TOWN OF SURFSIDE FLORIDA

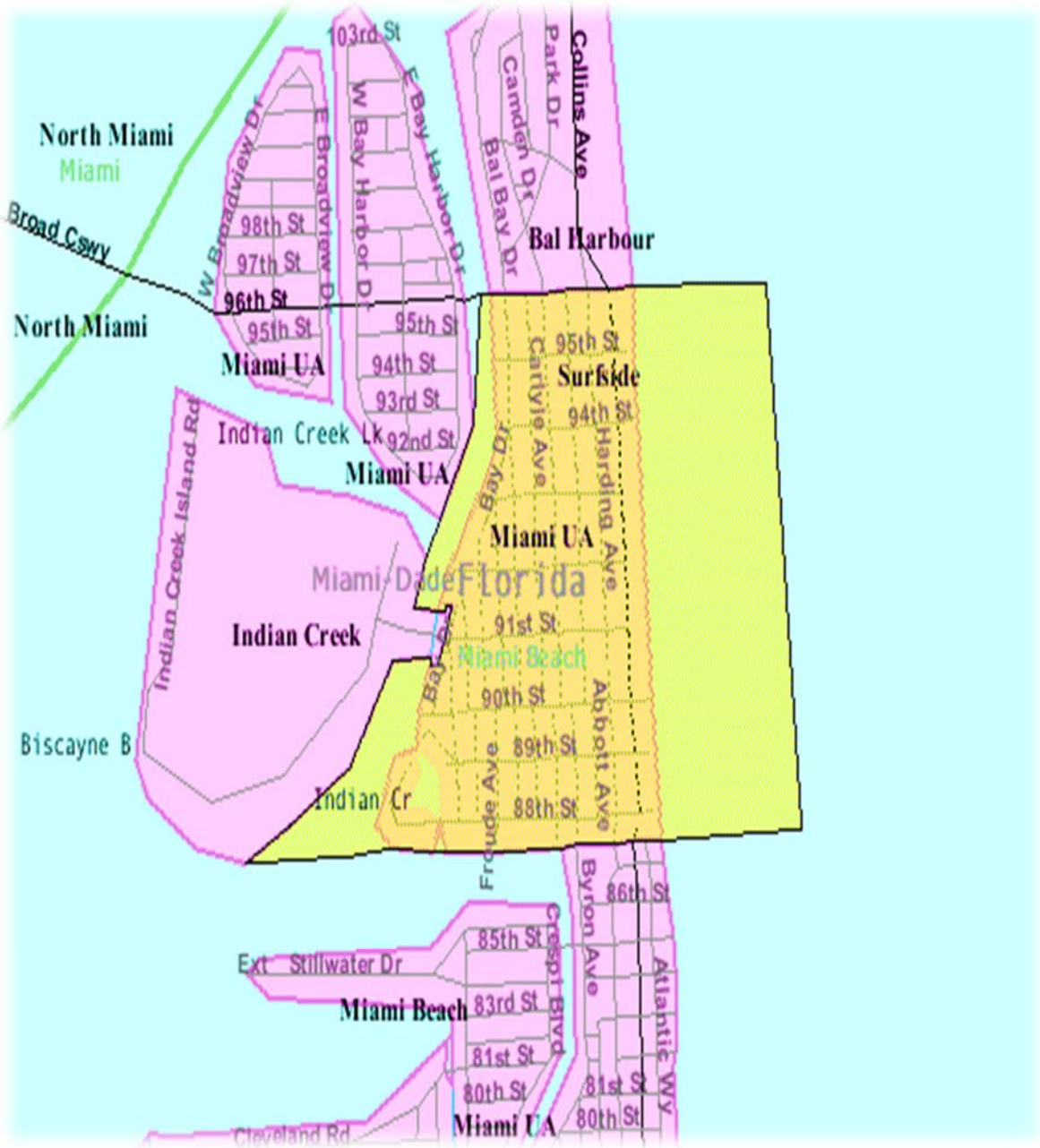
2015-2016 ADOPTED BUDGET

TOWN OF
SURFSIDE
FLORIDA
MIAMI-DADE COUNTY

TOWN OF SURFSIDE

FLORIDA

2015-2016 ADOPTED BUDGET



TOWN OF
SURFSIDE
FLORIDA
MIAMI-DADE COUNTY

TOWN OF SURFSIDE

ADOPTED BUDGET

FY 2015 - 2016

Town Commission:

Mayor Daniel Dietch

Vice Mayor Eli Tourgeman

Commissioner Barry Cohen

Commissioner Michael Karukin

Commissioner Marta Olchyk

TOWN OF
SURFSIDE
FLORIDA
MIAMI-DADE COUNTY

TOWN OF SURFSIDE, FLORIDA

ADMINISTRATIVE STAFF

Guillermo Olmedillo, Town Manager

Linda Miller, Town Attorney

David Allen, Chief, Public Safety and Parking Services

Mayte Gamiotea, Controller

Sarah Sinatra Gould, Town Planner, Executive Department

Alan Graham, Director, Code Compliance

Joseph Kroll, Director, Public Works Department

Andria Meiri, Budget Officer

Tim Milian, Director, Parks and Recreation Services

Donald Nelson, Director, Finance Department

Sandra Novoa, Town Clerk, Town Clerk Department

Ross Prieto, Building Official, Building Services

Yamileth Slate-McCloud, Director, Human Resources

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

TOWN OF
SURFSIDE
FLORIDA
MIAMI-DADE COUNTY

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 at the end 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 15/16, for example, means the fiscal year running October 1, 2015 through September 30, 2016.

The document also includes transfers, where appropriate, from one fund to another. Since the allocation to be transferred is accounted for as received funding in each of the funds, the reader is cautioned that the addition of all revenues/incomes across funds overstates the total resources available for allocation. There is a separate page which documents all interfund transfers.

This 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 listed 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, 2015 and ending September 30, 2016, 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 significant changes in expenditures from the prior year (FY 14/15) adopted budget to estimated prior year expenditures, explains the significant changes in expenditures from the estimated prior year (FY 14/15) to the recommended upcoming year (FY 15/16), 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 Department of Financial Services (FLDFS) 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 the next fiscal year.

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Town of Surfside
Commission Communication

MEMORANDUM

To: Mayor, Vice Mayor and Commissioners

From: Guillermo Olmedillo, Town Manager

Date: October 1, 2015

Subject: Budget Message: FY 2015/2016 Budget

This budget message is intended to present to the Town Commission, the Surfside property owners and residents the budget that not only meets the requirements of State Law, but also represents an effort to deliver required services and infrastructure systems under sound principles of sustainability. It is the product of all department directors and their staffs, working as a consolidated team.

The budget document goes into a great deal of detail to provide transparency, and to facilitate its review by all. Every revenue source and every expense is listed clearly. This message does not intend to replace or repeat what is listed in the budget.

Each municipality within the State of Florida is required by State Statute to adopt a balanced budget through a statutorily prescribed deadline and the Truth In Millage (TRIM) process which requires two public hearings that were held on September 8, 2015 and September 21, 2015 whereby the Town Commission adopted a millage rate of 5.0293.

The Town of Surfside budget process included one workshop held on June 2, 2015 and one special meeting held on July 14, 2015.

The Miami-Dade County Property Appraiser reported on July 1, 2015 the 2015 Certification of Taxable Value of $1,502,755,220, an increase of 12.41% or $166 Million over the 2014 Certification of Taxable Value. This increase will assist to fund reimbursement of General Fund Reserves used to fund capital projects in the FY 14/15 Budget.

Property values will continue to rise in the short term as new projects are incorporated into the tax rolls. The long term projection is not as clear because it is defined by a number of external economic forces that are not under the Town's control. We have experienced such impact recently.

Additional dwelling units generate additional revenue in the form of property taxes and building permit fees. It also means added population, which creates higher demands on the physical infrastructure and service delivery. It is the responsibility of local governments to maintain or improve the quality of those services and the only way to do it is by using those additional resources in an efficient and effective manner. Building permit fees will increase, however they are one-time fees. Therefore, we can't use them for recurring expenses.

Ongoing projects will be audited prior to final certificates of occupancy to determine the correct amount of fees paid for building permits. A potential revenue source during this budget cycle.

It is important for the Town to have a defined policy for the management of growth. One concept that I will advance is "paced development", which seeks to establish the annual rate at which construction permits are issued. It will allow the infrastructure and the residents to absorb the impact of development and it will give us time to make necessary adjustments. I believe that this concept will give predictability to all affected parties.

During the Town Commission Budget Workshop of June 2, 2015, we presented to you a list of significant expenditure items that included:

- Police salary adjustments based on Police collective bargaining of 2% cost of living
- Salary increases for employees, recognizing longevity and performance
- Increase in the Town's annual retirement contribution
- Increase in employee group health insurance
- Increase in general liability, auto liability and property insurance
- Capital equipment and capital improvements
- Department program modifications

The program modifications presented were the minimum to maintain today's level of service, with no consideration to population increase. Your comments during the Budget Workshop gave us an indication of the items that were acceptable for inclusion in this budget.

I have to go further. Using existing staffing levels with the expectation that it will respond to additional population demands is not realistic. Our staff has a high commitment to public service that is demonstrated every day responding responsibly to minor as well as major issues. However, there are limitations to how many issues can be addressed at a given time by one individual. We have to be more efficient by increasing the use of technology, and to that end this Commission has approved investment in the ERP, the fruit of which will be enjoyed a year or so later. Additional investment is necessary now, and in future fiscal years to achieve that added efficiency and the staff to deliver it.

All enterprise funds are presented showing in detail the changes from previous years and the projection into FY 15/16.

The clear expectation is that the next fiscal year will continue to show that the work of the Commission and staff has yielded a solid financial stability to continue the quality of life that our residents and property owners expect and deserve.

I express my gratitude to the elected officials and staff for giving me their trust to manage and execute the policy directions of the former. It is a team effort that I expect to continue during the coming fiscal year for the benefit of the Town.

The coordination of the Finance Department has been essential to bring together the contribution of all department heads into a document that reflects the commitment of all members of staff.

Respectfully submitted:

Guillermo Olmedillo
Town Manager

Introduction

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

TOWN OF
SURFSIDE
FLORIDA
MIAMI-DADE COUNTY

Town of Surfside

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

The Climate

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

The Aesthetic / Architecture

Surfside was developed over several decades, but has a fairly small mix of architectural styles. The area is dominated by the Miami Modernist Architectural Style (MiMo) which is known for its vibrant colors and architectural features. The 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. Two different locations have been recognized as archeologically significant including: a prehistoric mound, and a prehistoric midden. The following table describes the location of these features:

Classification	Name	Address	Additional Information
Historical Sites	Surfside Midden	Bay Dr & 92 St	Culture - Glades
Historical Sites	Surfside Mound	Bay Dr & 94 St	Culture - Prehistoric

Historical Structures

Miami Dade County's Historic Preservation Board has designated three properties in the Town as historic. These properties are The Surf Club-9011 Collins Avenue; Bougainvillea Apartments-9340 Collins Avenue; and Seaway Villas-9149 Collins Avenue. The County is active in pursuing Historic Designations for deserving properties within the Town and is striving towards a Surfside Historic District.

The Business District

The business district of the Town extends from 94th Street to 96th 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 seven 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 343 room family oriented guest rooms/suites oceanfront and annex hotel recently opened. A 175 room hotel and the Young Israel project are under construction and nearing completion. An expansion of The Shul, the Surf Club and the Chateau Ocean residences are all in various stages of the development process.

Population

The US Census Bureau 2013 population estimate of the Town of Surfside is 5,954 full-time residents and was 5,744 per the 2010 US Census. This figure does not capture the many visitors who come to enjoy the excellent beaches and lifestyle opportunities.

Demographics

The information below reflects the 2010 US Census data. Data comes from the US Census Bureau Fact Finder website.

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

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

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

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

Education: The Town of Surfside residents have more education than average United States (US) residents. The population with a high school degree or higher is 6.2% higher than across the US. The population with a bachelor’s degree or higher was 46% (61% higher than the US average of 28.5%) according to the 2010 census.

Income: With 13.8% of the population reporting themselves below the poverty line, for the 2010 census, the Town was below the US average percentage of 14.9%.
Median household income: $67,760
Number of households: 2,057
Persons per household: 2.79

2013 US Census Bureau Quick Facts:
Median household income: $70,547
Number of households: 2,053
Persons per household: 2.84
Persons below poverty level: 5.2%
Housing Values: The median owner-occupied home value in 2013 was $454,900 for the Town compared to a median owner-occupied US home value of $160,200.

Incorporation

The Town of Surfside, Florida was incorporated by the State of Florida in May 1935 upon the petition of members of the "Surf Club." The Surf Club historically was a major facility in Surfside. It is currently being redeveloped/renovated beginning in FY 13/14 and is anticipated to continue to be a major facility in Surfside.

The Government Style

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

Surfside's Town Commission

The Town Commission consists of five elected representatives: Mayor, Vice-Mayor, and three Commissioners who are elected for specific terms. The Town Commission was elected in March 2014.

The Incumbent Commission

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

- ✓ Mayor Daniel Dietch
- ✓ Vice Mayor Eli Tourgeman
- ✓ Commissioner Barry Cohen
- ✓ Commissioner Michael Karukin
- ✓ 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:

Mayor Daniel Dietch:
ddietch@townofsurfsidefl.gov

Vice Mayor Eli Tourgeman:
etourgeman@townofsurfsidefl.gov

Commissioner Barry Cohen:
bcohen@townofsurfsidefl.gov

Commissioner Michael Karukin:
mkarukin@townofsurfsidefl.gov

Commissioner Marta Olchyk:
molchyk@townofsurfsidefl.gov

Commission Meeting Schedule:

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

The Regular Meetings of the Mayor and Town Commission are scheduled for the second Tuesday of each month and are televised. They are held in the Commission Chambers in Town Hall (9293 Harding) 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 and available on the Town's website. Finally, much information about the Town and current events may be found at the Town's official website:

http://www.townofsurfsidefl.gov

Town Facilities / Contact Information

The Town of Surfside is engaged in a variety of services and has developed a variety of facilities over the years from both donated and purchased properties. The new Community Center on the ocean opened during summer 2011. There are also the Town Hall, a Tourism Bureau, a Tennis 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

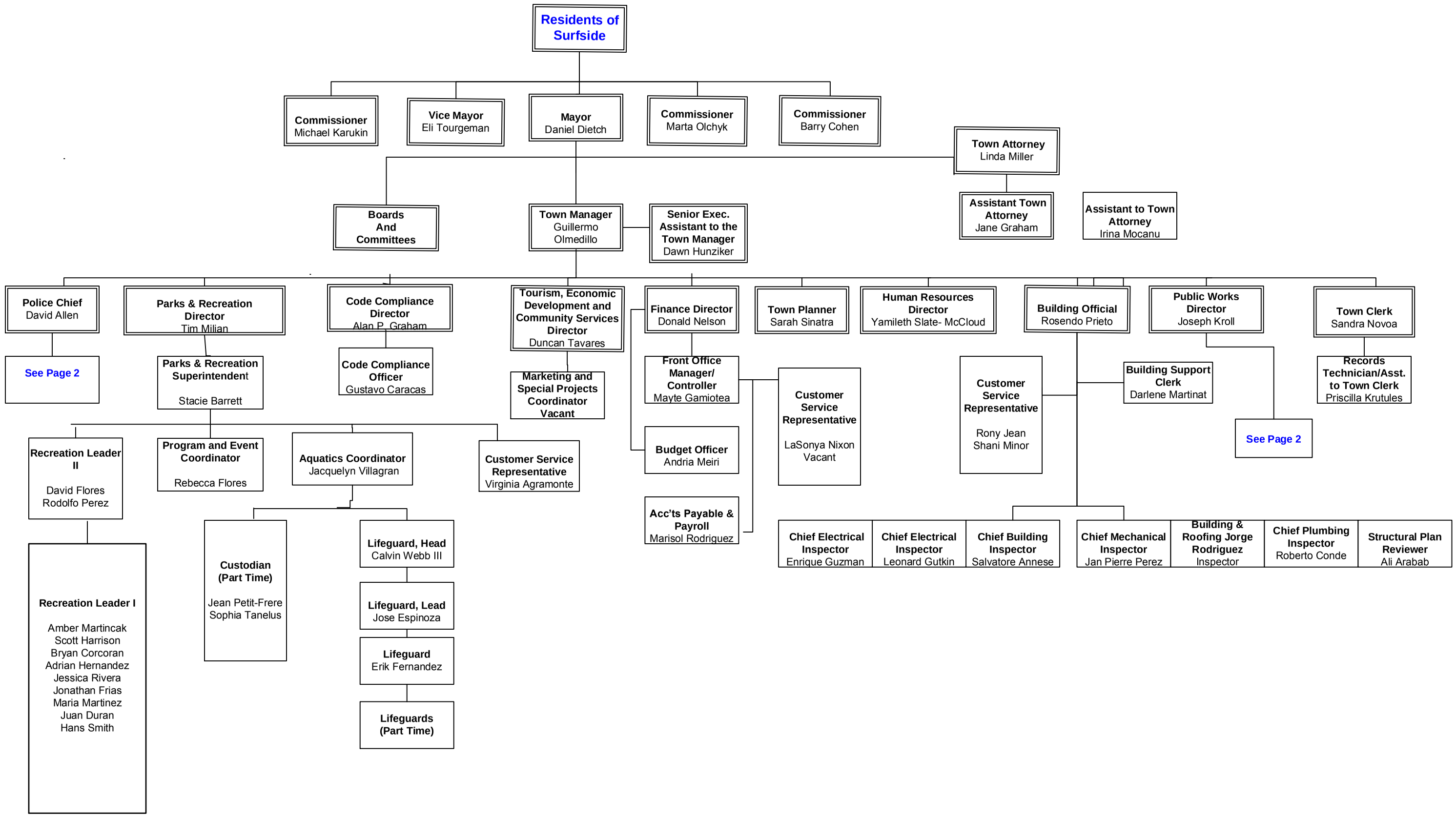
Tennis Club
8750 Collins Avenue
Surfside, FL 33154
305-866-5176

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

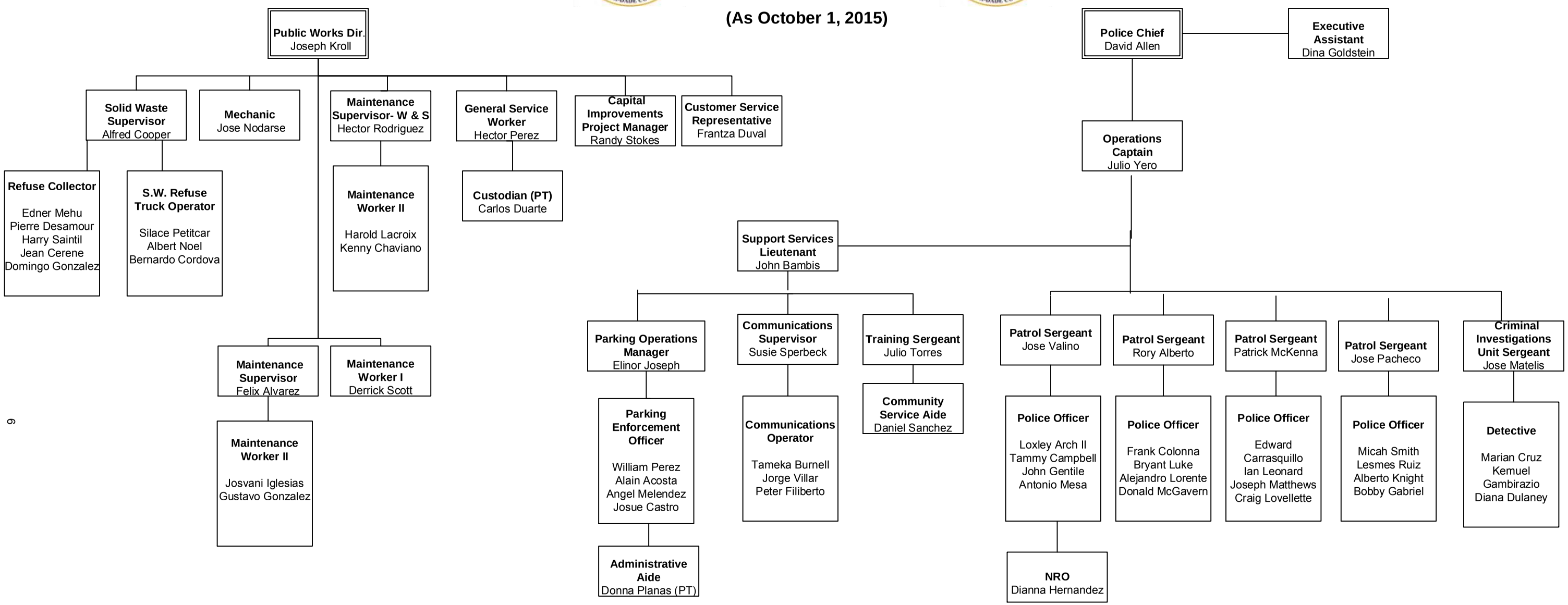
Tot Lot Playground
Hawthorne Ave & 90th Street

Town of Surfside
9293 Harding Avenue
Surfside, FL 33154

Government Structure
(As of October 1, 2015)



Town of Surfside
9293 Harding Avenue
Surfside, FL 33154
Government Structure
(As October 1, 2015)



Administrative Structure

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

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

Executive Department

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

Human Resources

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

Planning /Code Compliance Division

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

Town Attorney Department

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

Town Clerk Department

The Town Clerk's Office is responsible primarily for all Freedom of Information Act (FOIA) requests, printing the Commission agenda, and maintaining all public records and Town elections. Phone: (305) 861-4863

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, preparation of the Town's budget and financial statements, and Information Technology systems. (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, Guillermo Olmedillo
(305) 861-4863
golmedillo@townofsurfsidefl.gov

Town Attorney, Linda Miller
(305) 861-4863
lmiller@townofsurfsidefl.gov

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

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

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

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, Rosendo Prieto
(305) 861-4863
rprieto@townofsurfsidefl.gov

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

Public Works Director, Joseph Kroll
(305) 861-4863
jkroll@townofsurfsidefl.gov

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

Emergency Services

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

Police Services

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

Fire & Rescue Services

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

Utilities

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

Electric

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

Natural Gas

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

Solid Waste Collection (Garbage and Recycling)

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

Stormwater Control

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

Water and Sewer

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

Budget Overview

This section contains summary information about the Budget. It includes: 1) an explanation of the Budget Process, 2) the Town's budget calendar, 3) millage rate and millage impact information, 4) the budget summary and 5) 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. All department funding requests are reviewed and revenue projections are completed by mid-June.

Departments are encouraged to review prior spending as a way of reminding themselves of on-going obligations and not as a way to establish a guaranteed base funding level on which to build. Each request for funding must be accompanied by a detailed justification. Each year the departments also submit requests for capital outlay and capital improvement projects. Items that qualify as capital outlay are those that cost $1,000 or more and result in a fixed asset for the Town. Items that qualify as capital improvement projects are capital assets whose cost is at least $25,000 and which have a useful life of not less than three years.

Capital Improvement Program (CIP) Projects are forecast in the Five Year Capital Improvement Plan to allow for advanced planning. The CIP 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. Some of the projects included in the Five Year CIP Plan are related to enterprise funds. Only general government capital improvement projects are funded in the Capital Projects Fund. Future operating cost (e.g. additional personnel, maintenance or utility costs) associated with capital projects are projected for each individual CIP. Anticipated operating cost information is not included in the current year's budget unless the projects are expected to be completed prior to year end.

The Town Commission at the Town Commission meeting held on Tuesday, June 9, 2015 accepted the Budget Preparation Calendar. The Town Manager presented the Fiscal Year 2015-2016 Proposed Budget to the Town Commission on July 1, 2015. The Town Commission held a Budget Meeting and Preliminary Millage Rate Adoption Special Commission Meeting on July 14, 2015.

The Town Manager met with the Town Commission at the July 14, 2015 Special Commission Meeting to formally present the proposed budget document and to receive Town Commission direction. The public is invited to attend, but the meeting is not a public hearing per se. The budget meeting provides an opportunity for the Mayor and Town Commission to seek clarification on proposed items, often from department directors, and to provide policy direction to the Town Manager. Two public hearings required by Florida law occur in September 2015.

Town Commission Approval

A preliminary millage rate resolution is required before August 4, 2015. This is the rate which is reflected on the preliminary tax statement (TRIM statement) sent to each property owner in the Town during the summer. This rate becomes the "not-to-exceed" rate to fund the Town's budget, which may be lowered without a requirement to re-notice property owners

Two public hearings are conducted to obtain community comments prior to September 30th. Proposed millage rates and a proposed budget are adopted at the first hearing. The final millage rate and final budget are adopted by resolution at the second public hearing. At these meetings the budget document implicitly becomes the agreed resource allocation plan for the coming fiscal year. A summary budget document is adopted by Town Commission to provide appropriations to fund the budget allocation plan.

The Adopted Budget: The Process Continues

The adopted budget with any Commission amendments is then printed for distribution and posted to the Town's website after October 1, 2015. The various allocations included in the adopted budget are then "loaded" into the Town's financial system and become the basis for all expenditure controls and reporting throughout the fiscal year. The Town Commission receives a summary of expenses, revenues, fund balances and comparison to budget every month as an element of the monthly agenda. A check register reflecting all payments by the Town is also posted to the website.

Basis of Budgeting

Annual appropriated budgets are adopted for all funds on a basis consistent with Generally Accepted Accounting Principles (GAAP). The budget is balanced for every fund. Total anticipated revenues equal total budgeted expenditures plus required transfers, contingencies, and fund balance reserves.

The “basis of accounting” and “basis of budgeting” are the same for governmental funds, except for encumbrances. Unfilled encumbrances expire at the end of the fiscal year. Accordingly, unfilled encumbrances are considered expenditures in the budget but not in the financial statements unless a liability is incurred. The budget document is presented using the modified accrual basis as described below.

Basis of Accounting

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

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

Budgetary Control

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

The Town is required to undergo an annual external audit of its financial statements in accordance with auditing standards generally accepted in the United States of America and the standards issued by the Comptroller General of the United States. Upon completion of the annual audit the Town files the Annual Financial Report with the Department of Banking and Financial Services pursuant to Florida Statutes, section 218.32. The most recent external audit was for FY 13/14 and was presented in the form of a Comprehensive Annual Financial Report (CAFR). The external auditor provided a unqualified (clean) audit opinion for that period.

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

Budget Amendment Process

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

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

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

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

It is important to understand that budget amendments and transfers are necessary because the budget is 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 fluctuations, rate adjustments by service providers such as Miami Dade County and building permit revenues.

Transparency

During FY 13/14, 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 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 and capture the impacts of certain known developments within the Town, real and personal property tax issues, resort tax revenue growth, determine if current policies will result in adequate reserves over a five year horizon, and to analyze current polices to promote the sustainability of Town services and rate structures. This Five Year Financial 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
2015/2016 Budget
TENTATIVE BUDGET PREPARATION CALENDAR

Distribution of Department Budget Package to Department Directors	March 18 (Wednesday)
Submission of Department Budget Requests to Finance Department	April 6 (Friday)
Department Budget Meetings with the Town Manager	April 20 - April 24
Miami Dade Property Appraiser 2015 Assessment Roll Estimate	June 1 (Monday)
Budget Workshop	June 2 (Tuesday 5:00pm)
2015/2016 Proposed Budget Delivered to the Town Commission	July 1 (Wednesday)
Miami-Dade Property Appraiser Certified Taxable Value	July 1 (Wednesday)
Town Commission Budget Meeting and Preliminary Millage Rate Adoption at Special Commission Meeting	July 14 (Tuesday 5:00pm)
First Public Hearing	September 8 (Tuesday 5:01pm)
Budget Summary and Notice of Hearing Published	September 17 and September 18
Second Public Hearing	September 21 (Monday 5:01pm)
2015/2016 Fiscal Year Begins	October 1

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

Public Hearing dates of:
Miami-Dade County (September 17)
Miami Dade County School Board (September 9)

FY 15/16 Millage Maximums and Related Information (Based on Certified Assessment Information)				
As of July 1, 2015				
Millage Name	**Votes Required**	**Maximum Millage**	**Total Resulting Net Revenues**	**Tax Increase**
FY 14/15 Adopted Rate		5.0293	$6,387,373	
FY 15/16 Proposed Rate	**4**	5.0293	$7,179,916	$792,543
Rolled-back Rate	**3**	4.5400	$6,481,383	$94,010
Majority Vote Rate	**3**	4.6290	$6,608,439	$221,066
Two-Thirds Vote Rate	**4**	5.0919	$7,269,283	$881,910

Based on Certified Taxable Value of $1,502,755,220 as of July 1, 2015 @ 95% Collection

BUDGET SUMMARY
TOWN OF SURFSIDE, FLORIDA
FISCAL YEAR 2015 - 2016

THE ADOPTED OPERATING BUDGET EXPENDITURES OF THE TOWN OF SURFSIDE, FLORIDA ARE 0.96% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES

General Fund **5.0293**

Voted Debt **0.0000**

ESTIMATED REVENUES:		**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**
TAXES:	**Millage per $1,000**										
Ad Valorem Taxes	**5.0293**	**7,179,916**	0	0	0	0	0	0	0	0	***7,179,916***
Ad Valorem Taxes	**0.0000 (voted debt)**		0	0	0	0	0	0	0	0	***0***
Franchise /Utility Taxes		1,372,550	0	0	0	0	0	0	0	0	***1,372,550***
Sales & Use Taxes		1,388,000	0	658,870	0	0	0	0	0	0	***2,046,870***
Licenses/Permits		424,500	0	0	0	0	0	0	0	0	***424,500***
Intergovernmental		593,100		0	0	217,000	0	0	0	0	***810,100***
Charges for Services		473,325	0	0	0	0	2,930,000	1,025,500	1,379,787	505,000	***6,313,612***
Fines & Forfeitures		680,000	0	0	0	0	0	0	0	0	***680,000***
Loan Proceeds/Capital Lease Proceeds		0		0	0	0	0	0	160,000	0	***160,000***
Miscellaneous Revenues		41,600	0	3,000	0	0	0	0	0	0	***44,600***
Capital Contributions/Developer Contributions								16,500			***16,500***
TOTAL SOURCES		***12,152,991***	***0***	***661,870***	***0***	***217,000***	***2,930,000***	***1,042,000***	***1,539,787***	***505,000***	***19,048,648***
Interfund Transfers - In		276,841	152,700	0	0	0	0	0	0	0	***429,541***
Fund Balance/Reserves/Net Assets		0	0	0	80,000	43,350	168,177	0	36,600	173,848	***501,975***
TOTAL REVENUES, TRANSFERS & BALANCES		***12,429,832***	***152,700***	***661,870***	***80,000***	***260,350***	***3,098,177***	***1,042,000***	***1,576,387***	***678,848***	***19,980,164***
EXPENDITURES/EXPENSES											
General Government		3,021,290	152,700	0	0	0	0	0	0	0	***3,173,990***
Building Services		644,450	0	0	0	0	0	0	0	0	***644,450***
Public Safety		5,290,649	0	0	80,000	0	0	0	0	0	***5,370,649***
Streets		102,914	0	0	0	0	0	0	0	0	***102,914***
Recreation, Culture, and Tourism		1,970,500	0	661,870	0	0	0	0	0	0	***2,632,370***
Physical Environment		1,188,010		0	0	0	1,799,690	0	1,441,845	243,690	***4,673,235***
Municipal Transportation		0	0	0	0	249,500	0	906,601	0	0	***1,156,101***
Debt Service		0	0	0	0	0	1,245,717	0	36,350	410,789	***1,692,856***
TOTAL EXPENDITURES/EXPENSES		***12,217,813***	***152,700***	***661,870***	***80,000***	***249,500***	***3,045,407***	***906,601***	***1,478,195***	***654,479***	***19,446,565***
Interfund Transfers - Out		152,700	0	0	0	10,850	52,770	90,660	98,192	24,369	***429,541***
Fund Balance/Reserves/Net Assets		59,319			0	0	0	44,739	0	0	***104,058***
TOTAL APPROPRIATED EXPENDITURES TRANSFERS, RESERVES & BALANCES		***12,429,832***	***152,700***	***661,870***	***80,000***	***260,350***	***3,098,177***	***1,042,000***	***1,576,387***	***678,848***	***19,980,164***

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

		Funded FY 12/13 Positions			Funded FY 13/14 Positions			Funded FY 14/15 Positions			Funded FY 15/16 Positions		
Fund	Department	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	1	2	1	1	3	0	1	3	0	0
	Executive	5	0	0	5	0	0	5	0	0	5	0	0
	Finance	4	0	0	4	0	0	4	0	0	4	0	0
	Town Clerk	2	1	0	2	1	0	2	1	0	2	1	0
	Building Services	4	7.25	0	4	7	0	4	7	0	4	7	0
	Public Safety	32.25	0	0	33.25	0	0	34.25	0	0	34.25	0	0
	Public Works	6.25	0	0	6.65	0	0	6.65	1	0	6.65	1	0
	Leisure Services	11.32	12	25	11.32	17	27	11.32	17	27	11.32	17	27
Tourism	Leisure Services	0.68	0	0	0.68	0	0	0.68	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	4.55	0	0	4.55	0	0	4.55	0	0
Parking	Public Safety	6.75	0	0	6.75	0	0	6.75	1	0	6.75	1	0
Solid Waste	Public Works	11.25	0	0	11.25	0	0	10.25	0	0	10.25	0	0
Stormwater	Public Works	1.25	0	0	1.55	0	0	1.55	0	0	1.55	0	0
Total		97	20.25	26	98	26	28	99	27	28	99	27	27

Summary of FY 15/16 Funded Positions Compared to FY 14/15

The FY 15/16 Town-wide Personnel Complement Table above indicates the funded positions for each fund and department from FY 12/13 through FY 15/16.

