10/11 Actual	FY 11/12 Adopted	FY 11/12 Projected	FY 12/13 Adopted
311-1000	Current & Delinquent Real Property	6,269,513	5,263,212	5,553,560	5,257,265	5,178,406	5,288,249
311-1001	Current & Delinquent Personal Property	56,207	60,516	65,934	60,000	62,069	60,000
TOTAL	Current Real Property Tax (operating)	6,325,721	5,323,728	5,619,494	5,317,265	5,240,475	5,348,249
312-1200	Two Percent Resort Tax (Food)	111,127	133,999	137,442	140,000	200,000	175,000
312-1400	Four Percent Resort Tax	124,758	109,913	142,897	110,000	116,600	198,500
312-1500	Resort Tax Penalties / Interest	3,840	5,415	897	5,000	25,000	5,000
312-4100	First Local Option Gas Tax	72,571	70,651	81,045	71,000	71,000	70,445
312-4200	Second Local Option Gas Tax	28,136	26,974	31,318	26,509	27,189	27,294
TOTAL	Sales and Use Taxes	340,432	346,952	393,599	352,509	439,789	476,239
314-1000	Electric Utility	403,591	385,837	447,280	405,339	429,744	436,000
314-4000	Gas Utility	20,680	28,998	23,070	30,000	23,000	23,000
315-0100	Telecommunication Simplification Tax	385,486	343,440	353,667	334,433	334,433	345,903
316-0100	Surfside Local Business Licensing Tax	52,320	59,372	56,224	60,000	55,000	60,000
316-0200	Miami-Dade Occ Licenses Tax Share	9,996	8,379	8,076	9,053	8,400	8,400
316-0300	Surfside Local Business License Penalty	500	-	1,718	550	3,962	550
TOTAL	Municipal Utility & Other Use Taxes	872,573	826,027	890,035	839,375	854,539	873,853
323-1000	Electric Franchise	416,728	439,018	391,566	400,000	400,000	408,000
323-4000	Gas Franchise	28,040	24,728	24,711	26,244	27,674	28,000
TOTAL	Franchise Fees	444,767	463,747	416,277	426,244	427,674	436,000
322-1000	Building Permits	76,104	194,076	237,326	240,200	1,075,000	1,220,900
322-2000	Electrical Permits	12,858	21,778	12,954	37,690	15,500	20,500
322-3000	Plumbing Permits	8,454	18,436	13,331	28,275	15,100	18,000
322-4000	Mechanical Permit	12,942	35,775	29,782	39,301	23,000	25,000
322-6000	Structural Review	9,628	15,645	14,025	15,600	15,600	15,600
322-8500	Contractor's Registration	-	-	48,650	25,000	25,000	25,000
322-8600	Certificate of Use	-	-	8,090	50,000	5,500	5,500
322-9100	Educational Dev. - Building Services	-	-	-	10,000	3,500	3,500
322-9500	Legal Review	-	-	7,500	-	-	15,000
329-1000	Zoning Review / Variance Fees	-	-	-	1,500	-	-
329-2010	Lobbyist Fees / Registrations	350	3,100	700	700	700	700
TOTAL	Permits/Licenses/Inspection	120,336	288,811	372,358	448,266	1,178,900	1,349,700
331-2110	Miami-Dade Public Safety Grant	-	-	3,193	2,500	2,780	2,780
331-2120	U.S. Public Safety Grant - Justice Asst.	1,000	13,482	1,814	2,500	-	-
331-3000	U.S. Emergency Management Grant	-	-	-	-	-	-
335-1200	State Revenue Sharing	134,267	135,096	144,800	140,000	140,000	140,000
335-1500	Beverage License	5,743	4,985	5,181	4,500	5,100	5,100
335-1800	1/2 Cent Sales Tax	328,662	317,003	382,273	351,508	360,000	375,000
335-4900	Motor Fuel Tax Rebate	6,979	7,105	6,836	6,468	6,468	6,500
TOTAL	Intergovernmental - Federal/State	476,650	477,672	544,097	507,476	514,348	529,380
341-8000	Permit Penalties	12,851	17,993	21,174	25,000	21,000	21,000
341-9000	Election Qualifying Fees	-	250	-	250	150	-
342-1010	Special Police Detail - Extra Duty (new)	-	-	98,290	51,000	120,000	51,000
347-2001	Library Revenues	-	-	-	-	-	-
347-2002	Pool Admission Fees	-	-	7,510	13,000	15,000	15,000
347-2003	Recreation - Aquatics	-	-	12,468	17,500	17,500	20,000
347-2004	Recreation - Special Events / Hosting	608	300	400	25,000	5,000	8,000
347-2005	Recreation - ID Cards	-	-	125	-	350	350
347-2006	Recreation - Winter Camp	2,715	2,527	4,830	4,830	3,910	4,830
347-2007	Recreation - Summer Camp	56,160	70,701	78,934	72,000	72,000	72,000

GENERAL FUND OPERATING REVENUE

Line Item		FY 08/09 Actual	FY 09/10 Actual*	FY 10/11 Actual	FY 11/12 Adopted	FY 11/12 Projected	FY 12/13 Adopted
347-2008	Recreation - Locker Rentals	-	-	11	3,600	350	500
347-2011	Recreation - Beach Equipment Rentals	1,930	967	292	500	500	500
347-2015	Recreation - Adult Programs	-	-	11,786	12,500	12,500	13,700
347-2016	Recreation - Youth Programs	45,034	53,587	43,461	50,466	50,466	52,000
347-2018	Recreation - Senior Programs	13,434	16,675	3,731	4,225	4,225	4,225
347-2090	Recreation - Concessions	-	-	2,636	6,600	6,600	6,600
TOTAL	Services Revenues	132,732	163,001	285,648	286,471	329,551	269,705
351-5010	Parking and Traffic Violations	165,087	133,682	156,264	166,634	166,634	186,091
351-5030	Red Light Enforcement	-	-	291,799	500,000	310,000	310,000
359-4000	Code Enforcement Fees and Penalties	9,225	16,660	27,645	25,000	15,000	30,000
359-5000	Fines - Lien Enforcement Revenue (new)	-	-	4,087	25,000	10,000	20,000
TOTAL	Fines & Forfeitures	174,312	150,342	479,795	716,634	501,634	546,091
361-1000	Interest Earnings	28,829	75,542	29,002	6,500	7,500	10,000
364-1000	Disposition of Assets	2,592	-	2,249	2,000	11,766	6,000
369-1201	Insurance Proceeds	0	0				
369-9004	Other Miscellaneous Revenues - Police			2,569		1,415	
369-9009	Blue Prints			1,260		450	450
369-9010	Other Miscellaneous Revenues	67,166	56,232	30,504	28,000	28,000	28,000
381-1700	Interfund Transfer: Mun. Transportation	8,848	6,000	4,700	8,232	8,232	9,282
381-3100	Interfund Transfer: Capital Projects	-	-		150,000	150,000	
381-4100	Interfund Transfer: Water / Sewer	33,484	63,452	60,421	62,961	62,961	64,554
381-4200	Interfund Transfer: Mun. Parking	10,363	24,959	33,032	44,780	44,780	147,272
381-4300	Interfund Transfer: Solid Waste	67,197	103,860	104,129	110,950	110,950	112,193
381-4400	Interfund Transfer: Stormwater	10,850	16,231	14,590	17,642	17,642	18,259
384-0000	Capital Lease Proceeds					500,000	
392-0000	Appropriated Fund Balance	-	5,000,000		188,000	188,000	0
TOTAL	Miscellaneous Revenues	229,329	5,346,276	282,456	619,065	1,131,696	396,010
GRAND TOTAL		9,116,852	13,386,555	9,283,759	9,513,305	10,618,606	10,225,227

REVENUE SOURCES

Ad Valorem Tax

The Miami-Dade County Property Appraiser's Office sets the Town's assessed and taxable values of property. Ad valorem translates from Latin, "according to value." This is the property tax paid based upon the appraised value of one's property and it is multiplied by a millage rate. 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). Each mill generates \$1 of tax revenue for every \$1,000 of taxable property value. Taxable value may differ from assessed value because of exemptions, the most common of which is the \$50,000 homestead exemption, and \$75,000 in exemption for homeowners aged 65 or greater, subject to income requirements. The maximum millage a Town may levy pursuant to State law is 10 mills, but this can only be accomplished through a unanimous vote of all Commissioners (not just those present).

Under the Save our Homes provisions of the Florida State Constitution, all homestead properties can only have an annual increase of assessed value of either 3% or the CPI, whichever is less. For FY 12/13 the increase is capped at 3.0%. For FY 12/13, the State Constitution also limits local governments to a millage rate of the roll-back rate plus the adjustment for growth in per capita Florida income by a simple majority vote. For this year, the Department of Revenue reports that the growth rate to be utilized for FY 12/13 is .447%.

For FY 11/12, the Town of Surfside's Mayor and Town Commission adopted the rate of (5.500 mills). Miami Dade Property Appraiser certified values for the FY 12/13 budget are 1.6% above the certified values for FY 11/12 budget.

For FY 12/13, the Town Commission has adopted a rate of 5.300 mills which is lower than the rolled-back roll-up rate and lower than the historic tax rate for the Town of 5.500 mills.

Sales and Use Taxes

This category of taxes includes the local option sales tax and resort taxes. The resort tax is a tax to be utilized for the promotion of tourism. Surfside is one of three towns in the State 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. These are taxes generated by local jurisdictions under authorization by the State of Florida.

Franchise, Utility and Occupational (Business) Taxes

The Town collects three types of franchise, utility, and occupational (business) taxes: electric, gas, and Surfside Occupational Taxes. Utility taxes may be levied at a maximum rate of 10% for each utility. 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.

Since FY 01/02, municipalities were prohibited from collecting taxes on telephone franchises, telephone utility taxes, and cable television franchise taxes. These taxes are now collected by the State of Florida's Department of Revenue and re-distributed to municipalities according to use records at a rate of 5.22%.

Permits/Licenses/and Inspections

Licenses, permits and inspection fees are collected for services performed at specific properties for the benefit of particularly property owners. Building permit categories include: structural, electrical, plumbing, roofing and mechanical permits. While the Town is primarily built out there are a few significant commercial properties anticipated for new development and some refurbishing of older structures continues. The Town projects \$1,300,000 in revenues for FY 12/13 from these combined sources.

Intergovernmental Revenue

The Town receives recurring revenues from revenue sharing programs with the State of Florida. The Town receives periodic intergovernmental revenues from the United States of America in the form of assistance grants for specific projects. All disbursements of State revenues are based on receipts by

the State and the Town's population. Most projections for revenues in this category are established by the State of Florida's Department of Revenue. Municipalities are required to budget at least 95% of the State's estimates. The adopted projection for these funds is \$529,380.

Services Revenues

This category includes all fees generated from services provided by the Town. This includes recreation fees; water and sewer, solid waste collection fees, stormwater charges, lien search services, and similar items. No rate increases are proposed for FY 12/13. Total collections in the general fund are projected at \$269,705 for FY 12/13.

Fines and Forfeitures

Funds to promote public safety and other projects are received by the City from fines, forfeitures, and/or seizures connected with illegal behavior in the community. Those funds are restricted to, and accounted for, in the Town's Forfeiture fund. Fines for the general fund derive from code enforcement and parking violations. Total FY 12/13 General Fund fines and forfeitures are projected at \$546,091 an increase of \$44,457 from the projected total for FY 11/12.

Miscellaneous Revenues

Any revenues that the Town receives which do not reasonably conform to any of the above identified categories are included in this category. This category includes interest earnings, receipts from the disposition of assets by sale, and similar items. Interfund Transfers between other funds may also be captured here. In FY 2013, staff anticipates \$44,450 in miscellaneous revenues.

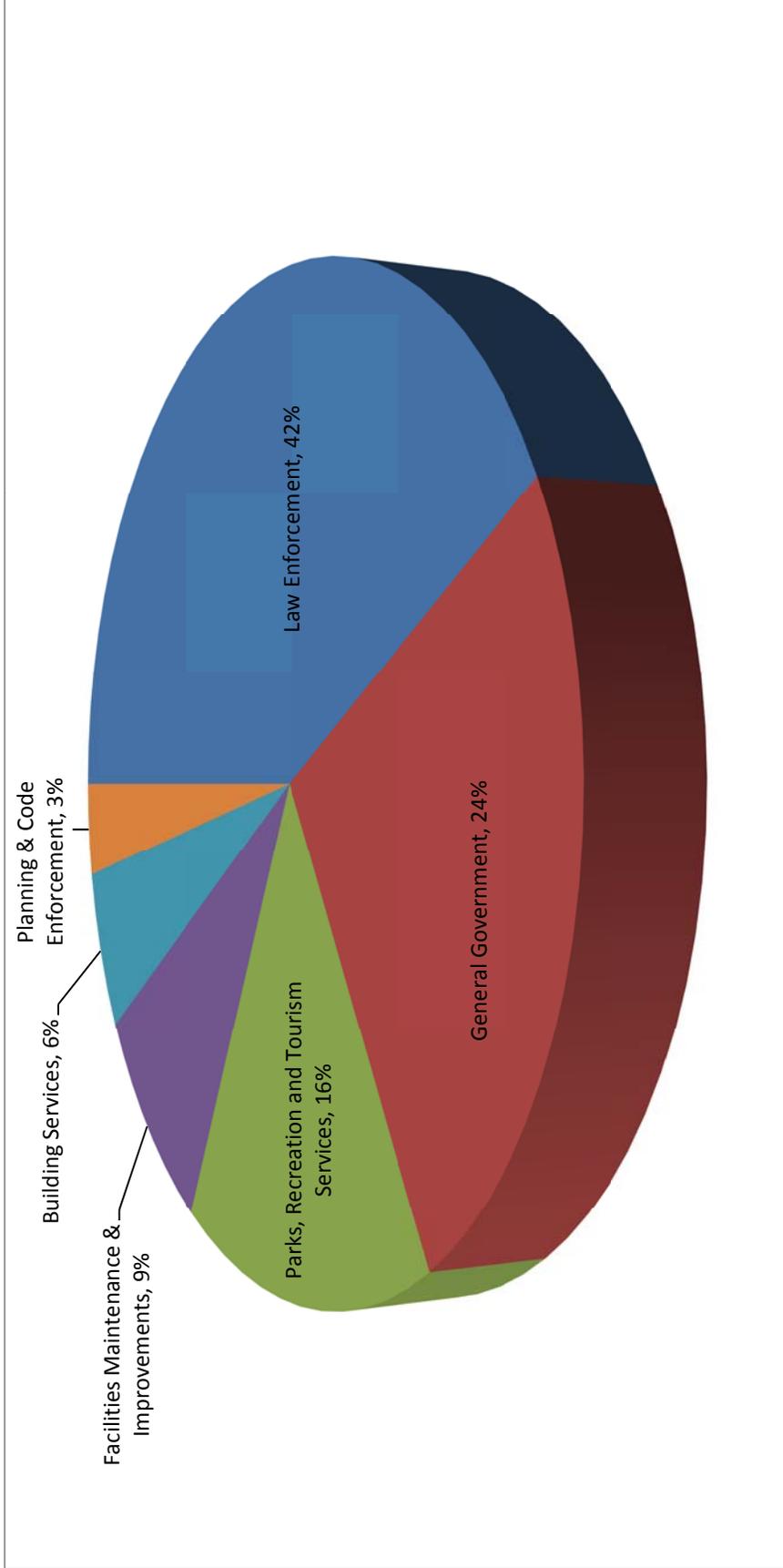
Appropriations and Transfers:

These sources of funding may not fit into a strictly drawn definition of "revenue," but are sources of funding nevertheless. Appropriations are the use of surplus (available fund balance) resulting from attaining revenues in excess of expenditures in prior periods. For FY 12/13, a balanced budget is adopted without appropriating (using) General Fund unassigned balance (reserves). FY 12/13 is projected to end with \$2,380,138 in available fund balance and \$2.0 million in the assigned "hurricane reserves."

Transfers are funding sources resulting from the movement of available funds from one fund to another. The Town's enterprise funds (those funds like water and sewer which are run on a business accounting model) transfer payments to the General Fund to pay for the service provided by General Fund employees. These services include items such as general management, payroll, human resources, agenda development and processing, records retention, risk management, and similar administrative functions. The transfer is a percentage of the enterprise funds total personnel and operating costs, less any direct cost passed along to consumers. For example, the Water/Sewer fund pays for services at 10% based on their total personnel and operating costs less the amount the Town pays for usage based water purchases and sewage disposal.

It should be noted that the FY 12/13 Adopted Budget includes a transfer of fifteen percent (15%) of personnel and operating cost and a one-time transfer of \$71,544 from the Municipal Parking Fund to the General Operating Fund.

Where Do the Funds Go?



Total General Fund Expenditures: \$10,225,227

GENERAL FUND EXPENDITURE SUMMARY BY TYPE

Line Item	FY 08/09 Actual	FY 09/10 Actual*	FY 10/11 Actual	FY 11/12 Adopted	FY 11/12 Projected	FY 12/13 Adopted	
1210	Regular Salaries	\$4,425,927	\$3,667,262	\$3,647,154	\$4,186,080	\$4,181,065	\$4,677,952
1310	Other Salaries	\$42,504	\$217,897	\$311,804	\$421,275	\$421,275	\$353,663
1410	Overtime	\$201,400	\$211,675	\$182,807	\$204,200	\$204,200	\$210,200
1510	Special pay	\$96,715	\$81,347	\$110,241	\$101,250	\$101,250	\$100,250
1520	Extra Duty Pay	\$0	\$0	\$76,458	\$51,000	\$120,000	\$51,000
2110	Payroll Taxes	\$358,190	\$303,758	\$316,567	\$364,668	\$367,979	\$392,197
2210	Retirement Contribution	\$421,248	\$528,539	\$617,310	\$537,996	\$484,589	\$540,948
2310	Life & Health Insurance	\$505,856	\$409,014	\$436,604	\$524,351	\$537,657	\$614,334
2410	Workers Compensation	\$123,170	\$85,445	\$99,005	\$128,210	\$128,324	\$149,378
2510	Unemployment Compensation	\$18,744	\$52,043	\$31,612	\$30,000	\$30,000	\$30,000
TOTAL	PERSONNEL EXPENSES	\$6,193,753	\$5,556,981	\$5,829,562	\$6,549,031	\$6,576,339	\$7,119,921
3103	Lobbyist	\$42,000	\$36,000	\$36,000	\$36,000	\$36,000	\$36,000
3110	Professional Services	\$426,562	\$330,793	\$280,784	\$421,992	\$431,583	\$537,040
3111	Lawsuits and Prosecutions	\$71,237	\$77,112	\$125,277	\$210,000	\$221,000	\$230,000
3112	Physical Examinations	\$14,255	\$6,614	\$16,176	\$10,957	\$10,957	\$10,975
3210	Accounting and Auditing	\$56,899	\$56,500	\$68,529	\$75,000	\$75,000	\$77,000
3410	Other Contractual Services	\$439,766	\$146,046	\$182,082	\$183,471	\$208,971	\$240,401
3411	Nuisance Abatement	\$0	\$0	\$0	\$10,000	\$10,000	\$10,000
4009	Car Allowance	\$12,060	\$14,500	\$14,363	\$14,700	\$14,700	\$14,700
4010	Travel & Per Diem	\$14,891	\$0	\$0	\$0	\$0	\$0
4110	Telecommunications	\$38,248	\$31,359	\$34,432	\$38,538	\$58,788	\$23,856
4111	Postage	\$10,924	\$4,143	\$3,573	\$21,280	\$21,380	\$22,550
4112	Mobile Phone Allowance	\$703	\$837	\$1,890	\$3,240	\$4,620	\$7,200
4310	Electricity	\$75,573	\$47,190	\$74,721	\$98,692	\$98,692	\$102,100
461-4310	Roadway Electricity	\$37,137	\$35,261	\$29,114	\$40,000	\$40,000	\$41,600
4311	Water and Sewer	\$35,258	\$51,308	\$45,904	\$42,200	\$50,825	\$53,225
4312	Natural Gas Service	\$0	\$0	\$1,069	\$29,400	\$26,400	\$29,400
4402	Building Rental/Leasing	\$101,754	\$92,937	\$71,404	\$21,100	\$15,700	\$7,200
4403	Equipment/Vehicle Leasing	\$26,863	\$23,776	\$20,982	\$40,348	\$124,935	\$178,008
4510	Property and Liability Insurance	\$135,790	\$114,259	\$98,151	\$176,395	\$135,058	\$184,832
4601	Maintenance Service/Repair Contracts	\$41,381	\$42,295	\$43,353	\$52,432	\$60,730	\$66,906
4602	Building Maintenance	\$76,293	\$60,179	\$62,396	\$84,000	\$91,000	\$91,000
4603	Equipment Maintenance	\$8,773	\$9,178	\$17,259	\$27,100	\$33,700	\$31,000
4604	Grounds Maintenance	\$124,759	\$104,045	\$94,334	\$94,800	\$94,800	\$94,800
4611	Miscellaneous Maintenance	\$487	\$697	\$6,194	\$4,000	\$17,000	\$18,000
4612	Vehicle Maintenance	\$30,303	\$33,971	\$27,437	\$39,350	\$39,350	\$31,350
4710	Printing & Binding	\$8,145	\$5,276	\$3,187	\$8,700	\$8,700	\$8,700
4810	Promotional Activities	\$177,692	\$133,031	\$123,369	\$107,825	\$120,825	\$134,325
4910	Legal Advertisement	\$14,470	\$28,702	\$19,391	\$24,500	\$24,500	\$24,500
4911	Other Current Charges	\$179,771	\$171,428	\$277,119	\$446,668	\$466,668	\$400,778
4912	Newspapers and Magazines	\$4,085	\$0	\$0	\$0	\$0	\$0
5110	Office Supplies	\$48,154	\$34,188	\$40,132	\$40,100	\$43,250	\$45,250

GENERAL FUND EXPENDITURE SUMMARY BY TYPE

Line Item		FY 08/09 Actual	FY 09/10 Actual*	FY 10/11 Actual	FY 11/12 Adopted	FY 11/12 Projected	FY 12/13 Adopted
5210	Property and Maintenance	\$16,313	\$22,577	\$34,591	\$25,000	\$35,000	\$35,000
5213	Landscape Improvements	\$0	\$0	\$0	\$2,970	\$2,970	\$2,970
5214	Uniforms	\$22,684	\$12,595	\$21,929	\$22,500	\$20,500	\$22,700
5215	Uniform Allowance	\$6,000	\$6,000	\$6,000	\$4,800	\$4,800	\$4,800
5216	Gasoline	\$89,063	\$99,518	\$125,793	\$115,804	\$117,804	\$123,490
5217	K-9 Allowance	\$300	\$1,200	\$1,200	\$1,200	\$1,200	\$0
5290	Miscellaneous Operating Supplies	\$34,144	\$35,292	\$53,695	\$66,770	\$70,070	\$77,420
5310	Road Materials	\$1,323	\$1,163	\$1,483	\$5,000	\$5,000	\$5,000
5410	Subscriptions and Memberships	\$16,876	\$14,591	\$14,268	\$21,020	\$21,720	\$22,930
5420	Conferences and Seminars	\$27,169	\$25,414	\$15,969	\$34,180	\$35,730	\$41,800
5510	Training & Educational						\$0
TOTAL	OPERATING EXPENSES	\$2,468,101	\$1,909,977	\$2,093,550	\$2,702,032	\$2,899,926	\$3,088,806
6210	Buildings	\$0	\$0	\$5,162	\$0	\$0	\$0
6310	Improvements other than Building	\$0	\$0	\$6,194	\$35,258	\$15,189	\$15,000
6410	Machinery and Equipment	\$18,202	\$30,503	\$114,853	\$103,800	576,933	\$0
6600	Books, Publications, Library Materials	\$19,883	\$0	\$0	\$0	\$0	\$0
TOTAL	CAPITAL OUTLAY	\$38,085	\$30,503	\$126,209	\$139,058	\$592,122	\$15,000
7110	Principal	\$0	\$0	\$0	\$0	\$0	\$0
7210	Interest	\$0	\$0	\$0	\$0	\$0	\$0
7310	Capital Lease Service Costs					\$5,000	
TOTAL	DEBT SERVICE	\$0	\$0	\$0	\$0	\$5,000	\$0
8143	Transfer to Enterprise Funds	\$0	\$0	\$0	\$0	\$0	\$0
8210	Aid to Private Organizations	\$0	\$10,000	\$0	\$0	\$0	\$0
9110	Transfers to Minor Funds (Forfeiture)	\$27,137	\$0	\$0	\$0	\$0	\$0
8300	Other Grants and Aid	\$2,500	\$9,000	\$1,500	\$1,500	\$1,500	\$1,500
9120	Transfers to Capital Projects Fund	\$30,790	\$5,024,959	\$139,660	\$0	\$0	\$0
9140	Transfer to CITT (Transportation) Fund	\$0	\$0	\$0	\$26,509	\$27,189	\$0
9310	Contingency/Reserve	\$0		\$0	\$95,175	\$95,175	\$0
TOTAL	NON-OPERATING EXPENSES	\$60,427	\$5,043,959	\$141,160	\$123,184	\$123,864	\$1,500
TOTAL	GENERAL FUND	\$8,760,366	\$12,541,419	\$8,190,481	\$9,513,305	\$10,197,251	\$10,225,227

Adopted General Fund Expenditures Summary by Department

Department	FY 08/09 Actual	FY 09/10 Actual*	FY 10/11 Actual	FY 11/12 Adopted	FY 11/12 Projected	FY 12/13 Adopted
Legislative	80,682	60,111	59,719	64,905	64,905	64,905
Town Attorney	440,184	387,148	413,519	435,850	436,243	538,609
Executive	491,645	504,769	506,759	414,354	470,672	489,513
Planning and Code Compliance	173,084	133,409	0	256,375	266,265	339,651
Finance	327,092	341,168	372,466	438,252	439,766	651,489
Town Clerk	228,082	233,838	282,630	447,810	454,211	242,209
Building Services	521,517	350,758	457,100	389,964	403,426	580,947
Public Safety	3,855,458	3,604,764	3,924,307	4,105,313	4,715,050	4,263,391
Public Works	855,526	695,642	720,889	795,193	850,285	881,847
Leisure Services	1,551,626	996,941	1,187,609	1,565,251	1,605,825	1,659,353
Non-Departmental	235,470	5,232,870	265,483	600,037	490,604	513,314
Total	8,760,366	7,541,419	8,190,481	9,513,305	10,197,251	10,225,227

* Note: The \$5,000,000 transfer from the General Fund for the Community Center has been removed from the FY 09/10 total to improve comparisons

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.

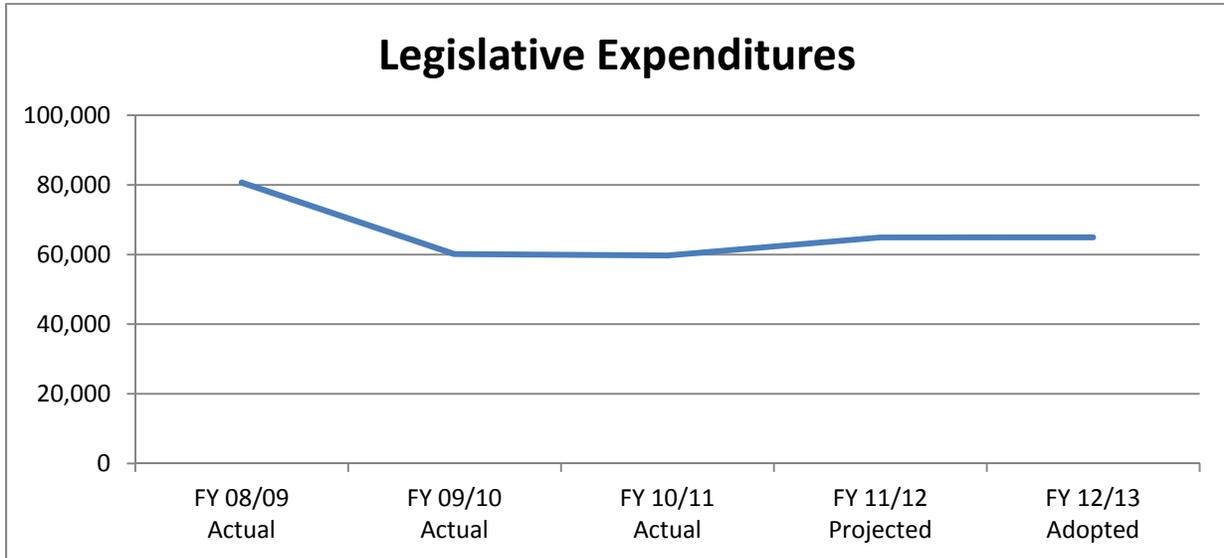
The powers and responsibilities of the Town Commission designated in the Town Charter include, among others: 1) appointments, 2) establishing administrative departments through the adopted budget, 3) levying taxes and assessments, 4) authorizing bond issuance, 5) adopting and modifying the official Town 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.

Personnel Complement

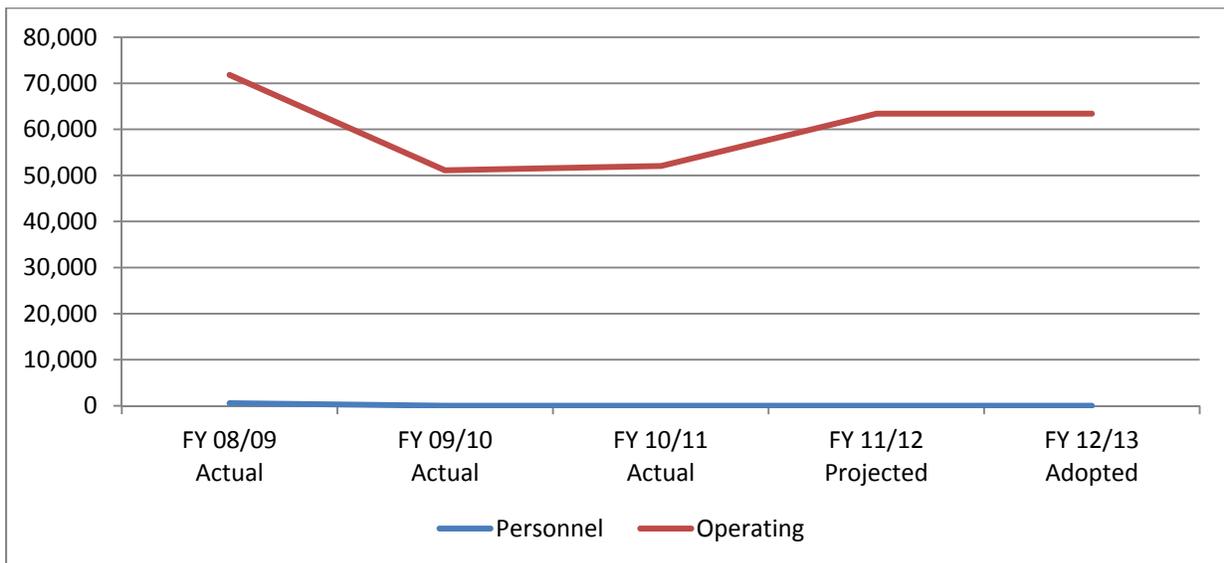
Position Title	Funded FY 11/12			Funded FY 12/13		
	Full Time	Part Time	Temp	Full Time	Part Time	Temp
Mayor	1			1		
Vice Mayor	1			1		
Town Commissioners	3			3		
Total	5	0	0	5	0	0

History of Expenditures Chart:

The following chart represents the history of expenditures for the Legislative Department of the Town of Surfside from FY 08/09 through the adopted expenditures for FY 12/13. The personnel and operating costs for this function have remained generally stable over this period.



The chart below represents the history of expenditures for personnel costs and recurring operating costs for the same period. As can be seen, personnel remains flat. It is limited to \$1 per year per elected official. Operating costs remain steady after a slight increase in FY 11/12, but have still not risen back to FY 08/09 levels.



Legislative Department Expenditures

Line Item Prefix: 001-1000-511-:		FY 08/09 Actual	FY 09/10 Actual*	FY 10/11 Actual	FY 11/12 Adopted	FY 11/12 Projected	FY 12/13 Adopted
Suffix	Object Description						
1210	Regular Salaries			5	5	5	5
2110	Payroll Taxes	536					
2410	Workers Compensation	24					
TOTAL	PERSONNEL EXPENSES	560	0	5	5	5	5
3103	Lobbyist	42,000	36,000	36,000	36,000	36,000	36,000
4010	Expense Allowance	14,891					
4110	Telecommunications	1,679	2,189	3,407	4,100	4,100	4,100
5110	Office Supplies	3,415	3,478	4,111	3,000	3,000	3,000
5290	Miscellaneous Operating Supplies	2,182	1,536	3,761	9,000	9,000	9,000
5410	Subscriptions and Memberships	2,879	1,880	1,763	3,300	3,300	3,300
5420	Conferences and Seminars	4,197	6,029	2,978	8,000	8,000	8,000
TOTAL	OPERATING EXPENSES	71,242	51,111	52,020	63,400	63,400	63,400
6310	Improvements other than Building			6,194			
6410	Machinery and Equipment	6380					
TOTAL	CAPITAL OUTLAY	6,380	0	6,194	0	0	0
511-8300	Other Grants/Aid	2,500	9,000	1,500	1,500	1,500	1,500
TOTAL	NON-OPERATING EXPENSES	2,500	9,000	1,500	1,500	1,500	1,500
TOTAL	Department Total	80,682	60,111	59,719	64,905	64,905	64,905

FY 08/09 Payroll Taxes resulted from taxable benefits related to the reimbursement for unreconciled personal cell phone use.

Town Attorney Department

Services, Functions, and Activities:

The Office of the Town Attorney strives to deliver high quality, efficient, and professional legal advice in the most cost effective manner for the Town of Surfside. The Town Attorney is a charter officer directly responsible to the Town Commission. She provides legal counsel and representation in all matters affecting the Town of Surfside.

The Town Attorney is the primary legal counsel for the Town Commission, Charter Review Board, Planning & Zoning Board and Advisory Committees. The Town Attorney provides legal advice “on the spot” at regular and special commission meetings, Planning and Zoning, Personnel Appeals Board meetings and code enforcement hearings. The Town Attorney counsels individual Commissioners and serves as chief parliamentarian for the Town in matters of procedure at Commission meetings.

The Town Attorney supports the Town Manager and the Town departments by preparing legislation, preparing and reviewing contracts, providing in-house legal representation and advice on all areas of operation including personnel, grants, public works, historic preservation, ad valorem taxation, real estate transactions, parks and recreation issues, building and zoning, utilities, finance, police issues, code enforcement and licensing, elections, public records and issues specific to the Town Clerk’s Office, Constitutional issues, administrative services special projects, and Tourist Bureau issues. The only specialized area in which the Town Attorney does not provide legal advice is in the area of pension matters where the Pension Board retains its own counsel.

In addition, the Town Attorney supervises the Office of Town Attorney which includes one paralegal and one law clerk who work on an hourly basis. The Town Attorney also mentors law students from St. Thomas University School of Law and law graduates from the University of Miami School of Law who serve as legal interns and law clerks provide legal services at no cost to the Town. This office educates Town staff on legal issues relating to each department’s substantive areas as part of an on-going preventative law program designed to minimize costly litigation in the Town. The Town Attorney also supervises outside counsel when special expertise is required.

FY 11/12 Measureable Accomplishments (as of 08/26/12):

- Provided continuing education and training to staff in all substantive areas of municipal law, in some cases demonstrating how certain functions are performed.
- Preparation for and attendance at all Commission Meetings, Special Commission Meetings, Executive Sessions, Joint Commission and Planning and Zoning Meetings, Personnel Appeals Board hearings, Development Impact Committee meetings, certain Downtown Vision Advisory Committee meetings, certain Code Enforcement Hearing Officer sessions. The Town Attorney attended approximately thirty (30) public meetings and/or workshops including four (4) executive sessions through September 2012.
- Conducted and provided research on three elections and completed substantial research regarding Surfside specific election issues.
- Followed up with Town Commission regarding Charter Review issues.
- Followed up with Business Improvement District issues.
- Coordinated with the Town Manager the Settlement of the Young Israel litigation and Site Plan Approval.
- Supervised and rendered advice on the FOP negotiations.
- Coordinated with the Town Manager the Beach House site plan approval.

- Coordinated with the Town Manager the 9501 Collins Avenue project and site plan approval.
- Follow-up with Code Enforcement and Resort Tax and Short-term Rentals.
- Provided assistance to the Town Manager on all his Points of Light, including but not limited to, all legal issues pertaining to the construction and completion of the Community Center and its operations as well as the water/sewer storm drainage project.
- Rendered advice relating to elections issues, bond issuance, budget and finance issues, utilities, capital improvements, Tourist Bureau issues, planning and zoning issues and personnel policies and procedures. Attended and participated in all DIC meetings.
- Supervision of litigation in State and Federal court cases including: Davis v Surfside (FOP case); U.S. District Court cases, Young Israel v Surfside and Wehbe v Surfside. The Town Attorney also secures defense by and works with counsel for Florida League of Cities. We have minimized the number of cases by the practice of preventative law.
- Supervision relating to title and construction matters.
- Assisted with the establishment of legal processes governing the Red Light Program.
- Reviewed, documented, and/or guided land acquisition projects and supervised the actual closings.
- Reviewed legal matters related to municipal utility financing.
- Assisted staff in code compliance, lien filings, collection of fees and code enforcement matters, established procedures and prosecuted to achieve compliance with code enforcement special master hearings.

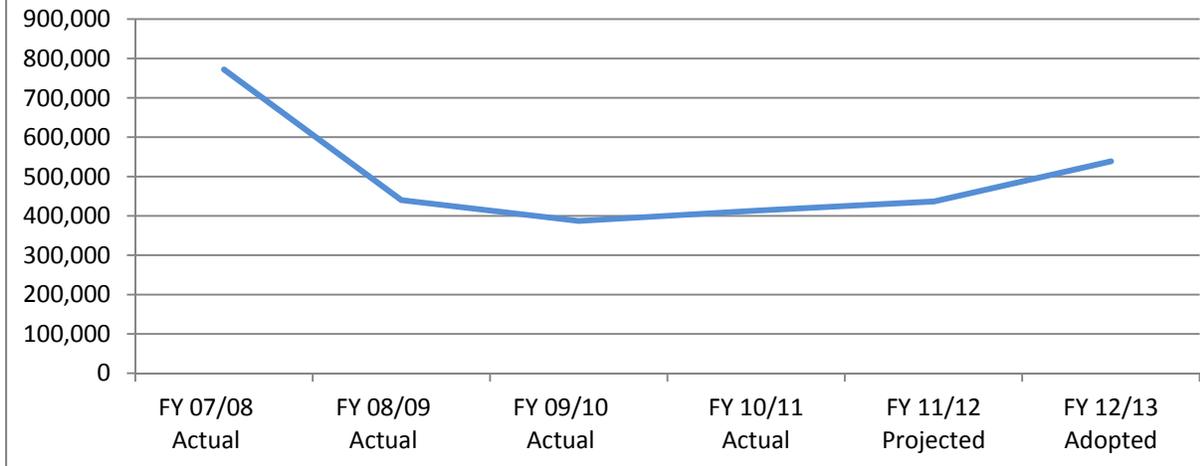
FY 12/13 Measurable Performance Objectives:

1. To continue to handle as much of the legal needs of the Town on an in-house basis and continue the preventative law program and education of our staff without which this goal cannot be achieved.
2. To respond to 98% of all administrative inquiries regarding legal opinion within 24 hours.
3. To continue the Town's legal internship program to secure necessary legal assistance without additional cost to the Town.
4. To ensure that all boards have appropriate legal representation present and on-time 95% of the time and/or secure necessary and proper defense to third party actions. To represent or assist the Town in all its negotiations.
5. To continue to monitor changes in the law and legislation that might affect the Town at the County, State, and Federal levels.
6. To ensure adoption of effective legislation to run a smooth, efficient, lawful, customer friendly government that carries out the goals and policies of the elected officials. To begin a methodical review and update of the Town Code.
7. To continue to support the Town Commission, Town Manager, and Town Clerk in all their legal needs.

Departmental Expenditure History:

The chart below provides a history of the expenditures associated with legal services for the Town of Surfside. The expenditures can be significantly influenced by the number and nature of litigation cases active at any time. It is clear from the chart, however, that expenses were greatly reduced from FY 07/08 to FY 08/09 and even further in FY 09/10. This decrease is primarily attributable to shifting legal services from an entirely contractual relationship to an in-house attorney with oversight over outside counsel. The anticipated increases of approximately \$102,366 in FY 12/13 are attributable to an increased number of complex active lawsuits.

Town Attorney Expenditures



Personnel Complement:

Position Title	Funded FY 11/12			Funded FY 12/13		
	Full Time	Part Time	Temp	Full Time	Part Time	Temp
Town Attorney	1			1		
Paralegal	1			1		
Special Counsel Planning Intern			1			1
Total	2	0	1	2	0	1

Town Attorney Department Expenditures

Line Item Prefix: 001-1500-514-:		FY 08/09 Actual	FY 09/10 Actual*	FY 10/11 Actual	FY 11/12 Adopted	FY 11/12 Projected	FY 12/13 Adopted
Suffix	Account Description						
1210	Regular Salaries	213,858	236,461	239,167	248,399	249,899	258,399
2110	Payroll Taxes	14,547	13,208	12,906	19,003	14,896	15,545
2210	Retirement Contribution	24,501	25,160	32,593	26,887	26,887	26,266
2310	Life & Health Insurance	13,033	14,041	14,830	13,963	15,712	18,052
2410	Workers Compensation	713	666	573	709	709	747
TOTAL	PERSONNEL EXPENSES	266,652	289,535	300,069	308,960	308,103	319,009
3110	Professional Services	61,757	19,633	4,029	50,000	39,000	120,000
3111	Lawsuits and Prosecutions	71,237	57,480	36,307	35,000	35,000	70,000
3120	Lawsuits - Planning & Zoning			53,794	25,000	36,000	10,000
4009	Car Allowance	4,950	6,600	6,600	6,600	6,600	6,600
4110	Telecommunications	2,760	1,909	1,400	1,200	1,200	1,200
4111	Postage	208	167	183	500	500	500
4403	Equipment/Vehicle Leasing	980	2,189	2,330	2,640	2,640	2,640
4911	Other Current Charges	978	661	500	550	550	600
5110	Office Supplies	17,310	3,047	2,347	1,800	1,800	1,800
5290	Miscellaneous Operating Supplies	103	119	283	500	500	500
5410	Subscriptions and Memberships	6,039	4,372	4,011	3,100	3,700	4,260
5420	Conferences and Seminars	967	1,435	1,666		650	1,500
TOTAL	OPERATING EXPENSES	167,289	97,612	113,450	126,890	128,140	219,600
6410	Machinery and Equipment	6,243					
TOTAL	CAPITAL OUTLAY	6,243	0	0	0	0	0
TOTAL	Department Total	440,184	387,148	413,519	435,850	436,243	538,609

Major Variance from Adopted Budget FY 11/12 to Projected FY 11/12

Code	Amount	Explanation of Variance
3110	(11,000)	Adopted Allocation returned to Town Attorney budget & unanticipated planning lawsuit
3120	11,000	Young Israel Lawsuit - unanticipated

Major Variance or Highlights of the Departmental Budget - FY 11/12 Projected to FY 12/13 Adopted

Code	Amount	Explanation of Variance
1210 - 2410	10,906	Increase in staff compensation
3110	81,000	Increase in outside legal counsel
3111	35,000	Increase not allocable to on-going issues (estimated)
3120	(26,000)	Reduction in Young Israel outside counsel

Executive Department

Services, Functions, and Activities:

The Executive Department provides for the centralized management of all Town functions. The Town Manager is the administrative head of the Town government and is responsible for ensuring that all operations effectively address the policy direction provided by the Town Commission in the most efficient and responsible manner. The Town Commission appoints the Town Manager and provides for general oversight. Article III of the Town of Surfside Charter provides a detailed explanation of the associated rights, responsibilities, and prohibitions governing the Town Manager.

The powers and responsibilities of the Town Manager designated in the Town Charter include, among others: 1) appointment and removal of personnel not reserved to the Town Commission (boards, auditors, attorney), 2) prepares the annual budget, Comprehensive Annual Financial Report (CAFR) and monthly financial reports to keep the Town Commission advised of the Town's financial condition, 3) provides oversight of all elements of financial and budgetary processing, control, and management, and 4) performs such other duties as may be required by the Town Commission not inconsistent with the Town Charter.

To assist the Town Manager in the personnel function, the Town operates its Human Resources function as an element of the Executive Department. All Human Resource issues are addressed in this element including personnel actions (hiring, evaluating, promoting, disciplining), benefits management (pension, health, dental, life insurance, and similar), employee morale programs, and collective bargaining.

To assist the Town Manager in communications, the Town publishes the highly visible *The Gazette* from the Executive Department. *The Gazette* is a publication which provides information on services, recent legislative action and special programs and events.

Beginning in FY 11/12 a new division was adopted within the Executive Department. The division is known as the Planning and Compliance Division. This division is responsible for code compliance, community development and planning and zoning functions. Additional detail on this division and its budget are located within this tab.

FY 11/12 Accomplishments:

- Continue to build a strong management team.
- Expand programming for the Surfside Community Center.
- Complete nearly 75 percent of the water/sewer/storm drainage project and implement refinancing at a lower interest rate.
- Continue to facilitate the Downtown Visioning Process leading to a citizens based vision for the Downtown area.
- Complete the second Comprehensive Annual Financial Report.
- Successfully completed more than 60 "Points of Light" to ensure that Town Commission directives are carried out on a timely basis and that policy guidance is given on a monthly basis.
- Negotiated land acquisition to expand the parking system and completed a new parking lot south of Town Hall.

- Successfully negotiated the Fraternal Order of Police reopener on wages including a pay for performance program for sergeants.
- Implemented the first ever Town wide pay and classification plan.
- Prepared and implemented a fiscally responsible budget that reflects Town Commission goals and objectives including a \$1.1 million addition to the General Fund reserves.
- Managed community service level of expectations within limited resources.
- Began implementation of the Downtown Vision program based upon direction from the Town Commission.
- Reduced millage rate by .1 mills.

FY 12/13 Primary Objectives:

- Revise solid waste collection procedures to reflect adequate and efficient service levels and free up resources for other needs.
- Encourage Charter amendments for the November 2012 election.
- Continue improvements to the Town's technological capability focusing on efficiency, citizen access to information and ease of payments.
- Expand Code Compliance programs to include emphasis on short term rentals.
- Complete transition to automated records management and remove all records from Iron Mountain.
- Complete the water/sewer/storm drainage project on time and within budget.
- Assist Town Commission to reach policy determination on a second story for the Community Center, underground electric and other utilities town wide and major developments including the Best Western and Surf Club projects.

Personnel Complement:

Position Title	Funded FY 11/12			Funded FY 12/13		
	Full Time	Part Time	Temp	Full Time	Part Time	Temp
Town Manager	1			1		
Code Compliance Director	1			1		
Code Compliance Officer				1		
Executive Assistant	1			1		
Human Resources Director	1			1		
Total	4	0	0	5	0	0

Executive Department Expenditures

Line Item Prefix: 001-2000-512-:		FY 08/09 Actual	FY 09/10 Actual*	FY 10/11 Actual	FY 11/12 Adopted	FY 11/12 Projected	FY 12/13 Adopted
Code Suffix	Object Description						
1210	Regular Salaries*	\$293,166	\$336,067	\$247,530	\$230,148	\$273,646	\$273,765
1410	Overtime	\$382	\$163				
1510	Special pay		\$108				
2110	Payroll Taxes*	\$21,851	\$22,964	\$17,107	\$17,606	\$20,934	\$20,943
2210	Retirement Contribution*	\$17,950	\$21,431	\$45,737	\$27,500	\$29,020	\$34,694
2310	Life & Health Insurance	\$32,983	\$28,067	\$31,521	\$24,201	\$32,059	\$42,273
2410	Workers Compensation	\$1,026	\$808	\$802	\$673	\$787	\$833
2510	Unemployment Compensation	\$12,700					
TOTAL	PERSONNEL EXPENSES	380,057	409,608	342,697	300,128	356,446	372,507
3110	Professional Services			69,543	7,200	7,200	
3410	Other Contractual Services			8,310			
4009	Car Allowance	6,610	7,150	6,325	6,600	6,600	6,600
4110	Telecommunications	703	837		456	456	456
4111	Postage			55			
4112	Cell Phone Allowance	703	837	720	720	720	720
4403	Equipment/Vehicle Leasing	2,847	2,873	2,775			
4510	Property and Liability Insurance	13,288	11,038	7,498	13,000	9,000	9,480
4601	Maintenance Service/Repair Contracts			3,868			
4710	Printing & Binding	950	214		250	250	250
4810	Promotional Activities / Newsletter	52,002	50,188	47,960	45,000	45,000	48,000
4911	Other Current Charges	17,890	10,000	3,235	29,000	29,000	29,000
5110	Office Supplies	4,537	2,093	2,552	2,000	2,000	2,000
5290	Miscellaneous Operating Supplies	5,743	2,749	4,665	5,000	6,000	12,000
5410	Subscriptions and Memberships	3,250	3,963	3,743	4,000	4,000	4,500
5420	Conferences and Seminars	2,488	3,219	2,813	1,000	4,000	4,000
5510	Training & Educational						
TOTAL	OPERATING EXPENSES	111,010	95,161	164,062	114,226	114,226	117,006
6410	Machinery and Equipment	578	0				
TOTAL	CAPITAL OUTLAY	578	0	0	0	0	0
TOTAL	Department Total	491,645	504,769	506,759	414,354	470,672	489,513

Major Variance from Adopted Budget FY 11/12 to Projected FY 11/12

Code	Amount	Explanation of Variance
1210 - 2510	\$56,317	Compensation Study Increase , Merrit Pay Allocation, Town Manager Increase
4510	(\$4,000)	Reduction in estimated insurance costs
5510	\$3,000	Conferences and Seminars increase

Major Variance or Highlights of the Departmental Budget - FY 11/12 Projected to FY 12/13 Adopted

Code	Amount	Explanation of Variance
1210 - 2510	\$16,061	Increase from Compensation Study, Town Manager Compensation and related taxes/pension/insurance
5290	\$6,000	Projected increase in Employee training programs

Executive Department Planning and Code Compliance Division

Services, Functions, and Activities:

The Planning and Code Enforcement Division of the Executive Department was created in FY 11/12 although the services have been in place for many years. This Division includes three primary functions: Code Compliance, Community Development Services, and Planning and Zoning. The Planning and Community Development functions will continue to be outsourced to Calvin, Giordano & Associates and report to the Town Manager. In FY 11/12 the Code Enforcement Officer position was re-titled to Code Compliance Director due to the many new codes which have been enacted and the related workload increase, as well as to improve capability to handle Hearing Officer cases after voluntary efforts to obtain compliance have failed. The Code Compliance Director reports to the Town Manager.

Code Compliance Services: This Division is responsible for ensuring that the Property Maintenance Standards and other sections of the Code of the Town of Surfside, as well as the Minimum Housing Standards, as adopted from the Miami-Dade County Code, are met by residential and commercial property owners. To accomplish the Town's code compliance goals, the Division enforces regulations concerning zoning requirements, landscaping, signs, land clearance, property maintenance, junk vehicles, abandoned property cases, and derelict vessel removal. This Division works to enhance the quality of life in the Town of Surfside through diligent observation, education, gradual enforcement, cooperation with the Police Department and eventual progressive economic penalties.

Community Development Services: This Division is responsible for the forward looking strategic planning for the community, recommending development policies and procedures, developing strategies to attract desired investment to the community, and related functions to ensure that the Town of Surfside remains vital, attractive, a pleasant place to reside and competitive for prospective new residents and businesses. These services are currently provided to the Town of Surfside through a contractual agreement with Calvin, Giordano & Associates (CGA).

Planning and Zoning Services: This Division is responsible for the creation of and the modification to the Town ordinances that regulate development within the Town. This includes review of all plans for new development or modifications to existing development for compliance with the Town's applicable ordinances. The purpose of Planning and Zoning is to establish and enforce development criteria such as setbacks, building heights, landscaping and signs, to assure that Surfside's small town appearance and atmosphere is preserved. All plans for development, whether it be a new building, the modification of or addition to an existing building, the addition of items such as swimming pools, fences and signs, require a building permit application which is reviewed by zoning. This Division also serves as the liaison to the Planning and Zoning Board and to the Design Review Board and supports the Development Impact Committee. These services are currently provided to the Town of Surfside through a contractual agreement with Calvin, Giordano & Associates (CGA).

Code Compliance FY 11/12 Measurable Accomplishments:

- Acquired code compliance software (violation, noticing, management system).
- Uploaded ownership data, Town Code, and forms to code compliance program.
- Re-initiated the Special Master process to prosecute habitually non-compliant offenders and hold three hearings and prosecute 40 cases.
- Developed a geographic zone system for inspection of residential and commercial areas.
- Reviewed existing code cases and prioritized into high, medium and low levels.
- Update Florida Association of Code Enforcement certifications, Levels I, II, & III.
- Out-reach to businesses on most commonly occurring violations in commercial districts with regard to licensing, signs, awnings, sidewalk cafes and littering.
- Initiated preliminary investigation and assess extent of short term rental violation.
- Inspect at all restaurants for grease trap violations.
- Respond to 80% of complaints within 48 hours, and the rest within 72 hours.
- Respond to 80% of telephone messages within 24 hours, and the rest within 48 hours.

Issues:

- Limited resources to carry out all intended outcomes in a professional and timely manner.
- Outdated and underutilized automated system of record keeping, notice and citation generation that is unfamiliar to the majority of Town staff.
- Limited institutional memory about historical aspects of the operation and case file management.
- Specific procedural policies used to address code processes should be updated.
- Limited availability of support for legal code aspects/Special Master process.
- Existing behavior and/or response policy resulting in inefficient use of very limited resources.
- Critical and/or perceived emergencies requiring immediate response hindering the ability to effectively and efficiently manage day-to-day operations.

Fiscal Year 12/13 Measurable Performance Objectives:

- Continue implementing a code compliance program that finds the correct balance between attaining compliance and the reasonable atmosphere that is the essence of Surfside.
- Continue to develop a proactive public information campaign that seeks to educate and encourage voluntary compliance in single and multi-family areas and the downtown business district.
- Assess and prioritize the issues in residential neighborhoods and enforce the most egregious life safety and commonly occurring violations.

- Assess and prioritize the issues in the business district and enforce the most commonly occurring violations.
- Re-organize the code compliance process to more efficiently and effectively administer, manage and deliver services.
- Begin a comprehensive single family residential property inspection program for exterior violations.
- Begin proactive multi-family residential properties inspections.
- Begin proactive commercial property inspections for exterior violations.
- Respond to 80% of complaints within 48 hours, and the rest within 72 hours.
- Respond to 80% of telephone messages within 24 hours, and the rest within 48 hours.

Planning and Zoning FY 11/12 Measurable Accomplishments:

- Updated the Capital Improvements Element of the Comprehensive Plan.
- Participated in the Downtown Vision Committee and prepare associated ordinances resulting from the meetings.
- Collaborated with owners in the business district to recommend improvements to their projects such as the storefront renovations of CVS, Divine Pizza and JGB Bank.
- Prepared an awning ordinance to provide upgraded standards for awnings in the business district.
- Prepared the Site Plan Report for Young Israel and Grand Beach Surfside Hotel.

Planning and Zoning FY 12/13 Measurable Performance Objectives:

- Prepare a new sign code.
- Prepare code and comprehensive plan modifications, if necessary, based on outcome of Charter review.
- Provide GIS mapping to provide a utility atlas.
- Continue to review site plans and design review items efficiently.

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

Line Item Prefix: 001-2000-524-:		FY 08/09 Actual	FY 09/10 Actual*	FY 10/11 Actual	FY 11/12 Adopted	FY 11/12 Projected	FY 12/13 Adopted
Suffix	Object Description						
1210	Regular Salaries				70,000	70,000	107,000
2110	Payroll Taxes				5,355	5,355	8,186
2210	Retirement Contribution				6,580	4,670	4,718
2310	Life & Health Insurance				8,000	11,700	21,720
2410	Workers Compensation				205	205	307
TOTAL	PERSONNEL EXPENSES	0	0	0	90,140	91,930	141,930
3110	Professional Services	172,736	132,900		154,135	154,135	174,135
3410	Other Contractual Services				5,000	11,000	15,000
4111	Postage				1,400	1,400	2,300
4112	Cell Phone Allowance					660	720
4601	Maintenance Service/Repair Contracts					1,440	2,916
4610	Vehicle Maintenance		308		350	350	350
5110	Office Supplies				750	750	750
5214	Uniforms				250	250	250
5216	Gasoline	348	201		550	550	600
5410	Subscriptions and Memberships				700	700	700
TOTAL	OPERATING EXPENSES	173,084	133,409	0	163,135	171,235	197,721
6310	Improvements other than Building				3,100	3,100	
TOTAL	CAPITAL OUTLAY	0	0	0	3,100	3,100	0
TOTAL	Department Total	173,084	133,409		256,375	266,265	339,651

Major Variance from Adopted Budget FY 11/12 to Projected FY 11/12

Code	Amount	Explanation of Variance
2310	\$3,700	Code Director Health Benefits increase
2210	(\$1,910)	Pension Allocation decrease
3410	\$6,000	Hearing Officers cost increase
4601	\$1,440	Web-based computer program

Major Variance or Highlights of the Departmental Budget - FY 11/12 Projected to FY 12/13 Adopted

Code	Amount	Explanation of Variance
1210:2410	\$50,000	Code Officer Position with benefits
3110	\$20,000	Sign Code - \$15,000 Cap. Improve. Comprehensive Plan \$5,000
3410	\$4,000	Hearing Officers increase
4601	\$1,480	Web-based computer program full year
6310	(\$3,100)	No Office Set-up costs needed in 12/13

Funded

Town of Surfside, Florida

FY 12/13 Program Modification

Code Compliance Officer

Department Name	Division Name	Funding Source	Dept. Priority	Fiscal Impact
Executive	Code Compliance	General	1	\$50,000

Justification and Description

The Code Compliance Officer would provide additional resources necessary to more effectively and efficiently provide an amicable and stepped approach to attaining compliance with regard to violations in both the residential neighborhoods and business district. The benefits of funding this position are to ensure that there are adequate resources to effectively prosecute non-compliant entities through the Special Magistrate process, obtain judgments against habitual violators, and file liens to collect unpaid fines. This position will assist with taking and processing complaints, researching/investigating more complex and time consuming issues (e.g. short-term rentals, illegal cat feeding, multi-family in single-family zones, etc.) and preparing citation cases.