Full time positions: The net number of FY 15/16 full time funded positions remains the same as the positions funded in FY 14/15.

Part time positions: The net number of part time and other temporary positions decreased by one position in FY 15/16. The Office of the Town Attorney's part time legal intern position has been eliminated.

FY 15/16 NEW PROGRAM MODIFICATIONS

Department/Division	Description of Program Modification	Fund	Cost
GENERAL FUND			
Town Clerk	Public Records Management Plan & Implementation	001	$44,000
Building Services	Digitalization of Building Records	001	$35,000
Building Services	National Flood Insurance Program Community Rating System	001	$15,000
Parks & Recreation	Unity Special Event with Bal Harbour Village, Town of Bay Harbor Islands & Indian Creek Village	001	$10,000
TOTAL	**GENERAL FUND**		**$104,000**
ENTERPRISE FUNDS:			
SOLID WASTE FUND			
Public Works	Two & Three Cubic Yard Dumpsters	403	$50,000
TOTAL	**SOLID WASTE FUND**		**$50,000**

FY 15/16 NEW CAPITAL OUTLAY

Department/Division	Description of Capital Outlay	Fund	Cost
GENERAL FUND			
Public Works	Work Utility Vehicle 4X4	001	$10,000
Parks & Recreation	Work Utility Vehicle 4X4	001	$10,000
TOTAL	**GENERAL FUND**		**$20,000**
CAPITAL IMPROVEMENT FUND			
Finance - IT	Replacement of Video Production Equipment Commision Chambers	301	$52,700
TOTAL	**CAPITAL IMPROVEMENT FUND**		**$52,700**
SPECIAL REVENEUE FUNDS:			
POLICE FORFEITURE FUND			
Public Safety	Work Utility Vehicle 4X4	105	$10,000
Public Safety	Radar Speed Display Trailer	105	$12,000
TOTAL	**POLICE FORFEITURE FUND**		**$22,000**
ENTERPRISE FUNDS:			
WATER AND SEWER FUND			
Public Works	Standby/Emergency Pump	401	$35,000
TOTAL	**WATER AND SEWER FUND**		**$35,000**
MUNICIPAL PARKING FUND			
Public Safety	Parking Vehicle	402	$16,000
Public Safety	Visual Message Sign	402	$11,000
Public Safety	Security Camera System - Abbott Parking Lot	402	$20,000
TOTAL	**MUNICIPAL PARKING FUND**		**$47,000**
SOLID WASTE FUND			
Public Works	25 Cubic Yard Truck with Grapple Hook	403	$160,000
TOTAL	**SOLID WASTE FUND**		**$160,000**

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.

General Fund Summary
FY 15/16

FY 14/15 Adopted	Millage Rate: 5.0293
Estimated Total Revenues	$12,058,742
Use of Fund Balance (Reserves) FY 14/15	1,438,927
Estimated Expenditures & Encumbrances	(13,497,669)
Estimated FY 14/15 Year End Difference	**($0)**

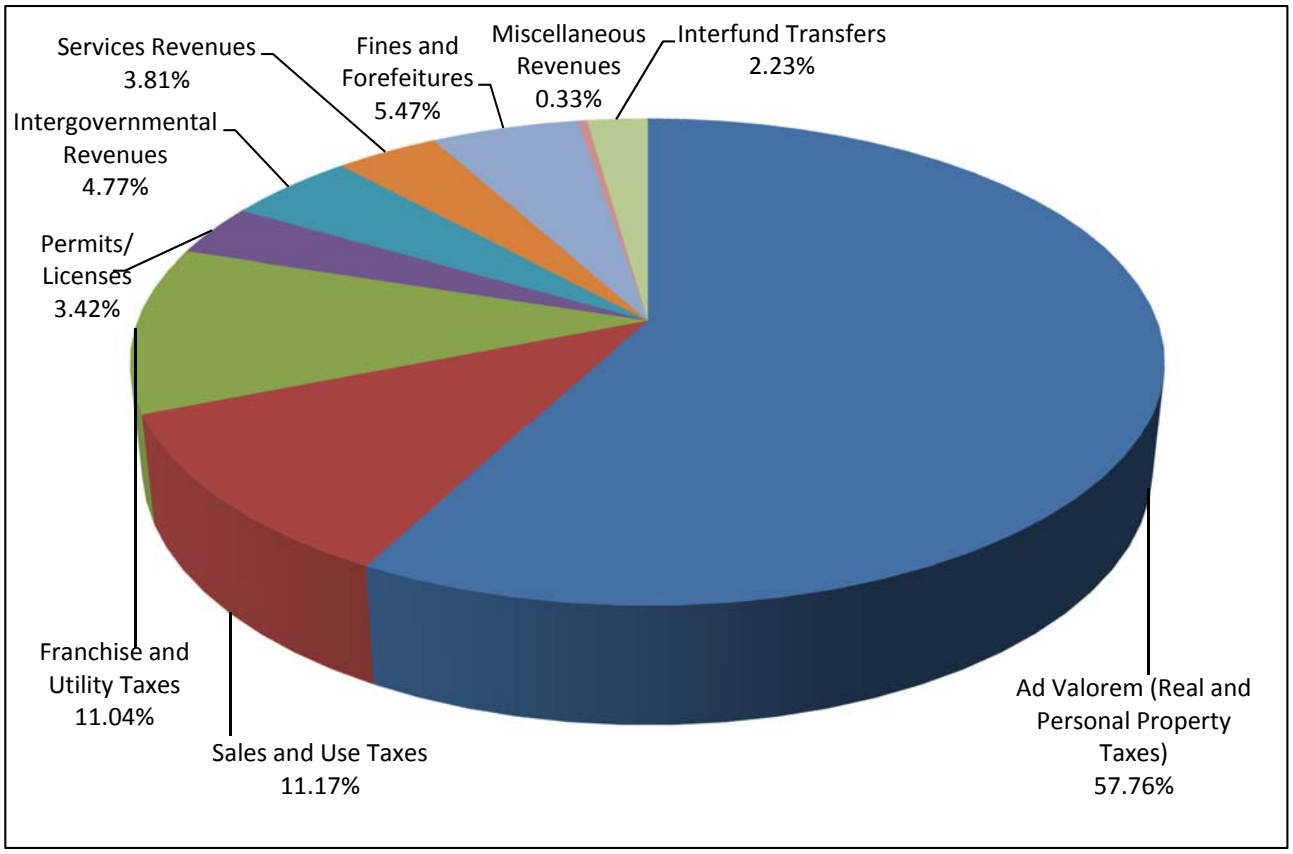
Projected Unassigned Fund Balance

Audited Unassigned Fund Balance 9/30/2014	$4,204,273
Estimated FY 14/15 Year End Difference	(0)
Appropriated Fund Balance FY 14/15	(1,438,927)
Projected Unassigned Fund Balance 9/30/2015	2,765,346
Estimated Replenishment of Reserves FY 15/16	59,319
Projected Unassigned Fund Balance 9/30/2015	**$2,824,665**

FY 15/16 Budget Summary	Millage Rate: 5.0293
Adopted Revenues	
Projected Unassigned Fund Balance 10/1/2015	$2,765,346
Real and Personal Property Taxes	7,179,916
Sales and Use Taxes	1,388,000
Franchise and Utility Taxes	1,372,550
Permits/Licenses/Inspections	424,500
Intergovernmental Revenues	593,100
Services Revenues	473,325
Fines and Forefeitures	680,000
Miscellaneous Revenues	318,441
Total Revenue	**$15,195,177**
Adopted Expenditures	
Personnel Costs	$8,286,358
Operating Items	3,801,057
Capital Outlay	20,000
Debt Service	102,398
Non-Operating Expenses	160,700
Projected Unassigned Fund Balance 9/30/2016	2,824,665
Total Expenditures	**$15,195,177**

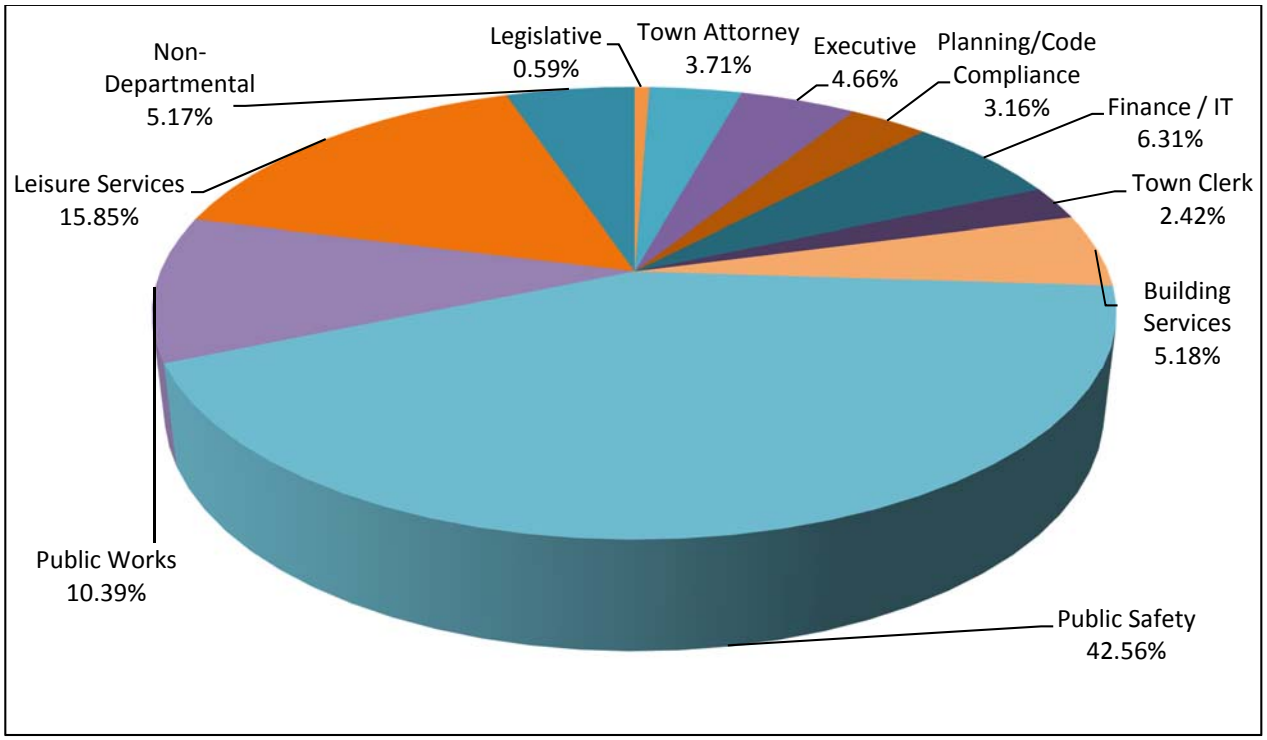
Note: There is an additional $2 million in assigned reserves for hurricane recovery in the General Fund

Where Do the Funds Come From?



Total General Fund Revenues $12,429,832

Where Do the Funds Go?



Total General Fund Expenditures $12,429,832

GENERAL FUND OPERATING REVENUE

Line Item Prefix: 001-0000-:		FY 13/14 Actual	FY 14/15 Adopted	FY 14/15 Estimated	FY 15/16 Adopted
311-1000	Current & Delinquent Real Property	5,596,349	6,327,373	6,327,373	7,119,916
311-1001	Current & Delinquent Personal Property	64,202	60,000	60,000	60,000
TOTAL	**Current Real Property Tax (operating)**	**$5,660,551**	**$6,387,373**	**$6,387,373**	**$7,179,916**
312-1200	Two Percent Resort Tax (Food)	234,560	295,000	295,000	295,000
312-1400	Four Percent Resort Tax	344,517	860,000	860,000	984,000
312-1500	Resort Tax Penalties / Interest	12,885	5,000	5,000	5,000
312-4100	First Local Option Fuel Tax	72,753	71,250	71,250	75,000
312-4200	Second Local Option Fuel Tax	28,181	28,025	28,025	29,000
TOTAL	**Sales and Use Taxes**	**$692,896**	**$1,259,275**	**$1,259,275**	**$1,388,000**
314-1000	Electric Utility	532,509	486,000	530,000	545,000
314-4000	Gas Utility	20,898	25,000	25,000	24,000
315-0100	Communication Services Tax	282,169	275,275	275,275	265,000
316-0100	Surfside Local Business Licensing Tax	71,295	70,000	70,000	71,000
316-0200	Miami-Dade Occ Licenses Tax Share	7,451	8,400	19,050	19,000
316-0300	Surfside Local Business License Penalty	1,238	550	1,710	550
TOTAL	**Municipal Utility & Other Use Taxes**	**$915,560**	**$865,225**	**$921,035**	**$924,550**
323-1000	Electric Franchise	412,044	400,500	400,500	418,000
323-4000	Gas Franchise	30,528	26,000	26,000	30,000
TOTAL	**Franchise Fees**	**$442,572**	**$426,500**	**$426,500**	**$448,000**
322-1000	Building Permits	1,916,098	400,000	400,000	260,000
322-2000	Electrical Permits	24,491	30,000	30,000	25,000
322-3000	Plumbing Permits	19,025	20,000	20,000	18,000
322-4000	Mechanical Permit	24,335	25,000	25,000	25,000
322-6000	Structural Review	45,975	20,000	20,000	20,000
322-8500	Contractors Registration	62,600	45,000	50,400	67,000
322-8600	Certificate of Use	5,175	7,500	7,500	5,500
322-9600	Permits - 40 Year Certification	6,900		1,500	
329-2010	Lobbyist Fees / Registrations	1,050	4,000	4,000	4,000
TOTAL	**Permits/Licenses/Inspection**	**$2,105,649**	**$551,500**	**$558,400**	**$424,500**
335-1200	State Revenue Sharing	152,402	147,404	147,404	156,000
335-1500	Beverage License	5,773	5,100	5,100	5,100
335-1800	Half Cent Sales Tax	414,960	415,000	415,000	425,000
335-4900	Motor Fuel Tax Rebate	7,886	7,000	7,000	7,000
TOTAL	**Intergovernmental - Federal/State**	**$581,021**	**$574,504**	**$574,504**	**$593,100**
341-8000	Permit Penalties	20,340	10,000	10,000	10,000
341-9000	Election Qualifying Fees	150			125
342-1010	Special Police Detail - Extra Duty	339,830	150,000	419,125	200,000
347-2002	Pool Admission Fees	24,888	26,000	26,000	26,000
347-2003	Recreation - Aquatic Programs	32,888	30,000	30,000	32,000
347-2004	Recreation - Community Ctr Facility Rentals	5,002	4,200	4,200	5,000
347-2005	Recreation - ID Cards	525	350	350	500
347-2006	Recreation - Winter Camp	3,565	3,600	5,045	5,000
347-2007	Recreation - Summer Camp	106,368	102,000	102,000	105,800
347-2022	Recreation - Spring Camp	6,585		6,200	6,500
347-2008	Recreation - Locker Rentals	16			
347-2015	Recreation - Adult Programs	27,855	15,000	15,000	20,000
347-2016	Recreation - Youth Programs	34,475	52,000	52,000	52,000
347-2018	Recreation - Senior Programs	2,825	2,800	2,800	2,800
347-2019	Recreation - Tennis Reservations				1,000
347-2090	Recreation - Concessions	6,560	6,600	6,600	6,600
TOTAL	**Services Revenues**	**$611,872**	**$402,550**	**$679,320**	**$473,325**

GENERAL FUND OPERATING REVENUE

Line Item Prefix: 001-0000-:		FY 13/14 Actual	FY 14/15 Adopted	FY 14/15 Estimated	FY 15/16 Adopted
351-5005	Traffic Violations	73,237			
351-5010	Parking Violations	154,492	250,000	250,000	155,000
351-5030	Red Light Enforcement	466,565	410,000	510,000	510,000
359-4000	Code Enforcement Fees and Penalties	82,997	15,000	67,000	15,000
TOTAL	**Fines & Forfeitures**	**$704,054**	**$675,000**	**$827,000**	**$680,000**
361-1000	Interest Earnings	(4,083)	22,500	22,500	5,500
366-1400	Developer Contrib - Resort Tax Replacement	85,118	49,500	49,500	
369-9004	Other Miscellaneous Revenues - Police	3,184	5,000	5,000	3,100
369-9009	Blue Prints	2,140	1,500	1,500	1,000
369-9010	Other Miscellaneous Revenues	43,128	28,000	33,509	28,000
369-9050	Bike Sharing Revenue	3,630	4,000	4,000	4,000
369-9055	Car Charging Station Revenue	38			
369-9060	Sidewalk Café Site Plan	250			
381-1700	Interfund Transfer: Mun. Transportation	9,846	9,850	9,850	10,850
381-4100	Interfund Transfer: Water / Sewer	49,582	51,732	51,732	52,770
381-4200	Interfund Transfer: Mun. Parking	70,955	87,988	87,988	90,660
381-4300	Interfund Transfer: Solid Waste	121,476			98,192
381-4400	Interfund Transfer: Stormwater	20,875	24,007	24,007	24,369
384-0000	Capital Lease Proceeds	82,559	119,000	119,000	
389-8010	Developer Contributions - Grand Beach Hotel			11,980	
389-8030	Developer Contributions - Surf Club			4,769	
392-0000	Appropriated Fund Balance		495,314	1,438,927	
TOTAL	**Miscellaneous Revenues**	**$488,698**	**$898,391**	**$1,864,262**	**$318,441**
GRAND TOTAL		**$12,202,873**	**$12,040,318**	**$13,497,669**	**$12,429,832**

MAJOR REVENUE SOURCES TRENDS

General Fund Revenues:

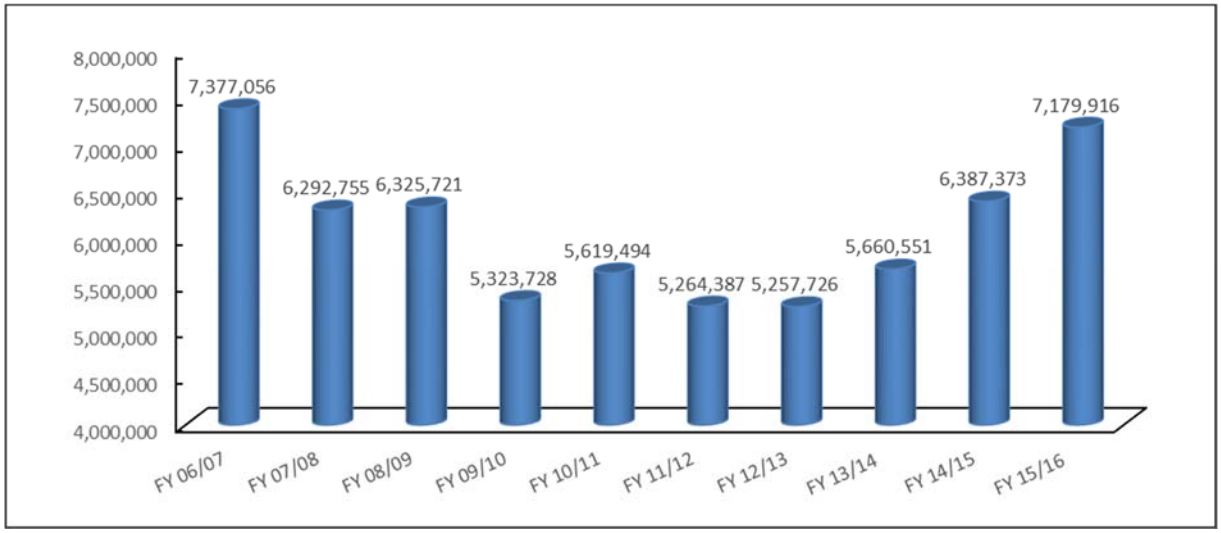
Property Tax (Ad Valorem) Tax

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 Consumer Price Index (CPI), whichever is lower. For FY 15/16 the increase is capped at 0.8%. For FY 15/16, 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.

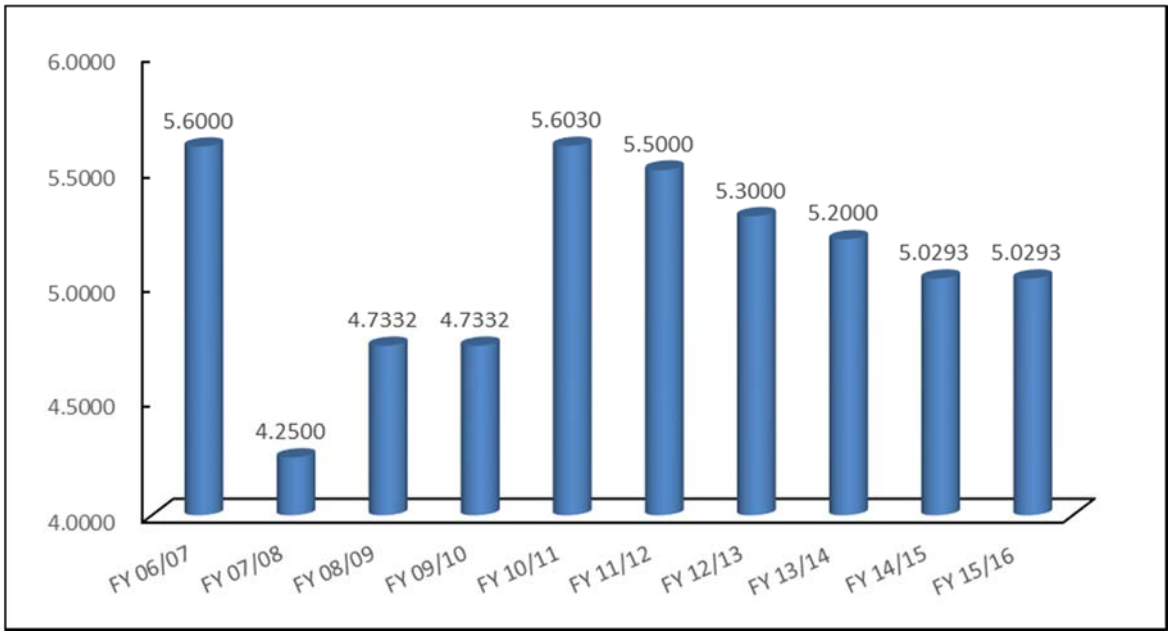
The property tax budget is calculated by applying the Town's millage rate to the total taxable value of property within the Town as reported by the Miami-Dade County Property Appraiser's Office. The Miami Dade Property Appraiser July 1, 2015 Certification of Taxable Value for the FY 15/16 budget is 12.4% above the certified taxable value for the FY 14/15 budget. For FY 15/16, the Town has adopted a rate of 5.0293 mills which is more than the rolled-back rate of 4.5400. The adopted rate of 5.0293 for FY 15/16 is the same rate as FY 14/15.

Property Tax Revenues

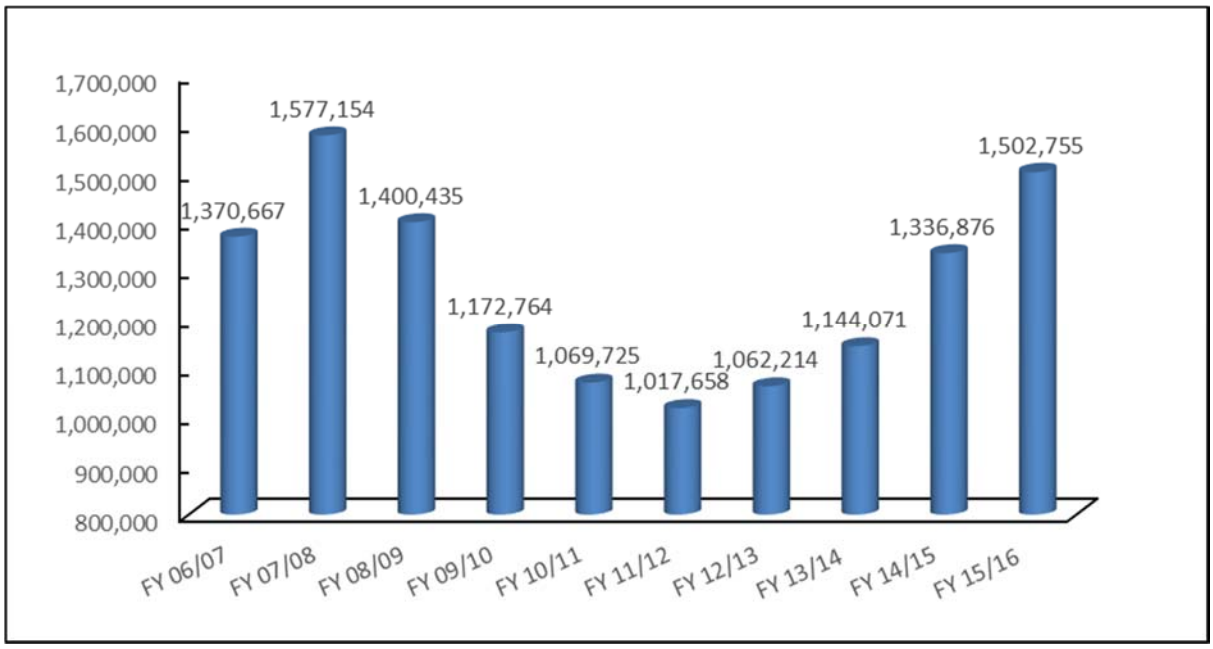


MAJOR REVENUE SOURCES TRENDS

Property Tax Millage Rates



Surfside Taxable Value (in thousands)



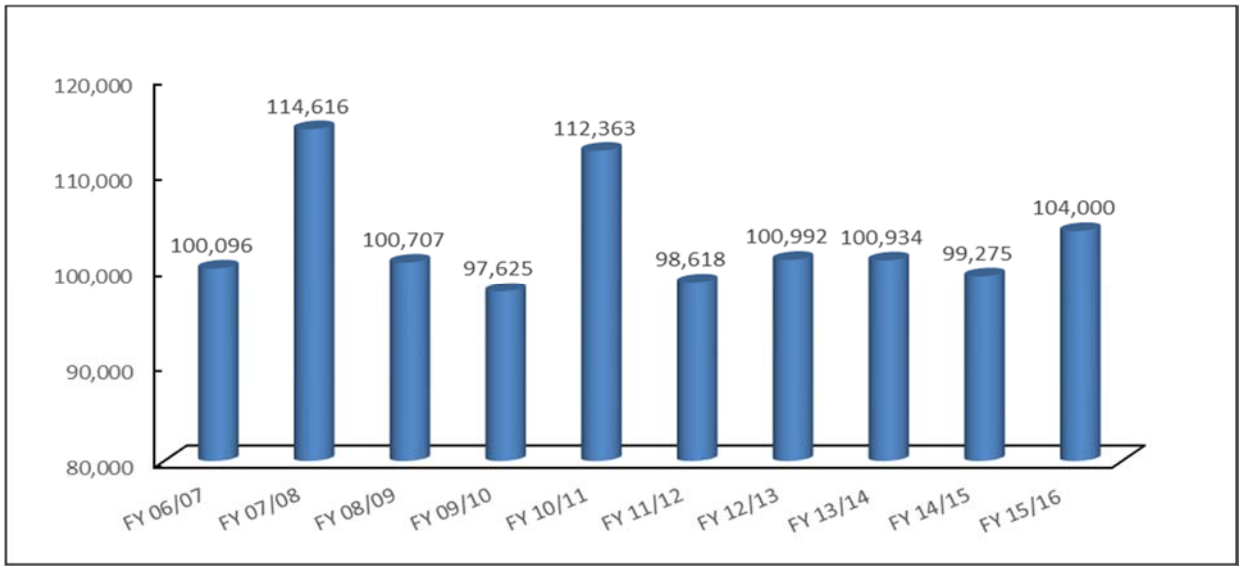
MAJOR REVENUE SOURCES TRENDS

Sales and Use Taxes

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

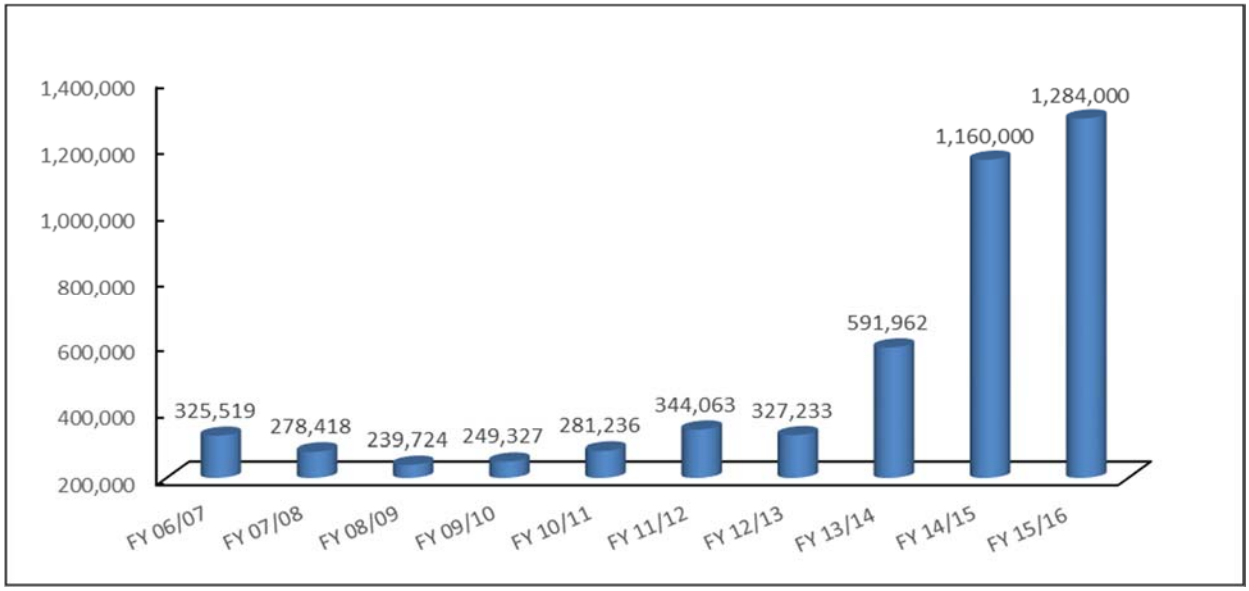
Local Option Fuel Tax is levied by Miami-Dade County at a total of 9¢ per gallon. The tax is a combination of 6¢ on every net gallon of motor and diesel fuel sold within the county (First) and 3¢ on every net gallon of motor fuel (Second). This tax is shared with the Town through an interlocal agreement. Miami-Dade County receives 74 percent and municipalities in Miami-Dade County receive 26 percent. The funds are used for transportation expenditures.

Local Option Fuel Tax



Municipal Resort Tax is generated by local jurisdictions under authorization by the State of Florida. Surfside is one of three municipalities in the State of Florida which controls its own resort tax proceeds rather than utilizing the State system. The tax generally is 2% on food and beverage sales (although some sales are excluded) and 4% on short-term rentals. Municipal resort tax revenue can be used for tourism promotion activities, capital construction and maintenance of convention and cultural facilities, and relief of ad valorem (property) taxes used for those purposes.