This position would serve under the Code Compliance Director. The additional costs including benefits are projected at \$50,000. The position will provide increased support to enforce code regulations and is expected to generate additional revenues through a more effective process in assessing and collecting fines for non-compliance offenders.

Alternative/Adverse Impacts if not funded:

All proposed and intended activities and programs may not come to fruition, or will be more limited in scope. Scope and/or intended outcomes could be scaled back.

Required Resources

Line item	Title or Description of request	Cost
001-2500-524-1210:2410	Regular salary and benefits	\$50,000

Funded

Town of Surfside, Florida

FY 12/13 Program Modification

Sign Code Ordinance

Department Name	Division Name	Funding Source	Dept. Priority	Fiscal Impact
Executive	Planning	General	1	\$15,000

Justification and Description

The sign code is outdated and does not reflect the vision of either DVAC or the DRB/P&Z Boards. The proposed code would be reviewed at numerous public hearings, including DVAC, DRB/P & Z and the Town Commission.

Alternative/Adverse Impacts if not funded:

The DRB/P&Z will continue to be obligated to review and approve signage that meets the code requirements but does not meet their vision.

Required Resources

Line item	Title or Description of request	Cost
001-2500-524-3110	Rewrite the sign code	\$15,000

Funded

Town of Surfside, Florida

FY 12/13 Program Modification

CIE Update

Department Name	Division Name	Funding Source	Dept. Priority	Fiscal Impact
Executive	Planning	General	2	\$5,000

Justification and Description

The Town is required to update the capital improvement element of its comprehensive plan annually. This includes updating the schedule of improvements and transmitting to the Department of Community Affairs.

Alternative/Adverse Impacts if not funded:

The Town will not be in compliance with the State of Florida requirements.

Required Resources

Line item	Title or Description of request	Cost
001-2500-524-3110	Update Capital Improvement Element	\$5,000

Finance Department

Mission Statement:

- To manage and maintain financial records in conformity with generally accepted accounting principles and in compliance with State and Federal laws.
- To develop and maintain effective and efficient financial planning, reporting and support the operating departments in achieving their program objectives.
- To provide the Town Commission and residents with transparent financial information in a timely and meaningful manner.
- To provide quality service to the residents, merchants and to safeguard the Town's assets.

Services, Functions, and Activities:

The Finance Department provides for the effective, lawful, and efficient management of the Town's financial matters. Main areas of responsibility include: 1) departmental administration, 2) accounting, 3) payroll and risk management, 4) budgeting, 5) financial reporting, 6) banking, 7) treasury management, 8) debt management, 9) fixed asset management, 10) internal support, 11) purchasing and contracts managements, and 12) pension plan oversight. Each of these areas requires their own (often unique) reporting and documentation procedures.

Administration entails addressing the functions typical of managing a department: personnel issues, schedule development, policy development, co-ordination with internal and external agencies, and ensuring appropriate compliance with contract and legal requirements.

Accounting functions include: accounts payable, accounts receivable, pension, calculating interest, compliance with generally accepted accounting principles, compliance with Federal, State, and Town laws and ordinances, cash management, deposits, and payroll functions.

Payroll and Risk Management includes: risk related policy development and recommendations, ensuring compliance with Federal Internal Revenue Service requirements as well as Fair Labor Standards and other Federal, State and local requirements, reviewing and processing hours and benefit calculations for payroll purposes, and ensuring fund transfers and availability for the twenty-six (26) regular payrolls each year, calculating retroactive payments and other pay and benefits adjustments as part of the regular cycle or special payrolls.

Budgeting responsibilities include: development, revision, publication, managing the adoption process, implementation, monitoring the budget throughout the year, and Capital Improvement Plan coordination.

Banking Relations includes: ensuring transfers are completed, maintaining a professional working relationship with bank officials, bank account reconciliation, interest allocations and containing costs while maximizing interest earned.

Treasury Management responsibilities include: identifying available balances for investment, reviewing placement options to ensure each conforms to Town fiscal policy, managing the transfer and regularly reviewing yields and other investment options.

Debt Management involves: the identification of debt needs, researching available options for debt placement, issuing debt, avoiding positive arbitrage, and ensuring timely repayment.

Fixed Asset Management involves: identifying and tracking all capital assets owned by the Town, calculating depreciation where appropriate and complying with external audit requirements established by the Governmental Accounting Standards Board (GASB).

Information Technology Management: The Finance Director serves as liaison between a contracted IT vendor including on-site IT staff and coordinating the technology needs of all Town staff and Elected Officials with the services provided through the IT contract. Those services include:

- hardware, such as, desktop computers, laptops, telephones, office machines including copiers and printers for all departments
- network trouble shooting
- software maintenance and development
- phone hardware and software
- provide broadcast services and monitor Channel 77
- maintenance of website information (although each Department is responsible for posting and removing their own information)
- 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.

Purchasing and Contracts Management responsibilities include: reviewing departmental proposals for purchases, assisting with reviews of letters of interest and similar documents, monitoring and managing Town-wide contracts, assisting with grant compliance and other special revenue management and seeking Town-wide efficiencies in the purchasing function.

FY 11/12 Accomplishments:

- Successfully implemented a reorganization of the “front office” greatly improving customer service and accountability.
- Completed the FY 10/11 CAFR with no audit comments.
- Established procedures for appraisal and land acquisition culminating in the acquisition of two parcels for the Parking Program.
- Developed written administrative audit procedure for resort tax collections culminating in the successful selection of six firms and the completion of 12 audits.
- Established a Budget to Actual monthly report that shows Revenues & Expenses up to date. This report is presented to the Town Commission monthly and is posted on the Town’s website.
- Post weekly check registers to the website.

FY 12/13 Measurable Performance Objectives:

- To keep the number of external auditor items in the CAFR management letter to one or less.

- Complete development of a Management by Objectives system for establishing priorities and comparing cost per unit of service to State and nationally recognized benchmarks and best practices during early FY 12/13.
- Complete and present the second annual Five Year Financial Forecast to the Town Commission as an element of the budget process.

Personnel Complement:

Position Title	Funded FY11/12			Funded FY 12/13		
	Full Time	Part Time	Temp	Full Time	Part Time	Temp
Finance Services Director	1			1		
Controller	1			1		
Budget Officer	1			1		
Accounting Clerk	1			1		
Total	4	0	0	4	0	0

Finance Department Expenditures

Line Item Prefix: 001-2100-513-:		FY 08/09 Actual	FY 09/10 Actual*	FY 10/11 Actual	FY 11/12 Adopted	FY 11/12 Projected	FY 12/13 Adopted
Code Suffix	Object Description						
1210	Regular Salaries	\$197,857	\$199,373	\$207,233	\$266,225	\$243,245	\$287,064
1410	Overtime	\$2,193	\$0	\$2,109	\$2,500	\$2,500	\$2,500
1510	Special pay	\$640	\$1,070	\$1,469	\$1,000	\$1,000	\$1,000
2110	Payroll Taxes	\$14,668	\$14,559	\$15,273	\$20,634	\$18,876	\$22,228
2210	Retirement Contribution	\$7,757	\$15,390	\$19,353	\$24,154	\$21,541	\$19,273
2310	Life & Health Insurance	\$18,027	\$18,285	\$20,126	\$29,015	\$29,015	\$41,177
2410	Workers Compensation	\$648	\$673	\$496	\$779	\$779	\$825
TOTAL	PERSONNEL EXPENSES	241,790	249,349	266,059	344,307	316,956	374,068
3110	Professional Services	20,641	23,550	28,343	5,000	20,000	11,000
516-3110	Professional Services IT						90,505
3210	Accounting and Auditing	56,899	56,500	68,529	75,000	75,000	77,000
3410	Other Contractual Services					10,000	
516-3410	Other Contractual Services IT						66,536
4110	Telecommunications	646	1,045	492	750		
4111	Postage	221	136	250	450	450	450
4112	Mobile Phone Allowance			120		720	720
4403	Equipment/Vehicle Leasing			2,725			
516-4403	Equipment Leasing IT						7,295
516-4601	IT Maint Svs Repair Contracts						2,500
4603	Equipment Maintenance	134					
516-4603	IT Equipment Maintenance						5,600
4710	Printing & Binding			274	2,000	2,000	2,000
4910	Legal Advertisement	3,276	7,967	1,992	4,500	4,500	4,500
5110	Office Supplies	916	1,134	1,990	1,100	1,250	1,250
5290	Miscellaneous Operating Supplies	160	119		1,300	3,600	3,600
5410	Subscriptions and Memberships	1,275	1,090	1,165	1,545	1,545	1,545
5420	Conferences and Seminars	1,134	278	527	2,300	1,300	2,920
TOTAL	OPERATING EXPENSES	85,302	91,819	106,407	93,945	120,365	277,421
6410	Machinery and Equipment					2,445	
TOTAL	CAPITAL OUTLAY	0	0	0	0	2,445	0
TOTAL	Department Total	327,092	341,168	372,466	438,252	439,766	651,489

Major Variance from Adopted Budget FY 11/12 to Projected FY 11/12

Code	Amount	Explanation of Variance
1210:2410	(\$27,351)	Decrease to personnel - Finance Director vacancy
3110	\$15,000	Increase for outside finance director services
3410	\$10,000	Increase for executive search - allocated
5290	\$2,300	Increase for unanticipated advertising employment ads
5420	(\$1,000)	Reduction in Conferences and Seminars
6410	\$2,445	Purchase of new computers

Major Variance or Highlights of the Departmental Budget - FY 11/12 Projected to FY 12/13 Adopted

Code	Amount	Explanation of Variance
1210:2410	\$57,112	Increase for Finance Director Position with fringe full-year
3110	(\$9,000)	Decrease for outside finance director services
516-3110	\$90,505	Transfer of IT from Town Clerk budget
3210	\$2,000	Increase for special audits
3410	(\$10,000)	No executive search in 12/13
516-3410	\$66,536	Transfer of IT from Town Clerk budget
516-4403	\$7,295	Transfer of IT from Town Clerk budget
516-4601	\$2,500	Transfer of IT from Town Clerk budget
516-4603	\$5,600	Transfer of IT from Town Clerk budget
5420	\$1,620	Conferences and Seminars
6410	(\$2,445)	Equipment purchases not anticipated

Town Clerk Department

Services, Functions and Activities:

The Town Clerk preserves the integrity of the City's official records, which encompass business transactions, law and policy making. The Office of Town Clerk is established by Town Charter and provides a variety of information services to the public, the Town Commission and to staff. Services provided to the public include coordination of information requests and supervision of elections. Services provided to the Town Commission include scheduling, minute taking, agenda preparation, advertising and other duties related to coordination of Town Commission meetings, recording and retention of documents.

Town Clerk Administration: The Town Clerk is responsible for the Town's Records Management Program. This division includes managing the Department's personnel, schedule creation, policy creation, coordination with internal departments and external vendors, and ensuring appropriate compliance with contract and legal requirements, management of the Department's budget and expenditure controls.

Legislative: In addition to the services above identified to the Town Commission, the Town Clerk's office is responsible for development and management of the budget function for the Legislative Department (Mayor, Vice-Mayor and Commissioners).

Information Technology was reassigned to the Finance Department in FY 12/13 and related expenses were budgeted there beginning in FY 12/13.

Procurement and Contracts Management: This responsibility includes the management of all requests for proposal, requests for qualifications, invitations to bid and requests for quotes. Duties include the following:

- legal and internal advertising
- scheduling and calendaring
- posting of bids on the website and other internet sites
- attendance at pre-bid conferences
- opening and recording of all bids
- records management
- contract management

Risk Management: The Town Clerk Department is responsible for coordination of risk management in coordination with the Finance Department. These responsibilities include the reporting of incidents and general liability claims (slip and fall, motor vehicle, etc.) to the Town's insurance carrier.

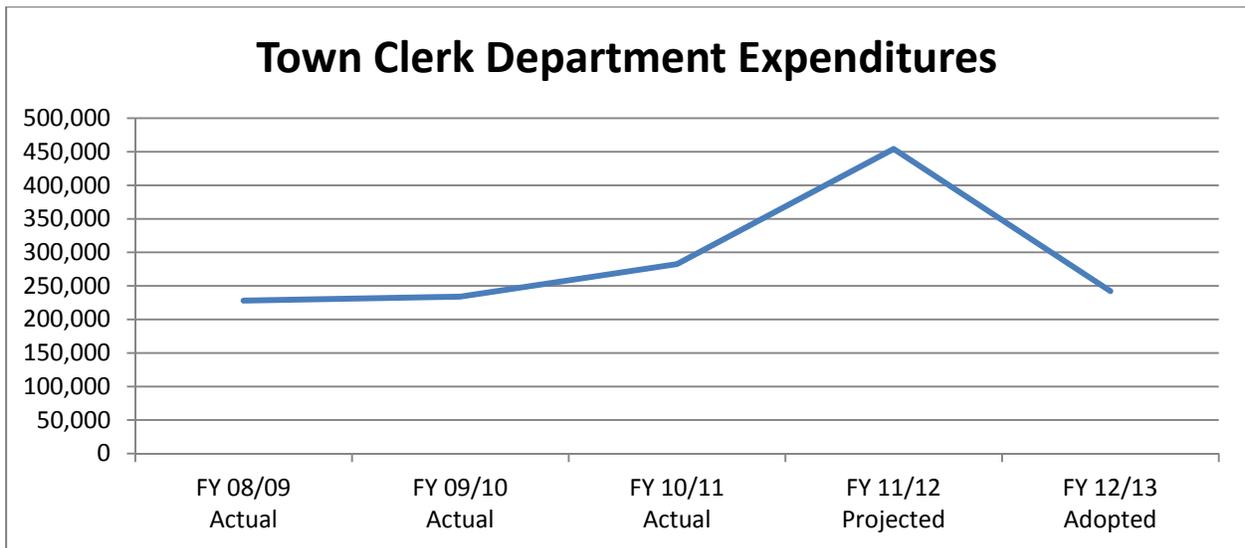
FY 11/12 Accomplishments:

- Retrieved 749 boxes of old records from Iron Mountain. These records were scanned, stored and/or destroyed consistent with state statute.
- Initiated scanning of all Town documents for easy look up and retrieval.
- Upgraded the broadcast system for the Town Commission Chambers.
- Received, processed and completed a total of 359 public records requests from October 1, 2011 to September 30, 2012.
- Conducted three (3) Town wide elections successfully with a third to be scheduled.
- Candidate's information and Financial Reports were posted on the Town's website for the first time.
- Complied with State Law by posting 59 public notices.
- Completed twelve Regular Town Commission Meetings, two Attorney-Client Sessions, two Workshops, one Executive Session, six Special Town Commission Meetings and two Special Master Hearings from October 1, 2011 to September 30, 2012.

FY 12/13 Primary Objectives:

- Complete the process to retrieve, destroy and scan 400 remaining boxes of records from Iron Mountain.
- Continue the scanning of all Town documents not in storage for easy look up and retrieval. As of September 30, 2012, 2482 building plans and 1552 property folders were scanned.
- Identify offsite storage for records (bids, accounts payables and receivables, etc.) until such time as State laws allows those records to be destroyed.
- Implement an automated system for Town Commission Agenda Management. This system will support transparency and public meeting workflow initiatives. The cost is \$13,125 upfront and \$1,340 monthly service fee.

The following chart represents the history of expenditures for the Town Clerk’s Department from FY 08/09 to Adopted FY 12/13. The chart shows a fairly steady increase in expenditures over the period through FY 11/12, with a significant increase for FY 10/11 and FY 11/12. These fiscal years are marked by an increase in responsibilities and an increase of two positions (one full-time; one part-time). Aside from personnel items, the number of municipal elections conducted and the related costs increased as well. The FY 12/13 Adopted Budget anticipates reduced departmental expenditures mainly from a reduction in the number of municipal elections, and personnel costs as well as the relocation of Information Technology (IT) to the Finance Department.



The table below represents the current positions for the Town Clerk’s Department.

Personnel Complement:

Position Title	Funded FY 11/12			Funded FY 12/13		
	Full Time	Part Time	Temp	Full Time	Part Time	Temp
Town Clerk	1			1		
Assistant to Town Clerk	1			1		
Recording Clerks for Boards		1			1	
Total	2	1	0	2	1	0

Town Clerk Department Expenditures

Line Item prefix: 001-2400-519-:		FY 08/09 Actual	FY 09/10 Actual*	FY 10/11 Actual	FY 11/12 Adopted	FY 11/12 Projected	FY 12/13 Adopted
Suffix	Object Description						
1210	Regular Salaries	\$94,613	\$84,927	\$121,608	\$132,313	\$113,318	\$102,525
1310	Other Salaries			\$430	\$30,000	\$30,000	\$30,000
1410	Overtime				\$1,500	\$1,500	\$1,500
1510	Special pay			\$1,658	\$1,000	\$1,000	\$1,000
2110	Payroll Taxes	\$7,051	\$6,020	\$9,212	\$12,608	\$11,155	\$10,329
2210	Retirement Contribution	\$2,860	\$11,139	\$11,117	\$9,709	\$8,659	\$6,883
2310	Life & Health Insurance	\$6,181	\$8,960	\$10,174	\$12,556	\$12,556	\$12,437
2410	Workers Compensation	\$233	\$289	\$285	\$387	\$387	\$295
2510	Unemployment Compensation	\$6,044					
TOTAL	PERSONNEL EXPENSES	116,982	111,335	154,484	200,074	178,575	164,969
516-3110	Professional Services (IT)	51,125	51,312		80,757	80,757	
3410	Other Contractual Services	8,063	15,966	66,425	12,650	12,650	12,650
516-3410	Other Contractual Services (IT)	23,904	14,400		64,606	64,606	
4110	Telecommunications	0	0	780	720	720	720
4111	Postage	60	95	83	330	330	350
4402	Building Rental/Leasing	7,810	3,945	6,129	5,500	8,500	
516-4403	Equipment/Vehicle Leasing IT				7,295	7,295	
4601	Maintenance Service/Repair Contracts	550	914				
516-4601	Maintenance Svcs/Repair Contracts IT				1,200	2,500	
516-4603	Equipment Maintenance IT				3,000	5,600	
4810	Promotional Activities						
4910	Legal Advertisement	11,194	20,735	17,399	20,000	20,000	20,000
4911	Other Current Charges	7,244	10,111	12,546	35,000	55,000	20,000
5110	Office Supplies	904	2,548	1,614	2,100	3,100	3,100
5290	Miscellaneous Operating Supplies			454	420	420	420
5410	Subscriptions and Memberships	190	320	65	500	500	500
5420	Conferences and Seminars	55	2,158	429	3,500	3,500	4,500
TOTAL	OPERATING EXPENSES	111,100	122,504	105,924	237,578	265,478	62,240
6310	Improvements other than Building				10,158	3,704	15,000
6410	Machinery and Equipment			22,222		6,454	
TOTAL	CAPITAL OUTLAY	0	0	22,222	10,158	10,158	15,000
8210	Aid to Private Organizations						
TOTAL	NON-OPERATING EXPENSES	0	0	0	0	0	0
TOTAL	Department Total	228,082	233,838	282,630	447,810	454,211	242,209

Major Variance from Adopted Budget FY 11/12 to Projected FY 11/12

Code	Amount	Explanation of Variance
1210:2510	(\$21,499)	Decrease in personnel costs
4402	\$3,000	Increase for records storage and retrieval
4911	\$20,000	Increase for third election costs
513-4601	\$1,300	Procurement software cost above original estimate
516-4603	\$2,600	Increase for server upgrade at mid-year
5110	\$1,000	Increase for office supplies

Major Variance or Highlights of the Departmental Budget - FY 11/12 Projected to FY 12/13 Adopted

Code	Amount	Explanation of Variance
1210:2510	(\$13,606)	Decrease in personnel costs
516-3110	(\$80,757)	Transfer of IT to Finance Department
4402	(\$8,500)	Elimination of use in outside storage facilities
4710	(\$35,000)	Decrease from reduction in number of elections
516-3410	(\$64,606)	Transfer of IT to Finance Department
516-4403	(\$7,295)	Transfer of IT to Finance Department
516-4601	(\$2,500)	Transfer of IT to Finance Department
516-4603	(\$5,600)	Transfer of IT to Finance Department
5420	\$1,000	Training and seminars
6310:6410	\$4,842	Increase for Town Hall records storage improvements

Building Services Department

Mission Statement:

The Building Department is dedicated to providing excellent construction regulatory service through constantly implementing innovative policies, procedures and advanced computer technology in an ethical manner.

Services, Functions, and Activities:

The Building Services Department provides a full range of services to the residents and commercial property developers of our Town with the aim of ensuring that all buildings and other regulated structures do not pose injury and/or death hazards in any reasonably predictable environment (sunshine to hurricane). In addition to reducing risks to life, the department seeks to minimize risk to property. Minimizing hazards through compliance with State of Florida Building Code and appropriate Federal agencies ensures that insurance discounts are received and code compliant buildings are completed. These responsibilities include addressing the State of Florida Building Code by reviewing plans, issuing permits, performing field inspections, and issuing Certificates of Occupancy.

In FY 11/12 responsibility for Code Compliance management was moved to in a new division within the Executive Department: Planning and Compliance. Oversight of service contracts with Calvin, Giordano & Associates (CGA) for Planning & Zoning services and Community Development services was moved to the Executive Department.

The Building Department's administrative staff and inspectors provide the following services:

Permit Clerks

- Building permit applications are submitted at the Intake Counter.
- The application is reviewed for sufficiency; it is given a permit number and routed to the Zoning Section.
- The Zoning section reviews the application to ensure the zoning district allows the use, reviews applicable setback requirements, height restrictions, and other information that is used in the Department's database.
- After Zoning approves the application, it is routed to the Plans Examination review, where it is reviewed for compliance with the Florida Building Code.
- The plans are reviewed and approved and then routed to the Processing Section for the permit to be finalized and issued.
- Finally, the approved permit is routed to the Permit clerks for collection of any required fees.
- A new feature of this process for FY 12/13 will be a review of the property across all departments to ensure that there are no outstanding fees, fines and/or liens due.
- The Permit clerks have been cross-trained to serve citizen requests for permit processing fees and public records, provide customer service for utility inquiries, and accept and post utility payments.
- It is estimated that 10,000 customer interactions occurred in FY 11/12, an increase of 10 percent over FY 10/11.
- It is estimated that 1200 permits were issued in FY 11/12. In FY 10/11 1072 permits were issued.

Inspectors

- Enforce national, state and local laws, codes, ordinances and regulations by issuing warnings and written notices of violations; follow departmental procedures for re-inspection and action required to ensure compliance.
- Conduct technical field inspections of buildings and premises during various phases of construction and use.
- Inspect the structure of and materials used in new and existing buildings, structures and premises.
- Request demolition of any structures declared unsafe.
- Detect and investigate reported and unreported hazards, possible safety problems, and violations; determine conformity with established standards and approved plans.
- Review building plans, blueprints, specifications, and material lists to determine compliance with applicable regulations and good building and construction practices and recommend approval or rejection.
- Issue permits and certifications dependent upon compliance with standards, and assist applicants in completing necessary forms.
- Recommend methods, materials, equipment, and alterations to assist in compliance with accepted standards.
- Determine acceptability of qualifications of contractors engaged in work relating to the type of work referred to herein.
- It is estimated that 1931 inspections occurred in FY 11/12. This work is accomplished by independent contractors under the direction of the Building Services Director.

Fiscal Year 11/12 Accomplishments:

Successfully reviewed and issued the building permit for the Grand Beach Surfside Hotel (\$876,000) the greatest cost permit in the history of Surfside.

Permit Clerks

The cost of accepting a permit application, creating a file, downloading permit application, directing the application and plans to the various plans processors and recording the results was kept below \$57.00.

Plans Examiners and Inspectors:

All five Building Department disciplines: Plumbing, Electrical, Mechanical, Building and Structural during FY 11/12:

- Examined and approved 900 permits.
- Processed 600 sets of plans.
- Performed 5,500 mandatory inspections and 600 information inspections at a cost of \$40.00 per hour.

In FY 11/12 the projected revenues for the Building Services Department are estimated to be \$1,178,200. This represents an increase of \$732,134 over budget revenue of \$446,066. This predominantly resulted from the building permit for the Grand Beach Surfside Hotel and other smaller permit growth.

Fiscal Year 12/13 Measurable Performance Objectives:

- To inspect all parking garages in multifamily and hotels for structural adequacy and required parking.
- Review & update Town of Surfside Code of Ordinances “Building” to align with the latest edition of the Florida Building Code.
- Complete scanning all existing building plans and publish the availability of the plans on our web site.
- Complete the scanning of all existing building department records.
- Convert the current plan storage room into a secure document storage facility.
- Convert the current record storage room into a plans processing room where each of the five plans examiners can maintain their individual Code library and process plans more efficiently, rather than standing at the front counter to examine plans and architectural documents.
- Recruit new Building Services Director during the first quarter of FY 12/13 and evolve role of current Director to part time consultant.

Personnel Complement:

Position Title	Funded FY 11/12			Funded FY 12/13		
	Full Time	Part Time	Temp	Full Time	Part Time	Temp
Building Official		1		1	.25	
Building Permit Clerk	2			2		
Customer Service Representative	1			1		
Chief Building Inspector		2			2	
Chief Electrical Inspector		2			2	
Chief Plumbing Inspector		1			2	
Chief Mechanical Inspector		1			1	
Advanced Permit Specialist	1					
Total	4	7	0	4	7.25	

Note: The additional positions are required to meet expanding needs due to new construction.

Building Services Department Expenditures

Line Item Prefix: 001-2500-524-:		FY 08/09 Actual	FY 09/10 Actual*	FY 10/11 Actual	FY 11/12 Adopted	FY 11/12 Projected	FY 12/13 Adopted
Suffix	Object Description						
1210	Regular Salaries	127,043	62,912	107,314	106,658	111,955	255,058
1310	Other Salaries	17,474	144,074	157,400	170,880	170,880	162,358
1410	Overtime	0	0	896	\$1,500	\$1,500	\$1,500
1510	Special pay	2,983	2,287	3,558	\$2,250	\$2,250	\$1,250
2110	Payroll Taxes	10,937	15,839	20,344	\$21,519	\$21,924	\$28,615
2210	Retirement Contribution	4,575	6,441	7,080	\$16,089	\$14,348	\$13,901
2310	Life & Health Insurance	21,118	12,318	15,990	\$20,855	\$20,855	\$26,838
2410	Workers Compensation	2,423	4,095	4,505	\$5,879	\$5,879	\$5,192
TOTAL	PERSONNEL EXPENSES	186,551	247,966	317,087	345,629	349,591	494,713
3110	Professional Services			73,976			
3111	Lawsuits and Prosecutions			1,099			
3410	Other Contractual Services	324,630	47,113	40,079	25,500	35,000	65,500
4009	Car Allowance						
4110	Telecommunications			660	200	200	200
4111	Postage			1894			250
4112	Cell Phone Allowance			300	360	360	360
4403	Equipment/Vehicle Leasing			2,725	0		
514-4403	Equipment/Vehicle Leasing IT						
4510	Property and Liability Insurance	559	447	356	625	625	774
4601	Maintenance Service/Repair Contracts	134					
4611	Miscellaneous Maintenance						
4710	Printing & Binding	6,562	5,063	2,913	6,450	6,450	6,450
4911	Other Current Charges	24	48,016	2,017			
5110	Office Supplies	1,691	833	887	1,200	2,200	2,700
5216	Gasoline			448			
5290	Miscellaneous Operating Supplies		144				
5410	Subscriptions and Memberships	1,215	556	1,293	5,000	5,000	5,000
5420	Conferences and Seminars	150	620	516	5,000	4,000	5,000
TOTAL	OPERATING EXPENSES	334,966	102,792	129,163	44,335	53,835	86,234
6410	Machinery and Equipment			10,850			
TOTAL	CAPITAL OUTLAY	0	0	10,850	0	0	0
TOTAL	Department Total	521,517	350,758	457,100	389,964	403,426	580,947

Major Variance from Adopted Budget FY 11/12 to Projected FY 11/12

Code	Amount	Explanation of Variance
1210:2410	\$3,962	Merit pay allocation
3410	\$9,500	Additional structural engineering from increased permit activity

Major Variance or Highlights of the Departmental Budget - FY 11/12 Projected to FY 12/13 Adopted

Code	Amount	Explanation of Variance
1210:2410	\$145,122	Building Services Director replacement; additional full-time/part-time positions for permit activity
3410	\$30,500	Structural engineering for increased permit activity in 12/13

Public Safety Department

Mission Statement:

Providing the highest level of police service to the community in a professional, courteous, ethical, and judicious manner.