Municipal Resort Tax



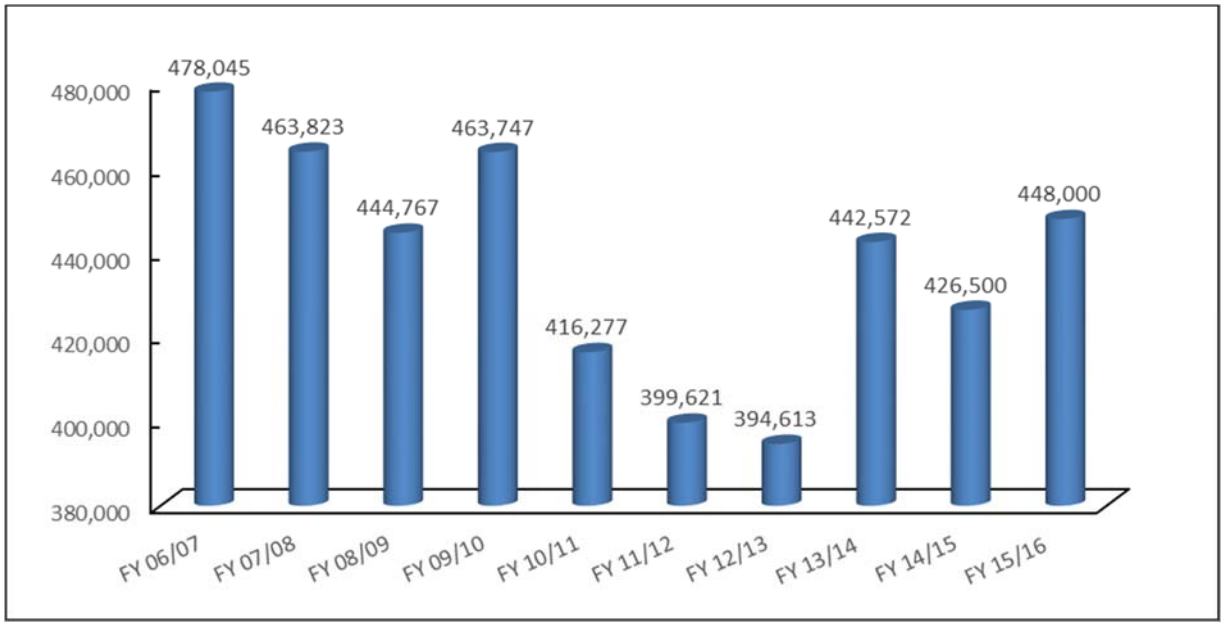
MAJOR REVENUE SOURCES TRENDS

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

The Town collects franchise, utility, communications and occupational (local business) taxes. The latter has traditionally not been considered a franchise tax. However, the State of Florida's Department of Financial Services now requires that it be represented as a tax.

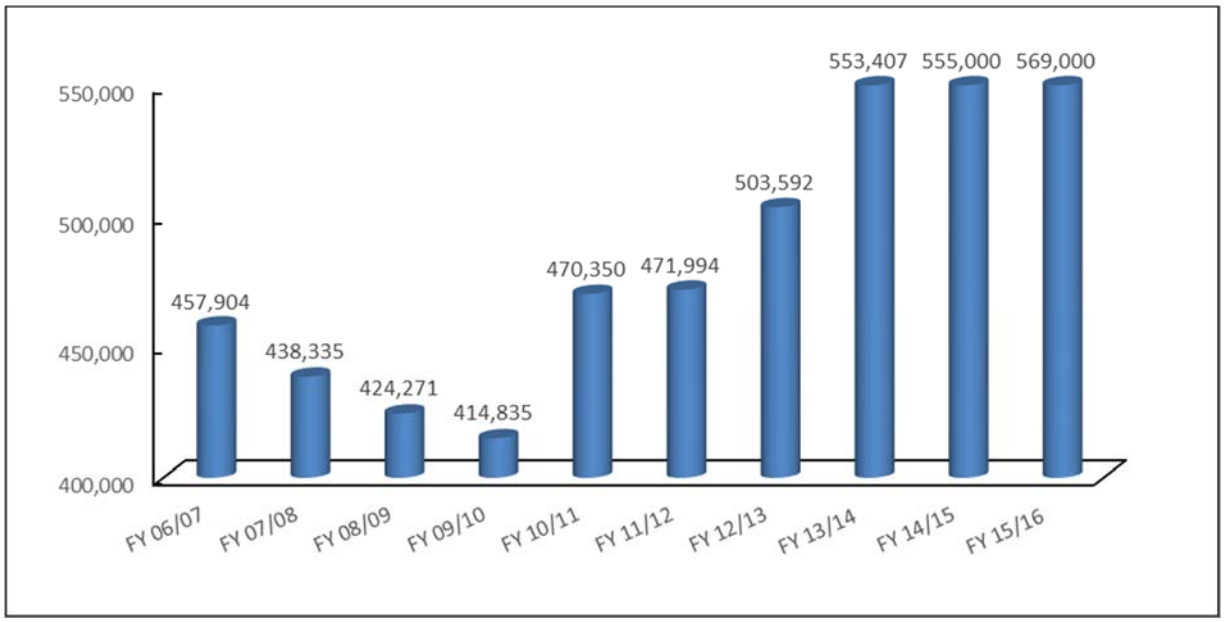
Franchise Fees are negotiated fixed fees to a company or utility for the use of municipal right-of-ways (poles, lines, pipes, etc.) to conduct the company or utility business and may include the value of the right for the utility to be the exclusive provider of its services within the Town. The Town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

Franchise Fees



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

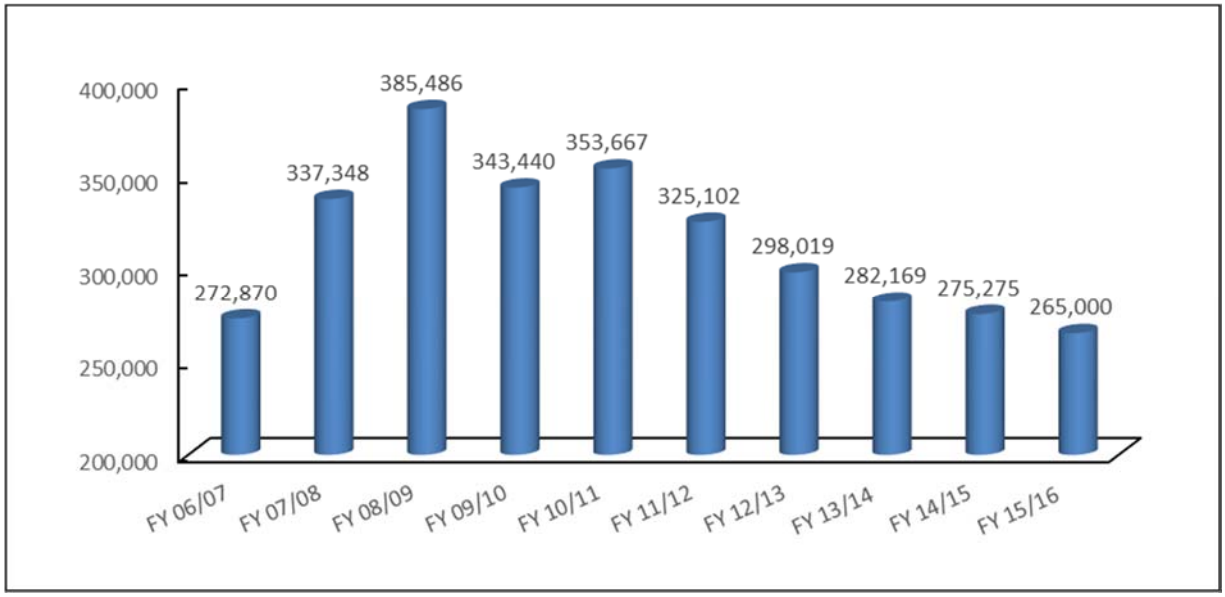
Utility Service Taxes



MAJOR REVENUE SOURCES TRENDS

Communications Services Tax (CST) applies to retail sales of communication services encompassing voice, data, audio, video and other related services such as telecommunications, cellular, cable, and direct-to-home satellite services This revenue is collected by the State of Florida's Department of Revenue and distributed to municipalities according to use records. The CST is charged at the maximum rate per Florida Statutes at 5.22%.

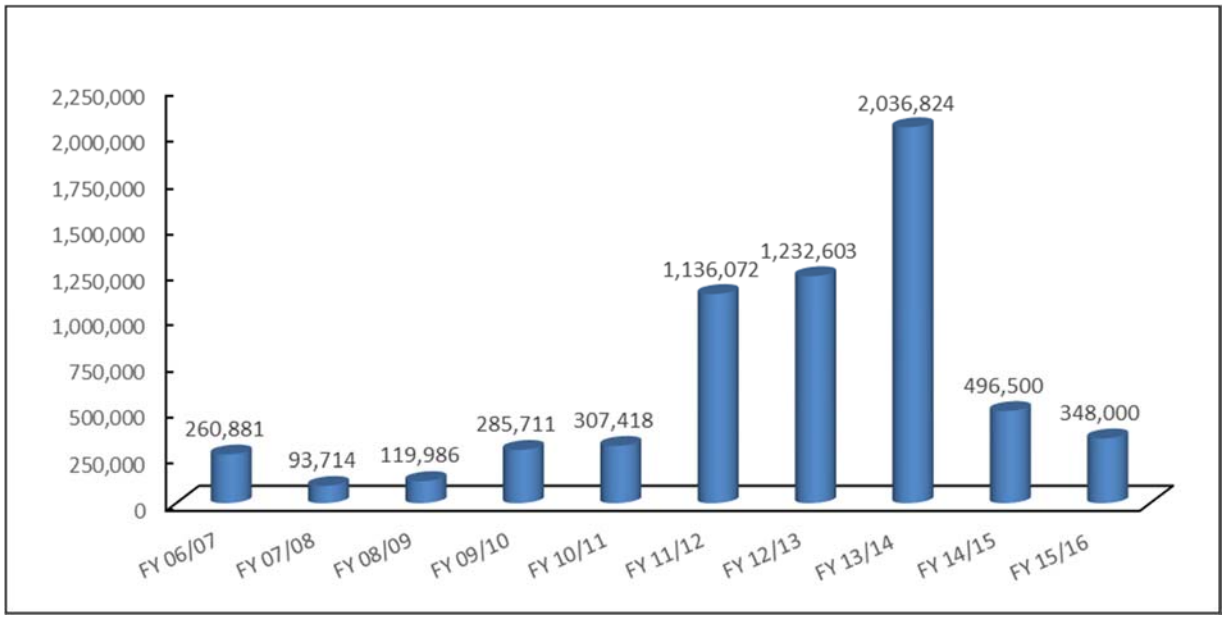
Communications Services Tax



Permits/Licenses/and Inspections

Licenses, permits and inspection fees are collected for services performed at specific properties for the benefit of those property owners. Building permit categories include: structural, electrical, plumbing, roofing and mechanical permits. Building permits are volatile to building cycles within the Town. 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 $348,000 in revenues for FY 15/16 from these combined sources.

Permits, Licenses and Inspections

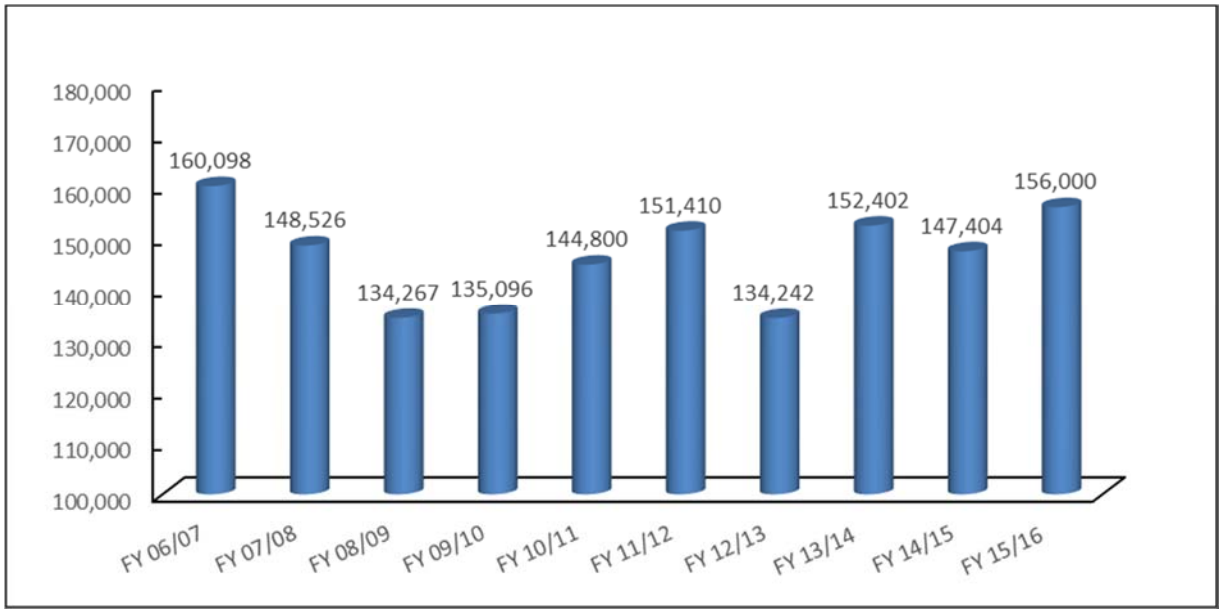


MAJOR REVENUE SOURCES TRENDS

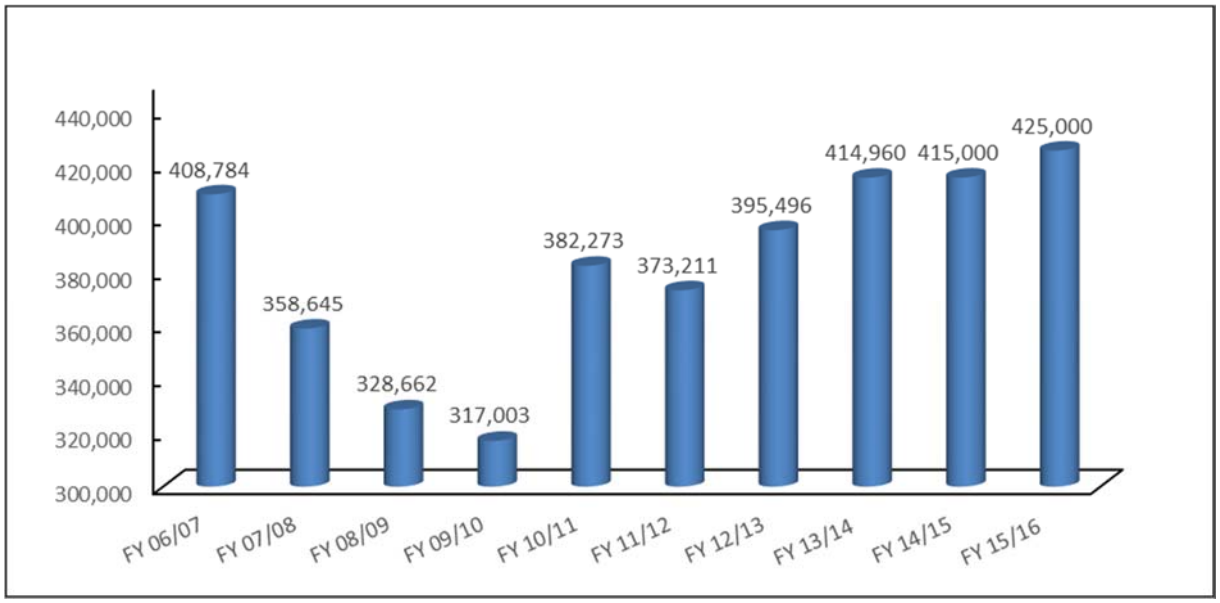
Intergovernmental Revenue

The Town receives revenues from revenue sharing programs with the State of Florida. These revenues are considered a major revenue source to Surfside and are comprised of State Revenue Sharing and the Local Government Half Cent Tax. The State of Florida collects and distributes these revenues based on tax collections and the Town's population. Revenue projections 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 Town also receives periodic intergovernmental revenues from the United States of America in the form of assistance grants for specific projects.

State Revenue Sharing



Local Government Half Cent Tax

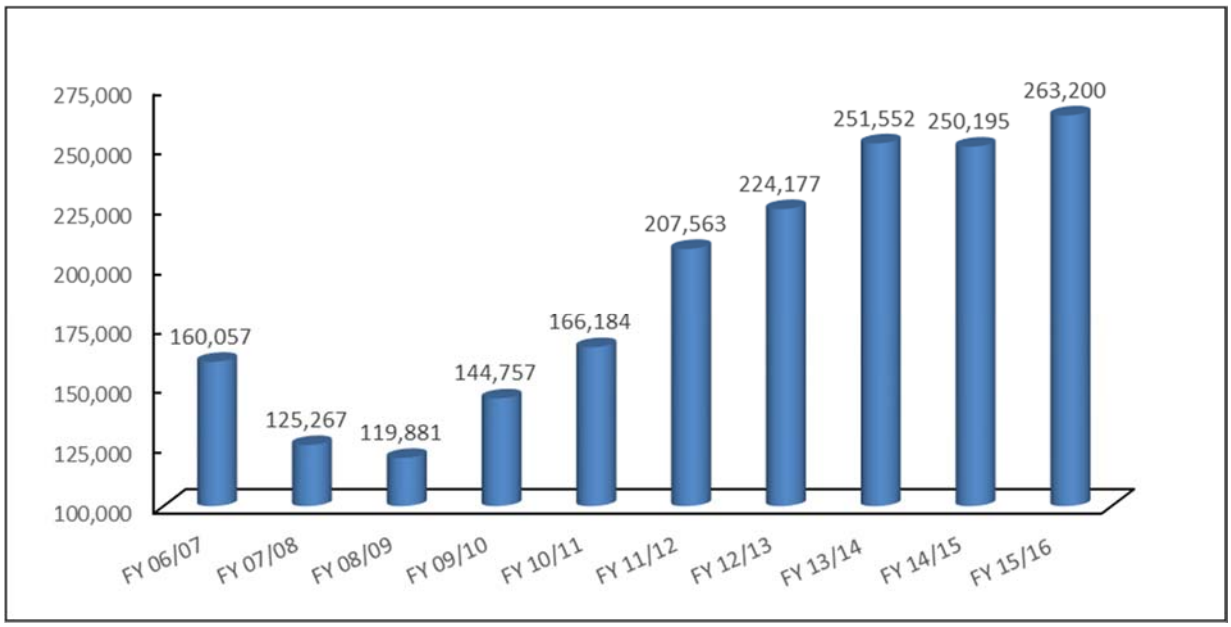


MAJOR REVENUE SOURCES TRENDS

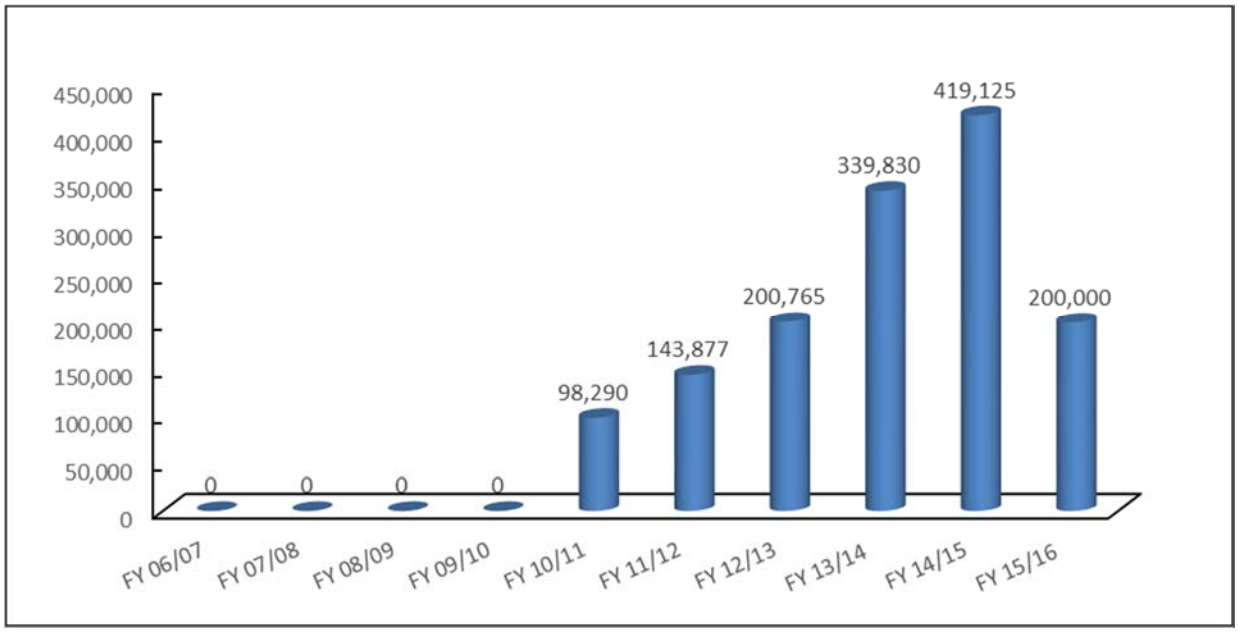
Services Revenues

Service Revenues represent fees generated from services provided by the Town. Fees are charged to cover the costs of services which benefit the user directly. In the General Fund these revenues mostly consist of recreation fees, and Special Police Detail/Extra Duty fees mainly from construction projects in development. General Fund collections for FY 15/16 are projected at $473,325. Fees generated from Water and Sewer, Parking, Solid Waste and Stormwater are accounted for in their respective Enterprise Funds.

Recreation Fees



Special Police Detail – Extra Duty Fee



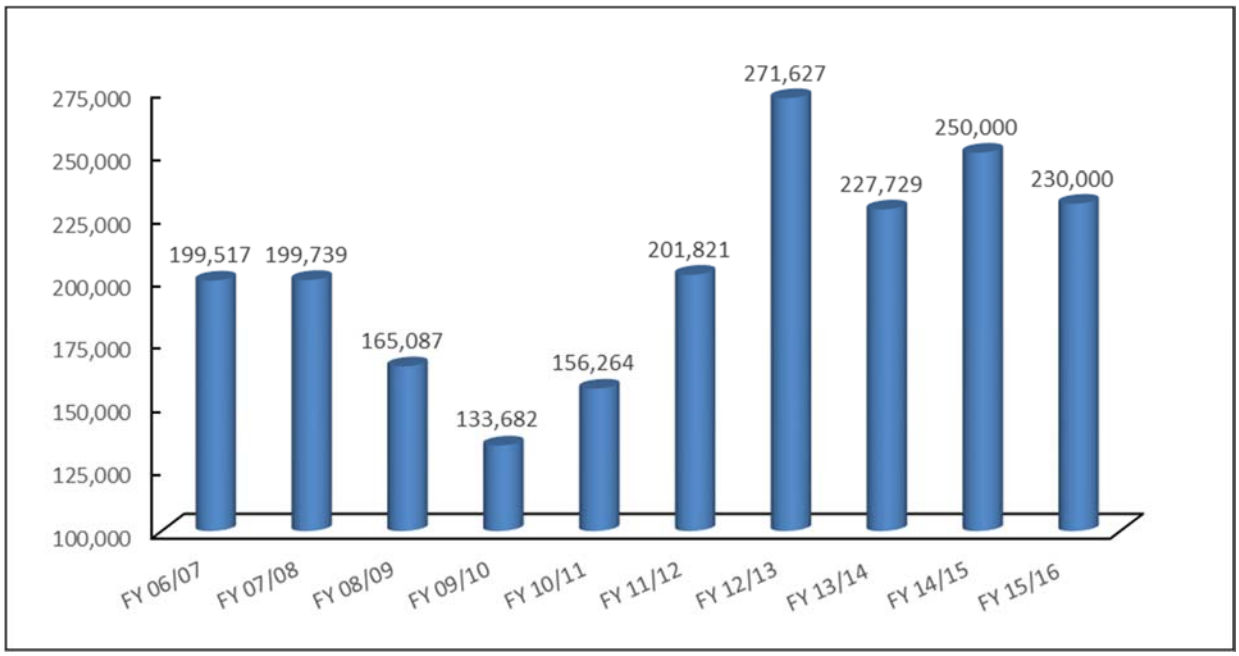
MAJOR REVENUE SOURCES TRENDS

Fines and Forfeitures

Fines for the general fund derive from code enforcement, parking/traffic violations and red light enforcement. FY 15/16 General Fund total revenues are projected at $680,000.

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.

Parking/Traffic Violations



Miscellaneous Revenues

Any revenues that the Town receives which do not reasonably conform to any of the above identified categories are included in this category. This category includes interest earnings, receipts from the disposition of assets by sale, and similar items. In FY 15/16, staff anticipates $41,600 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 15/16, a balanced budget is proposed with no appropriation (use) of General Fund unassigned balance (reserves). FY 15/16 is projected to end with $2,824,665 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. The FY 15/16 Proposed Budget for the General Fund includes $276,841 in interfund transfers.

General Fund Expenditure Summary By Type

	Line Item	FY 13/14 Actual	FY 14/15 Adopted	FY 14/15 Estimated	FY 15/16 Adopted
Personnel Services					
1210	Regular Salaries	$4,390,339	$4,897,732	$4,935,418	$4,996,813
1230	Regular Salaries - Settlement	46,680	0	0	0
1310	Other Salaries	532,542	626,529	626,529	604,404
1410	Overtime	186,154	212,500	212,500	220,000
1510	Special pay	116,250	117,770	117,770	139,540
1520	Extra Duty Pay	300,882	150,000	400,000	185,000
2110	Payroll Taxes	413,267	449,656	469,877	455,528
2210	Retirement Contribution	585,454	659,927	659,927	685,614
2310	Life & Health Insurance	597,979	770,606	770,606	785,415
2410	Workers Compensation	120,540	214,311	214,311	214,044
2510	Unemployment Compensation	3,607	6,000	6,000	0
Total	**Personnel Services**	**$7,293,694**	**$8,105,031**	**$8,412,938**	**$8,286,358**
Operating Expenses					
3103	Lobbyist	39,918	36,000	36,000	36,000
3110	Professional Services	614,533	575,275	662,761	588,303
3111	Lawsuits and Prosecutions	65,091	62,000	62,000	56,000
3112	Physical Examinations	15,444	13,050	13,050	15,700
3210	Accounting and Auditing	83,605	92,200	92,200	92,200
3410	Other Contractual Services	212,380	256,550	256,550	309,650
3411	Nuisance Abatement	0	10,000	10,000	10,000
4009	Car Allowance	6,750	6,750	7,200	9,390
4110	Telecommunications	55,960	61,776	61,776	72,596
4111	Postage	1,482	16,140	16,140	16,140
4112	Mobile Phone Allowance	9,322	11,455	11,455	13,915
4310	Electricity	88,596	98,480	98,480	94,480
461-4310	Roadway Electricity	34,523	41,600	41,600	41,000
4311	Water and Sewer	59,782	62,100	62,100	72,100
4312	Natural Gas Service	30,184	29,400	29,400	29,400
4402	Building Rental/Leasing	724	4,000	4,000	9,500
4403	Equipment/Vehicle Leasing	44,575	60,712	60,712	60,233
4510	Property and Liability Insurance	152,963	238,162	238,162	248,070
4601	Maintenance Service/Repair Contracts	88,064	91,790	91,790	113,465
4602	Building Maintenance	74,724	100,000	100,000	102,000
4603	Equipment Maintenance	37,232	39,420	39,420	51,030
4604	Grounds Maintenance	347,141	363,484	363,484	364,170
4611	Miscellaneous Maintenance	21,028	63,250	65,941	78,250
4612	Vehicle Maintenance	32,173	36,400	36,400	37,400
4710	Printing & Binding	3,662	8,700	8,700	8,700
4810	Promotional Activities	172,990	164,735	164,735	178,835
4910	Legal Advertisement	6,176	23,500	23,500	23,500
4911	Other Current Charges	332,096	426,180	426,180	426,180
4915	Red Light State Portion	236,165	100,000	200,000	200,000
5110	Office Supplies	36,020	48,100	48,100	49,100
5210	Property and Maintenance	9,040	35,000	35,000	35,000
5213	Landscape Improvements	5,743	5,750	5,750	5,750
5214	Uniforms	27,521	30,750	30,750	30,750
5215	Uniform Allowance	6,000	6,000	6,000	6,000
5216	Gasoline	125,003	138,510	138,510	127,990
5225	Merchant Fees	3,724	1,550	1,550	9,200
5290	Miscellaneous Operating Supplies	66,021	90,870	90,870	92,570
5310	Road Materials	9,807	5,000	5,000	5,000
5410	Subscriptions and Memberships	14,573	24,730	24,730	24,930
5420	Conferences and Seminars	35,094	52,260	52,260	52,760
5510	Training & Educational	0	3,800	3,800	3,800
Total	**Operating Expenses**	**$3,205,829**	**$3,535,429**	**$3,726,056**	**$3,801,057**

General Fund Expenditure Summary By Type

	Line Item	FY 13/14 Actual	FY 14/15 Adopted	FY 14/15 Estimated	FY 15/16 Adopted
Capital Outlay					
6310	Improvements other than Building	14,051	0	0	0
6410	Machinery and Equipment	121,557	119,000	134,204	20,000
Total	**Capital Outlay**	**$135,608**	**$119,000**	**$134,204**	**$20,000**
Debt Service					
7110	Principal	138,236	166,741	166,741	99,168
7210	Interest	5,787	6,117	6,117	3,230
7310	Capital Lease Service Costs	5,620	0	0	0
Total	**Debt Service**	**$149,643**	**$172,858**	**$172,858**	**$102,398**
Non-operating Expenses					
8143	Transfer to Enterprise Funds		0	182,999	
8300	Other Grants and Aid	6,417	8,000	8,000	8,000
9120	Transfers to Capital Projects Fund	465,000	100,000	860,614	152,700
9310	Contingency/Reserve	0	0	0	59,319
Total	**Non-operating Expenses**	**$471,417**	**$108,000**	**$1,051,613**	**$220,019**
TOTAL	**GENERAL FUND EXPENDITURES**	**$11,256,191**	**$12,040,318**	**$13,497,669**	**$12,429,832**

General Fund Expenditures Summary by Department

Department	FY 13/14 Actual	FY 14/15 Adopted	FY 14/15 Estimated	FY 15/16 Adopted
Legislative	$75,271	$73,205	$73,205	$73,305
Town Attorney	478,551	478,025	478,025	461,029
Executive	519,820	557,338	624,370	579,076
Planning and Code Compliance	359,010	445,637	454,104	393,010
Finance / IT	679,726	728,426	729,572	784,203
Town Clerk	194,942	244,833	244,833	300,480
Building Services	531,068	576,714	588,380	644,450
Public Safety	5,050,472	5,312,847	5,681,972	5,290,649
Public Works	1,004,752	1,230,307	1,247,057	1,290,924
Leisure Services	1,639,378	1,899,174	1,899,175	1,970,500
Non-Departmental	723,201	493,812	1,476,979	642,208
Total	**$11,256,191**	**$12,040,318**	**$13,497,672**	**$12,429,832**

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

	Funded FY 14/15			Funded FY 15/16		
Position Title	**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**

LEGISLATIVE (1000)

001 General Fund

Line Item Prefix: 001-1000-511-:		FY 13/14 Actual	FY 14/15 Adopted	FY 14/15 Estimated	FY 15/16 Adopted
Suffix	**Object Description**				
Personnel Services					
1210	Regular Salaries	$5	$5	$5	$5
Total	**Personnel Services**	$5	$5	$5	$5
Operating Expenses					
3103	Lobbyist	39,918	36,000	36,000	36,000
3110	Professional Services	138			
4110	Telecommunications	6,557	5,900	5,900	6,000
5110	Office Supplies	4,313	3,000	3,000	3,000
5290	Miscellaneous Operating Supplies	10,235	9,000	9,000	9,000
5410	Subscriptions and Memberships	1,074	3,300	3,300	3,300
5420	Conferences and Seminars	3,455	8,000	8,000	8,000
Total	**Operating Expenses**	$65,690	$65,200	$65,200	$65,300
Capital Outlay					
6410	Machinery and Equipment	3,159			
Total	**Capital Outlay**	$3,159	$0	$0	$0
Non-operating Expenses					
8300	Other Grants/Aid	6,417	8,000	8,000	8,000
Total	**Non-operating Expenses**	$6,417	$8,000	$8,000	$8,000
Total	**Department Expenditures**	**$75,271**	**$73,205**	**$73,205**	**$73,305**

Office of the Town Attorney

Services, Functions, and Activities:

The Town Attorney is a charter officer directly responsible to the Town Commission. The Town Attorney provides legal guidance and advice to the Town Commission and Town Administration on all matters affecting the Town of Surfside.

The Town Attorney provides legal advice in the areas of labor and personnel, real estate transactions and related matters, building and zoning, police matters, code enforcement and licensing, public records laws, construction and construction related issues, special projects, and other legal issues. The Town Attorney prepares legislation, prepares and reviews ordinances and resolutions, prepares and reviews contracts, provides in-house legal representation and legal advice on all aspects of Town Administration, and monitors State and County legislation as it affects the Town. The Office of the Town Attorney also has expertise in environmental, coastal, wildlife and water law which is utilized in developing various laws and policies to improve the sustainability of the Town. The Town Attorney is responsible for hiring all outside council. Outside council is retained on a limited basis when special expertise is required and the Town Attorney supervises legal matters referred to outside counsel.

The Town Attorney and/or Assistant Town Attorney attend all regular and special Town Commission meetings, advisory board and committee meetings, and on request Special Master hearings. The Town Attorney does not provide legal advice in the area of pension matters where the Pension Board retains its own counsel.

Fiscal Year 14/15 Accomplishments:

- Prepared, attended, and rendered advice for Town Commission meetings, Special meetings, workshops, Planning & Zoning and Design Review Board meetings, Sand Project Community Monitoring Committee, Special Master hearings, Development Review Group meetings, Development Impact Committee meetings, Parks & Recreation Committee meetings, Resort Tax Board meetings, Charter Review Board Meetings and the DRG/DIC/Quasi-judicial Hearings for the Planning & Zoning Board and Town Commission.
- Prepared the Voter's Guide and Charter Amendment Ballot Questions for the November 4, 2014 Special Election.
- Attended approximately eighty-five (85) Town Commission, Board or Committee meetings, prepared approximately twenty (20) Ordinances, approximately fifty (50) Resolutions
- Reviewed and prepared numerous agreements and amendments to contracts for all departments.
- Drafted environmental ordinances and resolutions, including the Beach Sand Quality Ordinance and Styrofoam Ordinance.
- Prepared and presented orientation packet for newly elected officials for rules of procedure for Town meetings, Florida Sunshine Law, Public Records law, open

meetings laws, ethics and conflict of interest laws from the Town of Surfside, Miami-Dade Commission on Ethics and Public Trust, and the Florida Commission on Ethics.

FY 15/16 Objectives:

- Support the Town Commission, Town Manager and Town Departments with their legal needs
- Research and draft opinions on legal matters in response to requests of the Town Commission and Town Administration
- Review and/or prepare agreements/amendments to contracts
- Provide legal advice to the Town Commission and Town Manager on issues related to Public-Private Partnership and parking issues
- Assist Town in creation and provide legal counsel to newly formed Sustainability Committee
- Ensure adoption of effective legislation to run a smooth, efficient, lawful, customer friendly government that carries out the goals and policies of the Town Commission
- Monitor changes in law and legislation that may affect the Town at county, state, and federal levels
- As directed, represent the Town at local, regional, state or federal legislative sessions, meetings, hearings

Personnel Complement:

	Funded FY 14/15			Funded FY 15/16		
Position Title	**Full Time**	**Part Time**	**Temp**	**Full Time**	**Part Time**	**Temp**
Town Attorney	**1**			**1**		
Assistant Town Attorney	**1**			**1**		
Assistant to Town Attorney		**1**		**1**		
Total	**2**	**1**	**1**	**3**	**0**	**0**

TOWN ATTORNEY (1500)

001 General Fund

Line Item Prefix: 001-1500-514-:		FY 13/14 Actual	FY 14/15 Adopted	FY 14/15 Estimated	FY 15/16 Adopted
Suffix	**Object Description**				
Personnel Services					
1210	Regular Salaries	$236,141	$302,700	$302,700	$285,560
1310	Other Salaries	28,856			
1510	Special pay		1,000	1,000	1,000
2110	Payroll Taxes	19,601	21,993	21,993	20,682
2210	Retirement Contribution	16,309	21,989	21,989	24,870
2310	Life & Health Insurance	12,388	24,194	24,194	23,215
2410	Workers Compensation	703	909	909	902
Total	**Personnel Services**	$313,998	$372,785	$372,785	$356,229
Operating Expenses					
3110	Professional Services	86,349	40,000	40,000	40,000
3111	Lawsuits and Prosecutions	63,682	50,000	50,000	50,000
3120	Lawsuits - Planning & Zoning	89			
4110	Telecommunications	444	1,860	1,860	720
4111	Postage	144	500	500	500
4115	Mobile Phone Allowance	180			
4403	Equipment/Vehicle Leasing	3,186	2,720	2,720	3,420
4911	Other Current Charges	115			
5110	Office Supplies	2,020	2,500	2,500	2,500
5290	Miscellaneous Operating Supplies	493	500	500	500
5410	Subscriptions and Memberships	4,980	5,160	5,160	5,160
5420	Conferences and Seminars	1,808	2,000	2,000	2,000
Total	**Operating Expenses**	$163,490	$105,240	$105,240	$104,800
Capital Outlay					
6410	Machinery and Equipment	1,063			
Total	**Capital Outlay**	$1,063	$0	$0	$0
Total	**Department Expenditures**	**$478,551**	**$478,025**	**$478,025**	**$461,029**

Significant Changes of the Departmental Budget - FY 14/15 Estimated to FY 15/16 Adopted

Code	Amount	Explanation
1210 - 2410	($19,437)	Decrease in department compensation costs
2210	$2,881	Increase in allocated retirement plan costs

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.

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.

Town Manager:

FY 14/15 Accomplishments:

Coordinated with Staff to carry out policies adopted by the Town Commission:

- Implementation of the Sidewalk Café Ordinance.
- Implementation of the vacant window coverings process.
- Drafting of environmental ordinances and resolutions in coordination with the Legal Department: Beach Sand Quality Ordinance and Styrofoam Ordinance.
- Coordination with Miami Dade County and the Florida Department of Environmental Protection (FDEP), to bring an agreement with Miami Dade County for the maintenance of the beach.
- Obtained a ranking of 3 for the Town's Building Services Department (out of 10) by the Insurance Services Office in its Building Code Effectiveness Grading Schedule.
- Achieved acceptance of the Town's application for inclusion into the Community Rating System by the Insurance Services Office.
- Concluded establishment of newly adopted Ordinance for enforcement of corner property sight-line visibility issues.

Identified important issues and presented recommendations to the Town Commission:

- Parking garage options and parking solutions.
- Remediation of Town Hall mold issue with removal and replacement of all carpet on the second floor, new ceiling tile, and paint in the Commission Chambers, code compliance offices and the training room.
- Upgrade of the air conditioning system to a high efficiency chiller system.
- Facade Improvement program.
- Instituted commercial solid waste rate structure and pickup schedule.
- Social Media platforms for the promotion of the business district.
- Uniform branding of Town issued materials.
- CITT Shuttle inter-municipal coordination.
- Submittal of a proposal to the Florida Recreation and Parks Association (FRPA) for the 2015 Agency Excellence Facility Show Case.
- Initiated the process for development of a request for proposal for an Enterprise Resource Planning (ERP) computer software system to update the Town's computer applications.
- Audit of Town businesses for compliance of the Resort Tax ordinance.
- Completion of the Comprehensive Annual Financial Report for the Fiscal Year Ended September 30, 2014 and submittal to the Government Finance Officers Association for the Certificate of Achievement for Excellence in Financial Reporting. The Town received the Award for the previous fiscal year.
- Initiated temporary traffic mitigation measures to address cut through traffic into residential neighborhoods.

Worked with staff to maintain high morale and work ethic:

Worked daily with citizenry to address other pending issues.

FY 15/16 Primary Objectives:

A number of initiatives should be started to address the most important existing and future issues.

1. **Sea level:** Probably the most important sustainability issue for our Town. Miami-County has a number of programs that will be useful to us and they will welcome our engagement. We will seek additional ways to participate in the different programs provided.
2. **Beach re-nourishment:** The Town has to coordinate with Federal, State and County agencies who are in charge of such projects.
3. **Beach maintenance:** Coordination with Miami-Dade County to obtain necessary permits for regular beach maintenance.

4. **Beach concessions:** Presently, the Town Attorney's office is preparing a draft ordinance to establish rules and regulations for the use of lounge chairs and other appurtenances on the beach. Subsequently, we will prepare enforcement provisions.
5. **Evolution of the corridor:** Once the "Corridor Analysis" is adopted, manage development rights in congruence with the "paced development" concept.
6. **Paced development:** I intend to present to the consideration of the Town Commission a concept that will allow development to occur by a set percentage of the zoning capacity per year. It gives time to the existing residents to adapt to the new development and gives staff the opportunity to adjust to the demands of additional population.
7. **Impact fees:** A fundamental principle of growth management is that development should pay for all its generated impacts. Impact fee ordinances have been adopted throughout the County and the State. We will prepare an ordinance to address the issue.
8. **Building permit fees:** The Building Code provides a schedule of fees. Up to now, the Town has relied on the information provided by the applicant to estimate the cost of construction when applications are filed. We will institute an audit process to determine the final cost of construction before a certificate of occupancy is issued.
9. **Code Compliance:** Given the budgetary constraints it is important to structure a more efficient process to achieve code compliance.
10. **Traffic intrusion in single-family area:** Options to divert or exclude regional traffic from the single-family area have been explored. Short term palliatives have been proposed, however we have to look for permanent solutions. It is both a traffic and a life safety issue.
11. **Parking Garage:** Bring to conclusion the parking concerns. After all the analysis performed up to now, we have to determine the ideal location for a potential parking garage. We will seek clear direction from the Town Commission to start an RFP process to select the consultant to design and build a parking structure.
12. **Regional mass transit:** Coordination with Bal-Bay and Miami Beach has started. After Miami-Dade County declined funding requests to provide the studies to link the local circulators and tie them to the county-wide mass transit system, we have to join effort and funding with our surrounding communities to provide for a viable local public transit system.
13. **Sidewalks:** Essential to safety in a walkable community. We will develop a plan to present to the Commission which will include a financing scheme.
14. **Underground utilities:** This will reduce our vulnerability to storms. We will develop a plan to present to the Commission which will include a financing scheme.
15. **Facade improvement program:** Program to distribute the budgeted amount to improve signage.
16. **Parking ticket fees:** Support the effort of the Miami-Dade County Clerk to raise the amount for parking fines.
17. **Succession planning:** It is of critical importance for any organization to provide stability to its staff. In order to take advantage of the institutional memory and experience we should invest in training and educating existing staff so that they can advance to higher positions within the organization. We will include programs to provide for educational opportunities.
18. **Employee morale and loyalty:** Employees should learn to love their work place. It is the most efficient way to achieve quality products. Again, we have to invest in programs to improve the working environment, such as, adequate space and equipment.

The list is ambitious with an underlying purpose. We have to keep reminding ourselves of the important issues that the Town needs to address. Some of these initiatives will require funding, and in due time, they will be presented to the Town Commission for required direction.

Human Resources:

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

- Recruitment functions entail assisting all departments with recruitment efforts to fill vacant positions through advertising, screening applications/resumes, preparing interview questions, conducting background checks, and employee orientation.
- Employee relations functions associated with disciplinary actions are coordinated with the assistance of the Human Resources Director to ensure proper procedures and consistency with the process.
- Employee benefits involves retirement plans, health, dental and vision insurance, leave programs and holidays. Benefits may vary by collective bargaining agreement.
- Labor relations duties between union representatives and management to assist employees and management with conflict resolution.
- Risk management includes handling workers' compensation claims and compliance with the American with Disabilities Act (ADA) and Equal Employment Opportunity Commission (EEOC).

FY 14/15 Accomplishments:

- Ensured compliance will all applicable labor laws and provided a work environment that is conducive to professionalism and high quality performance.
- Updated Administrative Policies.
- Revised Personnel Policies and Procedures Manual.
- Successfully completed the first, employee wellness fair.
- Performed a comprehensive review of the Town's classification and compensation study to ensure competitive salaries to enable the Town to attract and retain top talent.
- Completed recruitment process for non-executive vacancies within reasonable time.
- Implemented various professional development trainings to enhance employee skills.
- Improved employee engagement with the Town.
- Timely and accurate processing of payroll change authorizations.
- Improved communication among employees.
- Monitored human resources/labor cases decided by PERC or in the courts for "lessons learned" for Surfside.
- Maintained surveys of comparable jurisdiction's salary and benefits.
- Enhanced the Employee Discount Program.

FY 15/16 Objectives:

- Continue to ensure compliance with all applicable labor laws and provide a work environment that is conducive to professionalism and high quality performance.
- Maintain updated policies and procedures.
- Update job descriptions.
- Continue to partner with departments to provide guidance and consultation on human resources matters.
- Motivate the existing workforce and inspire long-term commitment.
- Enhance job satisfaction by encouraging and assisting every employee to realize their full potential.
- Achieve and maintain high morale among employees.
- Provide educational information regarding awareness, self-care and behavioral change to improve wellness and productivity.

Personnel Complement:

	Funded FY 14/15			Funded FY 15/16		
Position Title	**Full Time**	**Part Time**	**Temp**	**Full Time**	**Part Time**	**Temp**
Town Manager	**1**			**1**		
Assistant to Town Manager	**1**			**1**		
Code Compliance Director	**1**			**1**		
Code Compliance Officer	**1**			**1**		
Human Resources Director	**1**			**1**		
Total	**5**	**0**	**0**	**5**	**0**	**0**

EXECUTIVE (2000)

001 General Fund

Line Item Prefix: 001-2000-512-:		FY 13/14 Actual	FY 14/15 Adopted	FY 14/15 Estimated	FY 15/16 Adopted
Suffix	**Object Description**				
Personnel Services					
1210	Regular Salaries	$310,598	$304,119	$341,805	$319,562
1510	Special pay	2,000	2,000	2,000	2,000
2110	Payroll Taxes	22,811	23,418	24,514	22,660
2210	Retirement Contribution	32,858	35,103	35,103	37,582
2310	Life & Health Insurance	33,895	49,680	49,680	44,343
2410	Workers Compensation	634	970	970	1,009
Total	**Personnel Services**	$402,796	$415,290	$454,072	$427,156
Operating Expenses					
3110	Professional Services	52	15,000	42,800	15,000
4009	Car Allowance	5,400	5,400	5,850	6,600
4110	Telecommunications				1,800
4112	Mobile Phone Allowance	1,620	1,620	1,620	1,920
4403	Equipment/Vehicle Leasing	1,100			
4510	Property and Liability Insurance	7,646	13,278	13,278	13,750
4710	Printing & Binding		250	250	250
4810	Promotional Activities / Newsletter	74,998	72,000	72,000	75,600
4911	Other Current Charges	1,116	7,000	7,000	7,000
5110	Office Supplies	2,674	3,000	3,000	4,000
5290	Miscellaneous Operating Supplies	14,194	16,000	16,000	17,000
5410	Subscriptions and Memberships	3,878	4,500	4,500	4,500
5420	Conferences and Seminars	4,346	4,000	4,000	4,500
Total	**Operating Expenses**	$117,024	$142,048	$170,298	$151,920
Capital Outlay					
6410	Machinery and Equipment				
Total	**Capital Outlay**	$0	$0	$0	$0
Total	**Department Expenditures**	**$519,820**	**$557,338**	**$624,370**	**$579,076**

Significant Changes from Adopted Budget FY 14/15 to Estimated FY 14/15

Code	Amount	Explanation
1210 - 2510	$38,782	Town Manager transition adjustment
3110	$27,800	Executive search

Significant Changes of the Departmental Budget - FY 14/15 Estimated to FY 15/16 Adopted

Code	Amount	Explanation
2210	$2,479	Increase in allocated retirement plan costs
2310	($5,337)	Decrease in health insurance costs due to employee elections
4810	$3,600	Newsletter costs

Executive Department
Planning and Code Compliance Division

Services, Functions, and Activities:

The Planning and Code Enforcement Division of the Executive Department includes three primary functions: Code Compliance, Community Development Services, and Planning and Zoning. The Planning and Community Development functions will continue to be outsourced to Calvin, Giordano & Associates and report to the Town Manager. The Code Compliance Director is responsible for developing a town-wide comprehensive compliance program using a sensitive and measured approach to gain compliance. In addition, the Director handles Special Magistrate Hearing 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, requirements for building permits, landscaping, signs, land clearance, property maintenance, abandoned property, illegal trash disposal and other issues that affect the welfare of the community. This Division works to enhance the quality of life in the Town of Surfside through diligent observation, education, gradual enforcement, cooperation with the Police Department and eventual progressive economic penalties when voluntary compliance is not attained.

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

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

Code Compliance:

FY 14/15 Accomplishments:

- Trained part-time temporary services personnel in the iWorQs code compliance software for new cases (violation, noticing, management system,) Sungard (existing Code Compliance Module for historic cases), and Special Masters procedures.
- Facilitated and concluded establishment of newly adopted Ordinance for enforcement of corner property sight-line visibility issues.
- Continued to pursue, on a limited basis, the Special Masters process for habitually non-compliant offenders and provided for hearings, default orders, and liens, as necessary.
- Assisted the Building Department with “Work without Permit” enforcement.
- Continued to assist the Finance Department with local business tax receipt, certificate of use, and resort tax enforcement of delinquent accounts.
- Continued to assist TEDAC enforcement and collection for reimbursement of delinquent window covering violations.
- Updated Florida Association of Code Enforcement certifications, including professional designation.
- Outreach to businesses on most commonly occurring violations in commercial districts with regard to licensing, signs, awnings, sidewalk cafes and littering.
- Outreach to residents on most commonly occurring violations in residential district (trash, debris and property maintenance).
- Responded to 65% of complaints within 48 hours, and the rest within 72 hours.
- Responded to 70% of e-mails and telephone messages within 48 hours and the rest within 72 hours.
- Assisted Building Department with establishment of sidewalk café designated areas and application procedures on Harding Avenue business district.
- Assisted the Town Manager with settlement agreements on code related fines.

Issues:

- Limited resources to carry out all intended outcomes in a professional and timely manner.
- Lack of permanent full-time administrative assistant results in inefficient use of staff time
- Existing response policy results in inefficient use of very limited resources.
- Existing organization-wide automated system (Sungard) is outdated and inefficient for code, building and public works which limits access to historic records, does not have updated ownership information, the ability to generate reports and integrate with new code compliance software.
- Limited availability of support for legal code aspects/Special Master process.
- Critical and/or perceived emergencies requiring immediate response hinders the ability to effectively and efficiently manage day-to-day operations due to limited human resources.
- Number of enforcement priorities requires daily reassessment of resource allocation.

Fiscal Year 15/16 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 continue to monitor/enforce the most egregious code, life safety, and commonly occurring violations.
- Assess and prioritize the issues in the business district and enforce the most commonly occurring violations.
- Begin proactive commercial property inspections for exterior violations.
- Increase monitoring of easements and encroachments onto public rights-of-way in single family residential districts.
- Increase sidewalk café monitoring and enforce permit provisions.
- Begin beachfront monitoring program to ensure conformance with LBTR requirements.
- Continue to monitor the Town for construction work without permits
- 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 14/15 Accomplishments:

- Completion of the Harding to Collins corridor analysis to address massing and large scale buildings.
- Completion of the zoning code modifications to support the recommendations from the corridor analysis.
- Completion of numerous code modifications resulting requests from Planning & Zoning.
- Updated the Water Supply Facilities Work Plan for the Comprehensive Plan.
- Prepare a holding capacity analysis to determine the maximum development potential of the Town under the existing Comprehensive Plan.

FY 15/16 Objectives:

- Continue to review site plans and design review items efficiently.
- Focus on code modifications specific to the single family district.

PLANNING AND CODE COMPLIANCE (2000)

001 General Fund

Line Item Prefix: 001-2000-524-:		FY 13/14 Actual	FY 14/15 Adopted	FY 14/15 Estimated	FY 15/16 Adopted
Suffix	**Object Description**				
Personnel Services					
1210	Regular Salaries	$107,390	$109,841	$109,841	$117,193
1510	Special pay	100			
2110	Payroll Taxes	7,380	8,403	8,403	9,020
2210	Retirement Contribution	6,746	9,097	9,097	10,207
2310	Life & Health Insurance	22,552	27,100	27,100	23,616
2410	Workers Compensation	2,276	4,007	4,007	4,127
Total	**Personnel Services**	$146,444	$158,447	$158,448	$164,163
Operating Expenses					
3110	Professional Services	194,989	235,250	243,716	177,650
3410	Other Contractual Services	7,316	34,400	34,400	34,400
4110	Telecommunications	1,151	1,080	1,080	1,080
4111	Postage	1,250	3,240	3,240	3,240
4112	Mobile Phone Allowance	720	720	720	720
4510	Property and Liability Insurance	556	1,450	1,450	707
4601	Maintenance Service/Repair Contracts	2,908	3,000	3,000	3,200
4610	Vehicle Maintenance	225	1,200	1,200	1,200
4810	Promotional Activities/Newsletter		1,000	1,000	1,000
5110	Office Supplies	978	1,000	1,000	1,000
5214	Uniforms	196	750	750	750
5216	Gasoline	395	1,600	1,600	1,200
5290	Miscellaneous Operating Supplies		300	300	500
5410	Subscriptions and Memberships		700	700	700
5420	Conferences and Seminars	740	1,500	1,500	1,500
Total	**Operating Expenses**	$211,424	$287,190	$295,656	$228,847
Capital Outlay					
6410	Machinery and Equipment	1,142			
Total	**Capital Outlay**	$1,142	$0	$0	$0
Total	**Department Expenditures**	**$359,010**	**$445,637**	**$454,104**	**$393,010**

Significant Changes from Adopted Budget FY 14/15 to Estimated FY 14/15

Code	Amount	Explanation
3110	$8,466	Survey for Street RW Termination at Bulkhead

Significant Changes of the Departmental Budget - FY 14/15 Estimated to FY 15/16 Adopted

Code	Amount	Explanation
3110	($55,000)	Completion of H-40 corridor review
3110	($7,500)	Completion of 10 year water supply plan

Finance Department

Services, Functions, and Activities:

The Finance Department provides for the effective, lawful, and efficient management of the Town's financial matters. The department manages and maintains the Town's financial records in conformity with generally accepted accounting principles and in compliance with State and Federal laws. The department develops and maintains effective, efficient financial planning and reporting, and supports the operating departments in achieving their program objectives. The department provides the Town Commission and residents with transparent financial information in a timely and meaningful manner with a focus on providing quality service to the Town's residents, merchants and businesses while safeguarding the Town's assets.

Main areas of responsibility include: departmental administration, accounting, payroll and risk management, budgeting, financial reporting, banking, treasury management, debt management, fixed asset management, internal support, and pension plan oversight. Each of these areas requires their own reporting and documentation procedures.

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

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

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

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

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

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

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

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

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

- hardware, including desktop computers, laptops, telephones, office machines including copiers and printers for all departments
- network trouble shooting
- software maintenance and development
- phone hardware and software
- provide broadcast services and monitor Channel 77
- automation of billing service payments through credit cards on Web access

Internal Support functions include providing necessary training and communication on finance related items, providing information for departmental research/reports, supporting requests of the Town Commission and all other interested parties, assisting with the identification of service resources.

FY 14/15 Accomplishments:

- Provided financial information and input for the Parking Garage options.
- Managed the development of a revised request for proposal for an Enterprise Resource Planning (ERP) computer software system to update the Town's computer applications.
- Managed the audit by a contracted independent auditor of businesses in the Town for compliance of the Resort Tax ordinance.
- Completed the Comprehensive Annual Financial Report for the Fiscal Year Ended September 30, 2014 and submitted the report to the Government Finance Officers Association for the Certificate of Achievement for Excellence in Financial Reporting. The Town received the Award for the previous fiscal year.
- The front office staff continues to be cross trained and attended a Customer Relations course to provide excellent customer service over the telephone and in person on timely and accurate information.

FY 15/16 Objectives:

- The Town received two (2) proposals for a new Enterprise Resource Planning (ERP) computer software system and will be conducting extensive reviews and evaluations of the two computer vendors in order to make a recommendation on a new computer software system.
- Manage the process of auditing businesses in the Town that remit resort taxes by an outside independent auditor to ensure compliance with the Resort Tax Ordinance.
- Complete the Comprehensive Annual Financial Report (CAFR) before March 31, 2016 and submit for the Certificate of Achievement for Excellence in Financial Reporting.
- Start the process of compiling the information and schedules in the Annual Budget to qualify for the Distinguished Budget Presentation Award by the Government Finance Officers Association.

Personnel Complement:

	Funded FY14/15			Funded FY 15/16		
Position Title	**Full Time**	**Part Time**	**Temp**	**Full Time**	**Part Time**	**Temp**
Finance Director	**1**			**1**		
Controller	**1**			**1**		
Budget Officer	**1**			**1**		
Accounting Clerk	**1**			**1**		
Total	**4**	**0**	**0**	**4**	**0**	**0**

FINANCE (2100)

001 General Fund

Line Item Prefix: 001-2100-513-:		FY 13/14 Actual	FY 14/15 Adopted	FY 14/15 Estimated	FY 15/16 Adopted
Suffix	**Object Description**				
Personnel Services					
1210	Regular Salaries	$301,702	$308,216	$308,216	$326,356
1410	Overtime	470	2,500	2,500	2,500
1510	Special pay	2,176	2,250	2,250	2,250
2110	Payroll Taxes	22,499	24,997	24,997	25,401
2210	Retirement Contribution	19,316	25,526	25,526	28,423
2310	Life & Health Insurance	42,479	50,693	50,693	58,834
2410	Workers Compensation	745	974	974	1,031
Total	**Personnel Services**	$389,387	$415,156	$415,156	$444,795
Operating Expenses					
3110	Professional Services	7,947	9,000	9,000	9,000
516-3110	Professional Services IT	112,189	128,025	128,025	143,678
3210	Accounting and Auditing	77,982	79,000	79,000	79,000
516-3410	Other Contractual Services IT	46,340	52,200	52,200	54,800
4111	Postage	58	450	450	450
516-4403	Equipment Leasing IT	856	7,795	7,795	7,795
516-4601	IT Maint Svs Repair Contracts	12,036	10,750	10,750	12,125
516-4603	IT Equipment Maintenance	15,981	10,230	10,230	16,740
4710	Printing & Binding	790	2,000	2,000	2,000
4910	Legal Advertisement	1,588	3,500	3,500	3,500
5110	Office Supplies	1,645	2,150	2,150	2,150
5290	Miscellaneous Operating Supplies	53	2,600	2,600	2,600
5410	Subscriptions and Memberships	718	1,600	1,600	1,600
5420	Conferences and Seminars	2,203	3,970	3,970	3,970
Total	**Operating Expenses**	$280,386	$313,270	$313,270	$339,408
Capital Outlay					
6410	Machinery and Equipment	9,953		1,146	
Total	**Capital Outlay**	$9,953	$0	$1,146	$0
Total	**Department Expenditures**	**$679,726**	**$728,426**	**$729,572**	**$784,203**

Significant Changes from Adopted Budget FY 14/15 to Estimated FY 14/15

Code	Amount	Explanation
6410	$1,146	Laser check printer

Significant Changes of the Departmental Budget - FY 14/15 Estimated to FY 15/16 Adopted

Code	Amount	Explanation
2210	$2,897	Increase in allocated retirement plan costs
2310	$8,141	Increase in health insurance costs from employee elections
516-3110	$13,200	Additional website maintenance/service needs
516-3410	$1,600	SCALA content management software
516-4603	$4,910	Dell software licenses renewals

Town Clerk Department

Services, Functions and Activities:

The Town Clerk preserves the integrity of the Town's official records, which encompass business transactions, law and policy making. The Office of Town Clerk is established by Town Charter and provides a variety of information services to the public, the Town Commission and to staff. Services provided to the public include coordination of information requests and coordination of elections. Services provided to the Town Commission include scheduling, minute taking, agenda preparation, advertising and other duties related to the 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. The 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, and management of the Department's budget and expenditure controls. The Town Clerk shall also give public notice of all Town meetings and is responsible for recording and transcribing such proceedings. The Town Clerk handles all public records requests for the Town in accordance with Florida Statutes. The Town Clerk coordinates all municipal and special elections held by the Town.

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

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

FY 14/15 Accomplishments:

- Identified onsite storage for Town records.
- Destroyed documents after retention was met in accordance with State Law.
- Conducted one Special Town wide election successfully.
- Completed 6 Regular Town Commission Meetings, 7 Special Town Commission Meetings and 1 Special Master Hearing Meeting from October 1, 2014 to March 31, 2015.
- Received, processed and completed a total of 120 public records requests from October 1, 2014 to April 3, 2015.
- Complied with State Law by posting 36 public notices from October 1, 2014 to April 3, 2015.
- Processed a total of 6 ordinances and 20 resolutions.

- Completed two Municode ordinance codifications.
- Advertised and worked on 3 Request for Proposals (RFP).

Issues:

- Manual preparation of monthly agenda packets.
- Lack of a Town wide Comprehensive Records Management Plan/Implementation.

Fiscal Year 15/16 Objectives:

- Continue to process all Public Records Requests in a timely manner.
- Implement an automated system for Town Commission Agenda Management through the ERP solution to support transparency and public meeting workflow initiatives.
- Continue to update the Town Clerk's page and Town Meeting Calendar on the Town's website with the most current and accurate information.
- Update the Town's public records request policy.
- Implement a customized town wide Records Management Plan.
- Continue to purge documents after retention has been met in accordance with State Law.

Personnel Complement:

	Funded FY 14/15			Funded FY 15/16		
Position Title	**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 (2400)

001 General Fund

Line Item prefix: 001-2400-519-:		FY 13/14 Actual	FY 14/15 Adopted	FY 14/15 Estimated	FY 15/16 Adopted
Suffix	**Object Description**				
Personnel Services					
1210	Regular Salaries	$115,141	$116,171	$116,171	$123,959
1310	Other Salaries	5,454	16,066	16,066	10,500
1410	Overtime		1,500	1,500	1,500
1510	Special pay	1,250	1,250	1,250	1,250
2110	Payroll Taxes	9,120	10,382	10,381	10,497
2210	Retirement Contribution	6,780	9,621	9,621	10,796
2310	Life & Health Insurance	14,144	15,554	15,554	16,176
2410	Workers Compensation	225	380	380	392
Total	**Personnel Services**	$152,114	$170,923	$170,923	$175,070
Operating Expenses					
3410	Other Contractual Services	12,721	12,650	12,650	63,150
4111	Postage	195	350	350	350
4112	Mobile Phone Allowance	720	720	720	720
4402	Building Rental/Leasing	724	4,000	4,000	5,000
4910	Legal Advertisement	4,588	20,000	20,000	20,000
4911	Other Current Charges	17,277	25,000	25,000	25,000
5110	Office Supplies	2,184	3,100	3,100	3,100
5290	Miscellaneous Operating Supplies	594	1,920	1,920	1,920
5410	Subscriptions and Memberships	849	670	670	670
5420	Conferences and Seminars	2,976	5,500	5,500	5,500
Total	**Operating Expenses**	$42,828	$73,910	$73,910	$125,410
Capital Outlay					
Total	**Capital Outlay**	$0	$0	$0	$0
Total	**Department Expenditures**	**$194,942**	**$244,833**	**$244,833**	**$300,480**

Significant Changes of the Departmental Budget - FY 14/15 Estimated to FY 15/16 Adopted

Code	Amount	Explanation
3410	$44,000	Public records plan management and implementation

Funded

FY 15/16 New Program Modification

Public Records Management Plan and Implementation

Department Name	Division Name	Funding Source	Department Priority	Total Requested
Town Clerk		General Fund	1	$44,000

Justification and Description

Florida Public Records Law as codified in Chapter 119 and 257, F.S. provides a clear mandate for public agencies to manage public records in a professional manner. To address these complexities, a comprehensive, systematic records and information management program, with a written plan is essential. A professionally written plan will detail implementation through policies and procedures resulting in legal compliance and cost avoidance.

Benefits or Alternative/Adverse Impact if not funded

Required Resources

New Personnel

Number of Positions	Title	Salary	Fringe Benefits	Cost

Other Recurring Operating Costs

Account Number	Description	Cost
001-2400-519-3410	Implementation (10 days at $2,000)	$20,000

One Time Costs

Account Number	Description	Cost
001-2400-519-3410	Records Management Plan	$24,000

Building Services Department

Services, Functions, and Activities:

The Building Department is dedicated to providing the community of Surfside with courteous, knowledgeable and professional building regulatory guidance, education and assistance reflecting its commitment to the highest ideals and principles of ethical conduct to safeguard health, safety and public welfare.

The Building Services Department provides a full range of services to the residents, contractors and commercial property developers of the Town with the aim of ensuring that all buildings and other regulated structures reflect the Building Departments commitment to the protection of health, safety and property in any reasonably predictable environment (sunshine to hurricane). The Building Services Department issues permits and performs inspections to ascertain compliance with the requirements of Florida Building Code and related Federal, State, and Town adopted laws, statutes, codes and ordinances to ensure that safe and compliant buildings are completed, used and enjoyed by all.