Services, Functions, and Activities:

The Public Safety Department provides for the police operations required to maintain peace and order within the community, to provide for the protection of life and property, and to provide the highest level of police services in a professional, courteous, ethical, and judicious manner. The Department is responsible for: 1) receiving, dispatch and response to public safety calls, 2) combating crime problems and trends, 3) addressing traffic, parking and quality of life issues, 4) deterring crimes through proactive policing, 5) organizing crime prevention programs and events, 6) conducting criminal investigations, 7) investigating internal complaints, 8) hiring and background investigations, 9) in-service, supervisory, tactical and state mandatory training of personnel, 10) maintaining state professional accreditation standards, 11) police public record requests, 12) service of court subpoenas for officers, 13) property and evidence functions, 14) fleet services, 15) uniforms and equipment maintenance and calibration, 16) asset forfeiture funds 17) federal and local grants, 18) the computer aided dispatch system, records management system, FDLE/ NCIC/ FCIC/ DAVID system, Code Red Emergency Notification system, Crime Reports system, and the in-car laptop program, 19) administrative functions, payroll, billing and extra duty details, 20) support for Parks and Recreation, Tourism, and Public Works Departments, 21) liaison, cooperation and mutual aid with the State Attorney's Office, federal, state, and local law enforcement agencies and 22) the Red Light Camera Safety Program. Additional responsibilities include the oversight, maintenance, and enforcement of the Town's parking operations and emergency management services.

Fiscal Year 11/12 Accomplishments:

- Traffic crashes caused by running red lights at intersections with cameras were reduced in 2011. However, the number of traffic crashes due to ongoing construction on Collins and Harding Avenues, and in the single-family residential area increased in 2011.
- Negotiated a contract amendment with the red light camera vendor for a decreased monthly payment plan that generates \$30,000 per year in savings and a \$10,000 credit.
- Increased crime prevention/public safety awareness activities and initiatives to 45 events in 2011 from 34 events in 2010.
- Reduced violent crimes by 69% (2010 to 2011). Nonviolent crimes increased by 16.2% (2010-2011) as a result of increased thefts and burglaries to unlocked cars.
- Effectively enforced and addressed quality of life issues (9,073 parking citations, 5,002 traffic citations, 4,142 traffic warnings, 104 code violations in 2011).
- Attained State of Florida Law Enforcement Commission re-accreditation status.
- Replaced outdated IT equipment and leased 26 new laptops for patrol fleet.
- Finalized second year wage re-opener with the Fraternal Order of Police (FOP).

- Leased ten new vehicles to replace aged vehicles with an average of 75,000 miles.
- Departmental personnel were recognized with two Miami-Dade County Law Enforcement Officer of the Year Awards, a runner-up for the Miami-Dade Law Enforcement of the Year Award, two South Florida Crime Prevention of the Year Awards, a Mothers Against Drunk Drivers Department of the Year Award, and State of Florida Click It or Ticket award winner.

Issues:

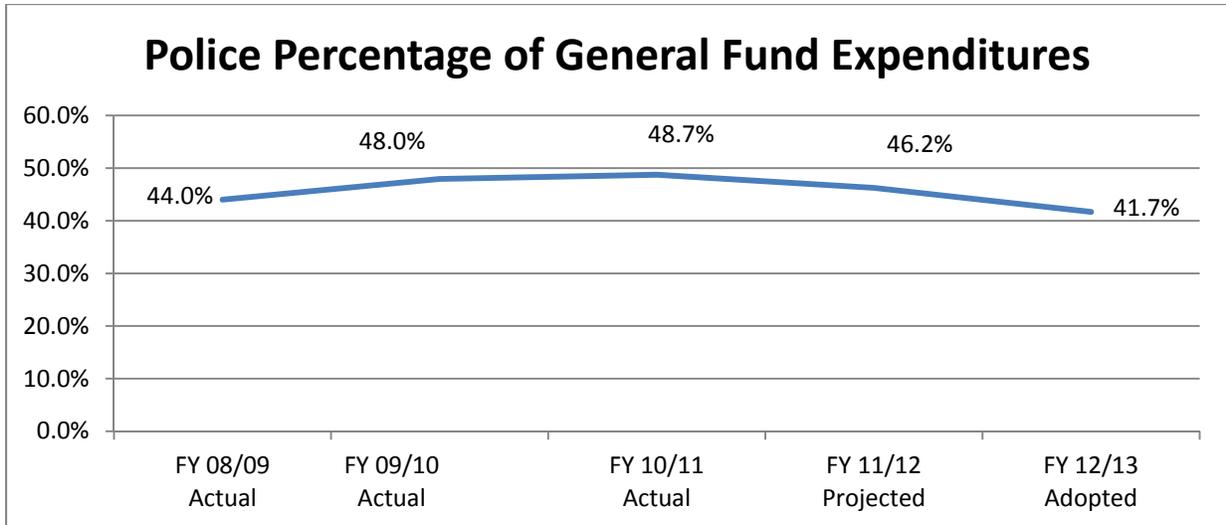
- Reorganization of the Public Safety Department with the promotion of two Lieutenants, one sergeant and the deletion of the Assistant Chief position.
- Third year wage re-opener for the FOP contract.
- Ongoing personnel lawsuit from 2007.

Fiscal Year 12/13 Measurable Performance Objectives:

- Negotiate a new contract with FOP.
- Complete Phase III of the vehicle replacement program for five additional vehicles.
- Implement countywide automated arrest report system that will interface with the Police Department's record management system.
- Decrease speeding and traffic crashes with installation of radar speed signs on Collins and Harding Avenues.
- Partner with other Town departments to install new signage and entranceways to deter crime.
- Implement Island Community Initiative Automated License Plate Reader Project with the Bal Harbour Village, Bay Harbour Islands, Golden Beach, and Sunny Isles Beach Police Departments to deter crime regionally.

The FY 12/13 Adopted Budget funds Phase III of the fleet replacement program that commenced in FY 11/12 to replace all of the aged vehicles in the fleet over five years. Phase II replaced six public safety vehicles and was accelerated to FY 11/12 to avoid a price increase and take advantage of very low lease rates. Phase III replaces five public safety vehicles through a lease. The vehicles being replaced in Phase II are 2005/2006 models with an average of 110,000 odometer miles and in Phase III the vehicles will be 2007/2008 models with more than 100,000 miles. More details are found on the "Police Vehicle Replacement" program modification form at the end of this section.

The chart below represents the expenditures associated with this Department's activities in the General Fund as a percentage of total General Fund expenditures. The percentage grew in FY 09/10 and FY 10/11, but is projected to decline in FY 11/12 and again in FY 12/13.



General Fund revenues associated with the Public Safety Department include parking and traffic violations of \$186,091, municipal parking fund transfer of \$147,272 and red light camera enforcement of \$310,000. These four revenues total \$643,363 or 15.1% of Police costs in the General Fund.

Personnel Complement:

Position Title	Funded FY 11/12			Funded FY 12/13		
	Full Time	Part Time	Temp	Full Time	Part Time	Temp
Police Chief	1			1		
Lieutenants	1.50			1.50		
Public Service Aides	1			1		
Executive Assistant to the Chief*	.75			.75		
Communications Operators	4			4		
Patrol Officers	16			16		
Detectives	3			3		
Police Sergeants	5			5		
Total	32.25	0	0	32.25	0	0

*Note: Includes General Fund positions or apportionment only.

Public Safety Department Expenditures

Line Item Prefix: 001-3000-521--		FY 08/09 Actual	FY 09/10 Actual*	FY 10/11 Actual	FY 11/12 Adopted	FY 11/12 Projected	FY 12/13 Adopted
Suffix	Object Description						
1210	Regular Salaries	2,447,920	2,194,259	2,144,959	2,155,355	2,224,440	2,234,718
1310	Other Salaries	8,230		1,316	17,250	17,250	21,750
1410	Overtime	174,153	192,835	153,220	175,500	175,500	180,000
1510	Special pay	79,635	70,646	86,681	84,500	84,500	84,500
1520	Extra Duty Pay			76,458	51,000	120,000	51,000
2110	Payroll Taxes	205,378	182,814	184,467	184,775	190,060	196,756
2210	Retirement Contribution	326,159	385,630	453,978	366,979	327,279	387,469
2310	Life & Health Insurance	286,919	251,239	245,143	277,015	277,015	291,444
2410	Workers Compensation	82,681	58,756	64,231	79,478	79,478	90,561
2510	Unemployment Compensation						
TOTAL	PERSONNEL EXPENSES	3,611,074	3,336,178	3,410,453	3,391,851	3,495,522	3,538,198
3110	Professional Services	7,351	11,752	10,825	10,000	10,000	10,000
3111	Lawsuits and Prosecutions			34,077			
3112	Physical Examinations	13,515	4,328	7,687	8,982	8,982	9,000
3410	Other Contractual Services		6,479	6,464	6,000	6,000	6,000
4110	Telecommunications	7,599	2,314	2,084	3,512	3,512	1,580
4111	Postage	654	472	997	1,000	1,000	1,000
4112	Mobile Phone Allowance			750	2,160	2,160	4,680
4402	Building Rental/Leasing	4,200	3,850	2,100			
4403	Equipment/Vehicle Leasing*	8,200	6,247	4,365	9,600	87,300	134,226
4510	Property and Liability Insurance	47,025	38,996	29,203	51,313	45,378	57,912
4601	Maintenance Service/Repair Contracts	11,395	11,747	21,620	23,700	23,700	22,860
4603	Equipment Maintenance	1,361	1,079	8,434	7,600	11,600	8,900
4611	Miscellaneous Maintenance	322	697	97			
4612	Vehicle Maintenance	24,642	23,336	16,521	28,000	28,000	20,000
4810	Promotional Activities	273	285	1,978	1,500	4,500	5,000
4911	Other Current Charges	8,692	9,328	196,784	316,470	316,470	285,530
5110	Office Supplies	7,193	5,375	6,867	5,000	5,000	5,000
5214	Uniforms	9,678	3,762	11,879	10,000	10,000	10,000
5215	Uniform Allowance	6,000	6,000	6,000	4,800	4,800	4,800
5216	Gasoline	62,993	90,505	114,547	96,621	101,621	104,000
5217	K-9 Allowance	300	1,200	1,200	1,200	1,200	
5290	Miscellaneous Operating Supplies	7,034	16,076	13,703	23,000	23,000	23,000
5410	Subscriptions and Memberships	1,716	1,919	2,228	2,525	2,525	2,525
5420	Conferences and Seminars	14,241	9,367	4,190	9,180	9,180	9,180
TOTAL	OPERATING EXPENSES	244,383	255,114	504,600	622,163	705,928	725,193
6310	Improvements other than Building						
6410	Machinery and Equipment		13,472	9,254	91,300	508,600	
TOTAL	CAPITAL OUTLAY	0	13,472	9,254	91,300	508,600	0
7310	Capital Lease Service Costs					5,000	
TOTAL	DEBT SERVICE	0	0		0	5,000	0
TOTAL	NON-OPERATING EXPENSES	0	0		0		
TOTAL	Department Total	3,855,458	3,604,764	3,924,307	4,105,313	4,715,050	4,263,391

* For FY 2013: leasing of 21 vehicles over 48 months at 1.58% to replace high mileage fleet.

Major Variance from Adopted Budget FY 11/12 to Projected FY 11/12

Code	Amount	Explanation of Variance
1210:2410	\$103,671	Increase from Fraternal Order of Police Collective Bargaining Agreement
4403	\$77,700	Increase from Patrol Car Lease Payments reclassified from Machinery & Equipment
4510	(\$5,935)	Decrease in Property and Liability Insurance cost
4603	\$4,000	Increase in Equipment Maintenance costs
4810	\$3,000	Increase in Promotional Activities costs
5216	\$5,000	Increase in Gasoline costs
6410	\$417,300	Patrol Cars Phase I & II Equipment/Vehicle Lease

Major Variance or Highlights of the Departmental Budget - FY 11/12 Projected to FY 12/13 Adopted

Code	Amount	Explanation of Variance
1210:2410	\$42,676	Increase from Fraternal Order of Police Collective Bargaining Agreement
4403	\$46,926	Lease of additional 11 replacement vehicles (6 - FY 11/12; 5 - FY 12/13)
4510	\$12,534	Increases to insurance coverage and insurance costs for liability, flood, fire, etc
4603	(\$2,700)	Decrease in equipment maintenance costs
4612	(\$8,000)	Decrease in vehicle maintenance costs
4911	(\$30,940)	Decrease in Red Light Camera costs
5217	(\$1,200)	K-9 allowance not anticipated in 12/13
6410	(\$508,600)	Machinery and Equipment purchases not anticipated in 12/13

Funded

Town of Surfside, Florida

FY 12/13 Program Modification

Vehicle Lease Program – Phase III

Department Name	Division Name	Funding Source	Dept. Priority	Fiscal Impact
Public Safety	Police Patrol	General	1	\$43,100

Justification and Description

The Department is requesting to implement Phase III of the Vehicle Replacement Program. This program will enable the Department to replace its aging fleet and reduce maintenance costs. The vehicles to be replaced are 2005 (1), 2007 (3) and 2008 (1) models with an average 96,000 miles on the odometer.

The Department is requesting to lease five (5) vehicles, four marked and one unmarked, under a municipal leasing program in conjunction with the Florida Sheriff's Association and Florida Association of Counties. The vehicles are all six cylinder Dodge Chargers. The lease would be for 48 months at an approximate annual lease cost of \$43,100 including an extended warranty, all emergency equipment and installation. This figure is based upon the current vehicle lease pricing and finance rate. At the end of the lease the Town will own the vehicles for \$1.00 each.

With the addition of five vehicles in FY 12/13, fleet will be substantially replaced.

The total cost of the Phase III lease program is estimated to be \$172,400 over four years. This amount will be partially offset by anticipated fuel and maintenance savings in the amount of \$12,000 over the four year period.

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, due to their age and mileage the older vehicles present safety and reliability concerns.

Required Resources

Line item	Title or Description of request	Cost
001-3000-521-4403	Vehicle Lease Program – Phase III	\$43,100

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 buildings as well as the management and supervision of the solid waste collection operation and the storm water, water/sewer utilities. The Department has direct responsibility for several allocation centers and has several divisions. The divisions include: administration, public works, solid waste, water and sewer, and storm water. The department meets its responsibilities through specialized divisions that correspond to these areas.

- **Administration Division:** The Public Works Director is responsible for all administrative activity for the Department. This division includes 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. Examples of current year projects include: storm water drainage improvement, water system replacement, and sewer system rehabilitation. Responsibility for the management of the related contracts rests with the Public Works Department.
- **General Maintenance:** This area of responsibility includes needs identification, assignment and supervision for all general maintenance to Town property including: buildings, equipment, grounds, streets, vehicles and landscape maintenance as well as miscellaneous maintenance items.
- **Solid Waste Division:** The Public Works Department is responsible for garbage and yard waste and recycling collection and disposal services for 1,200 residential accounts and 130 commercial accounts. Funding for this division is found within the Solid Waste tab of this document.
- **Storm Water Division:** The Public Works Department is responsible for planning and management of all improvements and maintenance related to the storm water infrastructure system and works in conjunction with the water and sewer division. Further information about those operations and budget is found in the Storm water tab of this document.
- **Street Maintenance:** Maintenance of roadways, road way cleaning, coordination with other departments regarding community bus schedules, and roadway hazards is the

responsibility of this Department. Expenditure directly related to street operations are found within this section and can be identified either by title or by the presence of “541” in the line coding.

- **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 storm sewer pump stations. This division is also responsible for reading meters and coordination with the billing function (supervised by the Finance Department). Additional information about this division is found in the “Water/Sewer” tab of this document.

FY 11/12 Accomplishments:

- Successfully transitioned the new landscape maintenance contractor greatly improving Town appearance while reducing cost.
- Completed the white fly control program saving many palm trees and ornamental plants Townwide.
- Refurbished three Town garbage packers at a cost of \$7,500 each avoiding the replacement of one packer at a cost of \$225,000.
- Negotiated with FDOT to more than double the sidewalk replacement percentage usually associated with road repaving projects.
- Completed FPL undergrounding study to allow Town Commission consideration during FY 11/12 for possible implementation during FY 12/13.
- Coordinated water/sewer/storm drainage project to stay on time and within budget.

FY 12/13 Primary Objectives:

- To monitor the completion of the FDOT Collins/Harding Avenue and 96th Street Resurfacing Projects to ensure minimal disruptions.
- To complete implementation of a microwave readable water meter reading system to be more efficient and detect leaks early.
- To improve the sanitary and safety conditions of the Town’s rear alleyways. This will require a multi-pronged approach, including new or better defined Town codes for proper waste disposal (grease traps, drains), alleyway resurfacing, and waste container repairs or upgrades.

- To complete the Town-wide water/sewer/storm drainage project.
- Prepare a study of the solid waste collection process for the single family neighborhood.

Revenues come to the General Fund as a result of three enterprise funds managed by the Public Works Department. Total FY 12/13 revenues for these transfers is \$195,006.

Personnel Complement: The table below represents the positions associated with operations budgeted in this fund (General Fund). Position information related to Solid Waste Collection, Stormwater Management, and Water/Sewer operations is found under the corresponding tabs within this document.

Position Title	Funded FY 11/12			Funded FY 12/13		
	Full Time	Part Time	Temp	Full Time	Part Time	Temp
Director of Public Works	0.25			0.25		
Laborer (CITT - MOE)	1			1		
Mechanic	1			1		
Maintenance Worker*	3			3		
General Service Worker	1			1		
Total	6.25	0	0	6.25	0	0

*In FY 11/12 at mid-year one Maintenance Worker position was transferred to the Public Works Department from the Parks and Recreation Department to facilitate the management of maintenance duties in one department.

Public Works Department Expenditures

Line Item Prefix: 001-5000-539 (unless noted):		FY 08/09 Actual	FY 09/10 Actual*	FY 10/11 Actual	FY 11/12 Adopted	FY 11/12 Projected	FY 12/13 Adopted
Suffix	Object Description						
1210	Regular Salaries	226,104	171,963	180,624	204,386	228,847	244,132
541-1210	Road's Regular Salaries	20,920	20,300	22,328	22,747	26,043	28,591
1410	Overtime	10,867	10,288	10,683	10,000	10,000	10,000
541-1410	Road's Overtime		538	657	700	700	700
1510	Special pay	5,777	5,429	8,243	5,500	5,500	4,500
541-1510	Road's Special Pay			1,000	1,000	1,000	1,000
2110	Payroll Taxes	18,013	13,772	14,641	16,214	16,821	18,693
541-2110	Road's Payroll Taxes	1,600	1,583	1,806	1,817	2,069	2,264
2210	Retirement Contribution	9,501	18,600	16,551	19,613	16,078	16,890
541-2210	Road's Retirement Contribution			2,018	1,584	1,413	1,420
2310	Life & Health Insurance	32,270	22,331	34,807	44,560	47,005	53,020
541-2310	Road's Life & Health Insurance	4,527	4,800	5,031	5,906	5,906	6,080
2410	Workers Compensation	9,638	8,994	9,523	9,973	10,603	16,228
541-2410	Road's Workers Compensation	2,171	1,655	1,865	2,161	2,161	2,785
TOTAL	PERSONNEL EXPENSES	341,388	280,253	309,777	346,160	374,146	406,301
3110	Professional Services	112,952	91,647	84,088	90,000	90,000	90,000
3112	Physical Examinations			246	250	250	250
3410	Other Contractual Services	11,683	212	8,933	5,000	5,000	5,000
3411	Nuisance Abatement				10,000	10,000	10,000
4009	Car Allowance	500	750	1,438	1,500	1,500	1,500
4110	Telecommunications	2,861	2,720	1,142	1,500	1,500	1,500
4111	Postage	299	139		100	100	100
4310	Electricity	62,850	34,057	46,424	44,212	44,212	45,980
541-4310	Roadway Electricity	37,137	35,261	29,114	40,000	40,000	41,600
4311	Water and Sewer	21,349	31,543	25,625	17,000	25,625	25,625
4403	Equipment/Vehicle Leasing	2,838	2,823	2,725	3,348	3,348	3,348
4510	Property and Liability Insurance	32,589	26,402	20,416	35,873	26,354	32,943
4601	Maintenance Service/Repair Contracts	10,517	6,773	6,601	8,400	11,400	12,600
4602	Building Maintenance	59,571	53,747	44,408	37,000	44,000	44,000
4603	Equipment Maintenance	5,078	7,182	429	7,500	7,500	7,500
4604	Grounds Maintenance	94,294	73,621	72,412	55,000	55,000	55,000
4611	Miscellaneous Maintenance			3,675		13,000	13,000
4612	Vehicle Maintenance	5,661	10,327	10,916	11,000	11,000	11,000
4911	Other Current Charges	307	0	1,539	2,100	2,100	2,100
5110	Office Supplies	1,047	710	434	1,000	1,000	1,000
5210	Property and Maintenance	16,313	22,577	34,591	25,000	35,000	35,000
5214	Uniforms	7,989	4,987	5,462	7,500	5,500	7,500
5216	Gasoline	24,344	6,301	7,573	15,000	12,000	15,000
5290	Miscellaneous Operating Supplies	1,066	1,121	1,193	6,900	6,900	6,900
5310	Road Materials	1,323	1,163	1,483	5,000	5,000	5,000
5410	Subscriptions and Memberships	183	491		350	450	600
5420	Conferences and Seminars	1,387	835	245	1,500	1,400	1,500
TOTAL	OPERATING EXPENSES	514,139	415,389	411,112	432,033	459,139	475,546
6310	Improvements other than Building	0			4,500	4,500	
6410	Machinery and Equipment				12,500	12,500	
TOTAL	CAPITAL OUTLAY	0	0	0	17,000	17,000	0
TOTAL	Department Total	855,526	695,642	720,889	795,193	850,285	881,847

Major Variance from Adopted Budget FY 11/12 to Projected FY 11/12

Code	Amount	Explanation of Variance
1210:2410	\$27,986	Compensation study adj.; merit pay allocation; mid-year Maintenance Worker from Parks & Rec.
4311	\$8,625	Water and Sewer mid-year increase to estimated
4510	(\$9,519)	Property Insurance increase not anticipated in FY 11/12
4601	\$3,000	Mid-year increase to estimated
4602	\$7,000	Building maintenance mid-year increase to estimated
4611	\$13,000	Window coverings for vacant storefronts not budgeted in FY 11/12
5210	\$10,000	Mid-year increase to estimated
5214	(\$2,000)	Mid-year decrease to FY 11/12 estimated
5216	(\$3,000)	Mid-year decrease to FY 11/12 estimated

Major Variance or Highlights of the Departmental Budget - FY 11/12 Projected to FY 12/13 Adopted

Code	Amount	Explanation of Variance
1210:2410	\$32,155	Full year effect of compensation study and Maintenance Worker - Parks & Rec. (salary & benefits)
4310	\$3,368	FPL proposed rate increase
4510	\$6,589	Increased costs for insurances: liability, flood, fire, property, etc
5214	\$2,000	Estimated increase in uniform
5216	\$3,000	Estimated increase in gasoline costs
6410	(\$17,000)	No anticipated capital outlay

Parks and Recreation Department

Mission Statement:

Provide recreational and leisure opportunities to build a strong sense of community while increasing the social, cultural and physical well-being of the residents and to be innovative in the programming needs of the community.

Services, Functions, and Activities:

The Parks and Recreation Department provides for the planning, supervision, maintenance and development of parks, park facilities, recreational programming, and numerous special events while balancing those needs with available resources. The goal of the Department is 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 the park related goals, the Department offers a variety of well-maintained park facilities (active recreation, passive recreation, and aquatic opportunities). To accomplish the community related goals, the Department continues its involvement in the coordination of numerous special events throughout the year. To accomplish the recreation related goals, the Department continues offering diverse programming for all ages and abilities. The new Community Center operates on a year round basis and provides quality programming and activities to all segments of the community.

Fiscal Year 11/12 Measurable Accomplishments:

- Successfully staffed, operated and provided programming in the first year operations of the new Community Center.
- Developed and implemented over 40 new programs to include Senior, Teen, Aquatic and Cultural Events.
- Worked in conjunction with the Public Works Department to develop and implement a year round greatly expanded beach/dune maintenance program.
- Developed in conjunction with the Public Works Department a Town-wide landscape maintenance program implemented by a new contractor.
- In cooperation with Miami Dade County and the Florida Department of Environmental Protection (DEP), helped in the negotiation of a written agreement with Miami Dade County for the maintenance and management of the beach.
- Renovated with Town workers the restrooms at 96th Street Park and Surfside Tennis Center.
- Established a resident ID system for use of the Community Center and issued nearly 4,000 cards.
- Prepared and implemented standard operating procedures to meet the residents' needs for use of the Community Center.
- Successfully negotiated and transferred the original Community Center concession agreement to a new vendor (Shaka Jons).

- Submitted a proposal through the Florida Recreation and Parks Association (FRPA) for the 2011 Agency Excellence Award and Facility Showcase for the new Community Center.
- Developed program and events for transitioning the summer camp location to the new Community Center from the temporary modulars.
- Developed a party rental agreement for the use of the Community Center.
- Developed an outside food policy for the Community Center.
- Staffed ten meetings of the Parks and Recreation Committee.

Fiscal Year 12/13 Measurable Performance Objectives:

- Complete and publish a Standard Operating Procedures (SOP) for the Community Center.
- Develop grant opportunities and funding sources for Parks and Recreation to include the addition of a second floor at the Community Center subject to policy direction from the Town Commission.
- Renovate the courts at the Tennis Center.
- Consider a new park in the south end of Town to serve the southern single-family residential area.

For FY 12/13 revenues for the General Fund associated with Parks and Recreation programming and services total \$197,705 or 13 percent of the Parks and Recreation Department operating budget. Revenue from food and room tax in the amount of \$373,500 is also projected to be included from the Town's 66 percent share of this revenue thereby reducing the cost of the Parks and Recreation programs to \$967,453 including all non ad valorem revenue sources.

Personnel Complement:

Position Title	Funded FY 11/12			Funded FY 12/13		
	Full Time	Part Time	Temp	Full Time	Part Time	Temp
Parks & Recreation Director	1			1		
Parks & Rec. Supervisor	1			1		
Beach & Aquatics Supervisor (Recreation Coordinator Aquatics 11/12)	1			1		
Parks & Recreation Clerk	1			1		
Lifeguards (beach & pool)	3			3		
Lifeguards Temp (beach & Pool) *			6			6
Lifeguards Part Time**		3			5	
Maintenance Worker****						
Parks & Recreation Custodian	1	1		1	1	
Park Attendants		3			1	
Program & Events Coordinator	1			1		
Recreation Leaders	1	5		1	5	
Camp Counselors ***			19			19
Total	10	12	25	10	12	25

*Temporary lifeguard positions consist of 6 positions for 10 weeks for increased summer time programming and hours of operation during the summer months.

**Part Time Lifeguards proposed for FY 12/13 are based on a total number of hours equal to the FY 11/12 part timers. This is because we keep additional numbers of part time employees active on call to cover for any shortages/emergencies.

***Camp Counselor positions consist of 14 positions for 10 weeks for Summer Camp and 5 positions for 2 weeks for Winter Camp.

****Maintenance Worker position was transferred to the Public Works Department FY 11/12 mid-year to facilitate the management of maintenance duties in one department.