The Building Services Department processes applications, coordinates and produces all Design Review Board and Planning and Zoning Board meeting agendas. Participation in these meetings results in follow-up evaluations and research of topics and issues as directed by the Boards in support of the Planning Department. The department participates in the Town's Design Review Group for all new proposed projects which are the preliminary review meetings used to address code issues and multiple areas of impact to the Town.

As the liaison for the PACE Program, the department provides information and support to residents seeking these benefits through direct communication and a Town Hall informational workshop. The Building Services Department is the Town's ADA Coordination department for handicap accessibility issues.

The Building Services Department provides the following services:

Permit Clerks

- Building permit applications are submitted at the front counter.
- The application is reviewed, assessed and assigned a number.
- The permit documents are then routed for review by Planning, Structural, Mechanical, Electrical, Plumbing, Public Works, Code Compliance and Building.
- The permit documents once approved are processed; fees collected and the permits are issued.

Inspectors

- Perform field inspections within their respective disciplines for compliance with approved permit documents, the current version of the Florida Building Code and all applicable laws, statutes and ordinances.
- Perform certificate of use and licensing inspections at all commercial locales for compliance with applicable business licensing, life safety and other governing regulations on a yearly basis.

- Perform inspections and evaluate structures for possible hazards and habitability in violations and unsafe structures cases.
- Perform post-disaster inspections and evaluations.

Plans Examiners

- Review construction documents including but not limited to building plans, structural observation and geotechnical reports, equipment and material specifications and shop drawings to ascertain compliance with the Florida Building Code and all applicable laws, statutes and ordinances.

Fiscal Year 14/15 Accomplishments:

- FEMA's National Flood Insurance Program's Community Assistance was closed on June 27, 2014 after having been open since 2008.
- The Insurance Services Office has ranked the Town's Building Services Department a 3 out of a possible 10 in its Building Code Effectiveness Grading Schedule.
- Manages the Surfside Special Flood Hazard Area under the Building Official's Certified Flood Manager license (CFM) maintaining good standing in the National Flood Insurance Program (NFIP) and is now an applicant in good standing for rating under the Community Rating System (CRS).
- The Town's application was completed, reviewed and accepted by the Insurance Services Office for inclusion into the Community Rating System.
- Currently in the third cycle of Certificate of Use inspections for 152 business license renewals under the LBTR requirements which total over 760 inspections.
- Successfully completed approximately 1800 inspections from October 2014 to June 2015.
- Provided guidance, plan review and inspection services for approximately 40 Building related Code Compliance cases from October 2014 to June 2015.
- Organized and currently managing a 122 property case load under the 40 year Certification Program, including plan review and inspections.
- Participated in all meetings concerning parking, parking garages and parking solutions in an advisory capacity to the Town Attorney and Town Manager's Office.
- Developed and coordinated the Sidewalk Café Ordinance in the Harding Avenue commercial corridor.
- Developed and managing a program to address all expired building permits within our reporting and tracking system, successfully closing 27 permit cases of the 2,792 cases dating to 2005.
- Provided design evaluation and oversight for the Town Hall HVAC system implementation including, review, permitting, inspection, contractor coordination and implementation of the planned project.
- Provided planning, logistics, plan review and permitting for the Town's seawall project.

Fiscal Year 15/16 Objectives:

- Continue to courteously and professionally assist, guide and educate the community of Surfside in the regulations and requirements for building, renovating and repairing structures.
- Manage the Town of Surfside Special Flood Hazard Area as per the Federal Emergency Management Agency's (FEMA) National Flood Insurance Program (NFIP).
- Continue to provide Certificate of Use inspections for all businesses under the Finance Department's LBTR requirements.
- Continue to provide guidance, plan review and inspection services for Building related Code Compliance cases.
- Participate in the Town's Design Review Group for all proposed new development projects.
- Advise the Town Manager and Town Attorney on parking garages and parking solutions.
- Coordinate and manage all Town ADA issues, Sidewalk Café Ordinance and Beach Sand Quality issues.
- Commence the 10-year Building Re-certification program including conversion of documents to digital format.
- Manage the Expired Permit Renewal Program.
- Collect and catalog required data for renewal of the Town of Surfside Community Rating System application with the Insurance Services Office in our on-going effort to provide the highest possible flood insurance premium discounts.
- Review, assess and update Town of Surfside Code of Ordinances, Part II, Chapter 14 to include new Ordinances and revisions to existing Ordinances in support of commercial grease trap inspections, commercial boiler inspections, private sewer manhole inspections, commercial pool inspections, electrical and mechanical equipment setbacks, building plan review and permit fees, public works plan review, permit and inspection fees, document management and imaging fees, solid waste, water and sewer access impact fee for new developments, commercial alley improvement plan.
- Review, assess and update Town of Surfside Code of Ordinances, Section 78-83 for development, re-development and/or a construction impact fee structure in support of directly affected areas such as storm water management, Police, roads, schools, parks, sea walls, bridges, public buildings, green area management, beach management issues and non-building Code Compliance.
- Complete scanning all existing building plans and building department documents, publishing to the Town website to create a convenient public records access.

Personnel Complement:

	Funded FY 14/15			Funded FY 15/16		
Position Title	**Full Time**	**Part Time**	**Temp**	**Full Time**	**Part Time**	**Temp**
Building Official	**1**			**1**		
Building Permit Clerk	**1**			**1**		
Customer Service Representative	**2**			**2**		
Chief Building Inspector		**2**			**2**	
Chief Electrical Inspector		**2**			**2**	
Chief Plumbing Inspector		**2**			**2**	
Chief Mechanical Inspector		**1**			**1**	
Total	**4**	**7**		**4**	**7**	

BUILDING (2500)

001 General Fund

Line Item Prefix: 001-2500-524-:		FY 13/14 Actual	FY 14/15 Adopted	FY 14/15 Estimated	FY 15/16 Adopted
Suffix	**Object Description**				
Personnel Services					
1210	Regular Salaries	$222,243	$222,950	$222,950	$223,520
1310	Other Salaries	133,434	159,951	159,951	163,889
1410	Overtime	8,406	1,500	1,500	2,000
1510	Special pay	1,600	1,500	1,500	1,500
2110	Payroll Taxes	27,175	29,522	29,522	29,904
2210	Retirement Contribution	14,275	18,465	18,465	19,467
2310	Life & Health Insurance	28,028	37,573	37,573	38,983
2410	Workers Compensation	2,672	8,482	8,482	8,717
Total	**Personnel Services**	$437,833	$479,943	$479,943	$487,980
Operating Expenses					
3110	Professional Services	10,065		11,666	50,000
3410	Other Contractual Services	72,056	75,500	75,500	75,500
4110	Telecommunications				600
4111	Postage	620	250	250	250
4112	Mobile Phone Allowance	720	720	720	720
4402	Building Rental/Leasing				4,500
4510	Property and Liability Insurance	645	851	851	850
4601	Maintenance Service/Repair Contracts				3,600
4610	Vehicle Maintenance		1,000	1,000	2,000
4710	Printing & Binding	2,872	6,450	6,450	6,450
5110	Office Supplies	497	2,700	2,700	2,700
5214	Uniforms	169	850	850	850
5216	Gasoline		1,200	1,200	1,200
5290	Miscellaneous Operating Supplies	45	1,250	1,250	1,250
5410	Subscriptions and Memberships	75	3,000	3,000	3,000
5420	Conferences and Seminars	683	3,000	3,000	3,000
Total	**Operating Expenses**	$88,447	$96,771	$108,437	$156,470
Capital Outlay					
6410	Machinery and Equipment	4,788			
Total	**Capital Outlay**	$4,788	$0	$0	$0
Total	**Department Expenditures**	**$531,068**	**$576,714**	**$588,380**	**$644,450**

Significant Changes from Adopted Budget FY 14/15 to Estimated FY 14/15

Code	Amount	Explanation
3110	$11,666	Community Rating System NFIP reappropriation

Significant Changes of the Departmental Budget - FY 14/15 Estimated to FY 15/16 Adopted

Code	Amount	Explanation
3110	$35,000	Increase for digitalization of building records
3110	$15,000	Community Rating System NFIP consultants
4402	$4,500	Storage for building records
4601	$3,600	Estimated annual mainenance cost for digitalization of building records

Funded

FY 15/16 New Program Modification

Digitalization of Building Records

Department Name	Division Name	Funding Source	Department Priority	Total Requested
Building		General Fund	1	$35,000

Justification and Description

The process of imaging continues to be a priority and multiple outsourcing vendors were contacted to provide an opinion on previously implemented solutions to this challenge. It is our intention to have all Building records converted to digital format implemented in the most efficient and cost-effective way that will finally address the imaging issue. This will also allow us to take advantage of all available CRS program points. This is an attempt at optimizing imaging efforts to include records access to residents, design professionals, flood managing and reporting agencies. It will ensure the repeatable performance of digital systems and eliminate the time consuming and expensive process for public records requests.

Adverse Impact if not Funded

Contuinued use of departmental resources on public records requests and coordination of increasingly perishable plans. Loss of CRS points for open access, electronic documents and ease of public use.

Required Resources

New Personnel

Number of Positions	Title	Salary	Fringe Benefits	Cost

Other Recurring Operating Costs

Account Number	Description	Cost
001-2500-524-4601	Annual cost building records maintenance	$3,600

One Time Costs

Account Number	Description	Cost
001-2500-524-3110	Digitalization of building records	$35,000

Funded

FY 15/16 New Program Modification

National Flood Insurance Program Community Rating System

Department Name	Division Name	Funding Source	Department Priority	Total Requested
Building			1	$15,000

Justification and Description

The Community Rating System (CRS) allows for communities that adopt and apply floodplain management criteria above and beyond the minimum criteria of the National Flood Insurance Program (NFIP) to apply for rating under the CRS program and once rated are eligible for discounts on their flood insurance premiums.

Benefits or Alternative/Adverse Impact if not funded

Improved rating upon reapplication that will yield a higher flood insurance premium discount.

Required Resources

New Personnel

Number of Positions	Title	Salary	Fringe Benefits	Cost

Other Recurring Operating Costs

Account Number	Description	Cost
001-2500-524-3110	Retaining NFIP Rating Premium Discount	$10,000

One Time Costs

Account Number	Description	Cost
001-2500-524-3110	CRS Consulting Services for NFIP Rating Premium Discount	$15,000

Public Safety Department

Services, Functions, and Activities:

The Pubic Safety Departments strives to provide the highest level of police service to the community in a professional, courteous, ethical, and judicious manner.

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 14/15 Accomplishments:

- Increased crime prevention/public safety awareness activities and initiatives to 113 from 93 events in 2014.
- Effectively increased enforcement and addressed quality of life issues (22,800 calls for service or self-initiated calls,1,231 incident reports, 142 arrests, 13,963 parking citations, 4311 traffic citations, 3,235 traffic warnings, 164 code violations, 4,903 red light camera reviews, 246 traffic crash investigations, and 241 criminal investigations in 2014.
- Purchased four police SUVs to better patrol the beach and during storms and flooding.
- Departmental personnel were recognized with four finalists for Miami-Dade County Law Enforcement Officer of the Year Awards and two winners.
- Purchased and trained officers with tactical assault firearms for critical incidents.
- SPD trained all police officers and Bal Harbour, Bay Harbor Islands, Indian Creek police officers in-house in rifle and handgun qualifications, self-defense for law enforcement, tourniquet and quick clot application, room searches using simunition, building searches, weapon retention techniques, handcuffing techniques, emergency medical equipment use at critical incidents, Taser, and less lethal weapons
- Graduated one Lieutenant from a command staff school.

- Participated in several state-wide local traffic enforcement programs.
- Participated in several multi-agency tactical and training operations as well as multi-agency local and federal criminal investigations.
- Implemented new electronic arrest report system with Miami-Dade County.
- Implemented Automatic Vehicle Locator program in fleet.
- Hired one Police Captain and replaced one Police Lieutenant.
- Implement new crime prevention/ community initiatives.
- Implemented temporary traffic mitigation measures to address cut through traffic into residential neighborhoods.
- Awarded a grant from the Florida Department of Transportation to educate and enforce bicycle and pedestrian violations in the business district.

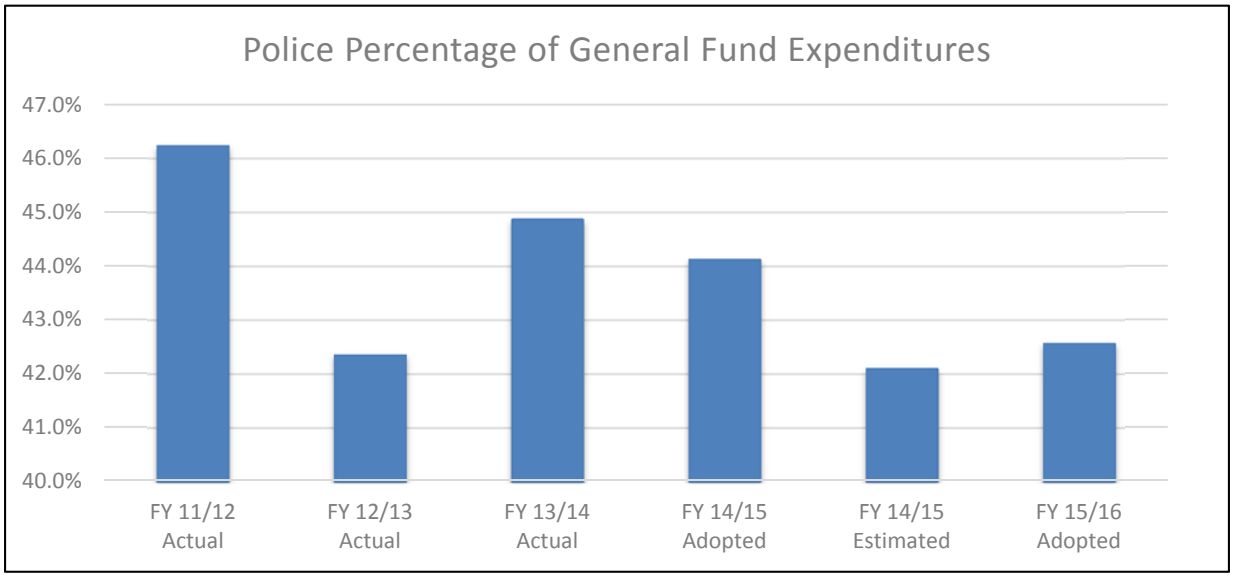
Issues:

- Need for reorganization of command and supervisory staff.
- Increased crime, traffic, and lack of parking concerns due to number of new developments and construction projects.
- Need to update payroll and purchase order system.

Fiscal Year 15/16 Objectives:

- Address lack of parking and traffic issues with more permanent solutions.
- Reduce property crimes.
- Achieve law enforcement re-accreditation status.

The chart below represents the expenditures associated with this Department's activities in the General Fund as a percentage of total General Fund expenditures.



General Fund revenues associated with the Public Safety Department include parking and traffic violations of $230,000, municipal parking fund transfer of $90,660 and red light camera enforcement of $510,000. These four revenues total $830,660 or 15.7% of Police costs in the General Fund.

Personnel Complement:

	Funded FY 15/14			Funded FY 15/16		
Position Title	**Full Time**	**Part Time**	**Temp**	**Full Time**	**Part Time**	**Temp**
Police Chief	**1**			**1**		
Police Captain	**1**			**1**		
Lieutenants	**.50**			**.50**		
Community Service Aides	**1**			**1**		
Executive Assistant to the Chief*	**.75**			**.75**		
Neighborhood Resource Officer	**1**			**1**		
Communications Operators	**4**			**4**		
Patrol Officers	**16**			**16**		
Detectives	**3**			**3**		
Police Sergeants	**6**			**6**		
Total	**34.25**	**0**	**0**	**34.25**	**0**	**0**

*Note: Includes General Fund positions or apportionment only.

PUBLIC SAFETY (3000)

001 General Fund

Line Item Prefix: 001-3000-521-:		FY 13/14 Actual	FY 14/15 Adopted	FY 14/15 Estimated	FY 15/16 Adopted
Suffix	**Object Description**				
Personnel Services					
1210	Regular Salaries	$2,379,665	$2,585,976	$2,585,976	$2,621,501
1230	Regular Salaries -Settlement	46,680			
1310	Other Salaries	416	34,750	34,750	
1410	Overtime	147,372	180,000	180,000	180,000
1510	Special pay	97,864	94,500	94,500	116,100
1520	Extra Duty Pay	300,882	150,000	400,000	185,000
2110	Payroll Taxes	221,259	232,960	252,085	237,349
2210	Retirement Contribution	436,128	475,979	475,979	483,362
2310	Life & Health Insurance	302,528	374,468	374,468	376,280
2410	Workers Compensation	82,626	125,783	125,783	125,699
Total	**Personnel Services**	$4,015,420	$4,254,416	$4,523,541	$4,325,291
Operating Expenses					
3110	Professional Services	915	15,000	15,000	15,000
3111	Lawsuits and Prosecutions - Red Light	1,320	12,000	12,000	6,000
3112	Physical Examinations	10,732	9,000	9,000	9,000
3410	Other Contractual Services	6,724	7,300	7,300	7,300
4110	Telecommunications	1,769	1,920	1,920	1,920
4111	Postage	788	1,000	1,000	1,000
4112	Mobile Phone Allowance	3,869	6,120	6,120	6,840
4403	Equipment/Vehicle Leasing*	7,359	8,528	8,528	7,660
4510	Property and Liability Insurance	56,302	70,865	70,865	78,920
4601	Maintenance Service/Repair Contracts	20,361	23,160	23,160	23,160
4603	Equipment Maintenance	12,776	12,690	12,690	15,290
4611	Miscellaneous Maintenance	24			
4612	Vehicle Maintenance	17,136	20,000	20,000	20,000
4810	Promotional Activities	7,684	8,000	8,000	8,000
4911	Other Current Charges	235,683	277,280	277,280	277,280
4915	Red Light State Portion	236,165	100,000	200,000	200,000
5110	Office Supplies	5,275	5,000	5,000	5,000
5214	Uniforms	14,836	15,000	15,000	15,000
5215	Uniform Allowance	6,000	6,000	6,000	6,000
5216	Gasoline	112,612	120,120	120,120	112,000
5290	Miscellaneous Operating Supplies	11,755	25,000	25,000	25,000
5410	Subscriptions and Memberships	2,200	5,000	5,000	5,000
5420	Conferences and Seminars	13,679	17,590	17,590	17,590
Total	**Operating Expenses**	$785,964	$766,573	$866,573	$862,960
Capital Outlay					
6310	Improvements other than Building	14,051			
6410	Machinery and Equipment	85,394	119,000	119,000	
Total	**Capital Outlay**	$99,445	$119,000	$119,000	$0

PUBLIC SAFETY (3000)

001 General Fund

Line Item Prefix: 001-3000-521-:		FY 13/14 Actual	FY 14/15 Adopted	FY 14/15 Estimated	FY 15/16 Adopted
Suffix	**Object Description**				
Debt Service					
7110	Principal Capital Lease	138,236	166,741	166,741	99,168
7210	Interest Capital Lease	5,787	6,117	6,117	3,230
7310	Capital Lease Service Costs	5,620			
Total	**Debt Service**	$149,643	$172,858	$172,858	$102,398
Total	**Department Expenditures**	**$5,050,472**	**$5,312,847**	**$5,681,972**	**$5,290,649**

Significant Changes from Adopted Budget FY 14/15 to Estimated FY 14/15

Code	Amount	Explanation
1210:2410	$250,000	Increase in extra duty pay (revenue recognition offset to expenditure)
1210:2410	$19,125	Payroll tax adjustment related to increase in extra duty pay
4915	$100,000	Red Light Camera State Portion (revenue recogniton offset to expenditure)

Significant Changes of the Departmental Budget - FY 14/15 Estimated to FY 15/16 Adopted

Code	Amount	Explanation
1210:2410	$35,525	FOP Collective Bargaining Agreement salary adjustments
2210	$7,383	Increase in allocated retirement plan costs
4510	$8,055	Increase in general liability and auto insurance
4603	$2,600	Automatic Vehicle Locator System annual maintenance contract
5290	$6,000	CLEAR program
7110:7210	($70,460)	Phase I vehicle replacement capital lease payments end in FY 14/15

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 and water/sewer utilities. The Department has direct responsibility for several allocation centers and has several divisions. The divisions include: administration, public works, building maintenance, 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 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. An example of current projects includes the seawall replacement. 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.

- **Building Maintenance:** Public Works has the responsibility for maintaining and overseeing the maintenance of all Town owned buildings which includes painting, plumbing, air conditioning, construction and electrical. They will oversee any work performed thru a contract for large maintenance projects.

- **Solid Waste Division:** The Public Works Department is responsible for garbage, yard waste and recycling collection and disposal services for 1,200 residential accounts and 137 commercial accounts. Further information about those operations and the related budget is found in the Solid Waste section 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 the related budget is found in the Storm water section 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. Expenditures 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 section of this document.

FY 14/15 Accomplishments:

- Successfully completed the Biscaya Island Drainage project in an efficient and timely manner with a savings of $100,000 if contracted out.
- Successfully completed the 95th Street End project (phase 2) in an efficient and timely manner with a savings of $35,000 if contacted out.
- Successfully implemented the water meters to read automatically by sending a signal to the Town Hall server which eliminates staff from manual readings saving time for staff to address other projects.
- Successfully upgraded the air condition system from a stand-alone to a high efficiency chiller system.
- Upgraded the hard pack and walking path with new material and increased the maintenance grading schedule.
- Installed new wooden fencing along boundary lines at the Town Hall parking lot.
- Successfully upgraded the roof over the main part of Town Hall to a built up insulated roof, which will help to keep cooling cost down.
- Pressure washed and painted sidewalks from 94th Street to 96th Street on Harding Avenue.
- Successfully remediated Town Hall mold issue with removal and replacement of all carpet on the second floor, new ceiling tile, and paint in Commission Chambers, code compliance offices and the training room.
- Successfully instituted commercial solid waste rate structure and pickup schedule.
- Successfully fixed a numerous amount of trip hazards throughout the Town by removing and replacing uneven sidewalks for safe pedestrian traffic.

FY 15/16 Objectives:

- Purchase commercial dumpsters for distribution and institute a commercial dumpster program.
- Institute residential and commercial recycling by the Town's solid waste division.
- Continue to monitor the water/waste water project.
- Follow up and ensure that the sidewalk corridor is safe and intact.
- Purchase a new truck with grapple attachment for vegetation and bulk pickup.

Personnel Complement: The table below represents the positions associated with operations budgeted in the General Fund. Position information related to Solid Waste Collection, Stormwater Management, and Water/Sewer operations is found under the corresponding sections within this document. The FY 15/16 Adopted Budget maintains the allocation of forty percent (40%) of the Capital Improvement Projects Manager's position for public works projects.

	Funded FY 14/15			Funded FY 15/16		
Position Title	**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	**2**	**1**		**2**	**1**	
Customer Service Rep	**1**			**1**		
General Service Worker	**1**			**1**		
Capital Improvement Project Manager**	**.40**			**.40**		
Total	**6.65**	**1**	**0**	**6.65**	**1**	**0**

**In FY 15/16 forty percent (40%) of the Capital Improvement Project Manager position is allocated to the Public Works Department.

PUBLIC WORKS (5000)

001 General Fund

Line Item Prefix: 001-5000-539 (unless noted):		FY 13/14 Actual	FY 14/15 Adopted	FY 14/15 Estimated	FY 15/16 Adopted
Suffix	**Object Description**				
Personnel Services					
1210	Regular Salaries	$244,707	$300,204	$300,204	$271,788
541-1210	Road's Regular Salaries	32,329	32,208	32,208	33,174
1310	Other Salaries	3,319			17,875
1410	Overtime	14,732	10,000	10,000	15,000
541-1410	Road's Overtime	4,709	3,000	3,000	5,000
1510	Special pay	5,747	6,360	6,360	7,780
541-1510	Road's Special Pay	1,000	1,250	1,250	1,250
2110	Payroll Taxes	19,640	24,217	24,217	23,902
541-2110	Road's Payroll Taxes	2,727	2,789	2,789	2,921
2210	Retirement Contribution	20,003	20,618	20,618	22,364
541-2210	Road's Retirement Contribution	1,891	2,667	2,667	2,889
2310	Life & Health Insurance	51,543	65,002	65,002	68,208
541-2310	Road's Life & Health Insurance	9,337	12,052	12,052	12,630
2410	Workers Compensation	5,575	21,729	21,729	19,588
541-2410	Road's Workers Compensation	817	3,934	3,934	4,052
Total	**Personnel Services**	$418,076	$506,030	$506,030	$508,421
Operating Expenses					
3110	Professional Services	92,547	103,000	103,000	107,975
3112	Physical Examinations	746	250	250	500
3410	Other Contractual Services	2,971	5,000	5,000	5,000
3411	Nuisance Abatement		10,000	10,000	10,000
4009	Car Allowance	1,350	1,350	1,350	2,790
4110	Telecommunications	788	1,500	1,500	780
4111	Postage	61	100	100	100
4112	Mobile Phone Allowance	358	360	360	1,080
4310	Electricity	42,782	45,980	45,980	45,980
541-4310	Roadway Electricity	34,523	41,600	41,600	41,000
4311	Water and Sewer	38,320	34,500	34,500	44,500
4403	Equipment/Vehicle Leasing	900	3,348	3,348	3,000
4510	Property and Liability Insurance	30,246	38,226	38,226	38,348
4601	Maintenance Service/Repair Contracts	20,374	13,600	13,600	30,100
4602	Building Maintenance	30,229	48,000	48,000	50,000
4603	Equipment Maintenance	1,817	7,500	7,500	7,000
4604	Grounds Maintenance	210,768	224,314	224,314	225,000
4611	Miscellaneous Maintenance	17,207	58,250	60,941	73,250
4612	Vehicle Maintenance	10,625	11,000	11,000	11,000
4911	Other Current Charges	575	2,100	2,100	2,100
5110	Office Supplies	655	1,000	1,000	1,000
5210	Property and Maintenance	9,040	35,000	35,000	35,000
5214	Uniforms	6,696	8,300	8,300	8,300
5216	Gasoline	9,306	12,000	12,000	10,000
5290	Miscellaneous Operating Supplies	7,847	6,900	6,900	7,400
5310	Road Materials	9,807	5,000	5,000	5,000
5410	Subscriptions and Memberships	799	800	800	1,000
5420	Conferences and Seminars	1,188	1,500	1,500	1,500
5510	Training & Educational		3,800	3,800	3,800
Total	**Operating Expenses**	$582,525	$724,278	$726,969	$772,503

PUBLIC WORKS (5000)

001 General Fund

Line Item Prefix: 001-5000-539 (unless noted):		FY 13/14 Actual	FY 14/15 Adopted	FY 14/15 Estimated	FY 15/16 Adopted
Suffix	**Object Description**				
Capital Outlay					
6410	Machinery and Equipment	4,151		14,058	10,000
Total	**Capital Outlay**	$4,151	$0	$14,058	$10,000
Total	**Department Expenditures**	**$1,004,752**	**$1,230,307**	**$1,247,057**	**$1,290,924**

Significant Changes from Adopted Budget FY 14/15 to Estimated FY 14/15

Code	Amount	Explanation
4311	$10,000	Increase in Water/Sewer needs Townwide Landscape Improvements
4601	$8,200	Elevator service contract
4601	$8,260	Chiller service contract in excess of prior A/C contract
4611	$2,691	BigBelly Solar Bag/Supplies - Grand Beach contribution
6410	$9,289	BigBelly Solar Containers Collins Ave. Grand Beach contribution
6410	$4,769	BigBelly Solar Container Collins Ave. - Surf Club contribution

Significant Changes of the Departmental Budget - FY 14/15 Estimated to FY 15/16 Adopted

Code	Amount	Explanation
1410	$5,000	Additional overtime needs
4611	$13,000	Pressure clean 95th Streetend and Bulkheard to Hardpack
6410	$10,000	Work utility vehicle 4X4

Funded

FY 15/16 Capital Outlay Request

Work Utility Vehicle 4X4

Department Name	Division Name	Funding Source	Department Priority	Total Requested
Public Works	Public Works	General Fund	1	$10,000

Justification and Description

Purchase of a work utility vehicle 4x4 that will be used to monitor, pick-up trash at the beach, and repair posts & ropes. This utility vehicle will help Public Works with projects throughout Town where access by truck is difficult and limited. This will facilitate both ease of access and staff efficiency. This will replace an old pick-up truck which will be eliminated from the Public Works fleet.

Benefits or Alternative/Adverse Impact if not funded

The benefits of this utility vehicle includes the reduction in fuel consumption and cost; ease of access to the beach area and work efficiency for Public Works staff. If this is not funded, one of the pick-up trucks will need to be replaced due to high mileage and vehicle age.

Required Resources

Account Number	Description	Cost
001-5000-539-6410	Machinery & Equipment	$10,000

Parks and Recreation Department

Services, Functions, and Activities:

The Parks and Recreation Department provides recreational and leisure opportunities to build a strong sense of community while increasing the social, cultural and physical well-being of the residents through innovative programming to meet the needs of the community.

The Parks and Recreation Department operates the Community Center and provides for the planning, supervision, maintenance and development of parks, park facilities, recreational programming, beach activities and supervision, and numerous special events while balancing those needs with available resources. The 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. A five year capital plan developed with the assistance of the Parks and Recreation Committee focuses on providing quality facilities to meet the recreational needs of the ever changing Town demographics. The initial implementation of this five year capital plan commenced with the Tennis Center facility renovations. Other five year plan projects such as a renovation of the 96th Street Park are in preliminary planning stages.

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 Community Center operates on a year round basis and provides quality programming and activities to all segments of the community. The Tennis Center's courts were resurfaced and the tennis facility building was renovated. New programing/programs are provided on an annual basis to meet community needs as they arise during the course the year.

Fiscal Year 14/15 Accomplishments:

- Developed and implemented (18) new programs to include Senior, Teen, Aquatic, Youth and Cultural Events.
- Worked in conjunction with the Public Works Department and Miami Dade County to provide a year round expanded beach/dune maintenance program.
- In cooperation with Miami Dade County and the Florida Department of Environmental Protection (FDEP), helped in the negotiation to bring a written agreement with Miami Dade County for the maintenance and management of the beach. Continue to follow this to completion.
- Hit the 100,000 visitor mark to the community center in early March 2015.
- Submitted a proposal through the Florida Recreation and Parks Association (FRPA) for the 2015 Agency Excellence Facility Show Case.
- Started implementing the top three phases of the five year capital plan with the Parks and Recreation Committee's input.
- Continual update to the Parks and Recreation Department web page displayed on the Town Web Site.
- Input and updated information for Parks and Recreation in the SCALA (channel 77).

- Staff was trained as Anti Bully Program instructors and continue to work on an annual Anti Bully program introduced by the Town Commission as a resolution.
- Implemented a reservation system for tennis courts use o a fee basis.
- Started new youth tennis programs and successfully staffed first year operations at the newly renovated tennis center as requested by the Parks and Recreation Committee.
- Completed the second year Spring Adventure Camp (based on community demand) and expanded to 50 participants within the existing P&R budgeted operations.
- Full time lifeguards were trained as Aquatic Facility Operator. This certification is nationwide and provided by the National Recreation and Park Association.
- Worked with HR to insure that all Parks and Recreation employees and volunteers meet the new standards under the Florida Department of Children and Families guidelines.
- Assisted in maintaining the new dog park and 10 dog stations town wide.
- Developed a year round after school program housed in the community center and the 96th Street Park.

Fiscal Year 15/16 Objectives:

- Work on the accreditation process for the Parks and Recreation Department. This approval process could take up to two years.
- Continue implementing the Parks and Recreation five year capital plan subject to policy direction from the Town Commission.
- Plan the renovation of 96th Street Park.
- Assist in planning the possible renovation of Hawthorne Tot Lot included in the Parks and Recreation Five Year Capital Plan for FY 16/17 estimated project.
- Continue to work on implementing guidelines and operating procedures for the newly renovated Tennis Facility. This would include staying within the existing Parks and Recreation Budget.
- Update all existing Community Center contract agreements and put in place any contract agreements that maybe necessary for the centers future operations. The Community Center is over three years old and existing original manufactures warranties are expiring and need renewal.

For FY 15/16 revenues for the General Fund associated with Parks and Recreation programming and services total $262,400 or 14.63 percent of the Parks and Recreation Department operating budget. Revenue from food and room tax in the amount of $1,126,865 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 $405,099 including all non-ad valorem revenue sources.