Parks and Recreation Department Expenditures

Line Item Prefix: 001-6000-572-:		FY 08/09 Actual	FY 09/10 Actual*	FY 10/11 Actual	FY 11/12 Adopted	FY 11/12 Projected	FY 12/13 Adopted
Suffix	Object Description						
1210	Regular Salaries	576,621	314,890	335,720	586,243	583,560	661,533
1310	Other Salaries - Includes Seasonal	16,801	70,380	152,658	203,145	203,145	139,555
1410	Overtime	10,926	7,850	13,884	11,500	11,500	13,000
1510	Special pay	3,323	1,781	7,421	6,000	6,000	7,000
2110	Payroll Taxes	45,941	29,328	37,770	61,727	61,522	62,813
2210	Retirement Contribution	20,817	32,850	25,652	35,518	31,676	25,938
2310	Life & Health Insurance	66,061	43,566	54,607	83,510	81,065	92,698
2410	Workers Compensation	22,836	9,392	16,564	27,796	27,166	31,389
TOTAL	PERSONNEL EXPENSES	763,326	510,038	644,276	1,015,439	1,005,634	1,033,927
3112	Physical Examinations	740	1,801	8,243	1,725	1,725	1,725
3410	Other Contractual Services	71,485	61,876	51,871	64,715	64,715	69,715
4110	Telecommunications	2,105	3,042	3,697	5,100	5,100	5,100
4111	Postage	939	226	111	0	100	100
4310	Electricity	12,723	13,133	28,297	54,480	54,480	56,120
4311	Water and Sewer	13,909	19,765	20,279	25,200	25,200	27,600
4312	Natural Gas Service			1,069	29,400	26,400	29,400
4402	Building Rental/Leasing	39,352	35,446	38,741	15,600	7,200	7,200
4403	Equipment/Vehicle Leasing			2,775			
4510	Property and Liability Insurance	11,620	6,792	13,014	19,898	19,898	25,608
4601	Maintenance Service/Repair Contracts	5,140	4,843	4,010	12,732	15,290	19,630
4602	Building Maintenance	16,723	6,432	17,988	47,000	47,000	47,000
4603	Equipment Maintenance	2,200	917	8,396	9,000	9,000	9,000
4604	Grounds Maintenance	30,465	30,424	21,922	39,800	39,800	39,800
4611	Miscellaneous Maintenance	165		2,422	4,000	4,000	5,000
4810	Promotional Activities	125,417	62,712	73,431	61,325	71,325	81,325
4911	Other Current Charges	53,088	45,459	40,413	43,748	43,748	43,748
5110	Office Supplies	4,075	2,881	4,370	4,150	5,150	5,150
5213	Landscape Improvements				2,970	2,970	2,970
5214	Uniforms	5,017	3,845	4,588	4,750	4,750	4,950
5216	Gasoline	1,377	2,511	3,225	3,633	3,633	3,890
5290	Miscellaneous Operating Supplies	17,855	11,296	26,067	13,150	13,150	14,500
5420	Conferences and Seminars	2,550	1,474	2,605	3,700	3,700	5,200
TOTAL	OPERATING EXPENSES	416,945	314,874	377,534	466,075	468,334	504,731
6210	Buildings						
6310	Improvements other than Building				17,500		
6410	Machinery and Equipment		17,032	64,163		46,934	
TOTAL	CAPITAL OUTLAY	0	17,032	64,163	17,500	46,934	0
TOTAL	Department Total	1,180,270	841,943	1,085,973	1,499,014	1,520,902	1,538,658

Major Variance from Adopted Budget FY 11/12 to Projected FY 11/12

Code	Amount	Explanation of Variance
1210:2410	(\$9,805)	Net effect - merit pay allocation increase; Maintenance Worker transfer to Public Works decrease
4312	(\$3,000)	Savings from reduction in estimated FY 11/12 consumption
4402	(\$8,400)	Savings from return of modulars
4601	\$2,558	Mid-year adjustment to estimated FY 11/12
4810	\$10,000	Mid-year adjustment to promotional in FY 11/12
6310:6410	\$29,434	Network wiring, flat panel TV's, other Community Center equipment not budgeted in FY 11/12

Major Variance or Highlights of the Departmental Budget - FY 11/12 Projected to FY 12/13 Adopted

Code	Amount	Explanation of Variance
1210:2410	\$28,293	Increase for full year compensation study effects
3410	\$5,000	Increase for anticipated additional programming
4310	\$1,640	FPL proposed rate increase
4311:4312	\$5,400	Anticipated utilities cost increase
4510	\$5,710	Increase in coverage and costs for liability, property, and other non-personnel insurances
4601	\$4,340	Includes new service A/C contract
4611	\$1,000	Estimated increase in costs
4810	\$10,000	Anticipated additional promotional activity in FY 12/13
6310:6410	(\$46,934)	No anticipated capital outlay

Tourism, Economic Development & Community Services Department

Mission Statement:

- Improve the economic health and viability of the Surfside Business District by functioning as a catalyst, partner, advisor and advocate on initiatives.
- Enhance the quality of life for residents through community based services and involvement with public-private cooperative ventures.

Services, Functions, and Activities:

The Tourism, Economic Development and Community Services (TEDACS) Department in the General Fund is distinct from the Tourist Bureau Resort Tax Fund which can be found later in this budget book under its own tab. This hybrid department evolved from the creation of the Downtown Vision Advisory Committee (DVAC) and the need to quantify the duties and responsibilities that the Tourist Bureau Director was undertaking that were not directly related to the duties and responsibilities of the Tourist Bureau Resort Tax Fund.

Responding to the need to reinvigorate Surfside's downtown as the social, cultural and economic center of the Town, DVAC was created to identify a vision for the business district and propose initiatives that would support a thriving downtown. Additional tax revenue from a reinvigorated downtown, including increases in the Tourist Resort Tax, 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 and improve the visitor experience.

The focus 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. There is a desire to create a more pedestrian friendly downtown with mixed-use commercial buildings. Due to unprecedented changes such as new hotels and the expansion of Bal Harbour Shops, the necessity for a shared vision and plan for the downtown district is a critical initiative. A concerted effort is needed to reflect the realities of both internal and external changes.

Many community initiatives, due to their complexity or uniqueness, lack an obvious alignment with existing Town departments. The TEDACS Director, as the Town Manager designee, manages the process for these initiatives from inception through completion. Programs from this arena, and from DVAC, are accomplished via the following avenues: completing the task within the 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.

There are three items funded in FY 12/13 in the TEDACS Department of the General Fund. These are sixty-six percent (66%) of the TEDACS Director's salary, 66% of the Support Clerk salary, and 66% of the costs for the Resort Tax audit program. Sixty-six percent of those costs are utilized here as this is the percentage of all resort tax collections that come to the General Fund. The move of nine percent (9%) of the TEDACS Director's salary for FY 12/13 to the Tourist Bureau Resort Tax Fund, totaling thirty four percent (34%), brings this item in line with the allocation of resort tax as governed by Resort Tax Ordinance No. 11-1574.

Fiscal Year 11/12 Measurable Accomplishments:

Downtown Vision Advisory Committee:

- Code Compliance Program with more than 400 violations corrected
- Vacant Window Covering
- News Racks coordination
- Awnings Ordinance
- Wayfarer sign program
- Branding workshop
- Business Improvement District initial research and decision to implement by DVAC
- Façade Upgrades
- Parking Structure Feasibility Study underway
- Certificate of Use program with nearly 90 percent compliance
- Local Business Tax Receipt program with more than 95 percent compliance
- Sidewalk Café - FDOT Agreement
- Downtown Dialogues Meetings
- Grant liaison: Miami-Dade Mom & Pop / Energy Efficiency
- Deco Bikes agreement and implementation
- Farmers Market management
- Promotion of support for Small Business Day
- Dedicated "It Happens On Harding" Gazette section
- Coordination of removal and aesthetically improved installation banner arms on Collins and Harding Avenues
- Assistance to Surfside Business Association on Santa visit and Hunt for Art events
- Completed Surfside Business Directory

Community Services:

- New Town Website
- Uniform branding of Town printed materials
- e-Reader program
- Miami-Dade Library Card liaison
- Feral Cat Grant coordination
- Bird Houses on beach ends in cooperation with Parks and Recreation, and Public Works Departments
- Sea Level Awareness Project implementation investigation
- Seniors Assistance Program investigation
- Volunteer outreach
- Community Block Grant review
- H.O.P.E. Clothing Drive
- Endlessly Organic Produce Delivery Liaison

- MLK Jr. Day of Service fruit tree planting
- Awarding of Student Scholarships
- Jewish Community Services Memorandum of Understanding
- Film & Photo Production inquires, committee formation and document revision
- Community Garden implementation and liaison
- Dog Park initiative liaison
- Grants Workshop with staff
- Directors' Strategic Plan Workshop
- Information Management: Gazette / Channel 77 / Town Website / Flyers - Bulletin Boards / Press Releases

Community Center Events:

- Flu Clinic
- Small Claims Clinic
- United Way Tax Preparation Clinic
- Live!School / Beach High Rock Ensemble Event
- Endlessly Organic Movie Event

Fiscal Year 12/13 Measurable Performance Objectives:

- Completion of new website and capabilities components
- Implementation of new communication process including social networking after Town Commission direction.
- Address downtown streetscaping
- Address the Business Improvement District process
- Conduct a survey of businesses regarding DVAC/Events
- Production of marketing collateral for business district
- Deco Bikes coordination with Surf-Bal-Bay
- Dog Park development strategy
- Audit the remaining restaurants for food and beverage tax to complete the first audit cycle in 60 years
- Increase Community Programming and target involvement
- Increase Volunteer participation

Personnel Complement:

	Funded FY 11/12			Funded FY 12/13		
Position Title	Full Time	Part Time	Temp	Full Time	Part Time	Temp
Tourism Director*	.75			.66		
Support Clerk*				.66		
Total	.75			1.32		

*The balance of these full time positions (.34 FTEs) is funded in the Tourist Resort Fund.

Tourism Services Department

Line Item prefix: 001-6600-552-:		FY 08/09 Actual	FY 09/10 Actual*	FY 10/11 Actual	FY 11/12 Adopted	FY 11/12 Projected	FY 12/13 Adopted
Suffix	Object Description						
1210	Regular Salaries	62,324	46,111	40,666	43,602	56,107	75,162
1410	Overtime	2,879	0	1358	1,000	1,000	1,000
1510	Special Pay	2	26	211			
2110	Payroll Taxes	4,900	3,408	3,041	3,412	4,369	5,826
2210	Retirement Contribution	2,714	3,357	3,231	3,384	3,018	3,495
2310	Life & Health Insurance	9,167	5,409	4,375	4,769	4,769	8,596
2410	Workers Compensation	481	117	161	170	170	216
TOTAL	PERSONNEL EXPENSES	82,467	58,428	53,043	56,337	69,433	94,295
3210	Professional Services			3,004	9,900	15,491	26,400
TOTAL	OPERATING EXPENSES	0	19,847	3,004	9,900	15,491	26,400
TOTAL	Department Total	82,467	78,275	56,047	66,237	84,924	120,695

In FY 12/13 Proposed, 66% of expenditures are allocated in this fund with the balance coming from Tourist Resort Fund. Prior years' allocation was 75%.

* Actuals for FY 08/09 were expended from the Tourism fund, but are included here for reference. Non-personnel budgeted items and their respective histories remain in the Tourism Fund.

Major Variance from Adopted Budget FY 11/12 to Projected FY 11/12

Code	Amount	Explanation of Variance
1210:2410	\$12,505	Partial year adjustment compensatin study - Director salary adjustment
3110	\$5,591	Increase for Resort Tax audit efforts

Major Variance or Highlights of the Departmental Budget - FY 11/12 Projected to FY 12/13 Adopted

Code	Amount	Explanation of Variance
1210:2410	\$24,862	Full year of Director salary adj.;Support Clerk new in FY 12/13 Program Modification
3210	\$10,909	Increase for Resort Tax audit efforts

Funded

Town of Surfside, Florida

FY 12/13 Program Modification

Support Clerk

Department Name	Division Name	Funding Source	Dept. Priority	Fiscal Impact
TEDACS	TEDACS	General Fund Tourist Resort	1	\$47,000

Justification and Description

The funding for this initiative would be shared with the Tourist Bureau. Sixty-six percent would be financed by the General Fund and thirty-four percent by the Resort Tax Fund keeping with the percentages governing the use of Resort Tax revenue by the Resort Tax Ordinance.

This administrative position would assist the TEDACS Director with the coordinating of various programs, activities, and initiatives. As outlined in the varied and extensive list of duties this department performs, there is a need for comprehensive administrative work that presently occupies a disproportionate amount of the Director's time. This time would be better spent on the actual initiatives including appropriate research and planning as well as implementation of policies and procedures. Quite often many of these steps are not completed as the next new time sensitive initiative needs attention. The department is at a critical junction where the quality and quantity of the work is not sustainable given the present demands and future objectives.

This is, after all, a department of one that tackles an array of duties in three very distinct arenas but still must attend to all of the same processes that all other larger departments must adhere to. There exists many lost opportunities in past and present efforts for promotional initiatives, essential community outreach, public relations endeavors and follow up simply due to a lack of time and the time sensitive nature of all tasks required.

Alternative/Adverse Impacts if not funded:

As the demands on the TEDACS Department increase through such involved downtown initiatives like the BID, managing the new website for design and content, and implementing such time intensive programs like the PetSmart Cat grant, the administrative requirements are escalating. Without support personnel many of these initiatives will not be realized in the time frames anticipated by the Commission, Administration and Community. Presently funds are utilized where possible for temporary help on various programs at the expense of other initiatives. However the managing of this temporary assistance process, with the varying levels of quality support, is time intensive in itself, not guaranteed and usually ends with mixed results lacking in effectiveness.

Required Resources

Line item	Title or Description of request	Cost
001-6600-552-1210:2410	Personnel Costs General Fund 66% (including benefits)	\$31,020
102-8000-552-1210:2410	Personnel Costs Tourist Resort Fund 34% (including benefits)	\$15,980

Funded

Town of Surfside, Florida

FY 12/13 Program Modification

Town Branding Initiative (General Fund 66%/Tourist Bureau 34%)

Department Name	Division Name	Funding Source	Dept. Priority	Fiscal Impact
TEDACS	TEDACS	General Fund Tourist Resort	1	\$20,000

Justification and Description

Through multiple Downtown Vision Advisory Committee (DVAC) meetings, and a workshop devoted to branding conducted with presentations from branding experts, DVAC recommended that this issue be tackled by professionals that specialize in this arena.

The result of a competitive RFP process would be brought before the Town Commission for the selection of a qualified Branding Company to create an overall marketing identity for the Town and Business District.

The funding for this initiative would be shared with the Tourist Bureau. Sixty-six percent would be financed by the General Fund and thirty-four percent by the Resort Tax Fund keeping with the percentages governing the use of Resort Tax revenue by the Resort Tax Ordinance.

Alternative/Adverse Impacts if not funded:

As one of the vision elements unanimously endorsed by the Downtown Vision Advisory Committee, which incorporates a variety of stakeholders including downtown property owners and business owner/operators, these funds are necessary to establish an identity for marketing the Town and creating a sense of place. This complicated process requires dedicated focus and further delays will hamper the ability to present a cohesive message about Surfside as more advertising and marketing is conducted to assist the downtown businesses and new hotel product coming online. Without this initiative the Town will not be an active and viable contributor in directing how the Town is portrayed.

Required Resources

Line item	Title or Description of request	Cost
001-6600-552-3110	Town Branding Initiative 66% General Fund	\$13,200
102-8000-552-3110	Town Branding Initiative 34% Tourist Bureau	\$6,800

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. There are no transfers out of the General Fund in FY 12/13.

This allocation center may include other centralized costs which are not easily distributed. In FY 12/13, for example, the portion of the Town's property and liability insurance to cover the Town Hall building is included in this allocation center rather than distributed across the departments within Town Hall.

Significant items funded here for FY 12/13 include \$150,000 allocated for a merit pool for employees as well as \$150,000 for active personnel litigation. Other variance information may be found at the bottom of the allocation center's expenditure sheet.

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

Non Departmental Expenditures

Line Item Prefix: 001-7900-:		FY 08/09 Actual	FY 09/10 Actual*	FY 10/11 Actual	FY 11/12 Adopted	FY 11/12 Projected	FY 12/13 Adopted
Suffix	Object description						
590-1210	Regular Salaries				120,000	0	150,000
590-2210	Retirement Contribution						
590-2510	Unemployment Compensation		52,026	31,612	30,000	30,000	30,000
TOTAL	PERSONNEL EXPENSES	0	52,026	31,612	150,000	30,000	180,000
590-3110	Professional Services			6,976	15,000	15,000	15,000
590-3111	Lawsuits / Prosecutions (Extraordinary)		19,633		150,000	150,000	150,000
590-4110	Telecommunications	19,895	17,303	20,770	21,000	42,000	9,000
590-4111	Postage	8,527	2,909		17,500	17,500	17,500
590-4403	Equipment/Vehicle Leasing	9,079	9,643	562	17,465	24,352	30,499
590-4510	Property and Liability Insurance	23,907	26,773	19,602	55,688	33,803	58,115
590-4601	Maintenance Service/Repair Contracts	13,645	18,019	7,254	6,400	6,400	6,400
590-4911	Other Current Charges	91,547	47,853	7,226	19,800	19,800	19,800
590-5110	Office Supplies	5,942	12,089	14,960	18,000	18,000	19,500
590-5290	Miscellaneous Operating Supplies		1,665	3,335	7,500	7,500	7,500
TOTAL	OPERATING EXPENSES	172,542	155,885	80,685	328,353	334,355	333,314
590-6220	Building - Town Hall			5,162			
590-6310	Improvements other than Building					3,885	
590-6410	Machinery and Equipment	5,002		8,364			
TOTAL	CAPITAL OUTLAY	5,002	0	13,526	0	3,885	0
590-8143	Transfer to Solid Waste Fund						
581-1300	Transfers to Library Fund	27,137					
581-9130	Transfers to Capital Projects Fund	30,790	5,024,959	139,660			
581-9140	Transfer to Water and Sewer Fund				26,509	27,189	0
590-9910	Contingency / Return to Reserves				95,175	95,175	
TOTAL	NON-OPERATING EXPENSES	57,927	5,024,959	139,660	121,684	122,364	0
TOTAL	Department Total	235,470	5,232,870	265,483	600,037	490,604	513,314

Major Variance from Adopted Budget FY 11/12 to Projected FY 11/12

Code	Amount	Explanation of Variance
590-1210	(\$120,000)	Allocation of merit pay and compensation study adjustments to departments
590-4110	\$21,000	Underbudgeted for T1 line / router and Intereactive Services Network
590-4403	\$6,887	Increase from new computers and color printer
590-4510	(\$21,885)	Property insurance rate increase not anticipated in FY 11/12
590-6310	\$3,885	Records storage improvements

Major Variance or Highlights of the Departmental Budget - FY 11/12 Projected to FY 12/13 Adopted

Code	Amount	Explanation of Variance
590-1210	\$150,000	Reserve for Merit Pool
590-4403	\$6,147	Full year of computers and color printer lease
590-4510	\$24,312	Full year increase in costs and allocation of general liability insurance(s)



Capital Projects Fund

The Town maintains a fund which is used to provide revenues and expenditures associated with capital purchases associated with general governmental projects. The projects are all capital items (not consumed during regular operations) that are used for general governmental purposes (not for use for a specific enterprise / utility or special revenue fund). The qualifying items are budgeted in this Capital Projects Fund.

Information about this fund includes: a fund summary of finances, a narrative summary of the fund's operations, a summary of revenues, a summary of expenditures with expenditure history, and modifications to the programs.

A closely associated concept is the Capital Improvement Plan. The Capital Improvement Plan is a five year plan which shows capital purchases across all funds (not just general governmental in nature). The five year plan reflects all major projects occurring within the Town within the next five years and identifies the funding sources. Not all costs are direct Town costs. The projects may include, for example, funding from grant sources or partnership agreements.

Capital Projects Fund Summary FY 12/13

FY 11/12 Estimated

FY 11/12 Projected Revenues	400
Use of Assigned Fund Balance FY 11/12	274,600
Estimated Expenditures & Encumbrances	<u>(275,000)</u>
Estimated FY 11/12 Year End Difference	<u><u>0</u></u>

Projected Assigned Fund Balance

Audited Assigned Fund Balance 9/30/2011	399,754
Estimated FY 11/12 Year End Difference	0
Use of Assigned Fund Balance FY 11/12	<u>(274,600)</u>
Projected Assigned Fund Balance 9/30/2012	<u>125,154</u>
Use of Assigned Fund Balance FY 12/13	<u>(35,600)</u>
Projected Assigned Fund Balance 9/30/2013	<u><u>89,554</u></u>

FY 12/13 Budget Summary

Adopted Revenues

Projected Available Assigned Fund Balance 10/1/2012	125,154
Interest Earnings	400
Capital Contributions from Developers	<u>525,000</u>
Total Revenue	<u>650,554</u>

Adopted Expenditures

Capital Outlay	561,000
Projected Assigned Fund Balance 9/30/2013	<u>89,554</u>
Total Expenditures	<u>650,554</u>

Capital Projects Fund

The Capital Projects Fund is a type of governmental fund. As such, it provides for projects which are not assignable to specific enterprise or special revenue funds. The fund provides a place to account for improvements which cannot be assigned (per above). 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 project items 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. For FY 12/13, no transfer of funds into the Capital Projects Fund is recommended.

The Capital Projects Fund expenditures for FY 12/13 include six capital projects: benches downtown (\$11,000), newsracks townwide (\$10,000), an automated system for agenda management for the Town Clerk (\$15,000), the 95th Street redevelopment project from Collins Avenue to the hardpack (\$350,000 from developer contributions), renovations to the Tennis Center (\$25,000 from the Transacta Lanai developer), and undergrounding of the utilities in the alley behind the west building of the Grand Beach Surfside Hotel from 94th to 95th Street (\$150,000 provided by the hotel developer).

Expenditures for this fund are not generally restricted. Provided that the project meets the above qualifications, and appropriations are approved by the Town Commission, the project qualifies for funding in this fund.

The Capital Projects Fund is closely related to, but not synonymous with, the Five Year Capital Improvement Plan. The Five Year Capital Improvement Plan anticipates all the likely improvements to occur within the Town over the next five years. This planning document assists in identifying future resource needs and in planning the timing of projects. Wherever possible, the projects included in the Five Year Capital Improvement Plan have identified funding sources for each year of expenses.

There are no personnel associated with this fund. Details on each of the adopted projects within the Five Year Capital Improvement Plan follow the financial pages of this fund.

Capital Projects Fund Revenues

Line Item		FY 08/09 Actual	FY 09/10 Actual	FY 10/11 Actual	FY 11/12 Adopted	FY 11/12 Projected	FY 12/13 Adopted
	301-0000-						
331-4210	U.S. Mass Transit - ARRA Grant			131,054			
361-1000	Interest Earnings		22,666	8,365	400	400	400
381-0100	Interfund Transfer from General Fund	30,790	5,024,959	139,660			
381-2000	Interfund Transfer from Mun. Transp.	44,210					
381430	Interfund Transfer from Solid Waste						
384-0000	Loan Proceeds						
389-8000	Capital Contributions - Developers						525,000
392-0000	Appropriated Fund Balance	394,350	0	4,346,088	274,600	274,600	35,600
TOTAL	Miscellaneous Revenues	469,350	5,047,625	4,625,167	275,000	275,000	561,000
TOTAL		469,350	5,047,625	4,625,167	275,000	275,000	561,000

Capital Projects Fund Expenditures

Line Item Prefix: 301-4400-:		FY 08/09 Actual	FY 09/10 Actual	FY 10/11 Actual	FY 11/12 Adopted	FY 11/12 Projected	FY 12/13 Adopted
539-3110	Professional Services	19,131					
541-3110	Roads - Professional Services	53,917					
539-3410	Other Contractual Services						
541-5310	Road Materials	23,155	41,289	6,418			
TOTAL	OPERATING EXPENSES	96,204	41,289	6,418	0	0	0
539-6210	Buildings	379,782	648,710	4,145,827			
539-6220	Town Hall Improvements					90,000	
539-6310	Improvements other than Building	62,046	10,609		125,000	35,000	15,000
539-6410	Machinery and Equipment	119,780		472,922			
541-6310	Improvements other than Building			142,515			546,000
TOTAL	CAPITAL OUTLAY	561,608	659,319	4,618,749	125,000	125,000	561,000
581-9101	Transfer to General Fund				150,000	150,000	
TOTAL	NON-OPERATING EXPENSES	0	0		150,000	150,000	0
TOTAL	CAPITAL PROJECTS FUND	657,811	700,608	4,625,167	275,000	275,000	561,000

Major Variance from Adopted Fund Budget FY 11/12 to Projected FY 11/12

Code	Amount	Explanation of Variance
539-6220	90,000	Town Hall emergency repairs for elevator and roofing
539-6310	(90,000)	Townwide software replacement not anticipated in FY 11/12

Major Variance or Highlights of the Fund Balance - FY 11/12 Projected to FY 12/13 Adopted

Code	Amount	Explanation of Variance
539-6310	(20,000)	Decrease from number of anticipated items funded in FY 12/13
541-6310	21,000	Benches and newstands funded in FY 12/13
541-6310	525,000	Improvement items funded through developer contributions



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 Three Special Revenue Funds are: 1) Tourist Resort Fund, 2) Police Forfeiture Fund and 3) Municipal Transportation Fund.

Information about these funds includes: a fund summary, summary revenues, summary expenditures with expenditure history, program modification explanations and Capital Improvement Projects which are associated with that fund.



Tourist Resort Fund

The Tourist Resort Fund is a Special Revenue Fund within the Town of Surfside's budget. Funding for the Tourist Resort Fund is derived almost entirely from taxes placed on certain types of private enterprise (restaurants and short term rental properties) that are passed on to consumers. The expenditure of these funds is governed by the Tourist Bureau Board of the Town of Surfside.

Information related to any adopted personnel expenditures, personnel cost histories, and adopted personnel modifications may be found in the General Fund. Information related to adopted Tourist Bureau service changes is found later in this section. The revenues reflected in the General Fund represent sixty-six percent (66%) of the total received. These revenues are used to fund the cost of operating the Community Center and other functions related to enhancing the visitor experience. The remaining thirty-four (34%) is allocated directly to the Tourism Board to expend on tourism related activities.

Tourist Resort Fund Summary FY 12/13

FY 11/12 Estimated

Estimated Tourism Revenue	223,697
Estimated Expenditures & Encumbrances	(214,513)
Estimated FY 11/12 Year End Difference	9,184

Projected Restricted Fund Balance

Audited Restricted Fund Balance 9/30/2011	184,867
Estimated FY 11/12 Year End Difference	9,184
Projected Available Restricted Fund Balance 9/30/2012	194,051
Use of Fund Balance for 12/13	(27,189)
Projected Restricted Fund Balance 9/30/2013	166,862

FY 12/13 Budget Summary

Adopted Revenues

Projected Available Restricted Fund Balance 10/1/2012	194,051
Resort Sales and Use Proceeds	172,092
Operating Revenues	31,530
Interest	0
Total Revenue	397,673

Adopted Expenditures

Personnel Costs	48,023
Operating Items	182,788
Capital Outlay	0
Non-Operating Costs	0
Projected Restricted Fund Balance 9/30/2013	166,862
Total Expenditures	397,673

Department of Tourist Bureau Resort Tax Fund

Mission Statement:

- Encourage patronage of Surfside's hotels and restaurants through cooperative events, promotional activities, marketing, public relations and advertising opportunities.

Services, Functions, and Activities:

Currently Surfside is one of only three municipalities in Miami-Dade County eligible by Florida State Law to impose a Resort Tax of four percent (4%) on accommodations and two percent (2%) on food and beverage sales as a source of revenue. Miami Beach and Bal Harbour are the other two municipalities with the same capability. This unique revenue generating opportunity is also defined in the Town's Charter in Sec, 69-A. Resort Tax. The Tourist Resort Fund is a Special Revenue Fund within the Town of Surfside's budget. This means that the funds, like all Special Revenue Funds, are collected from specific sources and dedicated to specific allowable uses. Funding for the Tourist Resort Fund is derived almost entirely from additional costs placed on the rental of short term accommodations and food and beverage sales.

The Tourist Bureau Board Members, assigned by the Town's Commission, oversee the legal and appropriate use of these funds through the Tourism, Economic Development and Community Services (TEDACS) Director and the operations of the Tourist Bureau. The Tourist Bureau is responsible for bringing visitors into Surfside to patronize hotels, restaurants, businesses and recreational amenities. Over the past fifteen to twenty years, the Town has seen hotels converted to residential units. With that change, the tourism focus has shifted from international and national target markets to those regionally. Presently the primary focus is on encouraging tri-county residents to identify Surfside as their preferred day-trip travel destination. With the advent of new proposed hotel properties, a renewed focus on securing overnight visitors will gain in importance developing a need to change the present focus.