Personnel Complement:

	Funded FY 14/15			Funder FY 15/16		
Position Title	**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) *			**8**			**8**
Lifeguards Part Time**		**10**			**10**	
Parks & Recreation Custodian		**1**			**2**	
Park Attendants		**1**				
Program & Events Coordinator	**1**			**1**		
Recreation Leaders	**2**	**5**		**2**	**5**	
Camp Counselors ***			**19**			**19**
Total	**10**	**17**	**27**	**10**	**17**	**27**

*Temporary lifeguard positions consist of 8 positions for 10 weeks for increased summer time programming and hours of operation during the summer months.

**Part Time Lifeguards for FY 15/16 are based on a total number of hours equal to the FY 14/15 part timers.
***Camp Counselor positions consist of 14 positions for 10 weeks for Summer Camp and 5 positions for 2 weeks for Winter Camp and Spring Camp.

PARKS AND RECREATION (6000)

001 General Fund

Line Item Prefix: 001-6000-572-:		FY 13/14 Actual	FY 14/15 Adopted	FY 14/15 Estimated	FY 15/16 Adopted
Suffix	**Object Description**				
Personnel Services					
1210	Regular Salaries	$365,146	$400,104	$400,104	$421,791
1310	Other Salaries - Includes Seasonal	361,063	415,762	415,762	412,141
1410	Overtime	9,687	13,000	13,000	13,000
1510	Special pay	4,513	7,000	7,000	5,750
2110	Payroll Taxes	55,175	63,945	63,945	65,231
2210	Retirement Contribution	25,763	33,137	33,137	36,735
2310	Life & Health Insurance	72,873	100,716	100,716	108,937
2410	Workers Compensation	24,182	46,667	46,667	48,204
Total	**Personnel Services**	$918,402	$1,080,331	$1,080,331	$1,111,789
Operating Expenses					
3112	Physical Examinations	3,966	3,800	3,800	6,200
3410	Other Contractual Services	64,252	69,500	69,500	69,500
4110	Telecommunications	5,697	5,820	5,820	6,540
4111	Postage	43	100	100	100
4112	Mobile Phone Allowance	660	720	720	1,440
4310	Electricity	45,814	52,500	52,500	48,500
4311	Water and Sewer	21,462	27,600	27,600	27,600
4312	Natural Gas Service	30,184	29,400	29,400	29,400
4510	Property and Liability Insurance	27,053	38,297	38,297	39,620
4601	Maintenance Service/Repair Contracts	23,063	26,030	26,030	26,030
4602	Building Maintenance	44,495	52,000	52,000	52,000
4603	Equipment Maintenance	6,658	9,000	9,000	12,000
4604	Grounds Maintenance	136,373	139,170	139,170	139,170
4611	Miscellaneous Maintenance	3,797	5,000	5,000	5,000
4612	Vehicle Maintenance	4,187	3,200	3,200	3,200
4810	Promotional Activities	86,306	81,235	81,235	91,235
4815:4911	Other Current Charges	60,300	70,000	70,000	70,000
5110	Office Supplies	4,944	5,150	5,150	5,150
5213	Landscape Improvements	5,743	5,750	5,750	5,750
5214	Uniforms	5,624	5,850	5,850	5,850
5216	Gasoline	2,690	3,590	3,590	3,590
5225	Merchant Fees	2,403	1,550	1,550	2,000
5290	Miscellaneous Operating Supplies	15,002	16,500	16,500	16,500
5420	Conferences and Seminars	4,016	5,200	5,200	5,200
Total	**Operating Expenses**	$604,732	$656,962	$656,962	$671,575

PARKS AND RECREATION (6000)

001 General Fund

Line Item Prefix: 001-6000-572-:		FY 13/14 Actual	FY 14/15 Adopted	FY 14/15 Estimated	FY 15/16 Adopted
Suffix	**Object Description**				
Capital Outlay					
6410	Machinery and Equipment	9,986			10,000
Total	**Capital Outlay**	$9,986	$0	$0	$10,000
Total	**Department Expenditures**	**$1,533,120**	**$1,737,293**	**$1,737,293**	**$1,793,364**

6410

Significant Changes of the Departmental Budget - FY 14/15 Estimated to FY 15/16 Adopted

Code	Amount	Explanation
1210:2410	$27,860	Merit, compensation plan and employee health insurance adjustments
2210	$3,598	Increase in allocated retirement plan costs
4810	$10,000	Unity special event with Bal Harbour, Bay Harbor & Indian Creek
4603	$3,000	Replacement of A/C coils at Community Center

Funded

FY 15/16 New Program Modification

Unity Special Event with Bal Harbour Village, Town of Bay Harbor Islands and Indian Creek Village

Department Name	Division Name	Funding Source	Department Priority	Total Requested
Parks and Recreation		General Fund	1	$10,000

Justification and Description

Funds are requested to provide a joint venture special event with Bal Harbour Village, Town of Bay Harbor Islands and Indian Creek Village. This event would be a beach or town park event to include music, rides, games and food. Providing a joint special event will help to create a community wide bond between the surrounding municipalities. This event would not be run on a holiday and would be sometime in the fall or spring. Funds provided by the town would be matched by each participating municipality.

Benefits or Alternative/Adverse Impact if not funded

Interacting with the local municipalities on a grand scale at a special event would help develop a working partnership with these municipalities. Over the past few years there has been a growing request on all levels for the surrounding municipalities to work together on joint projects. This would facilitate commencing that process.

Required Resources

New Personnel

Number of Positions	Title	Salary	Fringe Benefits	Cost

Other Recurring Operating Costs

Account Number	Description	Cost

One Time Costs

Account Number	Description	Cost
001-6000-572-4810	Joint Municipality Special Event	$10,000

Funded

FY 15/16 Capital Outlay Request

Work Utility Vehicle 4X4 - Beach/Lifeguard Operations

Department name	Division Name	Funding Source	Dept. Priority	Fiscal Impact
Parks and Recreation		General Fund	1	$10,000

Justification and Description

The Parks and Recreation department's existing work utility vehicle that is used for beach operations is in constant need of repairs and is unreliable. Major repairs have been completed to keep the vehicle in service. During the time repairs are needed, beach operations are without the use of a work utility vehicle. Without the vehicle, the beach lifesaving services are limited and total beach patrols are not available. The use of a new work utility vehicle will improve day to day reliability of beach supervision. Staff will have a reliable work utility vehicle to use in case of emergency responses. The request is for a 4 wheel drive work utility vehicle for daily beach operations. The purchase of a new work utility vehicle will provide reliable beach patrol and assistance in lifesaving operations.

Alternative/Adverse Impacts if not funded:

Staff can continue to use the existing work utility vehicle and preform costly repairs when needed. At some point the existing vehicle will be beyond repair and beach operations will be left without a reliable 4 wheel drive beach emergency response vehicle.

Required Resources

Line Item	Title or Description of Request	Cost
001-6000-572-6410	Work Utility Vehicle 4X4	$10,000

Tourism, Economic Development & Community Services Department

Services, Functions, and Activities:

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

TEDACS is committed to improving the economic health and viability of the Surfside Business District by functioning as a catalyst, partner, advisor and advocate on initiatives. TEDACS also works to enhance the quality of life for residents through community based services and involvement with public-private cooperative ventures.

Additional tax revenue from a reinvigorated and successful downtown, including increased Tourist Resort Tax revenue, adds to the Town's tax base and helps alleviate the ad valorem (property) tax burden on residents. It can also enhance the quality of life for Surfside's residents, increase property values, and improve the visitor experience.

The focus downtown is on creating a sense of place that encourages business retention, and economic development, while retaining and enhancing the characteristics that attract residents and visitors. There is a desire to create a more pedestrian friendly downtown with mixed-use commercial buildings. Due to unprecedented changes such as new hotels and the pending expansion of Bal Harbour Shops, the necessity for a shared vision and plan for the downtown district is a critical initiative. A concerted effort by the Town and the district is needed to reflect the realities of both internal and external changes.

A Business Improvement District (BID) would provide a needed partner on the numerous revitalization efforts occurring and earmarked for downtown. An approximately one year effort on the development and outreach on the formation of a BID culminated in the BID not receiving the required votes of the downtown property owners. The Town Commission could authorize another attempt at forming a BID in FY 15/16. An organized association could assist the Town on such issues as parking, sidewalk café compliance, holiday and year round tree lighting expenses, maintenance of the area and marketing initiatives. Presently the Town finances and manages these and other initiatives without any support from the downtown property owners and business operators.

There are various projected FY 15/16 objectives, under both TEDACS and the Tourist Bureau portions of the FY 15/16 Adopted Budget related to the downtown district. These initiatives could be enhanced both in scope and financially by a BID, if formed. Often some of these objectives cross into the Tourist Bureau area of responsibility. These are listed under the Tourist Bureau section of the budget due to Tourist Board approval and/or for budgetary alignment.

Many community initiatives, due to their complexity or uniqueness, lack an obvious alignment with existing Town departments. The TEDACS Director, as the Town Manager designee, manages the process for these initiatives from inception through completion. Programs from

this arena are accomplished via the following avenues: completing the task within this department; initiating the process and then assigning to another department for assistance and/or acting as a liaison between the initiative and another department. The process often involves the creation or amending of ordinances, resolutions, formal agreements/contracts and memoranda of understanding.

TEDACS also plans, prepares and develops information to enhance the Town's communication platforms. TEDACS oversees the development and content input on the Town's website. Starting in FY 14/15 the Town's website data entry is completed through the Town's agreement with Calvin, Giordano & Associates for IT services. However, the coordination of this data and the management of the site remain within this department. TEDACS also implements and manages a variety of special projects and programs.

Fiscal Year 14/15 Accomplishments:

Business District:

- Coordinated the Post Office Lot Parking Structure initiative.
- Identified opportunities from association memberships, conventions and trade shows leveraging partnership opportunities.
- Coordinated compliance with the Newsrack Ordinance.
- Produced marketing collateral for the business district including the Visitor Guide.
- Initiated a Façade Improvement program.
- Created and tested Social Media platforms for the promotion of the business district.
- Assisted with the Sidewalk Café Ordinance implementation.
- Coordinated the Surfside businesses' applications for the Mom & Pop Grants.
- Promoted Small Business Saturday Day through a comprehensive marketing plan.
- Enhanced *It Happens on Harding* in the monthly Gazette.
- Continued extensive outreach to downtown businesses.
- Coordinated vacant window coverings process.
- Assisted the Surfside Business Association on their events and promotions.
- Coordinated with Code Compliance on matters relating to downtown business.
- Addressed the Sign Code Ordinance.
- Addressed downtown business district tree and storefront lighting.

Community:

- Assisted with the coordination of Community Center second story initiative.
- Initiated new app for downtown promotions.
- Enhanced the website and components including video indexing, archiving and additional CRM functionalities.
- Explored redesign options for the website to coincide with imaging campaign.
- Coordinated Channel 77 improvements through SCALA
- Increased subscribership to website functions.

- Increased community outreach and information management within the Gazette, through deliveries, flyers, e-blasts and press releases.
- Continued uniform branding of Town issued materials.
- Dog park non-profit liaison and Community Garden non-profit liaison.
- Citibike liaison.
- Endlessly Organic Fresh Produce liaison.
- Electric Car Charging Station liaison.
- Revisited the Film Ordinance with community outreach meetings.
- Assisted with the Relay for Life fundraising/event.
- Coordinating CITT Shuttle inter-municipal coordination.

Issues:

- This department often addresses emerging initiatives assigned by the Town Manager without having the accompanying authority to facilitate the initiatives assigned.
- Additional responsibilities to disseminate public information are time consuming and unsustainable at present staffing levels.
- Inherent difficulty with collaboration between the approximately 120 businesses in the downtown district and Town Administration.

Fiscal Year 15/16 Objectives:

Business District:

- Address hiatus of the Downtown Vision Advisory Committee and/or revisit the BID process to address downtown issues.
- Revisit Downtown Dialogues to inform and assist the downtown businesses.
- Improve content on Channel 77.
- Coordinate a Sister Cities initiative.
- Assist/Coordinate the next phase of the parking structure process.

Personnel Complement:

	Funded FY 14/15			Funded FY 15/16		
Position Title	**Full Time**	**Part Time**	**Temp**	**Full Time**	**Part Time**	**Temp**
TEDACS Director*	**.66**			**.66**		
Marketing & Special Projects Coordinator*	**.66**			**.66**		
Total	**1.32**			**1.32**		

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

TOURISM SERVICES/TEDACS (6600)

001 General Fund

Suffix	Object Description (Line Item prefix: 001-6600-552-:)	FY 13/14 Actual	FY 14/15 Adopted	FY 14/15 Estimated	FY 15/16 Adopted
Personnel Services					
1210	Regular Salaries	$75,272	$90,240	$90,240	$102,404
1410	Overtime	778	1,000	1,000	1,000
1510	Special Pay		660	660	660
2110	Payroll Taxes	5,880	7,030	7,030	7,961
2210	Retirement Contribution	5,385	7,724	7,724	8,919
2310	Life & Health Insurance	8,212	13,576	13,576	14,193
2410	Workers Compensation	85	477	477	323
Total	**Personnel Services**	$95,612	$120,706	$120,707	$135,460
Operating Expenses					
3210	Accounting and Auditing	5,623	13,200	13,200	13,200
4112	Mobile Phone Allowance	475	475	475	475
4810	Promotional Activities	4,002	2,500	2,500	3,000
4911	Other Current Charges	296	25,000	25,000	25,000
5290	Miscellaneous Operating Supplies	250			
Total	**Operating Expenses**	$10,646	$41,175	$41,175	$41,675
Capital Outlay					
6410	Machinery and Equipment				
Total	**Capital Outlay**	$0	$0	$0	$0
Total	**Department Expenditures**	**$106,258**	**$161,881**	**$161,882**	**$177,135**

Significant Changes of the Departmental Budget - FY 14/15 Estimated to FY 15/16 Adopted

Code	Amount	Explanation
1210:2410	$13,559	Merit, compensation plan and employee health insurance adjustments
2210	$1,195	Increase in allocated retirement plan costs

Non-Departmental Allocation Center

Services, Functions, and Activities:

The Non-Departmental Allocation Center is a method to reflect those General Fund expenditures which are not otherwise classified or identifiable. It includes any interfund transfers out of the General Fund. In FY 15/16 the General Fund transfers out to the Capital Improvements Fund $100,000 for initial funding for Enterprise Resource Planning (ERP) and $52,700 for the replacement of video production equipment in the Town Commission Chambers.

This allocation center may include other centralized costs which are not easily distributed. In FY 15/16, 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 15/16 include $150,000 allocated for a merit pool for general employees and continued phased implementation of the pay classification study. Other significant changes information may be found at the bottom of the allocation center's expenditure sheet.

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

NON-DEPARTMENTAL (7900)

001 General Fund

Suffix	Line Item Prefix: 001-7900-: Object description	FY 13/14 Actual	FY 14/15 Adopted	FY 14/15 Estimated	FY 15/16 Adopted
Personnel Services					
590-1210	Regular Salaries		$125,000	$125,000	$150,000
590-2510	Unemployment Compensation	3,607	6,000	6,000	
Total	**Personnel Services**	$3,607	$131,000	$131,000	$150,000
Operating Expenses					
590-3110	Professional Services	109,342	30,000	69,554	30,000
590-4110	Telecommunications	39,554	43,696	43,696	53,156
590-4111	Postage	(1,677)	10,150	10,150	10,150
590-4403	Equipment/Vehicle Leasing	31,174	38,321	38,321	38,358
590-4510	Property and Liability Insurance	30,515	75,195	75,195	75,875
590-4601	Maintenance Service/Repair Contracts	9,322	15,250	15,250	15,250
590-4911	Other Current Charges	16,734	19,800	19,800	19,800
590-5110	Office Supplies	10,835	19,500	19,500	19,500
590-5225	Merchant Fees	1,321			7,200
590-5290	Miscellaneous Operating Supplies	5,553	10,900	10,900	10,900
Total	**Operating Expenses**	$252,673	$262,812	$302,366	$280,189
Capital Outlay					
590-6410	Machinery and Equipment	1,921			
Total	**Capital Outlay**	$1,921	$0	$0	$0
Non-operating Expenses					
581-9160	Transfer to Solid Waste Fund			182,999	
581-9130	Transfers to Capital Projects Fund	465,000	100,000	860,614	152,700
590-9910	Contingency / Return to Reserves				59,319
Total	**Non-operating Expenses**	$465,000	$100,000	$1,043,613	$212,019
Total	**Department Expenditures**	**$723,201**	**$493,812**	**$1,476,979**	**$642,208**

Significant Changes from Adopted Budget FY 14/15 to Estimated FY 14/15

Code	Amount	Explanation
3110	$39,554	Sand project costs
3110	$3,284	Traffic study phase I
8143	$182,999	Transfer to Solid Waste Fund to purchase new garbage truck
581-9130	$619,358	Seawall phase I
581-9130	$51,400	Seawall phase II CGA design, permitting, construction, grant app
581-9130	$20,610	Replacement of roof drains
581-9130	$2,829	Chiller system additional costs
581-9130	$28,917	95th Streetend Phase II benches and other enhancements
581-9130	$15,644	Asphalt repairs

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 15/16

FY 14/15 Estimated

FY 14/15 Projected Revenues	$654,877
Use of Assigned Fund Balance FY 14/15	374,610
Interfund transfer from General Fund	860,614
Estimated Expenditures & Encumbrances	(1,890,101)
Estimated FY 14/15 Year End Difference	**$0**

Projected Assigned Fund Balance

Audited Assigned Fund Balance 9/30/2014	$849,445
Estimated FY 14/15 Year End Difference	0
Use of Assigned Fund Balance FY 14/15	(374,610)
Projected Assigned Fund Balance 9/30/2015	474,835
Assigned Fund Balance - P&R CIP prior year reserves	(459,575)
Projected Assigned Fund Balance 9/30/2016	**$15,260**

FY 15/16 Budget Summary

Adopted Revenues	
Projected Available Assigned Fund Balance 10/1/2015	$474,835
Interfund transfer from General Fund	152,700
Total Revenue	**$627,535**
Adopted Expenditures	
Capital Outlay	$152,700
Prior Years Assigned Fund Balance for P&R CIP	459,575
Projected Assigned Fund Balance 9/30/2016 P&R CIP	15,260
Total Expenditures	**$627,535**

Parks & Rec Capital Improvement Reserves - Assigned	$459,575

Capital Projects Fund

The Capital Projects Fund is a type of governmental fund. As such, it provides for projects which are not assignable to specific enterprise or special revenue funds. The fund provides a place to account for improvements which cannot be assigned (per above). To be a qualified project for this fund, the anticipated value of the asset created must have an estimated value of at least $25,000. An asset for these purposes is an item which is not generally consumed for operating purposes and which has an expected life of not less than three years.

Funding for capital 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. In FY 15/16, $152,700 is being transferred from the General Fund into the Capital Projects Fund for Enterprise Resource Planning (ERP) software annual funding of $100,000 and the replacement of video production equipment in Town Commission chambers of $52,700.

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 IMPROVEMENT PROJECTS

301 Capital Projects Fund

REVENUES

Line Item Prefix 301-0000-		FY 13/14 Actual	FY 14/15 Adopted	FY 14/15 Estimated	FY 15/16 Adopted
Intergovernmental - Federal/State					
334-3900	State FIND Grant		$494,445	$494,445	
	Total Intergovernmental - Federal/State		$494,445	$494,445	$0
Miscellaneous Revenues					
361-1000	Interest Earnings	(2,791)			
381-0100	Interfund Transfer from General Fund	465,000	100,000	860,614	152,700
381-0200	Interfund Transfer from Parking	189,770			
384-0000	Interim Financing		494,445		
389-8000	Capital Contributions - Developers	395,000	35,432	35,432	
389-8600	Capital Contributions - Developers Tennis	25,000			
389-8700	Capital Contributions - Developers P&R	575,000	125,000	125,000	
389-8800	Capital Contributions - Developers DIF	400,000			
392-0000	Appropriated Fund Balance			374,610	
	Total Miscellaneous Revenues	$2,046,979	$754,877	$1,395,656	$152,700
	Total	**$2,046,979**	**$1,249,322**	**$1,890,101**	**$152,700**

CAPITAL IMPROVEMENT PROJECTS (4400)

301 Capital Projects Fund

EXPENDITURES

Line Item Prefix: 301-4400-:		FY 13/14 Actual	FY 14/15 Adopted	FY 14/15 Estimated	FY 15/16 Adopted
Capital Outlay					
516-6810	Software		$100,000	$100,000	$100,000
539-6220	Town Hall Improvements	$90,390		398,049	
539-6410	Machinery and Equipment				52,700
541-6330	Infrastructure - Seawalls	4,053	988,890	1,151,303	
541-6340	Infrastructure - Seawalls Phase II			51,400	
541-6310	Improvements other than Building	321,831	35,432	64,349	
541-6380	Harding Avenue Streetscape - Downtown Business District Improvements	746,098			
572-3191	Improvements - Tennis Center Remediation	55,810			
572-6390	Infrastructure - Tennis Court Improvements	214,656			
572-6412	Machinery and Equipment - Playground	19,959			
Total	**Capital Outlay**	$1,452,797	$1,124,322	$1,765,101	$152,700
Non-operating Expenses					
539-9910	Reserves Restricted - P&R CIP		125,000	125,000	
Total	**Non-operating Expenses**	$0	$125,000	$125,000	$0
Total	**Capital Projects Fund Expenses**	**$1,452,797**	**$1,249,322**	**$1,890,101**	**$152,700**

Significant Changes from Adopted Budget FY 14/15 to Estimated FY 14/15

Code	Amount	Explanation
539-6220	$73,620	Town Hall roof replacement reappropriation of funds in FY 14/15
539-6220	$324,429	Town Hall chiller system reappropriation of funds in FY 14/15
541-6310	$28,917	95th Streetend Phase II project
541-6330	$162,413	Seawall Phase I project awarded increase in estimated budget
541-6331	$51,400	Seawall Phase II project initial design & grant application

Significant Changes of the Departmental Budget - FY 14/15 Estimated to FY 15/16 Adopted

Code	Amount	Explanation
539-6410	$52,700	Video production equipment Town Commission Chambers

Funded

FY 15/16 Capital Outlay Request

Replacement of Video Production Equipment in Town Commission Chamber

Department name	Division Name	Funding Source	Dept. Priority	Fiscal Impact
Legislative		General Fund/ CIP		$52,700

Justification and Description

Replacement of the video production equipment in the Town Commission Chamber to include three (3) cameras, live switcher, controller, monitor, recorder, convertors, video presentation system, receiver and room controller, transmitter, LED display, control equipment touch panel, cable and installation.

Alternative/Adverse Impacts if not funded:

The current cameras and video equipment are old and do not provide quality video and recording of the meetings held in the Town Commission Chambers.

Required Resources

Line Item	Title or Description of Request	Cost
301-4400-539-6410	Video Production Cameras and Equipment	$52,700

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.

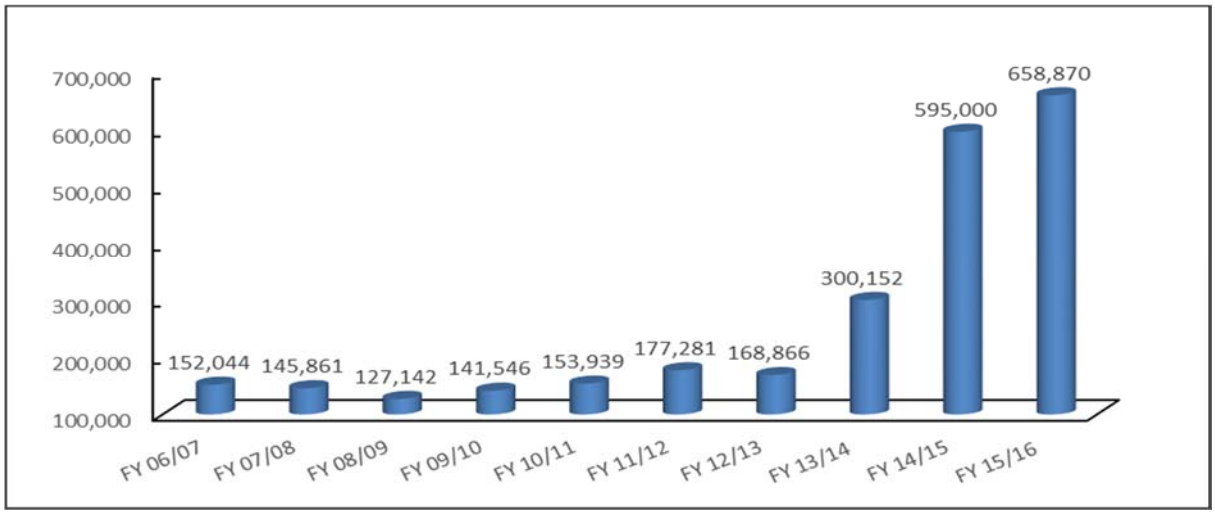
Information about these funds includes: a fund summary, summary revenues, summary expenditures with expenditure history, program modification explanations and Capital Improvement Projects which are associated with that fund.

MAJOR REVENUE SOURCES TRENDS

Tourist Resort Fund – Municipal Resort Tax Revenues

Tourist Resort Fund revenues are derived from the Municipal Resort Tax. Municipal Resort Tax is generated by local jurisdictions under authorization by the State of Florida. Surfside is one of three municipalities in the State of Florida which controls its own resort tax proceeds rather than utilizing the State system. The tax generally is 2% on food and beverage sales (although some sales are excluded) and 4% on short-term rentals. Municipal resort tax revenue can be used for tourism promotion activities, capital construction and maintenance of convention and cultural facilities, and relief of ad valorem (property) taxes used for those purposes. The Tourism Board expends the revenues in the following chart on tourism related activities.

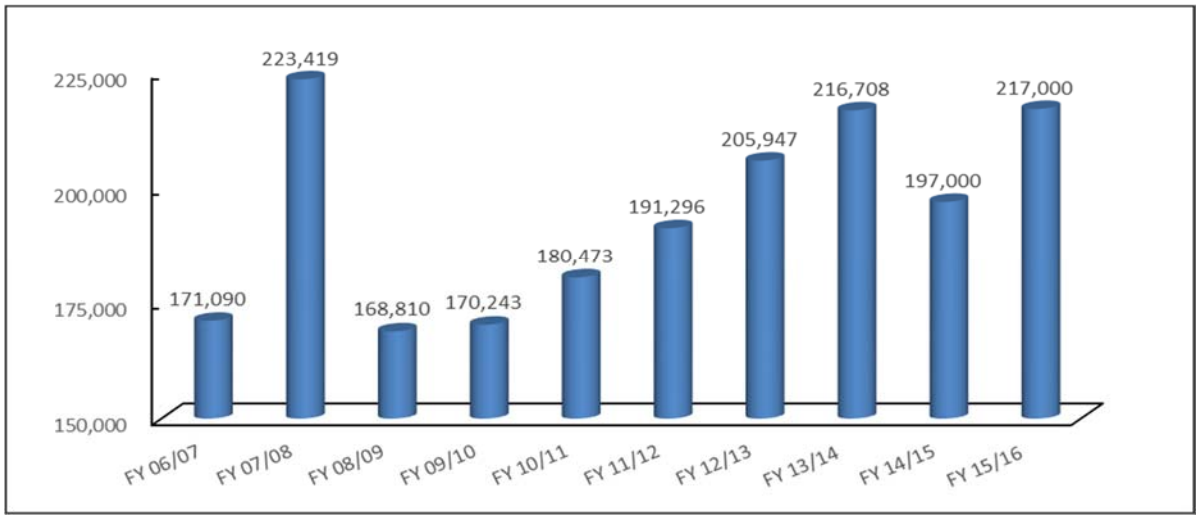
Municipal Resort Tax



Municipal Transportation Fund Revenues

These revenues are derived from the transportation surtax approved by Miami-Dade County voters in November 2002. The Town entered into a local option agreement with Miami-Dade County to adopt the People's Transportation Plan and share in this surtax. The county receives 80 percent of the annual funds and participating municipalities share in 20 percent.

Transportation Surtax Revenue



Tourist Resort Fund

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

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

Resort Tax Fund Summary
FY 15/16

FY 14/15 Estimated

Estimated Tourism Revenue	$635,465
Estimated FY 14/15 Appropriation	0
Estimated Expenditures & Encumbrances	(456,001)
Estimated FY 14/15 Year End Difference	$179,464

Projected Restricted Fund Balance

Audited Restricted Fund Balance 9/30/2014	$180,075
Estimated FY 14/15 Appropriation	0
Estimated FY 14/15 Year End Difference	179,464
Projected Available Restricted Fund Balance 9/30/2015	359,539
Estimated Increase in Fund Balance for 15/16	0
Projected Restricted Fund Balance 9/30/2016	$359,539

FY 15/16 Budget Summary

Adopted Revenues	
Projected Available Restricted Fund Balance 10/1/2015	$359,539
Resort Sales and Use Proceeds	658,870
Operating Revenues	3,000
Total Revenue	**$1,021,409**
Adopted Expenditures	
Personnel Costs	75,948
Operating Items	585,922
Projected Restricted Fund Balance 9/30/2016	359,539
Total Expenditures	**$1,021,409**

Department of Tourist Bureau Resort Tax Fund

Services, Functions, and Activities:

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

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

The Tourist Bureau Board Members, assigned by the Town's Commission, oversee the 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. With the advent of new approved hotel properties, a renewed focus on securing overnight visitors is gaining in importance. Therefore a change of focus from primarily concentrating on the drive market for the downtown businesses to including a global effort to fill the new hotel properties is needed.

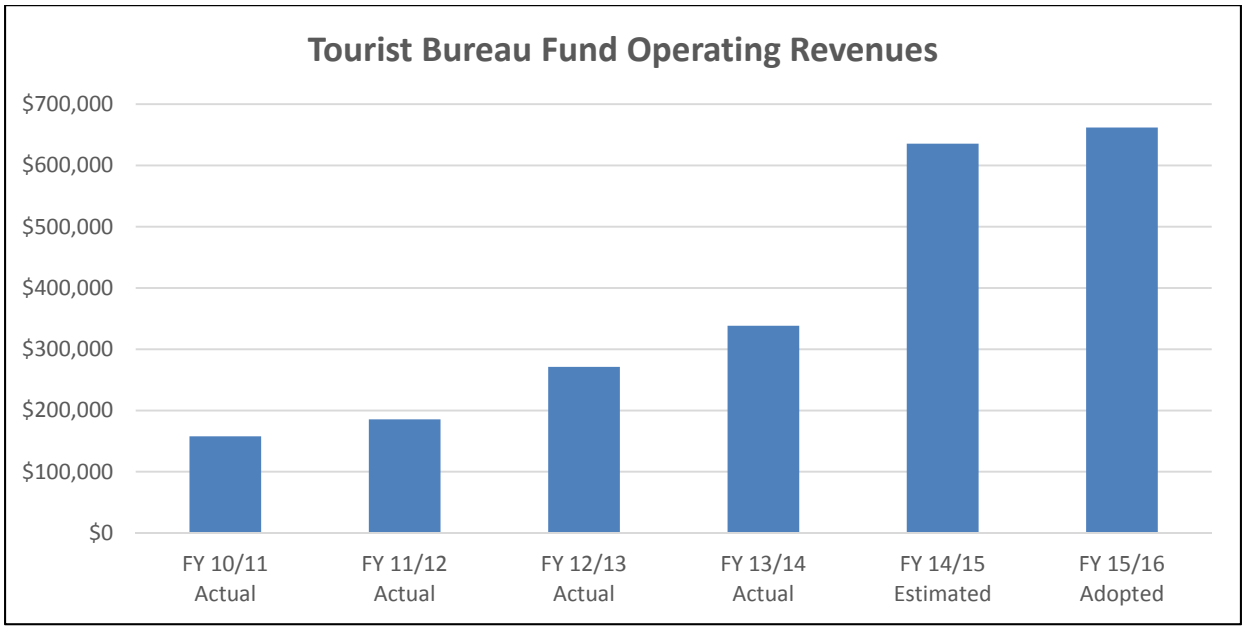
The responsibilities, focus and implementation of Tourist Board approved initiatives from the Tourist Bureau through the TEDACS Director include but is not limited to the following:

- 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 Community Center for visitors, business owners/operators and residents to respond to all requests.
- Represent the Town in matters pertaining to various tour and travel associations and similar tourism organizations.