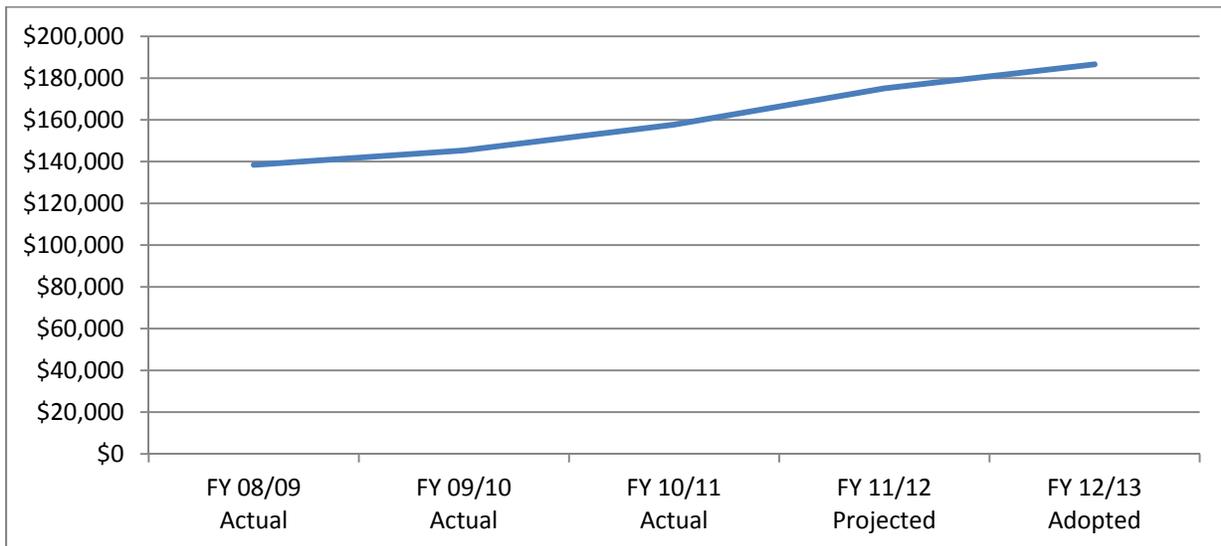
While Resort Tax revenues have dramatically decreased over the last couple of decades, the past few years have seen the stemming of this tide and the actual reversal of decline with notable increases year over year. This increase in revenue can be directly attributed to the responsibilities, focus and implementation of initiatives from the Tourist Bureau through the TEDACS Director:

- Plan, organize and manage all Tourist Bureau events including: creative themes, logistics, media coordination, advertising, publicity, community outreach, budgets and timelines.
- Maintain working rapport with hotel management, restaurants, and businesses to encourage and develop participation in Tourist Bureau promotions and events.
- Implement communication plans and strategies to reach various groups and individuals for the purpose of attracting and securing potential customers for accommodations, dining, and shopping for each event and promotion.
- Oversee creative, production and implementation of all marketing communications such as website, new media, brochures, and event signage.
- Oversee resort tax compliance issues in an effort to maximize revenue collection for the Town. The amendment to the Resort Tax Ordinance provides the necessary documentation and enforcement procedures lacking from the original 1960 version.

- Maintain a welcome service in the new Community Center for visitors, business owners/operators and residents to respond to all requests.
- Acts as Town’s representative in matters pertaining to various tour and travel associations and similar tourism organizations.

Ordinance No. 11-1574 has recently been modified to clarify the purpose and legitimate use of the fund. Among other items, the Ordinance clarifies that a percentage of receipts will be allocated to the General Fund, sixty-six percent (66%), to be spent in support of such items as the administration of the fund, and the maintenance of the Community Center; therefore directly relieving ad valorem taxes from being used for such purposes. The balance of the fund, thirty four percent (34%), is to be spent from the Tourist Resort Tax Fund on services and programs which directly promote the Town and may support the related personnel within the Tourist Bureau Resort Tax Fund Department. To align expense allocation with revenue allocation, the TEDACS Director, Support Clerk salary and Resort Tax Audit is allocated at 34% within this department.

The following chart represents the operating revenues of the Tourist Bureau Fund from FY 08/09 through FY 12/13. The increase in revenues is attributable to business expansion and increased collections of Resort Taxes in FY 10/11, FY 11/12 and FY 12/13 some of which results from the strengthening of Tourist Tax audits. With this addition, new hotel projects and Tales of the Surfside Turtles art exhibit, revenues for this fund are expected to continue to increase.



Fiscal Year 11/12 Measurable Accomplishments:

- Six (6) Third Thursday Events
- Surfside Spice Restaurant Promotion
- New Tourism Website
- Production of Surfside Business Directory
- Production of Surfside Hotel / Restaurant Brochure

- Completion of Resort Tax Audit for twelve (12) businesses
- RFP process for Tourism Strategic Plan
- Continued research into unregistered Short Term Rentals occurring in Surfside
- Tales of the Surfside Turtles Public Art Event
- Production of new Holiday Light feature at Veteran's Park
- Two (2) cooperative ventures with Uptown Magazine for promotion of downtown restaurants
- Marketing of restaurants and events to St. Regis staff
- RFP process for Event Vendors
- RFP process for Tourism Grants for Events
- Co-ordination with producer / director on Issac Bashevis Singer feature documentary
- Identification of opportunities from convention and trade show attendance
- Creation of collateral for convention and trade show attendance
- Information Management: Gazette / Channel 77 / Town Website / Flyers ~ Bulletin Boards / Press Releases
- Eleven Mom and Pop grants to help Surfside businesses modernize and improve marketing

Fiscal Year 12/13 Measurable Performance Objectives:

- Six (6) Third Thursday Events
- Production of Surfside Business Directory
- Production of Surfside Hotel / Restaurant Brochure
- 2nd Annual Culinary Event with Fresh Theme and Renewed Community Support
- Surfside Spice Restaurant Promotion
- Completion of Resort Tax Audit for twelve (12) businesses
- Production of new Holiday Light features to complement new Wayfarer installations
- Continued research into unregistered Short Term Rentals occurring in Surfside
- Completion and implementation of Tourism Strategic Plan
- Development of a Marketing Plan to assist hotels and restaurants
- Tales of the Surfside Turtles Public Art Event installation and promotion
- Completion and implementation of Tourism Grants for events
- Production of a Surfside Commercial
- Investigate Surf-Bal-Bay cooperative initiatives
- Continue growth in Mom and Pop grants

Tourist Resort Fund Revenues

Line Item Prefix: 102-0000-:		FY 08/09 Actual	FY 09/10 Actual	FY 10/11 Actual	FY 11/12 Adopted	FY 11/12 Projected	FY 12/13 Adopted
312-1200	Two Percent Resort Tax	90,922	109,635	112,453	72,121	103,030	90,152
312-1400	Four Percent Resort Tax	36,220	31,910	41,486	56,666	60,067	81,940
TOTAL	Sales and Use Taxes	127,142	141,546	153,939	128,788	163,097	172,092
361-1000	Interest Earnings	412	511	387	200		
369-8500	Resort Registration Fees				3,000	3,000	3,000
369-9000	Other Miscellaneous Revenues	10,891	3,294	3,413	3,000	57,600	28,530
392-0000	Use of Restricted Fund Balance	75,767					27,189
TOTAL	Miscellaneous Revenues	87,069	3,805	3,800	6,200	60,600	58,719
TOTAL		214,211	145,350	157,739	134,988	223,697	230,811

Tourist Resort Fund Expenditures

Line Item Prefix: 102-8000-552:		FY 08/09 Actual	FY 09/10 Actual	FY 10/11 Actual	FY 11/12 Adopted	FY 11/12 Projected	FY 12/13 Adopted
Suffix	Object Description						
1210	Regular Salaries		9,808	13,482	14,534	18,703	38,720
1410	Overtime		1,038	389			
2110	Payroll Taxes		831	1,099	1,113	1,432	2,963
2210	Retirement Contribution			1,115	846	754	1,801
2310	Life & Health Insurance			1,287	1,590	1,656	4,428
2410	Workers Compensation		78	44	43	43	111
TOTAL	PERSONAL EXPENSES	0	11,756	17,416	18,125	22,588	48,023
3110	Professional Services	11,700		2,588	5,100	11,662	13,600
3410	Other Contractual Services					68,000	25,000
4110	Telecommunications	856	844	1,078	780	780	780
4111	Postage	168	276	363	500	1,000	1,000
4403	Equipment/Vehicle Leasing	3,293	3,329	2,290	2,495	2,495	2,495
4601	Maintenance Service/Repair Contracts	2,129		1,310	1,500	1,500	1,500
4611	Miscellaneous Maintenance						
4810	Promotional Activities	89,353	97,216	101,897	102,748	102,748	108,913
4911	Other Current Charges						25,000
5110	Office Supplies	2,001	2,244	3,863	3,000	2,699	3,000
5290	Miscellaneous Operating Supplies	70	60	48		301	
5410	Subscriptions and Memberships		594	895	740	740	1,500
5420	Conferences and Seminars			359			
TOTAL	OPERATING EXPENSES	109,570	104,562	114,691	116,863	191,925	182,788
6210	Buildings			19,800			
TOTAL	CAPITAL OUTLAY	0	0	19,800	0	0	0
TOTAL	TOURIST RESORT FUND	109,570	116,318	151,907	134,988	214,513	230,811

Major Variance from FY 11/12 Adopted Departmental Budget to Projected FY 11/12

Code	Amount	Explanation of Variance
3110	6,562	Increase to Resort Tax Auditor Scope (34% Tourism; 66% General Fund)
3410	\$68,000	Surfside Turtles (fund revenues include \$57,600 estimated for sponsorships)

Major Variance or Highlights of the Departmental Budget - FY 11/12 Projected to FY 12/13 Adopted

Code	Amount	Explanation of Variance
1210:2410	25,435	Increase from compensation study
3110	\$1,938	Increase to Resort Tax Auditor Scope; Branding Program Mod (34% Tourism; 66% General Fund)
3410	(\$68,000)	Surfside Turtles (fund revenues include \$17,000 estimated for sponsorships)
3410	\$25,000	Business Improvement District
4810	\$9,704	Increase to Revenue Expectation resulting in additional promotional programming availability
4911	\$25,000	Façade Initiative Program Modification

Funded

Town of Surfside, Florida

FY 12/13 Program Modification

Support Clerk

Department Name	Division Name	Funding Source	Dept. Priority	Fiscal Impact
TEDACS	TEDACS	General Fund Tourist Resort	1	\$47,000

Justification and Description

The funding for this initiative would be shared with the Tourist Bureau. Sixty-six percent would be financed by the General Fund and thirty-four percent by the Resort Tax Fund keeping with the percentages governing the use of Resort Tax revenue by the Resort Tax Ordinance.

This administrative position would assist the TEDACS Director with the coordinating of various programs, activities, and initiatives. As outlined in the varied and extensive list of duties this department performs, there is a need for comprehensive administrative work that presently occupies a disproportionate amount of the Director's time. This time would be better spent on the actual initiatives including appropriate research and planning as well as implementation of policies and procedures. Quite often many of these steps are not completed as the next new time sensitive initiative needs attention. The department is at a critical junction where the quality and quantity of the work is not sustainable given the present demands and future objectives.

This is, after all, a department of one that tackles an array of duties in three very distinct arenas but still must attend to all of the same processes that all other larger departments must adhere to. There exists many lost opportunities in past and present efforts for promotional initiatives, essential community outreach, public relations endeavors and follow up simply due to a lack of time and the time sensitive nature of all tasks required.

Alternative/Adverse Impacts if not funded:

As the demands on the TEDACS Department increase through such involved downtown initiatives like the BID, managing the new website for design and content, and implementing such time intensive programs like the PetSmart Cat grant, the administrative requirements are escalating. Without support personnel many of these initiatives will not be realized in the time frames anticipated by the Commission, Administration and Community. Presently funds are utilized where possible for temporary help on various programs at the expense of other initiatives. However the managing of this temporary assistance process, with the varying levels of quality support, is time intensive in itself, not guaranteed and usually ends with mixed results lacking in effectiveness.

Required Resources

Line item	Title or Description of request	Cost
001-6600-552-1210:2410	Personnel Costs General Fund 66% (including benefits)	\$31,020
102-8000-552-1210:2410	Personnel Costs Tourist Resort Fund 34% (including benefits)	\$15,980

Funded

Town of Surfside, Florida

FY 12/13 Program Modification

Town Branding Initiative (General Fund 66%/Tourist Bureau 34%)

Department Name	Division Name	Funding Source	Dept. Priority	Fiscal Impact
TEDACS	TEDACS	General Fund Tourist Resort	1	\$20,000

Justification and Description

Through multiple Downtown Vision Advisory Committee (DVAC) meetings, and a workshop devoted to branding conducted with presentations from branding experts, DVAC recommended that this issue be tackled by professionals that specialize in this arena.

The result of a competitive RFP process would be brought before the Town Commission for the selection of a qualified Branding Company to create an overall marketing identity for the Town and Business District.

The funding for this initiative would be shared with the Tourist Bureau. Sixty-six percent would be financed by the General Fund and thirty-four percent by the Resort Tax Fund keeping with the percentages governing the use of Resort Tax revenue by the Resort Tax Ordinance.

Alternative/Adverse Impacts if not funded:

As one of the vision elements unanimously endorsed by the Downtown Vision Advisory Committee, which incorporates a variety of stakeholders including downtown property owners and business owner/operators, these funds are necessary to establish an identity for marketing the Town and creating a sense of place. This complicated process requires dedicated focus and further delays will hamper the ability to present a cohesive message about Surfside as more advertising and marketing is conducted to assist the downtown businesses and new hotel product coming online. Without this initiative the Town will not be an active and viable contributor in directing how the Town is portrayed.

Required Resources

Line item	Title or Description of request	Cost
001-6600-552-3110	Town Branding Initiative 66% General Fund	\$13,200
102-8000-552-3110	Town Branding Initiative 34% Tourist Bureau	\$6,800

Funded

Town of Surfside, Florida

FY 12/13 Program Modification

Business Improvement District Contractual Service

Department Name	Division Name	Funding Source	Dept. Priority	Fiscal Impact
TEDACS	Tourist Bureau	Tourist Resort	1	\$25,000

Justification and Description

This initiative would identify and contract with an experienced firm, through a competitive bid process, to assist with the Business Improvement District (BID) process and implementation. The Town Commission chosen company would be contracted to manage moving the Surfside Business District into an incorporated BID. This company would oversee the myriad of meetings and legal requirements necessitated by the process.

The basic premise of a BID is that the Town agrees to continue to provide a basic level of service and that incremental services such as extra police protection for expanded special events, maintenance for specialty landscaping, downtown marketing programs, cleaning after special events, and the retention of consultants to secure tenants are funded with a self-imposed charge on the owners which is generally passed on to the tenants.

The use of these funds is governed by the board of the BID. The process for establishing the District and ensuring that funds are collected and property spent is governed by State law and an agreement with the Town Commission.

Alternative/Adverse Impacts if not funded:

As one of the vision elements unanimously endorsed by the Downtown Vision Advisory Committee, which incorporates a variety of stakeholders including downtown property owners and business owner/operators, this was also an item that the downtown property owners supported in exchange for sun setting the Moratorium Ordinance last year. As this process is time consuming, deferring this item only further delays an acknowledged essential element to enhance the economic viability of Surfside's downtown. Without this initiative the onus on securing the future of business in Surfside, and any required funding, will remain with the Town and resident tax payers.

Required Resources

Line item	Title or Description of request	Cost
102-8000-552-3410	Business Improvement District Contractual Service	\$25,000

Funded

Town of Surfside, Florida

FY 12/13 Program Modification

Façade Improvement Initiative

Department Name	Division Name	Funding Source	Dept. Priority	Fiscal Impact
TEDACS	Tourist Bureau	Tourist Resort	1	\$25,000

Justification and Description

DVAC has established a priority to begin an effort to create a consortium of banks operating in the Surfside Downtown District to develop financing for a façade upgrading program for the district’s property owners and/or tenants. The allocated proceeds from the Parking Fund would be utilized to reduce the interest on loans granted by the consortium of banks for façade improvements. Miami-Dade’s “Mom & Pop” grants would also be sought to assist some of the downtown businesses with façade improvements including awnings and signage as a complement to this program.

Alternative/Adverse Impacts if not funded:

As one of the vision elements unanimously endorsed by the Downtown Vision Advisory Committee, which incorporates a variety of stakeholders including downtown property owners and business owners/operators, these funds are necessary to prove to the consortium of banks the Town’s commitment to this initiative. Without this initiative the Town is limited in its ability to effectively manage the overall look of the downtown area and will delay improving the experience of resident and visitor patrons to the Town’s business district. The funds invested in this program come back to the Town through increased property values and resultant ad valorem revenues.

Required Resources

Line item	Title or Description of request	Cost
102-8000-552-4911	Façade Improvement Initiative	\$25,000



Police Forfeiture Fund

The Police Forfeiture Fund is funded through forfeitures, seizures and confiscations related to criminal activity. Use of the funds is restricted to crime prevention initiatives. Supplanting (replacing) funding for other programs with this revenue is expressly prohibited.

The Chief of Police is authorized to certify that proposed 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.

Police Forfeiture Fund Summary FY 12/13

FY 11/12 Estimated

Estimated Forfeiture Revenue	79,210
Estimated Expenditures & Encumbrances	<u>(78,825)</u>
Estimated FY 11/12 Year End Difference	<u><u>385</u></u>

Projected Fund Balance*

Audited Fund Balance 9/30/2011	117,889
Estimated FY 11/12 Year End Difference	<u>385</u>
Projected Fund Balance 9/30/2012	<u>118,274</u>
Use of Fund Balance for FY 12/13	<u>(68,359)</u>
Projected Fund Balance 9/30/2013	<u><u>49,915</u></u>

FY 12/13 Budget Summary

Adopted Revenue

Projected Available Fund Balance 10/1/2012	118,274
Forfeiture Proceeds	94,031
Interest Earnings	<u>100</u>
Total Revenues	<u><u>212,405</u></u>

Adopted Expenditures

Personnel Costs	12,280
Operating Items**	150,210
Capital Outlay	0
Non-Operating Costs	0
Projected Restricted Fund Balance 9/30/2013	<u>49,915</u>
Total Expenditures	<u><u>212,405</u></u>

* All fund balances for this fund have "restricted" (limited) allowable uses.

**The Town's \$100,000 contribution to the Five Community ALPR camera system is included as an operating item for budget purposes.

Police Forfeiture Fund

The Police Forfeiture Fund is a Special Revenue Fund within the Town of Surfside's budget. This means that the income, like all Special Revenue Funds, is derived from specific sources and is restricted to specific allowable uses. Funding for the Police Forfeiture Fund is derived primarily from the sale of legally seized (taken) assets. The permissible use for income resulting from the sale of these assets is restricted by State and Federal law to specific types of equipment, training, overtime, enforcement or crime prevention projects and/or programs. Often there is a very long lag time from when the assets are seized and when the Town receives its share of the disposition.

The Police Chief is primarily responsible for identifying and certifying that expenditures from this fund are compliant with the restricted legitimate uses. Generally, the funding may be utilized to support the creation of new programs and to supplement, but not supplant, funding for equipment, crime prevention, crime detection, and enforcement. For example, the programs adopted for FY 12/13 include: a regional license plate reader project, payment for the Department's new computer lease and continued support of our current crime prevention/ community policing initiatives.

One of the conditions for receiving this restricted funding is that it needs to be used or have a planned use for accumulated funds. When the Chief of Police took over operation of this fund approximately \$500,000 had been accumulated without an articulated plan for its use. The funding has since been used for the purchase of weapons, radios, K-9 program development, bicycle and ATV purchases, a secure ID access system, surveillance equipment, undercover narcotics buy money, rental vehicles for undercover operations, supplemental training and other qualified expenditures.

A personnel complement chart is not provided for this fund as there are no positions funded here in either FY 11/12 or FY 12/13.

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 to cover indirect administrative costs. So, no transfer to the General Fund is budgeted.

Police Forfeiture Fund Revenues

Line Item: 105-0000:		FY 08/09 Actual	FY 09/10 Actual	FY 10/11 Actual	FY 11/12 Adopted	FY 11/12 Projected	FY 12/13 Adopted
359-2000	Forfeitures and Confiscations	24,069	39,901	90,432	34,066	34,066	94,031
TOTAL	Fines & Forfeitures	24,069	39,901	90,432	34,066	34,066	94,031
361-1000	Interest Earnings	1,233	3,528	1,275	100	100	100
392-0000	Use of Restricted Fund Balance	58,292	0		45,044	45,044	68,359
TOTAL	Miscellaneous Revenues	59,525	3,528	1,275	45,144	45,144	68,459
GRAND TOTAL		83,594	43,429	91,707	79,210	79,210	162,490

Police Forfeiture Fund Expenditures

Line Item Prefix: 105-3300-521:		FY 08/09 Actual	FY 09/10 Actual	FY 10/11 Actual	FY 11/12 Adopted	FY 11/12 Projected	FY 12/13 Adopted
Suffix	Object Description						
1310	Other Salaries						
1410	Overtime	11,463	6,495	4,487	10,000	10,000	10,000
1510	Special pay	53	0		200	200	200
2110	Fica Taxes	904	495	354	1165	780	780
2310	Life & Health Insurance	1,317	0	49	700	700	700
2410	Workers Compensation	639	219.94	146	600	600	600
TOTAL	PERSONNEL EXPENSES	14,377	7,209	5,036	12,665	12,280	12,280
4403	Equipment/Vehicle Leasing	26,092					
4405	Laptop Lease and Air Card		26,196	24,768	27,000	27,000	27,000
4810	Promotional Activities		10,768	6,763	8,000	8,000	9,000
4911	Other Current Charges	27,264	12,743	5,612	10,000	10,000	110,000
5290	Miscellaneous Operating Supplies	5,000		32	4,210	4,210	4,210
5410	Subscriptions and Memberships	300	588				
TOTAL	OPERATING EXPENSES	58,656	50,294	37,175	49,210	49,210	150,210
6410	Machinery and Equipment	11,794		3,432	17,335	17,335	
TOTAL	CAPITAL OUTLAY	11,794	0	3,432	17,335	17,335	0
TOTAL	FORFEITURE FUND	84,827	57,504	45,643	79,210	78,825	162,490

Major Variance or Highlights of the Fund Budget - FY 11/12 Projected to FY 12/13 Adopted

Code	Amount	Explanation of Variance
4911	\$100,000	Island Community Initiative ALPR Project crime prevention program

Funded

Town of Surfside, Florida

FY 12/13 Program Modification

Island Community Initiative ALPR Project

Department Name	Division Name	Funding Source	Dept. Priority	Fiscal Impact
Public Safety	Police	Forfeiture	1	\$100,000

Justification and Description

The Island Community Initiative ALPR Project is a new crime prevention program involving the Bal Harbour, Bay Harbor Islands, Golden Beach, Sunny Isles Beach, and Surfside Police Departments. The project will monitor all ingress and egress into the five island Towns with Automatic License Plate Reader (ALPR) cameras. Phase 1 of the project will Geo-fence the exterior boundaries of the communities. The cameras will be installed in north Golden Beach; Sunny Isles at 192 Street and Collins Avenue and Sunny Isles Blvd.; the Bay Harbor Islands tollbooths; and at 88 Street and Collins Avenue, Harding Avenue, and Byron Avenue in Surfside. Phase 2 of the project will allow Towns to add interior ALPR and surveillance cameras to the interior of the Geo-fence such as parks, schools, etc.

Dispatchers and Police Officers in all of the communities will be alerted automatically at the police departments and on laptops in real time to stolen cars, BOLOs, Amber Alerts, and hot lists. The project will also provide inter-agency sharing of investigative intelligence. The server will be shared by all of the communities.

An inter-local agreement with the participating municipalities will be secured. The cost will be shared equally by the Towns.

Alternative/Adverse Impacts if not funded:

The crime prevention initiative has a special pricing offer. The server will be shared by all agencies further reducing the price. The vendor will upgrade the server to support all five agencies. The Towns can piggyback on the Golden Beach contract. The four other Towns have committed to the project.

Required Resources

Line item	Title or Description of request	Cost
105-3300-521-4911	Island Community Initiative ALPR Project	\$100,000



Municipal Transportation Fund

The Town operates a Community Bus Service which provides connecting services to large mass transit services. This service is made possible through the use of Citizens Initiative Transportation Tax (CITT) funds. The funds are generated through a Miami-Dade County gasoline tax and results from a citizens' initiative to improve transportation throughout the County.

A minimum of 20% of the receipts are required to be spent on mass transit and the Town of Surfside exceeds this obligation. The Town is also required to continue its separately funded maintenance efforts (called Maintenance of Effort or MOE). The Town meets this obligation through street maintenance expenditures in the General Fund.

The balance of receipts (total less mass transit system) may be spent on new projects or programs which provide transportation enhancement with a preference for improving pedestrian (non-motorized) safety and access to mass transit systems.

Municipal Transportation Fund Summary FY 12/13

FY 11/12 Estimated

Estimated Transportation Revenue	170,535
Estimated FY 11/12 Appropriation	138,579
Estimated Expenditures & Encumbrances	(309,114)
Estimated FY 11/12 Year End Difference	0

Projected Restricted Fund Balance

Audited Restricted Fund Balance 9/30/2011	239,760
Estimated FY 11/12 Year End Difference	0
Use of Restricted Fund Balance FY 11/12	(138,579)
Projected Restricted Fund Balance 9/30/2012	101,181
FY 12/13 Budgeted Reserve Replenishment	57,968
Projected Restricted Fund Balance 9/30/2013	159,149

FY 12/13 Budget Summary

Adopted Revenues

Projected Restricted Fund Balance 10/01/2012	101,181
Transit Surtax Proceeds	185,650
Interest Earnings	180
Transfer from General Fund	0
Total Revenues	287,011

Adopted Expenditures

Operating Items	118,580
Non-Operating Costs	9,282
Projected Restricted Fund Balance 9/30/2013	159,149
Total Expenditures	287,011

Municipal Transportation Fund

The Municipal Transportation fund is a Special Revenue Fund within the Town of Surfside's budget. Funding for the Municipal Transportation Fund comes from the Town's pro-rata share of a half-cent discretionary sales tax on purchases made in Miami-Dade County. The funds are made available to promote the Peoples' Transportation Plan (PTP) administered by the Citizens' Independent Transportation Trust (CITT).

Twenty percent (20%) of the funding is to be spent on direct public transportation purposes by the municipalities. Surfside community bus service expenditures are projected at \$110,580 which is funded from this source.

In FY 12/13, the following are funded through CITT and CITT Interest revenues of \$185,650.

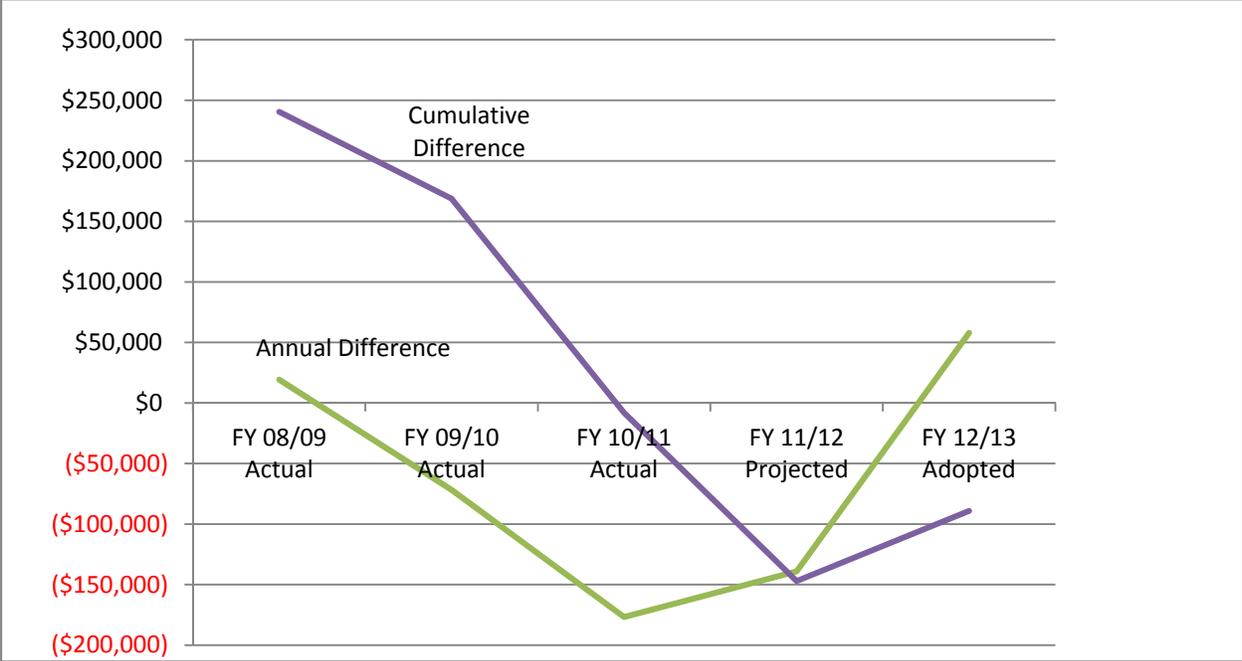
Community Bus Service (including gas)	\$ 110,580
Traffic Consulting Services	\$ 8,000
5% (maximum) Administrative Transfer	<u>\$ 9,282</u>
Total	\$ 127,862

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 \$9,282.