Resort Tax revenue is increasing dramatically since the opening of the Grand Beach Hotel Surfside in November 2013 and will continue to increase with the opening of the Residence Inn by Marriott in late FY 14/15 into FY 15/16 and the future opening of the Surf Club Four Seasons. Surfside is lagging behind its neighbor Bal Harbour to the north in establishing itself as a destination. Miami Beach is evaluating Surfside's successes as it focuses on the redevelopment of North Beach thus entering the competitive tourism arena on the Town's southern border. Resort Tax collection amounts are only now fostering an opportunity to compete in the highly competitive tourism market and can assist in positioning the Town as a unique, attractive family destination. This renaissance of the tourism industry in Surfside requires adequate funding support to sustain the financial benefits the Town is starting to reap through increased Resort Tax revenue. The privilege to collect the municipal resort tax revenue is in place to support this objective as indicated in State Law.

Ordinance No. 11-1574 was 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 and Marketing and Special Projects Coordinator (explained under the TEDACS Department description) personnel expenses are allocated at 34% within this fund.

The following chart represents the operating revenues of the Tourist Bureau Fund from FY 10/11 through FY 15/16. The increase in revenues is attributable to Tourist Board approved initiatives, business expansion, new hotel projects and development, and increased collections of Resort Taxes resulting from the strengthening of Tourist Tax audits. Revenues for this fund are expected to continue to increase.



The Town's Five Year Financial Forecast anticipates an increase in total annual resort tax revenue to approximately three million dollars from new approved hotel properties coming on line. The Town Commission authorized the retention of a Tourism Consultant, CJF Marketing International in partnership with Redevelopment Management Associates in 2013 to create a Five Year Strategic Tourism Plan to address such an increase. This proportional increase in revenue under the Tourist Board's thirty four percent (34%) is now accompanied by a responsible and detailed guide for its effective and efficient expenditure. The adopted plan provides a blue print for promoting the Town, including the new hotel properties, while giving guidance to a governing board (Tourist Board). This Board is unique in the Town given its authority to oversee expenditure of their portion of the resort tax funds. No other Board or Committee besides the Town Commission has this authority. The adopted plan also provides a guideline for the Town Commission to use as a measuring device for the efficient and permissible expenditure of revenues by the Tourist Board.

The FY15/16 Adopted Plan per the Five Year Strategic Tourism Plan
The following are initiatives that, at a minimum, constitute an effective marketing plan:

FY 15/16	
OBJECTIVES	**TASKS**
Continue with the pre-arrival marketing tactics.	Website updates and enhancements.
	Continue the social media program.
	Continue the e-blast campaign to the trade.
Continue with the Pre-arrival marketing tactics.	Enhance the PR efforts.
	Continue promotion on the travel websites.
	Partnership Development.
Continue with the Pre-arrival marketing tactics.	Renew the ad in the GMCVB Visitor's Guide.
	Trade Shows prep, registration and collateral.
	Develop packages.
	Develop sales tools for trade shows.
	Niche marketing programs.
Continue with the Post - arrival marketing tactics.	Continue the mobile media campaign.
Continue with the Post - arrival marketing tactics.	Develop and launch a concierge outreach program.
Continue with the Post - arrival marketing tactics.	Consumer advertising in- market, post arrival.
	Sales Tools – reprint the business directory.
	Work with downtown business owners and the BID, if created.
Continue with the Public Programming Efforts	Public Programming Activation of Third Thursday.
	Downtown merchant event.
	Turtles Promotion
	Seasonal event
	Signature Event
	Monitor Street Banner program.
On-going annual activities:	Reservation agent training and RTO sales calls
	Monitor progress of destinationmiami.org
	Conduct evaluation process

Some of the initiatives under the Tourist Board's authority, especially those that directly affect the downtown district, cross into the TEDACS area of responsibility. These initiatives are listed under this section of the budget due to Tourist Board approval and/or for budgetary alignment and funding objectives. The performance accomplishments and objectives under this section of the budget are contingent on the direction provided by the Tourist Board.

Fiscal Year 14/15 Accomplishments:

- Coordinated monthly Tourist Board Meetings with a new Tourist Board
- Readdressed a comprehensive review of the Resort Tax Ordinance, Tourist Board Governance, Code of Conduct, Ethics Policy and General Procedures
- Investigated the feasibility and support for a bench sponsorship initiative
- Continued to implement the adopted Tourism Five Year Strategic Plan for the second year
- Addressed a Sister Cities program for the Town through the Tourist Board
- Produced four (4) Third Thursday Events
- Coordinated Harding Avenue holiday decor
- Continued the Tales of the Surfside Turtles promotion through an Art Basel event
- Enhanced marketing outreach to area hotels and concierges monthly
- Collaborated with the marketing creative team on initiatives to assist the hotels and restaurants
- Developed and implemented a new Tourism app
- Implemented the Tourism Event Sponsorship Grants RFP
- Identified opportunities from association memberships, conventions, trade shows and sales missions while leveraging partnership opportunities
- Investigated Surf-Bal-Bay, and surrounding communities, cooperative initiatives
- Continued to pursued a Blue Wave designation for Surfside beach
- Investigated the feasibility of a downtown welcome center/kiosk
- Produced the first Surfside comprehensive Visitor Guide
- Produced enhanced content on Tourism website and Surfside YouTube Channel and leveraged partner websites and social media
- Created a the Surfside Circle membership club for exclusive VIP promotions
- Created a Visitor Site Social Media Policy
- Created collateral for convention and trade show attendance
- Produced a two page advertorial in the GMCVB Magazine
- Negotiated and coordinated the production of a (complimentary) GMCVB Surfside video
- Produced six (6) advertorials in Welcome Magazine
- Maintained a monthly Tourism newsletter (e-blast)

- Information management within the Gazette, through deliveries, flyers, e-blasts, press releases and social media
- Enhanced and maintained a Visitor Information Center and responded to inquiries

Issues:

- Four out of the five members of the Tourist Board, with limited tourism experience, were new Town Commission appointees in April 2014
- The existing disconnect between the Resort Tax Fund obligations and its administration through the Tourist Bureau with the perception of the Town Commission and Tourist Board
- New hotel partners are interested in participating actively in decision making process for destination marketing
- Limited involvement and coordination from the downtown business district (see TEDACS Department section of the budget)

Fiscal Year 15/16 Objectives:

- Implement the third year of the adopted Five Year Strategic Tourism Plan
- Review and update the Five Year Strategic Tourism Plan
- Secure approved advertising and public relations firms through the Town's RFP process
- Develop a cooperative marketing plan with the new hotel properties
- Develop cooperative marketing plans with the GMCVB, Visit Florida and Brand USA

Personnel Complement:

	Funded FY 14/15			Funded FY 15/16		
Position Title	**Full Time**	**Part Time**	**Temp**	**Full Time**	**Part Time**	**Temp**
TEDACS Director*	**.34**			**.34**		
Marketing & Special Project Coordinator*	**.34**			**.34**		
Total	**.68**			**.68**		

*The balance of these full time positions (1.32 FTEs) is funded in the TEDACS section.

TOURIST BUREAU

102 Tourist Resort Fund

REVENUES

	Line Item Prefix: 102-0000-:	FY 13/14 Actual	FY 14/15 Adopted	FY 14/15 Estimated	FY 15/16 Adopted
312-1200	Two Percent Resort Tax	$122,674	$151,970	$151,970	$151,970
312-1400	Four Percent Resort Tax	177,478	443,030	443,030	506,900
312-1500	Resort Tax Penalties/Interest	1,349			
Total	**Sales and Use Taxes**	$301,501	$595,000	$595,000	$658,870
366-1400	Developer Contributions - Resort Tax Partial Replacement	34,000	37,465	37,465	
369-8500	Resort Registration Fees	2,700	3,000	3,000	3,000
Total	**Miscellaneous Revenues**	$36,700	$40,465	$40,465	$3,000
Total	**Total Revenues**	**$338,201**	**$635,465**	**$635,465**	**$661,870**

TOURIST BUREAU (8000)

102 Tourist Resort Fund

EXPENDITURES

Line Item Prefix: 102-8000-552:		FY 13/14 Actual	FY 14/15 Adopted	FY 14/15 Estimated	FY 15/16 Adopted
Suffix	**Object Description**				
Personnel Services					
1210	Regular Salaries	$38,646	$49,986	$49,986	$54,336
1410	Overtime	2,427	5,000	5,000	5,000
2110	Payroll Taxes	3,178	4,206	4,206	4,539
2210	Retirement Contribution	2,774	3,979	3,979	4,594
2310	Life & Health Insurance	4,617	6,991	6,991	7,312
2410	Workers Compensation	202	162	162	167
	Total Personnel Services	$51,844	$70,325	$70,325	$75,948
Operating Expenses					
3110	Professional Services	9,077	6,800	6,800	
3112	Physical Examinations	63			
3210	Accounting and Auditing				6,800
3410	Other Contractual Services	48,017	30,000	30,000	60,000
4111	Postage	88	1,500	1,500	2,000
4112	Mobil Phone Allowance	245	780	780	780
4403	Equipment/Vehicle Leasing	4,261	4,595	4,595	6,342
4810	Promotional Activities	144,793	330,500	330,500	494,000
4911	Other Current Charges	545			
5110	Office Supplies	3,423	3,000	3,000	3,000
5290	Miscellaneous Operating Supplies	2,461	3,000	3,000	3,000
5410	Subscriptions and Memberships	395	3,000	3,000	5,000
5420	Conferences and Seminars	3,402	2,500	2,500	5,000
Total	**Operating Expenses**	$216,770	$385,675	$385,675	$585,922
Capital Outlay					
6210	Buildings				
Total	**Capital Outlay**	$0	$0	$0	$0
9910	Contingency/Reserve		179,464	179,464	
Total	**Non-operating Expenss**	$0	$179,464	$179,464	$0
Total	**Tourist Resort Fund Expenditures**	**$268,614**	**$635,465**	**$635,465**	**$661,870**

Significant Changes of the Departmental Budget - FY 14/15 Estimated to FY 15/16 Adopted

Code	Amount	Explanation
1210:2410	$5,623	Compensation plan, health insurance electives & workers comp adjustments
3410	$30,000	Marketing firm services increase
4810	$163,500	Increased promotional programming

Police Forfeiture Fund

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

The Chief of Police is authorized to certify that adopted expenditures comply with the revenue restrictions. The Chief of Police makes recommendations through the Town Manager to the Advisory Council concerning expenditures. It is not uncommon for the Town Commission to appoint itself as the Advisory Council as a cost saving measure. In the Town of Surfside, the Town Commission acts as the Advisory Council and has final funding authority.

Police Forfeiture Fund Summary FY 15/16

FY 14/15 Estimated

Estimated Forfeiture Revenue	$16,202
Estimated FY 14/15 Appropriation	74,098
Estimated Expenditures & Encumbrances	(90,300)
Estimated FY 14/15 Year End Difference	$0

Projected Fund Balance*

Audited Fund Balance 9/30/2014	$159,626
Estimated FY 14/15 Appropriation	(74,098)
Projected Fund Balance 9/30/2015	85,528
Use of Fund Balance for FY 15/16	(80,000)
Projected Fund Balance 9/30/2016	$5,528

FY 15/16 Budget Summary

Adopted Revenue	
Projected Available Fund Balance 10/1/2015	$85,528
Forfeiture Proceeds	0
Total Revenues	**$85,528**
Adopted Expenditures	
Operating Items	$80,000
Projected Restricted Fund Balance 9/30/2016	5,528
Total Expenditures	**$85,528**

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

Police Forfeiture Fund

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

The Police Chief is primarily responsible for identifying and certifying that expenditures from this fund are compliant with the restricted legitimate uses. Generally, the funding may be utilized to support the creation of new programs and to supplement, but not supplant, funding for equipment, crime prevention, crime detection, and enforcement. For example, the programs for FY 15/16 include: payment for the Department's patrol laptop lease program, new equipment, 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. The funding has been used for the purchase of weapons, radios, bicycle and beach patrol vehicle purchases, a secure ID access system, surveillance equipment, 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. This fund is supported by personnel budgeted in other funds. Under the existing authorizing legislation for this restricted revenue, no provision allows for a transfer (or use) of forfeiture revenues for indirect administrative costs. Therefore, no transfer to the General Fund is budgeted.

105 POLICE FORFEITURE FUND

REVENUES

Line Item: 105-0000:		FY 13/14 Actual	FY 14/15 Adopted	FY 14/15 Estimated	FY 15/16 Adopted
Fines & Forfeitures					
359-2000	Forfeitures and Confiscations	$6,631			
359-2005	Treasury Confiscations	65,202		$16,202	
359-2015	State Confiscations	7,143			
Total	**Fines & Forfeitures**	$78,976	$0	$16,202	$0
Miscellaneous Revenues					
361-1000	Interest Earnings	(429)			
392-0000	Use of Restricted Fund Balance		90,300	74,098	80,000
Total	**Miscellaneous Revenues**	($429)	$90,300	$74,098	$80,000
TOTAL	**Police Forefeiture Fund Revenues**	**$78,547**	**$90,300**	**$90,300**	**$80,000**

105 POLICE FORFEITURE FUND

EXPENDITURES

Line Item Prefix: 105-3300-521:		FY 13/14 Actual	FY 14/15 Adopted	FY 14/15 Estimated	FY 15/16 Adopted
Suffix	**Object Description**				
Operating Expenses					
4405	Laptop Lease and Air Card	$28,590	$28,000	$28,000	$28,000
4810	Promotional Activities	6,604	7,000	7,000	7,000
4911	Other Current Charges	8,757	47,800	47,800	20,000
5290	Miscellaneous Operating Supplies	6,471	7,500	7,500	3,000
Total	**Operating Expenses**	$50,422	$90,300	$90,300	$58,000
Capital Outlay					
6410	Machinery and Equipment	6,642			22,000
Total	**Capital Outlay**	$6,642	$0	$0	$22,000
Total	**Forfeiture Fund Expenditures**	**$57,064**	**$90,300**	**$90,300**	**$80,000**

Significant Changes of the Departmental Budget - FY 14/15 Estimated to FY 15/16 Adopted

Code	Amount	Explanation
4601	($20,800)	Automatic Vehicle Locators system - maintenance in GF
4911	($7,000)	Regional Crime Analyst not anticipated
5290	($6,000)	CLEAR expense in General Fund FY 15/16
5290	$1,500	Annual audit expense adjustment
6410	$12,000	Equipment purchase -Radar speed display trailer
6410	$10,000	Equipment purchase -Work utility vehicle

Funded

FY 15/16 Capital Outlay Request

Work Utility Vehicle 4X4

Department name	Division Name	Funding Source	Dept. Priority	Fiscal Impact
Public Safety	Police	Forfeiture Fund	1	$10,000

Justification and Description

The Department is requesting to purchase one work utility vehicle. This vehicle will be used to patrol the residential neighborhoods, the business district, and the beach. The Miami Beach and Bal Harbour Police Departments have added these vehicles to their fleet over the past few years and the program has been very successful according to the police chiefs. The work utility vehicle is highly visible and promotes a police presence and is an effective crime deterrent.

Alternative/Adverse Impacts if not funded:

The work utility vehicle will be registered for the public street and has the capability to patrol the beach. It is an important tool to address the increase of residents and vistiors from the new developments that will live and visit our community and beaches.

Required Resources

Line Item	Title or Description of Request	Cost
105-3300-521-6410	Work Utility Vehicle 4X4	$10,000

Funded

FY 15/16 Capital Outlay Request

Radar Speed Display Trailer

Department name	Division Name	Funding Source	Dept. Priority	Fiscal Impact
Public Safety	Police	Forfeiture Fund	2	$12,000

Justification and Description

The Department is requesting to purchase one Radar Speed Display Trailer under a municipal program in conjunction with the the Florida Sheriff's Association and Florida Association of Counties. The trailer will be used as a vehicular speed deterrent. It can also conduct speed and count surveys and analysis of this information. It is operated by solar power.

Alternative/Adverse Impacts if not funded:

This item will assist the Public Safety Department with the Town's ongoing traffic mitigation plans to address traffic and public safety concerns in the community.

Required Resources

Line Item	Title or Description of Request	Cost
105-3300-521-6410	Radar Speed Display Trailer	$12,000

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 15/16

FY 14/15 Estimated

Estimated Transportation Revenue	$197,000
Estimated FY 14/15 Appropriation of Fund Balance	0
Estimated Expenditures & Encumbrances	(182,208)
Estimated FY 14/15 Year End Difference	$14,792

Projected Restricted Fund Balance

Audited Restricted Fund Balance 9/30/2014	$396,740
Estimated FY 14/15 Reserve Resplenishment	14,792
Projected Restricted Fund Balance 9/30/2015	411,532
Projected FY 15/16 Appropriation of Fund Balance	(43,350)
Projected Restricted Fund Balance 9/30/2016	$368,182

FY 15/16 Budget Summary

Adopted Revenues	
Projected Restricted Fund Balance 10/1/2015	$411,532
Transit Surtax Proceeds	217,000
Total Revenues	**$628,532**
Adopted Expenditures	
Operating Items	$249,500
Non-Operating Costs	10,850
Projected Restricted Fund Balance 9/30/2016	368,182
Total Expenditures	**$628,532**

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 $160,350 which is funded from this source.

In FY 15/16, the following are funded through CITT and CITT Interest revenues of $217,000.

Community Bus Service (including gas)	$ 141,500
Traffic Consulting Services	$ 8,000
Sidewalk Replacements	$ 100,000
5% (maximum) Administrative Transfer	$ 10,850
Total	$ 260,350

General Town administrative support services provide a number of services for this fund (such as: planning, general management, budgeting, accounting, reporting, and provision of related work space and other indirect costs). The Municipal Transportation Fund offsets some of these costs with a service payment of $10,850.

The fund balance as of September 30, 2014 was $396,740. During FY 12/13 and FY 13/14 the Town purchased and installed new bus shelters and crosswalks funded through the use of the fund's reserves. The FY 15/16 Adopted Budget allocates $43,350 from fund balance for sidewalk replacements estimated at $100,000. The restricted fund balance is projected to be $368,182 at the end of FY 15/16.

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

107 MUNICIPAL TRANSPORTATION FUND

REVENUES

Line Item Prefix: 107-0000-:		FY 13/14 Actual	FY 14/15 Adopted	FY 14/15 Estimated	FY 15/16 Adopted
Service Revenues					
338-1000	Transit Surtax Proceeds	$216,708	$197,000	$197,000	$217,000
Total	**Services Revenues**	$216,708	$197,000	$197,000	$217,000
Miscellaneous Revenues					
369-9015	Other Misc RevenuesFDOT Reimbursement	227,747			
392-0000	Use of Restricted Fund Balance				43,350
Total	**Miscellaneous Revenues**	$227,747	$0	$0	$43,350
Total	**Forfeiture Fund Revenues**	**$444,455**	**$197,000**	**$197,000**	**$260,350**

107 MUNICIPAL TRANSPORTATION FUND

EXPENDITURES

Line Item Prefix: 107-8500-549-:		FY 13/14 Actual	FY 14/15 Adopted	FY 14/15 Estimated	FY 15/16 Adopted
Suffix	**Object Description**				
Operating Expenses					
3110	Professional Services	$2,026	$8,000	$8,000	$8,000
3410	Other Contractual Services	114,864	119,500	119,500	123,500
4911	Other Current Charges			23,261	100,000
5216	Gasoline	15,535	19,103	19,103	18,000
5310	Road Materials			2,494	
Total	**Operating Expenses**	$132,425	$146,603	$172,358	$249,500
Capital Outlay					
541-6310	Infrastructure - Improvements	3,974			
6320	Improvements other than Building	32,945			
6410	Machinery and Equipment				
Total	**Capital Outlay**	$36,919	$0	$0	$0
Non-operating Expenses					
581-9101	Transfer to General Fund	9,846	9,850	9,850	10,850
9310	Contingency/Reserve		40,547	14,792	
Total	**Non-operating Expenses**	$9,846	$50,397	$24,642	$10,850
Total	**Transportation Fund Expenditures**	**$179,190**	**$197,000**	**$197,000**	**$260,350**

Significant Changes from Adopted Budget FY 14/15 to Estimated FY 14/15

Code	Amount	Explanation
4911	$23,261	Asphalt repairs
5310	$2,494	Road materials

Significant Changes of the Departmental Budget - FY 14/15 Estimated to FY 15/16 Adopted

Code	Amount	Explanation
4911	$100,000	Sidewalk replacements/repairs

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.

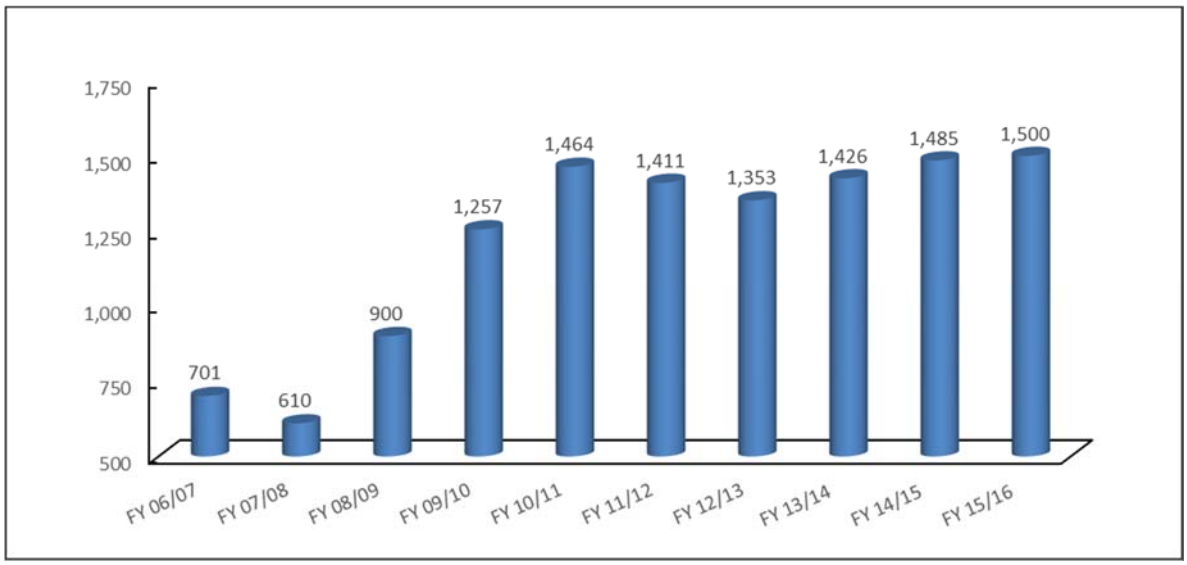
MAJOR REVENUE SOURCES TRENDS

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

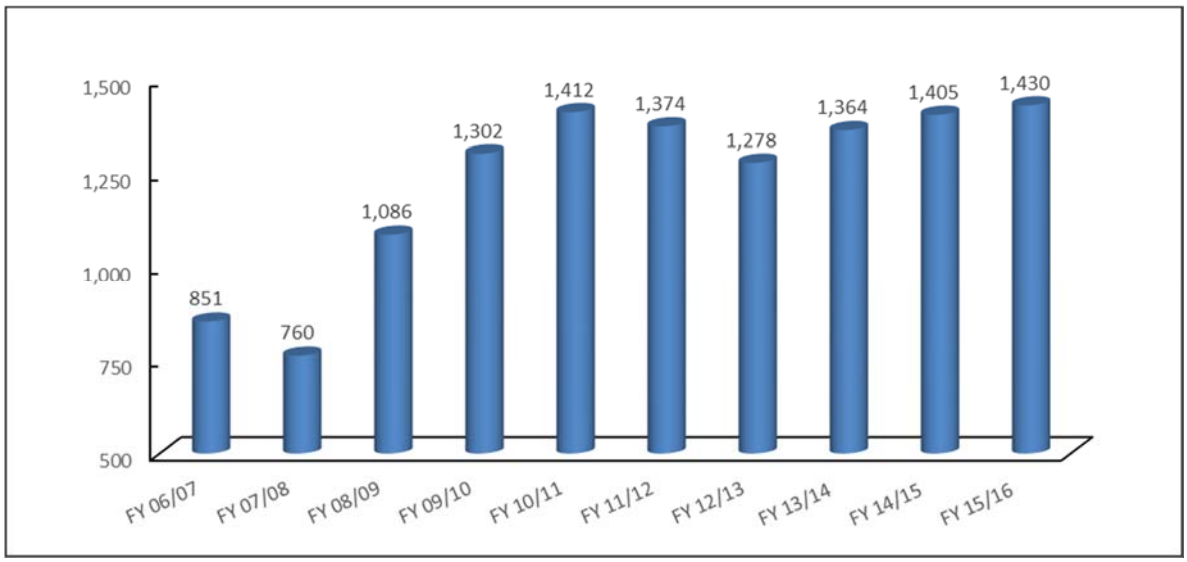
Water and Sewer Fund: Water and Wastewater Revenues

The Water and Sewer Fund is funded through charges for services to residential and commercial customers for water and wastewater charges. The Town provides quality potable water, and safe and environmentally sound removal of wastewater from the customers' property. The Town purchases water from Miami Dade County and pays the City of Miami Beach for the wastewater disposal. Charges for Services revenue support the operations and capital costs of the Water and Sewer Fund.

Water Utility Service Revenue (in thousands)



Wastewater Utility Service Revenue (in thousands)

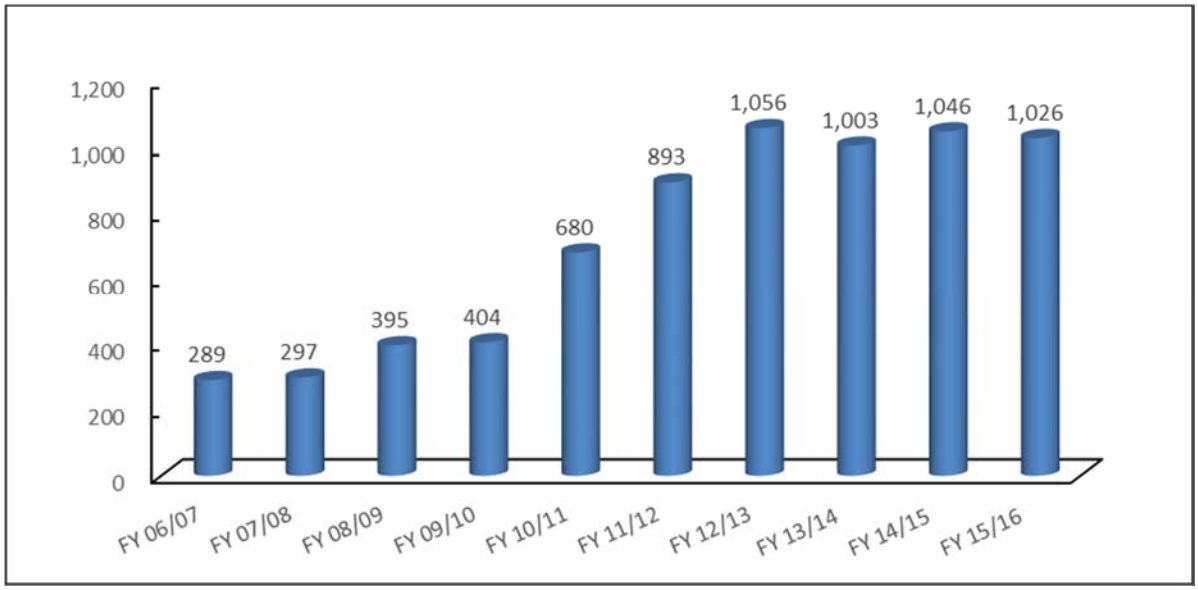


MAJOR REVENUE SOURCES TRENDS

Municipal Parking Fund: Parking Service Revenues

The Town operates and maintains several public parking lots and on-street parking for access to the Harding Avenue Business District, the beach and other town locations. Charges for Services are generated from metered parking fees, permit parking fees and leasing fees.

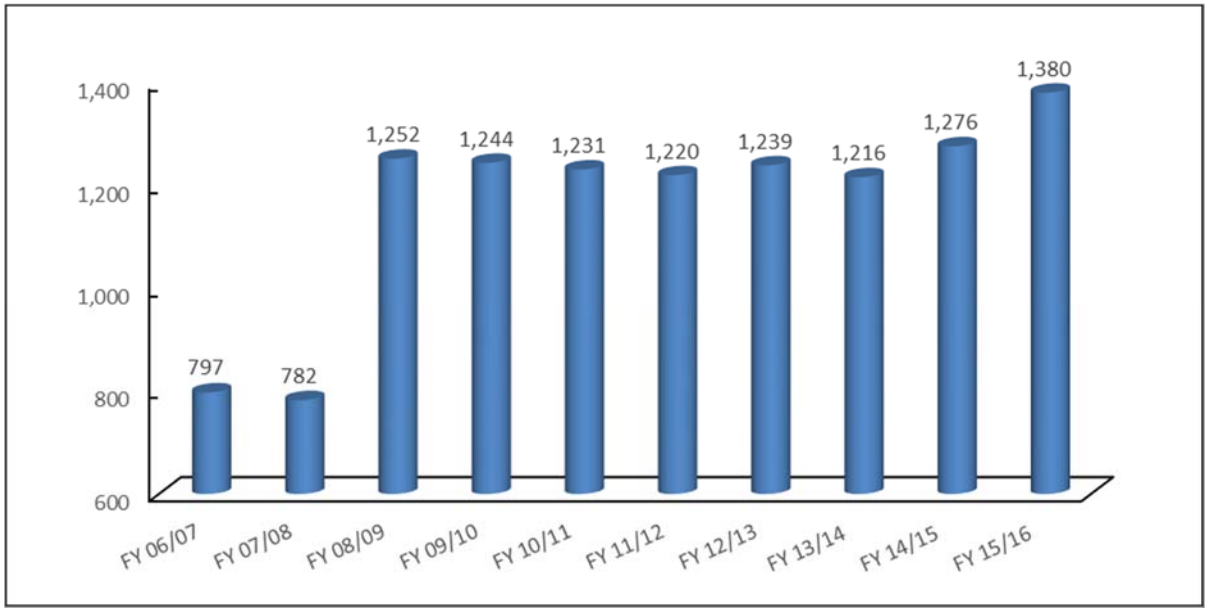
Parking Service Revenues (in thousands)



Solid Waste Fund: Solid Waste Service Revenues

The Town its own operations to provide solid waste and recycling collection and disposal to residential and commercial properties. Charges for Services are generated from user fees for garbage collection and recycling collection.

Solid Waste Service Revenue (in thousands)

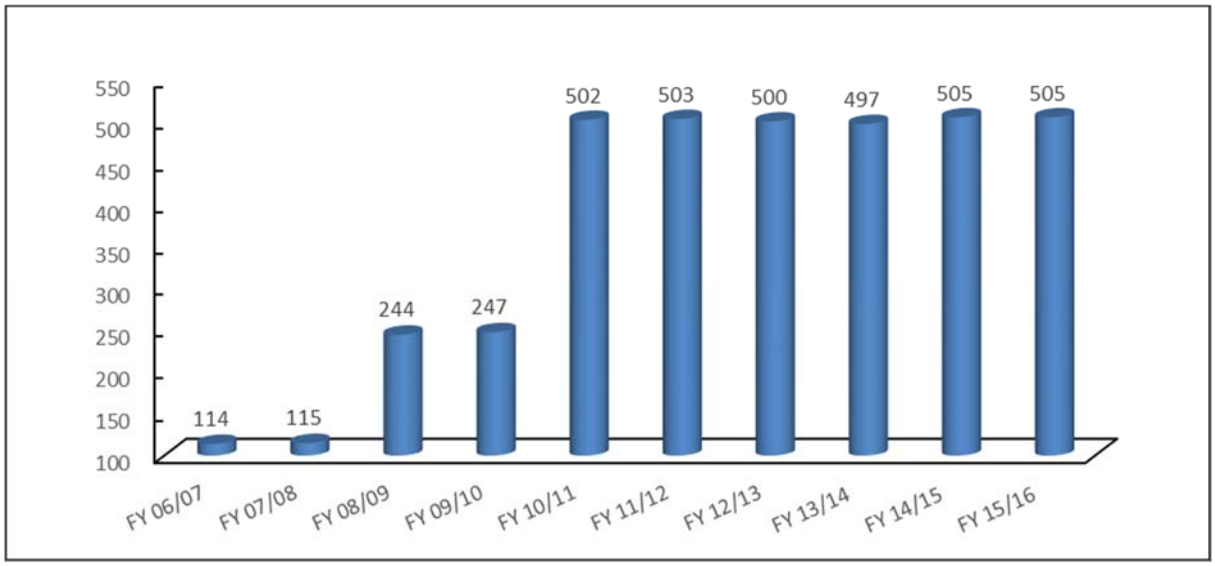


MAJOR REVENUE SOURCES TRENDS

Stormwater Fund: Stormwater Service Revenues

Stormwater Utility Fees are collected to support requirements of the National Pollutant Discharge Elimination System (NPDES). The Stormwater fee is charged to all residential and commercial properties.