The green (bottom) line in the chart below shows the excess of revenue over expenditures for each year from FY 08/09 through adopted FY 12/13. Since FY 09/10 these funds have been entirely utilized for their restricted purposes. Prior to FY 08/09 the restricted fund balance grew for several years without a clearly articulated use plan. This fund balance growth became a concern for CITT. In FY 11/12 the funds were utilized and a portion of the restricted fund balance was used.

It should be noted that the chart reflects annual and cumulative change to restricted fund balance, not the fund balance amount. The audited balance as of September 30, 2011 was \$239,760. After the use of reserves in FY 11/12, the restricted fund balance at the end of FY 12/13 is projected to be \$159,149.

**Restricted Fund Balance Change
FY 08/09 through Adopted FY 12/13**



No personnel complement chart is provided for this fund as the Municipal Transportation (CITT) Fund has no personnel assigned in either FY 11/12 or FY 12/13.

Municipal Transportation Revenues

Line Item Prefix: 107-0000-:		FY 08/09 Actual	FY 09/10 Actual	FY 10/11 Actual	FY 11/12 Adopted	FY 11/12 Projected	FY 12/13 Adopted
338-1000	Transit Surtax Proceeds	168,810	170,243	180,473	170,055	170,055	185,650
TOTAL	Services Revenues	168,810	170,243	180,473	170,055	170,055	185,650
361-1000	Interest Earnings	2,970	1,329	516	480	480	180
381-0100	Interfund Transfer from General Fund						
392-0000	Use of Restricted Fund Balance		0		128,579	138,579	
TOTAL	Miscellaneous Revenues	2,970	1,329	516	129,059	139,059	180
TOTAL		171,780	171,572	180,989	299,114	309,114	185,830

Municipal Transportation Fund Expenditures

Line Item Prefix: 107-8500-549-:		FY 08/09 Actual	FY 09/10 Actual	FY 10/11 Actual	FY 11/12 Adopted	FY 11/12 Projected	FY 12/13 Adopted
3110	Professional Services	7,692	2,008	676	8,000	8,000	8,000
3410	Other Contractual Services	75,232	80,208	93,243	84,000	94,500	94,500
4911	Other Current Charges				5,000		
5216	Gasoline	4,970	8,821	12,373	10,390	14,890	16,080
5310	Road Materials	11,582	0		0		
TOTAL	OPERATING EXPENSES	99,476	91,037	106,292	107,390	117,390	118,580
6320	Improvements other than Building		146,261	246,737			
TOTAL	CAPITAL OUTLAY	0	146,261	246,737	0	0	0
9120	Transfers to Capital Projects Fund	44,210					
9140	Transfer to Water / Sewer Fund for PTP Eligible Projects				183,492	183,492	
9101	Transfer to General Fund	8,848	6,000	4,700	8,232	8,232	9,282
9310	Contingency/Reserve						57,968
TOTAL	NON-OPERATING EXPENSES	53,058	6,000	4,700	191,724	191,724	67,250
TOTAL	TRANSPORTATION FUND	152,534	243,298	357,729	299,114	309,114	185,830

Major Variance from Adopted Fund Budget FY 11/12 to Projected FY 11/12

Code	Amount	Explanation of Variance
3410	10,500	Increased cost of Community Shuttle Service
4911	(5,000)	Budgeted route extension not anticipated in FY 11/12
5216	4,500	Increased cost of gasoline

Major Variance or Highlights of the Fund Budget - FY 11/12 Projected to FY 12/13 Adopted

Code	Amount	Explanation of Variance
9120	(183,492)	Transfer to Capital Improvements to Fund Traffic Improvement CIP in FY 12/13



Enterprise Funds

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

The four enterprises for the Town are: 1) Water and Sewer, 2) Municipal Parking, 3) Solid Waste Collection, and 4) Stormwater Control.

Information about these funds includes: a fund summary, summary revenues, summary expenditures with expenditure history, any modifications to the programs and Capital Improvement Projects associated with the fund.



Water and Sewer Fund

The Town operates its own water and sewer enterprise fund. Town water is purchased from Miami-Dade County at wholesale rates and transmitted through Town owned water lines. Wastewater (sewer) runs through the Town's collection system and is discharged under an agreement with the City of Miami Beach.

Information about this fund includes: a fund summary of finances, a narrative summary of the fund's operations, a summary of revenues, a summary of expenditures with expenditure history and modifications to the programs.

Water Sewer Fund Summary FY 12/13

FY 11/12 Estimated

Estimated Water and Sewer Utility Service Revenues	19,411,546
Estimated Expenditures & Encumbrances	(19,059,429)
Estimated FY 11/12 Excess of Revenues over Expenditures	352,117

Projected Unrestricted Net Assets

Audited Unrestricted Net Assets 9/30/2011	1,674,603
Estimated FY 11/12 Excess of Revenues over Expenditures	352,117
Net Assets Restricted for Loan Repayment Reserve Account	(324,000)
Projected Unrestricted Net Assets 9/30/2012	1,702,720
Use of Unrestricted Net Assets - FY 12/13	(51,955)
Projected Unrestricted Net Assets 9/30/2013	1,650,765

FY 12/13 Budget Summary

Adopted Revenue

Projected Unrestricted Net Assets 10/1/2012	1,702,720
Service Revenues	2,896,412
Interest Earnings and Impact Fees	74,000
Loan Proceeds for Capital Projects	1,967,754
Total Revenue	6,640,886

Adopted Expenditures

Personnel Costs	287,310
Operating Items	1,459,987
Capital Outlay	1,967,754
Debt Service Costs	1,210,516
Transfer to General Fund	64,554
Projected Unrestricted Net Assets 9/30/2013	1,650,765
Total Expenditures	6,640,885

FY 12/13 Year End - Net Assets

Projected Unrestricted (Operating) Net Assets	1,650,765
Projected Loan Repayment Reserve Account	324,000
Projected Renewal & Replacement (R&R) Net Assets	905,754
Projected Rate Stabilization Net Assets	650,964

Water and Sewer Fund

The Water and Sewer fund is operated under the supervision of the Public Works Director. The utility services are provided by the Town with the goals of providing for the continual supply of quality potable water and the providing for the safe and environmentally sound removal of waste water.

To meet the need for water, the Town purchases water from Miami Dade County. Miami Dade has not completed its rate development for next year. However, the current budget anticipates no increase to the Town for water delivery. Additional water related responsibilities include water quality testing and water delivery infrastructure maintenance and improvements.

To fulfill the wastewater removal component, the Town contracts with the City of Miami Beach. Miami Beach has not finalized its rates; however, we estimate that there will be no pass-through rate increase this year. If there are any increases, staff recommends that the increase be absorbed through the rate stabilization fund. Future years may include large increases due to transmission infrastructure needs for Miami Beach and treatment cost increases from Miami Dade County.

Additional wastewater and potable water responsibilities include the testing, maintenance, and restoration of the wastewater infrastructure system. This project is well underway. Pursuing this project improves the system and reduces the risk of potential environmental hazards and nearly eliminates water losses and sewage treatment surcharges from leaks into and out of the system. The savings from the elimination of leaks (inflow) will help to reduce non-metered service use and thereby reduce the amount of future rate changes.

The Water and Sewer fund also performs functions related to billing and collection for the services provided. The Town provides a number of services for this fund (such as: general management, human resource functions, payroll functions, benefits and pension management, and the provision of office space). The Water and Sewer Fund offsets some of these costs with a service payment of \$64,554 to the General Fund.

The key issue for FY 12/13 is completion of the water/sewer/storm drainage project. The FY 12/13 Adopted Budget includes sufficient funds from the State Revolving Fund to achieve this goal and possibly implement the additive alternates to some degree. The amount of available funds will not be known until the base construction is near completion. The additive alternates include a street signage replacement program, upgrades to the traffic calming devices and a street tree program. The FY 12/13 Adopted Budget includes sufficient funds to cover debt by 1.23 times which exceeds the 1.10 coverage required by Regions Bank and the 1.15 coverage required by the State Revolving Fund.

Personnel Complement:

Position Title	Funded FY 11/12			Funded FY 12/13		
	Full Time	Part Time	Temp	Full Time	Part Time	Temp
Public Works Director	0.25			0.25		
Capital Improvement Project Manager				1*		
Maintenance Worker	3			3		
Office Clerk	1			1		
Total	4.25	0	0	5.25	0	0

*Note: This position is filled in FY 11/12 with a contractual employee who is proposed to become permanent in FY 12/13.

Water and Sewer Fund Revenues

Line Item Prefix: 401-0000-:		FY 08/09 Actual	FY 09/10 Actual	FY 10/11 Actual	FY 11/12 Adopted	FY 11/12 Projected	FY 12/13 Adopted
324-2100	Residential - Physical Environment						
343-3000	Water Utility Service Revenue	899,793	1,252,302	1,458,287	1,434,912	1,434,912	1,479,912
343-3500	Tapping Fees		2,400		2,000	3,500	3,500
343-3600	Penalties	200	2,525	5,930	3,000	3,000	3,000
343-5000	Wastewater Utility Service Revenue	1,085,976	1,301,973	1,411,793	1,385,000	1,410,000	1,410,000
TOTAL	Services Revenues	1,985,969	2,559,200	2,876,010	2,824,912	2,851,412	2,896,412
363-2300	Impact Fees	1,000	830				70,000
381-1700	Interfund Transfer from CITT				183,491	183,491	
381-0100	Interfund Transfer from General Fund				26,509	26,509	
384-0000	Loan Proceeds				9,798,932	15,800,494	1,967,754
389-1000	Interest Earnings	593	11,224	7,022	10,340	6,000	4,000
389-1200	Interest Earnings - Arbitrage			3,958			
391-1000	Use of Unrestricted Net Assets				431,438	431,438	51,955
391-1020	Restricted Renewal & Replacement				112,202	112,202	
TOTAL	Miscellaneous Revenues	593	11,224	10,980	10,562,912	16,560,134	2,093,709
TOTALS		1,986,562	2,570,425	2,886,990	13,387,824	19,411,546	4,990,121

Water and Sewer Fund Expenditures

Line Item Prefix: 401-9900-536-		FY 08/09 Actual	FY 09/10 Actual	FY 10/11 Actual	FY 11/12 Adopted	FY 11/12 Projected	FY 12/13 Adopted
Code Suffix	Object Description						
1210	Regular Salaries	214,509	198,098	196,129	249,582	198,154	193,904
1410	Overtime	12,801	12,936	14,588	15,000	20,000	15,000
1510	Special pay	4,022	5,191	4,536	4,500	4,500	2,750
2110	Payroll Taxes	16,879	16,161	15,995	20,585	17,033	16,192
2210	Retirement Contribution	8,210	15,436	20,379	20,627	18,396	11,340
2310	Life & Health Insurance	31,283	31,883	31,466	46,791	40,502	39,456
2410	Workers Compensation	13,881	4,749	9,708	7,368	11,926	5,400
2610	Other Post Employment Benefits		2,470	2,732	3,192	3,192	3,268
TOTAL	PERSONNEL EXPENSES	301,585	286,923	295,533	367,645	313,702	287,310
3110	Professional Services	4,631	86,773	40,094	30,000	78,261	48,750
3310	Utility Billing Charges			1,599	4,100	4,100	4,700
3401	Water Purchases	538,158	636,634	541,249	496,387	496,387	496,387
3402	Sewage Disposal	581,527	815,608	789,621	738,672	738,672	738,672
3410	Other Contractual Services	629	3,203	1,937	1,500	1,500	1,500
4009	Car Allowance	500	750	1,438	1,500	1,500	1,500
4110	Telecommunications	558	739	115	750		
4111	Postage	2,328	2,662	6,292	4,100	4,100	4,100
4112	Mobile Phone Allowance			300		720	720
4310	Electricity	34,025	29,498	28,980	37,587	37,587	39,090
4403	Equipment/Vehicle Leasing	14,468	14,451	13,825	12,475	12,475	12,475
4510	Property and Liability Insurance	19,362	17,881	18,767	23,150	20,417	25,447
4601	Maintenance Service/Repair Contracts	51,844	20,852	21,418	58,800	25,000	25,000
4603	Equipment Maintenance	34,552	39,313	19,348	30,000	30,000	30,000
4611	Miscellaneous Maintenance - Water Tests	38,662	5,015	4,758	5,000	23,000	20,000
4612	Vehicle Maintenance	1,400	1,918	5,230	1,000	1,000	1,000
4901	Discounts Taken	19,054	41,813	7,290			
5110	Office Supplies	1,955	2,260	2,799	2,000	2,000	2,800
5214	Uniforms	2,760	2,366	1,919	2,846	2,846	2,846
5216	Gasoline	3,041	2,549	4,651	5,000	5,000	5,000
5290	Miscellaneous Operating Supplies	4,365	632	279			
5901	Depreciation	33,053	20,642	17,312			
TOTAL	OPERATING EXPENSES	1,386,948	1,745,561	1,529,221	1,454,867	1,484,565	1,459,987
6310	Sewer Improvements other than Building			1,208,732	3,540,878	6,822,264	1,067,433
6311	Sewer Improvement - Bal Harbour				1,500,000	1,650,000	
6320	Water Improvements other than Building			914,353	5,330,492	7,328,230	900,321
6410	Machinery and Equipment			3,200	69,000	69,000	
TOTAL	CAPITAL OUTLAY	0	0	2,126,285	10,440,370	15,869,494	1,967,754
7110	Principal				381,544	1,208,774	532,687
7210	Interest			240,720	560,504		676,087
7310	Other Debt Service Costs			726	1,706	1,706	1,742
TOTAL	DEBT SERVICE	0	0	240,720	943,755	1,210,480	1,210,516
9101	Transfer to General Fund	33,484	63,452	60,421	62,961	62,961	64,554
9144	Transfers to Stormwater Fund				112,202	112,202	
9910	Contingency/Reserve				6,025	6,025	
TOTAL	NON-OPERATING EXPENSES	33,484	63,452	60,421	181,188	181,188	64,554
TOTAL	WATER & SEWER FUND	1,722,017	2,095,937	4,252,180	13,387,824	19,059,429	4,990,121

Major Variance from Adopted Fund Budget FY 11/12 to Projected FY 11/12

Code	Amount	Explanation of Variance
1210:2610	(\$53,942)	Decrease in personnel costs from reduction in one water maintenance position
3310	\$48,261	Increase for studies
4601	(\$33,800)	Lower than anticipated maintenance/repair contracts
4611	\$18,000	Higher than anticipated sewer lateral repairs
6310	\$3,281,386	Sewer system rehabilitation construction scope/component over adopted budget
6320	\$1,997,738	Water rehabilitation construction scope/component over adopted budget
6311	\$150,000	Sewer improvement Bal Harbour over adopted budget
7110:7310	\$266,725	Anticipated additional debt service from increased project scope/financing

Major Variance or Highlights of the Fund Budget - FY 11/12 Projected to FY 12/13 Adopted

Code	Amount	Explanation of Variance
1210:2610	(\$26,393)	Full-year effect of personnel reduction and decrease in overtime
3110	(\$29,511)	Decrease in studies
6310	(\$5,754,831)	Reduction from balance of Sewer system rehabilitation project to complete in FY 12/13
6320	(\$6,427,909)	Reduction from balance of Water rehabilitation project to complete in FY 12/13
9144	(\$112,202)	No anticipated transfers to Stormwater fund in FY 12/13

Funded

Town of Surfside, Florida

FY 12/13 Program Modification

Capital Improvement Project Manager

Department Name	Division Name	Funding Source	Dept. Priority	Fiscal Impact
Water & Sewer	Water & Sewer	Water & Sewer	1	\$70,000

Justification and Description

This position will provide day-to-day project management to the capital improvement projects (water/sewer & storm water) and will include field inspections. Additional duties includes government liaison, addressing customer complaints, solving field issues, and insuring the CIP project is on-time, on-budget.

The position will also support future projects such as continuity of sidewalk color, additional parking facilities construction and undergrounding of utilities.

Alternative/Adverse Impacts if not funded:

Required Resources

Line item	Title or Description of request	Cost
401-9900-536-6310:6320	Capital Improvement Project Manager	\$70,000

Funded

Town of Surfside, Florida

FY 12/13 Program Modification

GIS Inventory of Utilities

Department Name	Division Name	Funding Source	Dept. Priority	Fiscal Impact
Executive	Public Works	Water and Sewer Fund	1	\$ 25,000

Justification and Description

Create GIS inventory of Water, Storm Water and Sewer utility infrastructure. Each data set will be developed to include location, pipe size, pipe material, pipe length, valves, connectors, fire hydrants, meters, catch basins, out falls, etc. pertaining to each dataset and as shown in the as-built sheets. The end result will be an inventory of all public works utility infrastructure that can be utilized for maintenance, valuation and future projects. This data can be published and accessible to all Town Public Works staff to be used for their daily tasks and functions.

Alternative/Adverse Impacts if not funded:

Staff will not have a central repository where utility infrastructure is easily accessed. Maintenance records will be scattered and a true inventory and maintenance program will not be effective and efficient.

Required Resources

Line item	Title or Description of request	Cost
401-9900-536-3110	GIS Inventory of Water, Sewer & Stormwater Utility Infrastructure	\$25,000



Municipal Parking Fund

The Town operates its own municipal parking enterprise fund. The Town currently operates several parking lots, but lacks adequate parking to maintain convenient access to the downtown. A parking structure feasibility study got underway in FY 11/12 that will review three potential sites to help alleviate this situation.

Information about this fund includes: a summary of finances, a narrative summary of the fund's operations, a summary of revenues, a summary of expenditures with expenditure history and modifications to the programs.

Receipts from parking citations for FY 12/13 are allocated to the General Fund.

Municipal Parking Fund Summary FY 12/13

FY 11/12 Estimated

Estimated Municipal Parking Fund Service Revenues	796,625
Interest Earnings	300
Use of Net Assets (Reserves)	630,905
Capital Contributions for Renewal & Replacement	24,501
Estimated Expenditures & Encumbrances	<u>(1,320,158)</u>
Estimated FY 11/12 Excess of Revenue over Expenditures	<u><u>132,173</u></u>

Projected Unrestricted Net Assets

Audited Unrestricted Net Assets 9/30/2011	1,385,581
Use of Unrestricted Net Assets in FY 11/12	(630,905)
Net Assets Restricted for Renewal & Replacement	(24,501)
Estimated FY 11/12 Excess of Revenue over Expenditures	<u>132,173</u>
Projected Unrestricted Net Assets 9/30/2012	<u>862,348</u>
Use of Unrestricted Net Assets in FY 12/13	(90,062)
Projected Unrestricted Net Assets 9/30/2013	<u><u>772,286</u></u>

FY 12/13 Budget Summary

Adopted Revenue	
Projected Unrestricted Net Assets 10/1/2012	862,348
Service Revenues	814,299
Interest Earnings	300
Total Revenue	<u><u>1,676,948</u></u>

Adopted Expenditures*	
Personnel Costs	425,111
Operating Items	109,278
Capital Outlay	223,000
Interfund Transfer to General Fund	147,273
Projected Unrestricted Net Assets 9/30/2013	<u>772,286</u>
Total Expenditures	<u><u>1,676,948</u></u>

* Note: A payment for the Atkins purchase agreement is due during FY 12/13 and will be paid from the net assets earmarked for that purpose.

Municipal Parking Fund

The Municipal Parking Fund is under the supervision of the Public Safety Department. The fund provides parking services for 5 municipal lots and 160 on-street parking spaces with the goal of providing sufficient public parking while balancing safety and aesthetic concerns with a reasonable rate structure. Currently, the Town provides these services with in-house staff and contracts with a private company for collection from the meters.

The Parking Operations Manager oversees the parking operations and enforcement. He also manages the 29 multi-space parking pay station system. Three parking enforcement officers provide monitoring of parking spaces to address maintenance, safety, and enforcement needs seven days a week. The Executive Assistant to the Chief is responsible for the administrative duties, billing, and issuance of the 166 monthly business parking permits and special event parking permits. A maintenance worker is responsible for upkeep of the municipal parking lots. Additional fund responsibilities include the development and monitoring of lease agreements. The Town currently has a continuing agreement with the United States Postal Service for 11 spaces at the 95th Street lot and 26 spaces at the 94th Street lot.

The Municipal Parking Fund serves as the entity responsible for planning, expansion and improvements to these facilities. Since FY 10/11 this planning included collaboration with the Downtown Vision Advisory Committee to ensure the parking system meets increasing demands for capacity and to ensure maximum customer convenience.

In FY 11/12 the parking facility deferred maintenance and upgrade program began and construction plans were sent out to bid and three lots were renovated. A parking facility feasibility study at the Abbott Lot, the 94th Street Lot and/or the Post Office Lot was awarded by the Town Commission in May 2012 and the study should be completed prior to the end of 2012.

Parking hourly rates will remain the same in FY 12/13 with the hourly rate for metered parking spaces set at \$1.25 per hour. The monthly business parking permit fees will also remain the same with the rate set at \$65 in the 94th Street Lot and \$80 in the Abbott Lot.

The unrestricted net assets (reserves) grew for many years without being utilized. Since FY 09/10 net assets have been utilized to fund the Municipal Parking Lot Restoration and Parking Acquisition and Development projects. The renovation and expansion of the 95th Street lot has been completed and land has been acquired to expand parking south of Town Hall.

In FY 10/11 use of net assets was approved for land acquisition and purchase of the new multi-space parking meter system. In FY 11/12 lot development continued and the Town took advantage of an opportunity to save twenty percent (20%) on its multi-space meter maintenance agreement by pre-paying this obligation for three years.

General Town administrative support provides a number of services for the Municipal Parking Fund (such as: oversight, human resource functions, payroll functions, 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 \$75,728.

Fiscal Year 11/12 Measurable Accomplishments:

- Creation of 17 metered parking spaces to service the Community Center.
- Acquire the Delgado property South of Town Hall.
- New wayfinding and lot identification signage program.
- Implemented three parking lot renovations program.
- Parking Structure Feasibility Study for three sites initiated.

Fiscal Year 12/13 Measurable Performance Objectives:

- Reduce the number of minor multi-space parking meter malfunctions through a comprehensive maintenance program to 5 from 10 daily.
- Reduce the number of voided parking citations to 30 from 40 monthly.
- Complete parking lot identity and locator signage project
- Make go/no go decision on parking structure(s) and implement as per direction of the Town Commission.

Personnel Complement:

Position Title	Funded FY 11/12			Funded FY 12/13		
	Full Time	Part Time	Temp	Full Time	Part Time	Temp
Assistant Police Chief	.25					
Administrative Sergeant	.25			.50		
Executive Assistant to the Chief	.25			.25		
Parking Operations Manager	1.0			1.0		
Parking Enforcement Officer	3.0			4.0		
Maintenance Worker (Public Works)	1.0			1.0		
Total	5.75	0	0	6.75	0	0

Municipal Parking Fund Revenues

Line Item Prefix: 402-0000-:		FY 08/09 Actual	FY 09/10 Actual	FY 10/11 Actual	FY 11/12 Adopted	FY 11/12 Projected	FY 12/13 Adopted
344-5001	Post Office Parking Lease	23,100	23,100	25,025	23,100	23,100	23,100
344-5002	Permit Parking Fees	53,225	51,026	66,549	51,225	66,550	66,550
344-5003	Metered Parking Fees	318,650	330,167	588,395	619,319	706,975	724,649
TOTAL	Services Revenues	394,975	404,293	679,969	693,644	796,625	814,299
389-1000	Interest Earnings	1,931	3,752	647	300	300	300
389-8000	Capital Contributions Private - Parking					24,501	
364-1000	Disposition of Assets			987			
391-1000	Appropriated Net Assets	542,215	0	236,888	1,500,000	630,905	90,062
TOTAL	Miscellaneous Revenues	544,146	3,752	238,522	1,500,300	655,706	90,362
GRAND TOTAL		939,122	408,045	918,491	2,193,944	1,452,331	904,661

Municipal Parking Fund Expenditures

Line Item Prefix: 402-9500-545-:		FY 08/09 Actual	FY 09/10 Actual	FY 10/11 Actual	FY 11/12 Adopted	FY 11/12 Projected	FY 12/13 Adopted
Suffix	Object Description						
1210	Regular Salaries	65,713	102,422	126,652	186,533	225,006	302,383
1310	Other Salaries			18,185			
1410	Overtime	1,468	4,602	8,409	14,965	14,965	7,500
1510	Special pay	1,250	1,693	3,487	1,500	1,500	3,000
2110	Payroll Taxes	5,225	8,258	11,852	15,529	18,473	23,936
2210	Retirement Contribution	2,584	6,747	7,123	23,227	20,714	22,739
2310	Life & Health Insurance	10,313	10,816	19,292	31,785	31,785	53,092
2410	Workers Compensation	4,077	2,665	5,631	5,546	5,546	11,415
2610	Other Post Employment Benefits		766	873	1,046	951	1,046
TOTAL	PERSONNEL EXPENSES	90,630	137,969	201,504	280,131	318,940	425,111
3110	Professional Services		743				
3410	Other Contractual Services	30,855	24,946	23,857	17,850	17,850	15,297
4310	Electricity	8,554	6,019	5,573	7,200	7,200	7,600
4403	Equipment/Vehicle Leasing	1,694	1,891	1,328	2,495	2,495	2,495
4510	Property and Liability Insurance	3,265	3,125	2,490	3,600	3,600	4,470
4601	Maintenance Service/Repair Contracts	12,491	9,827	9,640	67,200	68,299	5,000
4603	Equipment Maintenance	3,712		112	3,000	3,000	5,000
4611	Miscellaneous Maintenance		1,219				
4612	Vehicle Maintenance	215	453	1,700	2,000	3,000	3,220
4911	Other Current Charges			29,729	38,640	38,640	41,396
5213	Landscape Improvements		9,176	1,878	10,100	10,000	5,000
5214	Uniforms	1,258	405	1,988	1,400	1,400	2,000
5216	Gasoline	4,597	3,810	3,084	5,244	5,244	5,800
5290	Miscellaneous Operating Supplies	854	7,116	21,814	25,920	25,920	12,000
5901	Depreciation	16,555	16,149	63,800			
TOTAL	OPERATING EXPENSES	84,050	84,879	166,993	184,649	186,648	109,278
6110	Land			869,095	1,180,000	230,129	80,000
6310	Improvements other than Building			174,305	400,000	400,000	125,000
6410	Machinery and Equipment		333,440	131,015		10,776	18,000
TOTAL	CAPITAL OUTLAY	0	333,440	1,174,415	1,580,000	640,905	223,000
9101	Transfer to General Fund	10,363	24,959	33,032	44,780	44,780	147,272
9910	Contingency/Return to Reserve				104,384	104,384	0
9920	Reserve for Renewal & Replacement					24,501	
TOTAL	NON-OPERATING EXPENSES	10,363	24,959	33,032	149,164	173,665	147,272
TOTAL	MUNICIPAL PARKING FUND	185,043	581,247	1,575,944	2,193,944	1,320,158	904,661

Major Variance of Adopted Budget FY 11/12 to Projected FY 11/12

Code	Amount	Explanation of Variance
1210:2610	38,808	Parking Manager mid-year, compensation study & merit allocations
6110	(949,871)	Land acquisition negotiated at reduced price in FY 10/11
6410	10,776	Parking Meters
9920	24,501	Capital Contributions - Private for Renewal & Replacement

Major Variance or Highlights of the Fund Budget - FY 11/12 Projected to FY 12/13 Adopted

Code	Amount	Explanation of Variance
1210:2610	106,171	Full year - Parking Manager, Additional Enforcement Officer, and new allocations
4601	(63,299)	3 year contract obligation for meter maintenance paid in advance with 20% discount
6310	(150,129)	Parking Lot Acquisitions not anticipated in FY 12/13
6310	(275,000)	Parking Lot Improvements for remaining three lots in FY 12/13

Funded

Town of Surfside, Florida

FY 12/13 Program Modification

Parking Enforcement Officer

Department Name	Division Name	Funding Source	Dept. Priority	Fiscal Impact
Municipal Parking	Parking	Municipal Parking Fund	1	\$41,600

Justification and Description

The Department is requesting to create one new position to improve the day to day operations and ensure that proper enforcement/maintenance personnel are available. The multi-space parking meters have been a welcome addition providing customers with multiple payment options. Parking revenue has increased dramatically as have demands on staff with regards to enforcement, maintenance and service. There are currently three Parking Enforcement Officers working two shifts. This staffing level does not provide seven day a week coverage. There is a need for a fourth Parking Enforcement Officer to fill the void in staffing. Not only will this new person address enforcement concerns he/she will also provide an immediate response to any maintenance issues with the meters.

Alternative/Adverse Impacts if not funded:

The Municipal Parking Fund has grown tremendously over the past five years. It has evolved from a system of outdated broken down single-space meters to a modern, efficient, customer friendly multi-space meter system. The requested position will ensure that parking operations are run efficiently and effectively. This position will provide for enforcement during hours not currently covered by enforcement staff.

Required Resources

Line item	Title or Description of request	Cost
402-9500-545-1210:2410	Parking Enforcement Officer	\$41,600

Funded

Town of Surfside, Florida

FY 12/13 Program Modification

Municipal Parking Vehicle Replacement

Department Name	Division Name	Funding Source	Dept. Priority	Fiscal Impact
Municipal Parking	Parking	Municipal Parking Fund	2	\$18,000

Justification and Description

The Department is requesting to purchase one (1) vehicle to be used by the Parking Enforcement Officers to replace a vehicle in the fleet with very high miles. The replacement vehicle will be a fuel efficient four cylinder Ford Ranger truck or similar model. The truck provides Parking Enforcement Officers the ability to transport barricades and traffic cones as necessary throughout the Town. Vehicle striping, strobe lights, overhead lights and tool box are included in the cost.

Alternative/Adverse Impacts if not funded:

Parking Enforcement Officers need a reliable vehicle to patrol the municipal parking lots and on-street meters so they can conduct enforcement and perform maintenance on the meters as required.

Required Resources

Line item	Title or Description of request	Cost
402-9500-545-6410	Vehicle Replacement	\$18,000



Solid Waste Fund

The Town operates its own solid waste (garbage and recycling) collection fund which is supervised by the Director of Public Works.

Information about this fund includes: a fund summary of finances, a narrative summary of the fund's operations, a summary of revenues and a summary of expenditures with expenditure history.

Solid Waste Fund Summary

FY 12/13

FY 11/12 Estimated

Estimated Solid Waste Fund Service Revenue	1,267,683
Estimated Expenditures & Encumbrances	<u>(1,202,718)</u>
Estimated FY 11/12 Excess of Revenue over Expenditures	<u><u>64,965</u></u>

FY 12/13 Projected Unrestricted Net Assets

Audited Unrestricted Net Assets 09/30/2011	207,462
Estimated FY 11/12 Excess of Revenue over Expenditures	<u>64,965</u>
Projected Unrestricted Net Assets 9/30/2012	<u>272,427</u>
FY 12/13 Budgeted Increase to Net Assets	<u>7,582</u>
Projected Unrestricted Net Assets 9/30/2013	<u><u>280,009</u></u>

FY 12/13 Budget Summary

Adopted Revenues

Projected Unrestricted Net Assets 10/1/2012	272,427
Service Revenues	1,232,162
Interest Earnings	<u>295</u>
Total Revenues	<u>1,504,884</u>

Adopted Expenditures

Personnel Costs	548,048
Operating Items	564,634
Transfer to General Fund	112,193
Projected Unrestricted Net Assets 9/30/2013	<u>280,009</u>
Total Expenditures	<u>1,504,884</u>

Solid Waste Fund

The Solid Waste fund is operated under the supervision of the Public Works Director. The solid waste collection services are provided by the Town (garbage) and a private contractor (recycling) with the goal of providing for the environmentally sensitive removal and disposal of solid waste materials consistent with balancing quality services at an affordable cost.

The adopted budget assumes a 3% increase in Town costs for disposal. These increased costs to the Town will not result in a rate increase for customers in FY 12/13.

In an effort to improve the efficiency of operations in this department and keep customer rates as stable as possible, a study of billing processes was completed in FY 11/12. As a result, solid waste collection charges for single-family homes will be billed by Miami Dade County on the FY 12/13 ad valorem tax bills. The determination to transition the billing process was made by the Town Commission after advertising four times and a public hearing.

General Town administrative support services provide a number of services for this fund (such as: general management, human resource functions, payroll functions, benefits and pension management, and the provision of space). The Solid Waste fund offsets some of these costs with a service payment of \$112,193.

In FY 12/13 the Town maintains the current collection practices for the single family homes, condominium and multi-family buildings, and commercial properties in the downtown area. These customers are collected five days per week. The rates are \$277.08 for single-family homes, \$261.16 for multi-family units and variable for commercial properties.

During the FY 12/13 budget process the sustainability and financial equitability of five day a week service for the single family homes was raised. The Town Commission has directed the Administration to study alternate solid waste collection services for the single family neighborhood. The Administration plans to conduct that study during FY 12/13 and will analyze modifications to the collection processes and collection schedules. Final determination regarding a modification to the historic levels of residential solid waste service will be made after this very detailed study and an in-depth public information program.

Enhanced collection efforts resulting from the reorganization to the "front office" and the transition to outsourced billing by Munibill reduce adopted FY 12/13 late fees to \$20,720 from the projected \$31,803 for FY 11/12. The program's FY 12/13 expenses for solid waste and recycling include a one percent fee charged by Miami Dade County to include the fees on the ad-valorem tax bill and an assumed two percent average discount for early payment of the tax bill.

Personnel Complement:

Position Title	Funded FY 11/12			Funded FY 12/13		
	Full Time	Part Time	Temp	Full Time	Part Time	Temp
Public Works Director	0.25			0.25		
Solid Waste Supervisor	1			1		
Solid Waste Operator	2			2		
Refuse Collector	6			6		
Billing Clerk	1			1		
Total	10.25	0	0	10.25	0	

Solid Waste Fund Revenues

Line Item Prefix: 403-0000-:		FY 08/09 Actual	FY 09/10 Actual	FY 10/11 Actual	FY 11/12 Adopted	FY 11/12 Projected	FY 12/13 Adopted
343-4000	Solid Waste Collection Charges	1,079,511	1,088,065	1,072,420	1,109,826	1,109,826	1,084,758
343-4100	Recycling Revenues	119,580	116,801	120,302	119,136	119,136	119,896
343-9001	Late Fees & Penalties	46,741	33,092	31,369	41,803	31,803	20,720
343-9002	Garbage Container Sales	5,863	6,493	6,655	6,623	6,623	6,788
TOTAL	Services Revenues	1,251,695	1,244,452	1,230,746	1,277,389	1,267,388	1,232,162
389-1000	Interest Earnings		295	668	295	295	295
364-0000	Disposition of Assets						
369-9000	Other Miscellaneous Revenues		96	1,141			
391-1000	Transfer from General Fund						
TOTAL	Miscellaneous Revenues	0	391	1,809	295	295	295
TOTAL		1,251,695	1,244,843	1,232,555	1,277,684	1,267,683	1,232,457

Solid Waste Fund Expenditures

Line Item Prefix: 403-4000-534:		FY 08/09 Actual	FY 09/10 Actual	FY 10/11 Actual	FY 11/12 Adopted	FY 11/12 Projected	FY 12/13 Adopted
Suffix Code	Object Description						
1210	Regular Salaries	325,883	299,390	322,449	317,330	336,871	346,738
1410	Overtime	3,683	3,470	11,423	5,000	15,000	14,500
1510	Special pay	9,673	7,886	14,123	10,500	10,500	10,500
2110	Payroll Taxes	24,739	22,931	25,350	25,461	27,721	28,438
2210	Retirement Contribution	14,309	20,542	22,591	29,585	26,384	23,279
2310	Life & Health Insurance	66,817	56,825	62,611	74,274	74,274	81,408
2410	Workers Compensation	45,807	23,420	27,738	31,851	31,851	37,432
2510	Unemployment Compensation	12,331					
2610	Other Post Employment Benefits		3,256	3,532	5,401	5,401	5,754
TOTAL	PERSONNEL EXPENSES	503,242	437,720	489,817	499,402	528,002	548,048
3110	Professional Services				4,500	10,962	5,000
3310	Utility Billing Charges				2,300	2,300	2,300
3410	Other Contractual Services	278,818	277,660	278,696	286,931	286,931	295,539
3420	Recycling Expense	96,550	93,841	94,462	95,880	95,880	98,757
4009	Car Allowance	500	750	1,438	1,500	1,500	1,500
4111	Postage	691	1,287	2,090	725	1,920	1,425
4403	Equipment/Vehicle Leasing	13,496	14,451	13,825	8,985	8,985	8,985
4510	Property and Liability Insurance	42,340	37,630	31,657	54,000	38,974	36,650
4603	Equipment Maintenance	12,042	5,131	7,306	4,500	4,500	5,000
4612	Vehicle Maintenance	28,428	28,977	26,534	32,631	45,000	32,631
4911	Other Current Charges	2,245	1,115	6,401	7,500	7,500	7,500
5110	Office Supplies	634	1,512	143	500	500	500
5214	Uniforms	6,391	4,333	4,596	6,180	6,180	6,450
5216	Gasoline	31,300	30,598	41,490	47,634	47,634	52,397
5290	Miscellaneous Operating Supplies	250	60		10,000	5,000	10,000
5901	Depreciation	1,657	14,442	24,442			
TOTAL	OPERATING EXPENSES	515,341	511,786	533,078	563,766	563,766	564,634
6410	Machinery and Equipment						
TOTAL	CAPITAL OUTLAY	0	0	0	0	0	0
9101	Transfer to General Fund	67,197	103,860	104,129	110,950	110,950	112,193
9910	Contingency/Reserve Replenishment				103,566	64,965	7,582
TOTAL	NON-OPERATING EXPENSES	67,197	103,860	104,129	214,516	175,915	119,775
TOTAL	SOLID WASTE FUND	1,085,780	1,053,366	1,127,024	1,277,684	1,267,683	1,232,457

Major Variance from Adopted Fund Budget - FY 11/12 to Projected 11/12

Code	Amount	Explanation of Variance
1210:2610	28,601	Increased costs related to compensation study and merit pay allocation
4510	(15,026)	Insurance rate increase not anticipated in FY 11/12
4612	12,369	Increase to repairs and maintenance to truck
9910	(38,601)	Decrease in Contingency/Reserve Replenishment

Major Variance or Highlights of the Fund Budget - FY 11/12 Projected to FY 12/13 Adopted

Code	Amount	Explanation of Variance
1210:2610	20,046	Increase from full year effect of compensatin study and increase in Life and Health Insurance
3110	(5,962)	Decrease in cost of temp office services to fulltime replacement
4612	(12,369)	Decrease in cost of truck repairs and maintenance
5216	11,634	Estimated increase in gasoline costs
9910	(57,383)	Decrease in Contingency/Reserve Replenishment



Stormwater Utility Trust Fund

The Town operates its own storm water collection enterprise fund. The Town is currently in the process of replacing 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 and a summary of expenditures with expenditure history.

Stormwater Utility Fund Summary FY 12/13

FY 11/12 Estimated

Estimated Stormwater Fund Service Revenue	4,181,749
Estimated Expenditures & Encumbrances	(4,099,060)
Estimated FY 11/12 Excess of Revenue over Expenditure	82,689

Unrestricted Net Assets

Audited Unrestricted Net Assets 9/30/2011	188,302
Estimated FY 11/12 Excess of Revenue over Expenditure	82,689
Projected Unrestricted Net Assets 9/30/2012	270,991
FY 12/13 Budgeted Increase to Net Assets	101,727
Projected Unrestricted Net Assets 9/30/2013	372,718

FY 12/13 Operational Budget Summary

Adopted Revenues

Projected Unrestricted Net Assets 10/1/2012	270,991
Service Revenues and Interest	505,000
Florida Department of Environmental Protection Grant	512,500
Loan Proceeds for Stormwater Pollution Control Project	156,281
Total Revenues	1,444,772

Adopted Expenditures

Personnel Costs	82,505
Operating Items	71,685
Capital Outlay	668,781
Debt Service	230,824
Interfund Transfers	18,259
Projected Unrestricted Net Assets 9/30/2013	372,718
Total Expenditures	1,444,772

FY 12/13 Year End - Net Assets

Projected Unrestricted (Operating) Net Assets	372,718
Projected Renewal & Replacement (R&R) Net Assets	266,140

Stormwater Utility Fund

The Stormwater Utility Fund is operated under the supervision of the Public Works Director. The stormwater services are provided by the Town with the goals of providing for the safe, efficient, and ecologically responsible removal and discharge of storm related water at an affordable cost.

Currently, the Town employs one stormwater maintenance worker who provides recurring maintenance services. One quarter of the Public Works Director position is also allocated to this fund. The Town contracts out many of the storm water related functions. These functions include planning, developing, testing, maintaining and improving the management of waters resulting from storm events.

General Town administrative support services provide a number of services for this fund (such as: general management, human resource functions, payroll functions, benefits and pension management, and the provision of space). The Stormwater Utility Fund offsets some of these costs with a service payment of \$18,259.

The fund is projected to end FY 11/12 with a positive balance. The current year increase to net assets is projected in the adopted budget at \$101,727. FY 11/12 includes a full year of debt payment as does FY 12/13. With this debt service payment included, the fund is balanced.

In FY 12/13 the Stormwater Rehabilitation Project is funded as is the continuation of a street sweeping program. Adoption of the strategies provided achieves a balanced budget with no rate increase for FY 12/13.

Personnel Complement:

Position Title	Funded FY 11/12			Funded FY 12/13		
	Full Time	Part Time	Temp	Full Time	Part Time	Temp
Public Works Director	0.25			0.25		
Maintenance Worker	1			1		
Total	1.25	0	0	1.25	0	0

Stormwater Utility Fund Revenues

Line Item Prefix: 404-0000-:		FY 08/09 Actual	FY 09/10 Actual	FY 10/11 Actual	FY 11/12 Adopted	FY 11/12 Projected	FY 12/13 Adopted
334-3605	FL Dept of Environmental Protection				473,500	473,500	512,500
TOTAL	Intergovernmental - Federal/State/County	0	0	0	473,500	473,500	512,500
343-9110	Stormwater Utility Fees	243,775	247,002	501,655	487,000	505,000	505,000
TOTAL	Services Revenues	243,775	247,002	501,655	487,000	505,000	505,000
381-4100	Interfund Transfer from Water and Sewer				112,202	112,202	
384-0000	Loan Proceeds			412,363	1,712,289	3,090,639	156,281
389-1000	Interest Earnings	46	351	529	750	408	
389-1200	Interest Earnings - Arbitrage			1,319			
391-1000	Appropriated Net Assets						
TOTAL	Miscellaneous Revenues	46	351	414,211	1,825,241	3,203,249	156,281
GRAND TOTAL		243,821	247,352	915,866	2,785,741	4,181,749	1,173,781

Stormwater Fund Expenditures

Line Item Prefix: 404-5500-538-:		FY 08/09 Actual	FY 09/10 Actual	FY 10/11 Actual	FY 11/12 Adopted	FY 11/12 Projected	FY 12/13 Adopted
Suffix	Object Description						
1210	Regular Salaries	51,105	50,409	52,921	52,730	58,986	58,717
1410	Overtime	704	940	1,045	700	1,200	1,200
1510	Special pay		462	1,440		1,000	1,000
2110	Payroll Taxes	3,907	3,971	4,313	4,087	4,604	4,584
2210	Retirement Contribution	1,897	3,561	3,562	3,684	3,285	3,942
2310	Life & Health Insurance	6,535	6,514	7,166	8,888	8,888	9,207
2410	Workers Compensation	1,744	1,497	2,552	1,463	1,864	3,061
2610	Other Post Employment Benefits		489	601	688	688	794
TOTAL	PERSONNEL EXPENSES	65,893	67,842	73,600	72,241	80,515	82,505
3110	Professional Services (NPDES)	9,944	4,958	6,127	12,000	26,502	11,250
3310	Utility Billing Charges				1,700	1,700	1,700
4009	Car Allowance	500	750	1,438	1,500	1,500	1,500
4310	Electricity	6,944	10,899	12,367	17,000	17,000	20,400
4403	Equipment/Vehicle Leasing	14,468	14,451	13,825	7,485	7,485	7,485
4601	Maintenance Service/Repair Contracts	16,525	1,901	1,350	28,500	12,850	12,850
4603	Equipment Maintenance	1,350			15,000	15,000	15,000
5420	Conferences and Seminars				1,500	1,500	1,500
5901	Depreciation	13,286	13,286	13,496			
TOTAL	OPERATING EXPENSES	63,017	46,246	48,603	84,685	83,537	71,685
6310	Improvements other than Building				2,185,789	3,564,139	668,781
6410	Machinery and Equipment						
TOTAL	CAPITAL OUTLAY	0	0	0	2,185,789	3,564,139	668,781
7110	Principal			41,874	125,622	235,043	101,465
7210	Interest			80,240	186,378		128,778
7310	Other Debt Service Costs			242	570	5,370	581
TOTAL	DEBT SERVICE	0	0	122,114	312,570	240,413	230,824
9101	Transfer to General Fund		16,231	14,590	17,642	17,642	18,259
9910	Contingency / Reserve Replenishment				611	611	101,727
9920	Reserve for Renewal & Replacement				112,203	112,203	
TOTAL	NON-OPERATING EXPENSES	0	16,231	14,590	130,456	130,456	119,986
TOTAL	STORMWATER UTILITY FUND	128,910	130,319	258,907	2,785,741	4,099,060	1,173,781

Major Variance from Adopted Fund Budget FY 11/12 to Projected FY 11/12

Code	Amount	Explanation of Variance
6310	\$1,378,350	Infrastructure Project over budgeted for FY 11/12
7110:7310	(\$72,157)	Improved Financing Terms over budgeted FY 11/12 and decreased allocation of 9%

Major Variance of Highlights of the Fund Budget - FY 11/12 Projected to FY 12/13 Adopted

Code	Amount	Explanation of Variance
9910	\$101,116	Increase in Contingency/Reserve Replenishment



Appendix

This final section of the budget document provides supplemental explanations and assistance for those who may need or desire it.

The two components contained here are: 1) a description of the funds used by the Town and 2) a general glossary of terms as they are used throughout this document.

FUND DESCRIPTIONS

Governmental accounting systems are organized and operated on a fund basis. Individual resources are allocated to, and accounted for, in separate accounting entities--identified as funds--based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

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.

Individual funds are classified into three broad categories: Governmental, Proprietary, and Fiduciary.

GOVERNMENTAL FUND TYPES

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

General Fund- General revenue funds are used to account for and report all financial resources which are not required to be accounted for in other fund types.

Special Revenue Funds- Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or limited to expenditure for specified purposes other than debt service or major capital projects.

Capital Projects Funds- Capital projects funds are used to account for and report financial resources that are restricted, limited, or assigned to expenditure for the acquisition or construction of major capital facilities.

FUND 001 - GENERAL FUND

The General Fund of a government unit serves as the primary reporting vehicle for current government operations. The General Fund, by definition, accounts for all current financial resources not required by law or administrative action to be accounted for in another fund. The major sources of revenue for the General Fund include: ad valorem taxes, franchise taxes, and intergovernmental revenues. The major departments funded here are: Legislative, Executive. Town Attorney, Finance, Town Clerk, Building Services, Public Safety, Public Works, and Leisure Services.

FUND 102 – TOURIST RESORT FUND

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

FUND DESCRIPTIONS

FUND 105 – POLICE FORFEITURE FUND

The Police Forfeiture Fund is a type of special revenue fund. The revenues received for that fund have specific limitations on their use. This fund is used to account for the revenues received as a result of the confiscation of property utilized in the commission of criminal activity. The Public Safety Department operates the Police Forfeiture Fund.

FUND 107 – MUNICIPAL TRANSPORTATION FUND (CITT)

The Municipal Transportation Fund is a type of special revenue fund. The revenues received for that fund have specific limitations on their use. This fund is used to account for the sales tax revenues distributed to the Town through the Citizens Initiative Transportation Tax (CITT). Expenditures are limited to improvements to public transportation and transportation improvements. The Public Works Department operates the Municipal Transportation Fund.

FUND DESCRIPTIONS

FUND 301 – CAPITAL PROJECTS FUND

This fund is used for the purpose of budgeting general capital improvement projects which are expected to survive for three years or more. As a governmental fund type 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 fund types. It includes the forecast of substantial capital investments and anticipated for the upcoming budget year and for an additional four years.

PROPRIETARY FUND TYPES

Proprietary Fund Types are budgeted by the Town as Enterprise Funds.

Enterprise Funds- Enterprise funds are used to account for operations: (a) that are financed and operated in a manner similar to private business enterprises--where the intent of the governing body is that the costs of providing goods or services to the public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

FUND 401 – WATER AND SEWER FUND

The Water and Sewer Fund is a type of enterprise fund. The Town provides water and sewer services to customers within the Town. Charges for the services are made based upon the amount of the service each customer utilizes. Major capital projects are generally funded with long term financing (bonds) which are repaid over a long period of time. This business-like enterprise provides for personnel, operations, maintenance, collections, debt retirement, and water and sewer operations. The fund operates under the Public Works Department.

FUND DESCRIPTIONS

FUND 402 - MUNICIPAL PARKING FUND

The Municipal Parking Fund is a type of enterprise fund. The Town provides locations to customers for parking throughout the Town. Charges for the services are made based upon the amount of the service each customer utilizes. This business-like enterprise provides for personnel, operations, maintenance, collections, and parking enforcement. The fund operates under the Public Safety Department.

Fund 403- SOLID WASTE COLLECTION FUND

The Solid Waste Collection Fund is a type of enterprise fund. The Town provides solid waste and recycling collection services to customers within the Town. Charges for the services are made based upon the type of service (residential, commercial, and recycling) and the cost for disposal of the materials collected. This business-like enterprise provides for personnel, operations, maintenance, collections, disposal, and planning elements. The fund operates under the Public Works Department.

FUND 404 - STORMWATER UTILITY FUND

The Stormwater Utility Fund is a type of enterprise fund. The Town provides stormwater drainage services to customers within the Town. Charges for the services are based upon the type of structure from which the stormwater is being diverted. This business-like enterprise provides for personnel, operations, maintenance, collections, debt retirement, and planning elements. The fund operates under the Public Works Department.

FIDUCIARY FUND TYPES

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 fund types 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.

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 State's Federal Americans with Disabilities Act.

Ad Valorem Taxes: Of Latin origins, this fairly literally translates "according to value." It commonly refers to property taxes, levied on both real and personal property, according to the property's valuation (tax roll) and tax rate (millage).

Allocation: Allocations represent the amount of funds designated for specific purposes. The Town appropriates funds based on an allocation plan annually and periodically throughout the year. Allocations within funds may be shifted under certain conditions without requiring a change to the appropriation. *See appropriation.*

Amended Budget: The current budget, resulting from changes to the Adopted Budget. An example of a common change would be a line item transfer of funds based on receiving a grant.

Annual Salary Adjustment: An adjustment to compensation provided on an annual basis. Like a COLA, it is an annual and recurring increase. Unlike a COLA, it is not necessarily linked to consumer priced indexing (CPI).

Annualize: This is the process of standardizing resources over a twelve month figure irrespective of the timing of the resource (one-time, mid-year recurring, etc.).

Appropriation: A legal authorization to incur obligations and make expenditures for identified appropriation centers. Modifications within the appropriation centers are changes to allocations and generally permissible without violating the legal authorization unless they result in a change to the total appropriation.

Assessed Valuation: The valuation set upon real estate and certain personal property by the Miami-Dade County Property Appraiser as a basis for levying property taxes. *See Taxable Valuation and Market Valuation.*

Asset: Any resource owned or held by a government which has monetary value.

Authorized Positions: Employee positions which both exist within the personnel complement (whether vacant or filled) and are funded.

Available (Undesignated) Fund Balance: This refers to funds remaining from prior years, which are available for appropriation and expenditure in the current year. Available funds not spent in a given fiscal year becomes carry-over at the beginning of the next fiscal year. *See also designated fund balance.*

GLOSSARY

Amendment 1: An Amendment to the State constitution which has effectively frozen the ability of local governments to raise rates above the average percentage increase to wages reported to the State of Florida.

Base Budget: Projected cost of continuing the existing levels of service in the current budget year.

Bond: A long-term I.O.U. or promise to pay. It is a promise to repay a specified amount of money (the face amount of the bond plus interest) on particular dates (the debt service payments). Bonds are primarily used to finance large scale capital projects. *See General Obligation Bond and Revenue Bond.*

Bond Refinancing: The payoff and re-issuance of bonds, to obtain better terms.

Budget: A plan of financial activity for a specified period of time (fiscal year) indicating all planned revenues and expenses for the budget period.

Budgetary Basis: This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: cash, accrual, or modified accrual.

Budget Calendar: The schedule of key dates, which a government follows in the preparation and adoption of the budget.

Budgetary Control: The control or management of a government in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

Capital Assets: Assets of significant value (greater than \$1,000) and having a useful life of several years. Capital assets are also called fixed assets.

Capital Budget: The appropriation of bonds, reserves, or operating revenue for improvements to facilities and other infrastructure of long term duration.

Capital Improvements: Expenditures related to the acquisition, expansion or rehabilitation of an element of the physical infrastructure of the government.

Capital Improvement Program (CIP): An expenditure plan incurred each year over a fixed number of years to meet capital needs arising from the long term needs of the government.

Capital Outlay: Fixed assets which have a value of \$1,000 or more and have a useful economic lifetime of more than one year; or, assets of any value if the nature of the item is such that it is available to be controlled for custody purposes as a fixed asset.

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

GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY

commitments or obligations for an employee's compensation package in excess of salary. Included are the government's share of costs for Social Security and the various pension, medical, and life insurance plans.

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

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

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

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

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

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

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

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

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

Fund Balance: The excess of the assets of a fund over its liabilities and carry-over encumbrances. Includes reserved/designated and unrestricted balances.

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

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

GLOSSARY

Goal: A statement of broad direction, purpose or intent based on the needs of the community. Goals may be of short, middle, or long term duration.

Grants: A contribution by a government or other organization to support a particular function or project. Grants may be classified as either operational or capital, depending upon the use of funds.

Growth Rate: A term related to millage growth under Amendment 1. This item is defined as the “adjustment for growth in per capita Florida income.”

Indirect Cost: A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one service.

Infrastructure: The physical assets of a government system as a whole (e.g., streets, water, sewer, public buildings and parks).

Interfund Transfers: The movement of monies between funds of the same governmental entity.

Intergovernmental Revenue: Funds received from federal, state and other local government sources in the form of grants, shared revenues, and other payments.

Levy: To impose taxes for the support of government activities.

Long-term Debt: Debt with a maturity of more than one year after the date of issuance.

Market Valuation: This represents the amount that an asset may sell for on the open market. Market Valuations have a correlation to assessed valuation (as one changes, so does the other) although there may be a time lag. Assessed valuation (the lower amount established by the Property Appraiser) is reduced by exemptions (Save-our-Homes, Homestead, and others) to arrive at the Taxable Valuation.

Millage (Mill): The property tax rate which is based on the valuation of property. One mill is equivalent to one dollar of taxes for each \$1,000 of taxable property valuation.

Object of Expenditure: An expenditure classification, referring to the lowest and most detailed level of classification, such as electricity, office supplies, asphalt, and furniture.

Objective: Something to be accomplished in specific, well-defined, and measurable terms and that is achievable within a specific time frame.

Obligations: Responsibilities, including financial, which a government may be legally required to meet with its resources.

Operating Expenses: The cost for personnel, materials and equipment required for a department to function.

GLOSSARY

Operating Revenue: Unrestricted funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues are used to pay for day-to-day operations.

Ordinance: An enactment of a legislative body that requires a public hearing and two readings before it is in effect. Ordinances often require or limit behavior and have penalties for non-compliance.

Pay-as-you-go Basis -- A term used to describe a financial policy by which capital purchases are financed from current revenues and/or undesignated fund balance (available reserve) rather than through borrowing.

Personnel Services: Expenditures for salaries, wages, and fringe benefits of a government's employees.

Prior-year Encumbrances: Obligations from previous fiscal years in the form of purchase orders, contracts or salary commitments which are chargeable to an appropriation, and for which a part of the appropriation is reserved. They cease to be encumbrances when the obligations are paid or otherwise terminated.

Program: A group of related activities performed by one or more organizational units for the purpose of accomplishing a function for which the government is responsible.

Program Based Budget: A method of budgeting whereby the services provided to the residents are broken down in identifiable service programs or performance units. A unit can be a department, a division, or a workgroup. Each program has an identifiable service or output and objectives to effectively provide the service. The effectiveness and efficiency of providing the service by the program is measured by performance indicators.

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

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

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

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

Revenue: Sources of income.

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

GLOSSARY

program.

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

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

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

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

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

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

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

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

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

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

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

Zero-Based Budgeting: A budget process which assumes that the base budget for operations is zero and requires justification for all expenditure funding requests.