Stormwater Utility Service Revenue (in thousands)



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 15/16

FY 14/15 Estimated

Estimated Water and Sewer Utility Service Revenues	$2,889,709
Development Fees	504,543
Use of Rent Stabilization	250,829
Use of Restricted Renewal and Replacement (reserves)	351,079
Estimated Expenditures & Encumbrances	(3,491,617)
Renewal & Replacement Reserves - Development Fees	(504,543)
Estimated FY 14/15 Excess of Revenues/Proceeds Over Expenditures	**$0**

Projected Unrestricted Net Position

Audited Unrestricted Net Position 09/30/2014	($3,501,884)
Less: Rent Stabilization (Reserves) - 14/15	400,315
Projected Unrestricted Net Position 9/30/2015	(3,902,199)
Less: Rent Stabilization Reserves - 15/16	232,138
Projected Unrestricted Net Position 9/30/2016	($4,134,337)

FY 15/16 Budget Summary

Adopted Revenue	
Projected Unrestricted Net Position 10/1/2015	($3,902,199)
Service Revenues	2,930,000
Use of Rent Stabilization Reserves	168,177
Total Revenue	**($804,022)**
Adopted Expenditures	
Personnel Costs	$316,973
Operating Items	1,447,717
Capital Outlay	35,000
Debt Service Costs	1,245,717
Transfer to General Fund	52,770
Rent Stabilization Net Position	232,138
Projected Unrestricted Net Position 9/30/2016	(4,134,337)
Total Expenditures	**($804,022)**

FY 15/16 Year End - Net Position

Projected Unrestricted (Operating) Net Position	($4,134,337)
Projected Rate Stabilization Net Position	$232,138
Projected Loan Repayment Reserve Account	$243,000
Projected Renewal & Replacement (R&R) Net Position	$1,171,240

Water and Sewer Fund

The Water and Sewer fund is operated under the supervision of the Public Works Director. The water utility services are provided by the Town with the goals of providing for the continual supply of quality potable water and providing for the safe and environmentally sound removal of waste water. Additional water related responsibilities include water quality testing and water delivery infrastructure maintenance and improvements.

To meet the need for water, the Town purchases water from Miami Dade County. Miami Dade County is proposing a 2.67% decrease in wholesale water rates to $1.7341 per 1,000 gallons for FY 15/16.

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 a pass-through rate increase in FY 15/16. Miami Dade County has proposed a wholesale wastewater increase of 8.9% to the City Miami Beach. The FY 15/16 Adopted Budget does not pass through this cost increase to users. Rather, the wastewater disposal increases are being funded through rate stabilization reserves. Miami Dade County has already suggested that substantial rate increases will be needed in the future. Therefore, funding for a rate study during FY 15/16 is included in the budget.

The new infrastructure project has improved the water/sewer system, decreased annual flow mainly from the elimination of leaks (inflow) which reduces non-metered service use, reduced the risk of potential environmental hazards, and nearly eliminates water losses and sewage treatment surcharges from leaks into and out of the system.

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 $52,770 to the General Fund.

Personnel Complement:

	Funded FY 14/15			Funded FY 15/16		
Position Title	**Full Time**	**Part Time**	**Temp**	**Full Time**	**Part Time**	**Temp**
Public Works Director	**0.25**			**0.25**		
Capital Improvement Project Manager	**0.30***			**0.30***		
Maintenance Worker	**3**			**3**		
Customer Service Representative	**1**			**1**		
Total	**4.55**	**0**	**0**	**4.55**	**0**	**0**

*The balance of this full time position is funded in the Public Works Department/General Fund (.40) and in the Stormwater Fund (.30).

401 WATER & SEWER FUND

REVENUES

Line Item Prefix: 401-0000-:		FY 13/14 Actual	FY 14/15 Adopted	FY 14/15 Estimated	FY 15/16 Adopted
Services Revenues					
324-2100	Residential - Physical Environment	$1,522			
343-3000	Water Utility Service Revenue	1,420,560	$1,337,948	$1,478,578	$1,493,500
343-3500	Tapping Fees		3,500	3,500	3,500
343-3600	Penalties	5,202	3,000	3,000	3,000
343-5000	Wastewater Utility Service Revenue	1,364,033	1,314,631	1,404,631	1,430,000
Total	**Services Revenues**	$2,791,317	$2,659,079	$2,889,709	$2,930,000
Miscellaneous Revenues					
363-2300	Development Fees	125,801		504,543	
369-9010	Other Miscellaneous Revenues	240			
384-1000	Capital Lease Proceeds - Equipment	61,162			
389-1000	Interest Earnings	629			
389-1200	Interest Earnings - Arbitrage	420			
391-1010	Use of Rent Stabilization		250,829	250,829	168,177
391-1020	Use of Restricted Renewal & Replacement			351,079	
Total	**Miscellaneous Revenues**	$188,252	$250,829	$1,106,451	$168,177
TOTALS		**$2,979,569**	**$2,909,908**	**$3,996,160**	**$3,098,177**

401 WATER & SEWER FUND

EXPENDITURES

Code Suffix	Line Item Prefix: 401-9900-536-: Object Description	FY 13/14 Actual	FY 14/15 Adopted	FY 14/15 Estimated	FY 15/16 Adopted
Personnel Services					
1210	Regular Salaries	$217,223	$193,746	$193,746	$200,630
1410	Overtime	17,635	15,000	15,000	15,000
1510	Special pay	2,966	2,750	2,750	3,000
2110	Payroll Taxes	17,231	16,179	16,179	16,725
2210	Retirement Contribution	12,551	15,733	15,733	17,473
2310	Life & Health Insurance	43,742	49,262	49,262	51,671
2410	Workers Compensation	9,822	10,589	10,589	10,974
2610	Other Post Employment Benefits	(964)	1,346	1,346	1,500
Total	**Personnel Services**	$320,206	$304,606	$304,606	$316,973
Operating Expenses					
3110	Professional Services	9,153	25,000	25,000	20,000
3310	Utility Billing Charges	2,226	4,700	4,700	4,000
3401	Water Purchases	474,819	527,364	527,364	379,593
3402	Sewage Disposal	678,692	642,360	642,360	857,405
3410	Other Contractual Services	1,623	1,605	1,605	1,700
4009	Car Allowance	1,350	1,500	1,500	2,430
4110	Telecommunications	1,192	1,300	1,300	1,300
4111	Postage	4,429	4,500	4,500	4,500
4112	Mobile Phone Allowance	360	720	720	720
4113	Credit Card Service Fee	2,160	3,000	3,000	3,500
4310	Electricity	23,984	42,280	42,280	33,000
4403	Equipment/Vehicle Leasing	15,513	16,113	16,113	16,553
4510	Property and Liability Insurance	27,490	31,021	31,021	33,386
4601	Maintenance Service/Repair Contracts	3,758	25,000	25,000	25,000
4603	Equipment Maintenance	25,280	30,000	30,000	35,000
4611	Miscellaneous Maintenance - Water Tests	11,801	10,000	10,000	10,000
4612	Vehicle Maintenance	1,116	2,000	2,000	2,500
5110	Office Supplies	432	2,800	2,800	2,000
5214	Uniforms	3,148	3,100	3,100	3,850
5216	Gasoline	5,216	7,500	7,500	6,500
5225	Online Pay Merchant Fees	3,072			3,200
5290	Miscellaneous Operating Supplies	630	580	580	580
5420	Conferences and Seminars				500
5510	Training & Education				500
Total	**Operating Expenses**	$1,297,444	$1,382,443	$1,382,443	$1,447,717
Capital Outlay					
6310	Sewer Improvements other than Building	47,438			
6311	Sewer Improvement - Bal Harbour			351,079	
6320	Water Improvements other than Building	53,855		69,625	
6410	Machinery and Equipment	68,069			35,000
Total	**Capital Outlay**	$169,362	$0	$420,704	$35,000

401 WATER & SEWER FUND

EXPENDITURES

Line Item Prefix: 401-9900-536-:		FY 13/14 Actual	FY 14/15 Adopted	FY 14/15 Estimated	FY 15/16 Adopted
Code Suffix	**Object Description**				
Debt Service					
7110	Principal	410,055	480,939	480,939	449,678
7115	Principal - State Revolving Fund Loan	141,897	109,386	255,660	255,660
7120	Principal - Capital Lease Combo BFL	11,383	11,615	11,615	12,167
7210	Interest	383,896	404,411	404,411	349,259
7215	Interest - State Revolving Fund Loan	105,534	163,036	177,767	177,767
7220	Interest - Capital Lease BFL	1,968	1,740	1,740	1,186
Total	**Debt Service**	$1,054,733	$1,171,127	$1,332,132	$1,245,717
Non-operating Expenses					
581-9101	Transfer to General Fund	49,582	51,732	51,732	52,770
9920	Reserves - Restricted Renewal & Replacement			504,543	
Total	**Non-operating Expenses**	$49,582	$51,732	$556,275	$52,770
Total	**Water & Sewer Fund**	**$2,891,327**	**$2,909,908**	**$3,996,160**	**$3,098,177**

Significant Changes from Adopted Budget FY 14/15 to Estimated FY 14/15

Code	Amount	Explanation
6311	$351,079	Bal Harbour Force Main Project cost balance
6320	$69,625	Water capital project expenditures in FY 14/15
7115:7215	$161,005	Debt Service SRF principal and interest adjustments
9920	$504,543	Development Fee - Increase to Reserves for Renewal and Replacement

Significant Changes of the Fund Budget - FY 14/15 Estimated to FY 15/16 Adopted

Code	Amount	Explanation
1210:2610	$12,367	Compensation plan, health insurance electives & workers comp adjustments
3401	($147,771)	Estimated wholesale water true-up cr
3402	$215,045	Miami Dade County estimated increase in wholesale sewer rate

Funded

FY 15/16 Capital Outlay Request

Standby/Emergency Pump

Department Name	Division Name	Funding Source	Department Priority	Total Requested
Public Works	Water/Sewer	Water/Sewer Fund	1	$35,000

Justification and Description

A standby/emergency pump is required to have in the event one pump goes down for extended repairs so that there will be a replacement pump available. Standard practice is to utilize a two pump alternating system for the sanitary lift station. The current pump is into its third year or operating wihtout a backup/standby.

Benefits or Alternative/Adverse Impact if not funded

If not funded, there is a chance of over working the one pump left. If the one operating pump fails, the Town would have to operate in emergency mode and have to truck out waste.

Required Resources

Account Number	Title or Description of Request	Cost
401-9900-536-6410	Machinery & Equipment	$35,000

Municipal Parking Fund

The Town operates its own municipal parking enterprise fund. The Town currently operates several parking lots and on-street parking spaces but lacks adequate parking to maintain convenient access to the downtown. A parking structure as part of a Public Private Partnership is being evaluated to attain a parking solution.

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

Parking citation revenue is allocated to the General Fund in FY 15/16.

Municipal Parking Fund Summary
FY 15/16

FY 14/15 Estimated

Estimated Municipal Parking Fund Service Revenues	$1,062,578
Interest Earnings	300
Use of Net Position (Reserves)	0
Estimated Expenditures & Encumbrances	(1,051,137)
Estimated FY 14/15 Excess of Revenue over Expenditures	$11,741

Projected Unrestricted Net Position

Audited Unrestricted Net Position 9/30/2014	$1,000,355
Use of Unrestricted Net Position in FY 14/15	0
Less: Net Position for Renewal & Replacement - DPTF	(66,501)
Estimated FY 14/15 Excess of Revenue over Expenditures	11,741
Projected Unrestricted Net Position 9/30/2015	945,595
FY 15/16 Budgeted Reserve Replenishment	28,239
Projected Unrestricted Net Position 9/30/2016	$973,834

FY 15/16 Budget Summary

Adopted Revenue	
Projected Unrestricted Net Position 10/1/2015	$945,595
Service Revenues	1,025,500
Capital Contributions for Renewal & Replacement -DPTF	16,500
Total Revenue	**$1,987,595**
Adopted Expenditures	
Personnel Costs	$458,645
Operating Expenses	400,956
Capital Outlay	47,000
Interfund Transfer to General Fund	90,660
Reserve for Renewal & Replacement - DPTF	16,500
Projected Unrestricted Net Position 9/30/2016	973,834
Total Expenditures	**$1,987,595**

FY 15/16 Year End - Net Position

Projected Unrestricted (Operating) Net Position	$973,834
Projected Renewal & Replacement (R&R) Net Position - Downtown Parking Trust Fund	$83,001

Municipal Parking Fund

The Municipal Parking Fund is under the supervision of the Public Safety Department. The fund provides parking services for seven 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, and also manages the 29 multi-space parking pay station system. Four parking enforcement officers provide monitoring of parking spaces to address maintenance, safety, and enforcement needs seven days a week. The Executive Assistant to the Chief is responsible for the administrative duties, billing, and issuance of the 215 monthly business parking permits and special event parking permits. A maintenance worker is responsible for upkeep of the municipal parking lots. A part time administrative aide assists with clerical duties. Additional responsibilities include the development and monitoring of lease agreements. The Town currently has a continuing agreement with the United States Postal Service for 11 spaces at the 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. A parking facility feasibility study at the Abbott Lot, the 94th Street Lot and/or the Post Office Lot was completed in March of 2013. Community conversation meetings were conducted in 2014 and 2015 to educate and involve the residential and commercial stakeholders. Town administration and staff continues to investigate the construction of parking garages to alleviate the lack of parking issue.

Parking hourly rates will remain the same in FY 15/16 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.

In 2014, the Town implemented a two hour parking limit for commercial vehicles in the municipal lots to address the problem of these vehicles parking all day and taking spaces from customers visiting the business district. In 2015, resident only parking was implemented in the 9400 and 9500 blocks of Byron Avenue to deter construction workers and others from parking all day in front of homes. In 2015, a pay by phone system was implemented for all municipal lots and on street parking. The FY 15/16 Adopted Budget funds one parking vehicle replacement, a visual message sign and a security camera system in the Abbott parking lot.

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 $90,660.

Fiscal Year 14/15 Accomplishments:

- Parking lot renovations completed.
- Completed the Abbott Avenue lot, Town Hall lot, the employee lot, and 93th Street lot resurfacing and striping improvements.
- Implemented a commercial vehicle two hour limit enforcement program.

- Implemented the resident only parking program for the 9400 and 9500 blocks of Byron Avenue.
- Implemented the pay by phone system for municipal lot and on street parking.

Fiscal Year 15/16 Objectives:

- Manage and control parking for several thousand workers and employees at new construction projects.
- Make a decision on parking structure and move forward with project if directed by Town Commission.
- Restrict parking in the residential area from the new workers of the construction sites and projects.
- Handheld instruments to issue citations to be updated with wireless capability.

Personnel Complement:

	Funded FY 14/15			Funded FY 15/16		
Position Title	**Full Time**	**Part Time**	**Temp**	**Full Time**	**Part Time**	**Temp**
Police Lieutenant	**.50**			**.50**		
Executive Assistant to the Chief	**.25**			**.25**		
Parking Operations Manager	**1.0**			**1.0**		
Parking Enforcement Officer	**4.0**			**4.0**		
Maintenance Worker (Public Works)	**1.0**			**1.0**		
Administrative Aide		**1**			**1**	
Total	**6.75**	**1**	**0**	**6.75**	**1**	**0**

402 MUNICIPAL PARKING FUND

REVENUES

Line Item Prefix: 402-0000-:		FY 13/14 Actual	FY 14/15 Adopted	FY 14/15 Estimated	FY 15/16 Adopted
344-5001	Post Office Parking Lease	$24,935	$25,478	$25,478	$30,000
344-5002	Permit Parking Fees - Business District	142,356	153,100	153,100	138,000
344-5003	Metered Parking Fees	818,317	850,000	850,000	840,000
344-5012	Permit Parking Fees - Residential	17,630	17,500	17,500	17,500
Total	**Services Revenues**	$1,003,238	$1,046,078	$1,046,078	$1,025,500
389-1000	Interest Earnings		300	300	
389-8000:8045	Capital Contributions - Downtown Parking Trust Fund	25,500	16,500	16,500	16,500
Total	**Miscellaneous Revenues**	$25,500	$16,800	$16,800	$16,500
TOTAL	**Municipal Parking Fund Revenues**	**$1,028,738**	**$1,062,878**	**$1,062,878**	**$1,042,000**

402 MUNICIPAL PARKING FUND

EXPENDITURES

Line Item Prefix: 402-9500-545-:		FY 13/14 Actual	FY 14/15 Adopted	FY 14/15 Estimated	FY 15/16 Adopted
Suffix	**Object Description**				
Personnel Services					
1210	Regular Salaries	$272,317	$307,719	$307,719	$292,767
1310	Other Salaries				18,720
1410	Overtime	10,145	15,000	15,000	15,000
1510	Special pay	3,986	4,750	4,750	3,000
2110	Payroll Taxes	21,819	25,051	25,051	25,206
2210	Retirement Contribution	22,991	27,522	27,522	29,815
2310	Life & Health Insurance	49,665	59,615	59,615	55,258
2410	Workers Compensation	11,462	15,797	15,797	17,933
2610	Other Post Employment Benefits	574	946	946	946
Total	**Personnel Services**	$392,959	$456,400	$456,400	$458,645
Operating Expenses					
3110	Professional Services	5,520	35,000	35,000	15,000
3410	Other Contractual Services	16,764	15,669	15,669	16,139
4112	Mobile Phone Allowance	1,080	1,440	1,440	1,440
4310	Electricity	4,841	7,600	7,600	7,600
4403	Equipment/Vehicle Leasing	2,444	4,742	4,742	4,742
4510	Property and Liability Insurance	3,340	5,550	5,550	5,900
4601	Maintenance Service/Repair Contracts	4,390	76,946	79,946	9,400
4603	Equipment Maintenance	2,235	5,000	5,000	5,000
4604	Grounds Maintenance	168,472	166,040	166,040	166,040
4611	Miscellaneous Maintenance	7,219	7,500	14,494	7,500
4612	Vehicle Maintenance	768	3,220	3,220	3,220
4911	Other Current Charges	40,478	41,396	41,396	41,975
5213	Landscape Improvements		5,000	5,000	5,000
5214	Uniforms	2,660	5,000	5,000	5,000
5216	Gasoline	2,608	6,380	6,380	5,000
5225	Merchant Fees	61,189	60,000	73,200	90,000
5290	Miscellaneous Operating Supplies	10,970	12,000	12,000	12,000
Total	**Operating Expenses**	$334,978	$458,483	$481,677	$400,956
Capital Outlay					
6310	Improvements other than Building	19,426			
6410	Machinery and Equipment	6,872	8,572	8,572	47,000
Total	**Capital Outlay**	$26,298	$8,572	$8,572	$47,000

402 MUNICIPAL PARKING FUND

EXPENDITURES

Line Item Prefix: 402-9500-545-:		FY 13/14 Actual	FY 14/15 Adopted	FY 14/15 Estimated	FY 15/16 Adopted
Suffix	**Object Description**				
Non-operating Expenses					
581-9101	Transfer to General Fund	70,955	87,988	87,988	90,660
581-9131	Transfer to Capital Improvements Fund	189,770			
9910	Contingency/Return to Reserve		34,935	11,741	28,239
9920	Reserve for Renewal & Replacement - Downtown Parking Trust Fund		16,500	16,500	16,500
Total	**Non-operating Expenses**	$260,725	$139,423	$116,229	$135,399
Total	**Municipal Parking Fund Expenditures**	**$1,014,960**	**$1,062,878**	**$1,062,878**	**$1,042,000**

Significant Changes from Adopted Budget FY 14/15 to Estimated FY 14/15

Code	Amount	Explanation
4601	$3,000	Single Space Meters Warranty
4611	$6,994	Abbott Lot Asphalt Repairs
5225	$13,200	Paybyphone Technologies transaction fees

Significant Changes of the Departmental Budget - FY 14/15 Estimated to FY 15/16 Adopted

Code	Amount	Explanation
4601	($67,546)	Pay stations 3-yr. extended warranty paid in FY 14/15
5225	$30,000	Estimated Paybyphone Technologies transaction fees
6410	$47,000	Camera system, visual message sign, parking truck

Funded

FY 15/16 Capital Outlay Request

Parking Vehicle

Department Name	Division Name	Funding Source	Department Priority	Total Requested
Public Safety	Parking	Municipal Parking Fund	1	$16,000

Justification and Description

The Department is requesting a new truck to replace its parking division vehicle. The Department is requesting to purchase or lease, under a municipal leasing program in conjunction with the Florida Sheriff's Association and Florida Association of Counties, one six cylinder, fuel efficient Ford F150 that can be utilized during inclement weather, storms, flooding, emergency operations, and can transport barricades, cones, and stop signs to street closures, traffic crashes, and community events. The cost to purchase, outfit and install the necessary equipment and graphics is $16,000. This amount includes an extended warranty.

Benefits or Alternative/Adverse Impact if not funded

The repair/maintenance for the current 2008 parking vehicle is not cost effective and it regularly breaks down. In addition, due to its age and mileage the older vehicle presents safety and reliablity concerns.

Required Resources

Account Number	Title or Description of Request	Cost
402-9500-545-6410	Parking Division Vehicle	$16,000

Funded

FY 15/16 Capital Outlay Request

Visual Message Sign

Department Name	Division Name	Funding Source	Department Priority	Total Requested
Public Safety	Police/Parking	Municipal Parking Fund	1	$11,000

Justification and Description

The Department is requesting to purchase one Visual Message Sign to replace the current one which is over ten years old and not cost effective to repair. The VMS is used daily to notify drivers of traffic and parking alerts, community events, and crime trends. The sign is mobile and records speed.

Benefits or Alternative/Adverse Impact if not funded

This item is necessary to notify drivers of our ongoing traffic, parking and public safety concerns as well as our many community events.

Required Resources

Account Number	Title or Description of Request	Cost
402-9500-545-6410	Visual Message Sign	$11,000

Funded

FY 15/16 Capital Outlay Request

Camera System

Department Name	Division Name	Funding Source	Department Priority	Total Requested
Public Safety	Police/Parking	Municipal Parking Fund	1	$20,000

Justification and Description

The Department is requesting to purchase and install a new six camera system in the Abbott municipal parking lot. The camera system is not only a crime deterrent but one of the best investigative tools to solve crimes. Last year, thefts of cell phones were occurring in the 96th Street Park and when a camera was installed, the thefts stopped.

Benefits or Alternative/Adverse Impact if not funded

This item is to address a public safety concern for the residents, business persons, and visitors who parked in our growing business district.

Required Resources

Account Number	Title or Description of Request	Cost
402-9500-545-6410	Camera System	$20,000

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 15/16

FY 14/15 Estimated

Estimated Solid Waste Fund Service Revenue	$1,275,667
Disposition of Assest	20,000
Transfer from General Fund	182,999
Use of Unrestricted Net Position (Reserves)	26,974
Estimated Expenditures & Encumbrances	(1,505,640)
Estimated FY 14/15 Excess of Revenue over Expenditures	**$0**

Projected Unrestricted Net Position

Audited Unrestricted Net Position 09/30/2014	$116,662
Use of Unrestricted Net Position in FY 14/15	(26,974)
Projected Unrestricted Net Position 9/30/2015	89,688
Appropriated Net Position FY 15/16	(36,600)
Projected Unrestricted Net Position 9/30/2016	$53,088

FY 15/16 Budget Summary

Adopted Revenues	
Projected Unrestricted Net Position 10/1/2015	$89,688
Service Revenues	1,379,787
Capital Loan Proceeds	160,000
Total Revenues	**$1,629,475**
Adopted Expenditures	
Personnel Costs	$666,459
Operating Items	615,386
Capital Outlay	160,000
Debt Service	36,350
Transfer to General Fund	61,592
Transfer to General Fund Garbage Truck Loan Payment	36,600
Projected Unrestricted Net Position 9/30/2016	53,088
Total Expenditures	**$1,629,475**

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 in FY 15/16 the Town will also provide recycling collection 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. Solid waste collection charges for single-family homes are billed by Miami Dade County on the real property tax notice as a non-ad valorem assessment. The Town Provides excellent solid waste collection services to the single family homes, 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, and variable for multi-family units and commercial properties.

Personnel Complement:

	Funded FY 14/15			Funded FY 15/16		
Position Title	**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**			**3**		
Refuse Collector	**6**			**5**		
Customer Service Representative	**1**			**1***		
Total	**10.25**	**0**	**0**	**10.25**	**0**	**0**

*One Customer Service Representative position is open/vacant and unbudgeted in the FY 15/16 Adopted Budget.

403 SOLID WASTE FUND

REVENUES

Line Item Prefix: 403-0000-:		FY 13/14 Actual	FY 14/15 Adopted	FY 14/15 Estimated	FY 15/16 Adopted
343-3600	Miscellaneous Revenues & Penalties	$423			
343-4000	Solid Waste Collection Charges	1,055,955	$1,126,591	$1,126,591	$1,238,591
343-4100	Recycling Revenues	131,027	117,196	117,196	121,196
343-9001	Late Fees & Penalties	14,500	10,000	12,950	10,000
343-9002	Garbage Container Sales/Rentals	14,362	7,572	18,930	2,500
343-9005	Sales of Recyclables				7,500
Total	**Services Revenues**	$1,216,267	$1,261,359	$1,275,667	$1,379,787
364-0000	Disposition of Assets			20,000	
369-9010	Other Miscellaneous Revenues	1,413			
381-0100	Transfer from General Fund			182,999	
383-1000	Capital Loan Proceeds				160,000
391-1000	Appropriated Retained Earnings			26,974	36,600
Total	**Miscellaneous Revenues**	$1,413	$0	$229,973	$196,600
GRAND TOTAL		**$1,217,680**	**$1,261,359**	**$1,505,640**	**$1,576,387**

403 SOLID WASTE FUND

EXPENDITURES

Line Item Prefix: 403-4000-534:		FY 13/14 Actual	FY 14/15 Adopted	FY 14/15 Estimated	FY 15/16 Adopted
Suffix	**Object Description**				
Personnel Services					
1210	Regular Salaries	$416,291	$398,623	$398,623	$412,032
1410	Overtime	19,846	15,500	15,500	15,500
1510	Special pay	12,285	12,250	12,250	13,000
2110	Payroll Taxes	33,078	32,618	32,618	33,701
2210	Retirement Contribution	25,636	35,314	35,314	35,885
2310	Life & Health Insurance	80,069	98,748	98,748	103,208
2410	Workers Compensation	39,103	44,078	44,078	48,633
2610	Other Post Employment Benefits	1,814	4,247	4,247	4,500
Total	**Personnel Services**	$628,122	$641,377	$641,377	$666,459
Operating Expenses					
3110	Professional Services	15,196	5,000	5,000	5,000
3310	Utility Billing Charges	268	2,300	2,300	1,200
3410	Other Contractual Services	307,424	331,128	331,128	354,062
3420	Recycling Expense	104,577	113,638	113,638	10,000
4009	Car Allowance	1,350	1,350	1,350	1,350
4111	Postage	1,101	850	850	3,400
4403	Equipment/Vehicle Leasing	7,331	9,100	21,664	9,200
4510	Property and Liability Insurance	28,266	42,628	42,628	48,987
4601	Maintenance Service/Repair Contracts		1,489	1,489	4,767
4603	Equipment Maintenance	15,487	8,900	20,258	5,500
4612	Vehicle Maintenance	41,550	28,000	45,360	37,000
4911	Other Current Charges	710	7,500	7,500	60,000
5110	Office Supplies	124	500	500	500
5214	Uniforms	10,158	9,340	9,340	10,920
5216	Gasoline	43,054	54,759	54,759	58,500
5290	Miscellaneous Operating Supplies	2,097	3,500	3,500	3,500
5420	Conferences and Seminars				1,500
Total	**Operating Expenses**	$578,693	$619,982	$661,264	$615,386
Capital Outlay					
6410	Machinery and Equipment			202,999	160,000
Total	**Capital Outlay**	$0	$0	$202,999	$160,000
Debt Service					
7110	Principal				29,000
7210	Interest				7,350
Total	**Debt Service**	$0	$0	$0	$36,350

403 SOLID WASTE FUND

EXPENDITURES

Line Item Prefix: 403-4000-534:		FY 13/14 Actual	FY 14/15 Adopted	FY 14/15 Estimated	FY 15/16 Adopted
Suffix	**Object Description**				
Non-operating Expenses					
581-9101	Transfer to General Fund	121,476			98,192
Total	**Non-operating Expenses**	$121,476	$0	$0	$98,192
Total	**Solid Waste Fund Expenditures**	**$1,328,291**	**$1,261,359**	**$1,505,640**	**$1,576,387**

Significant Changes from Adopted Budget FY 14/15 to Estimated FY 14/15

Code	Amount	Explanation
4403	$12,564	Garbage truck rear loader rental during Town's truck breakdown
4603	$11,358	Commercial two cubic yard container replacements - revenue offset
4612	$17,360	Garbage trucks' repairs due to aging fleet
6410	$202,999	Purchase of new garbage truck - fleet replacement

Significant Changes of the Fund Budget - FY 14/15 Estimated to FY 15/16 Adopted

Code	Amount	Explanation
3410	$22,934	Increase - full year CPI adjustment and cost of removal
3420	($103,638)	Recycling fee decrease from new program to in-house
4911	$50,000	Program modification - purchase of 2 & 3 yard commercial containers
6410	$160,000	Fleet purchase - grapple truck
7110:7210	$36,350	Debt service on grapple truck

Funded

FY 15/16 New Program Modification

Two and Three Cubic Yard Dumpsters

Department Name	Division Name	Funding Source	Department Priority	Total Requested
Public Works	Solid Waste	Solid Waste	1	$50,000

Justification and Description

The approval of the restructure of the solid waste commerical rates will allow solid waste to purchase 2 and 3 cubic yard containers to replace the current metal containers. This program will establish the Town as the owner of the containers eliminating commercial customers from purchasing them.

Benefits or Alternative/Adverse Impact if not funded

With the Town owning these containers we will be able to keep them clean, sanitized and in working order. If not funded, commericial customers will continue to purchase the metal containers.

Required Resources

New Personnel

Number of Positions	Title	Salary	Fringe Benefits	Cost

Other Recurring Operating Costs

Account Number	Description	Cost

One Time Costs

Account Number	Description	Cost
403-4000-534-4911	Other Current Charges - Commercial Containers	$50,000

Funded

FY 15/16 Capital Outlay Request

25 Cubic Yard Truck with Grapple Hook

Department Name	Division Name	Funding Source	Department Priority	Total Requested
Public Works	Solid Waste	Solid Waste	1	$160,000

Justification and Description

Purchase of a 25 cubic yard Mack truck with a grapple hook to pick-up vegetation and bulk waste. Currently, staff manually picks up vegetation and bulk by hand and stuffs it into the rear loader. This isn't efficient and rear loader trucks are not built to accept that type of debris.

Benefits or Alternative/Adverse Impact if not funded

The benefits if funded will allow for staff to be efficient and effective in picking up trash. In addition the life of the rear loaders will be extended. The adverse impact if not funded will be that staff will continue to pick-up these items by hand and there will be added wear and tear on the rear loaders.

Required Resources

Account Number	Title or Description of Request	Cost
403-4000-534-6410	Machinery & Equipment	$160,000

Stormwater Utility Trust Fund

The Town operates its own storm water collection enterprise fund. The Town completed a capital improvement project to replace a number of stormwater pump stations, catch basins and conveyance pipes to relieve urban flooding and to reduce potential environmental runoff issues.

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

Stormwater Utility Fund
FY 15/16

FY 14/15 Estimated

Estimated Stormwater Fund Service Revenue	$505,000
Use of Unrestricted Net Position (Reserves)	333,267
Estimated Expenditures & Encumbrances	(838,267)
Estimated FY 14/15 Excess of Revenue over Expenditure	**$0**

Projected Unrestricted Net Position

Audited Unrestricted Net Position - Fund Balance 9/30/2014	$3,838,412
Use of Unrestricted Net Position (Reserves) FY 14/15	(333,267)
Projected Unrestricted Net Position - Fund Balance 9/30/2015	3,505,145
Appropriated Net Position (Reserves) FY 15/16	(173,848)
Projected Unrestricted Net Position - Fund Balance 9/30/2016	$3,331,297

FY 15/16 Budget Summary

Adopted Revenues	
Projected Unrestricted Net Position- Fund Balance 10/1/2015	$3,505,145
Service Revenues and Interest	505,000
Total Revenues	**$4,010,145**
Adopted Expenditures	
Personnel Costs	$123,858
Operating Items	119,832
Debt Service	410,789
Interfund Transfers	24,369
Projected Unrestricted Net Position - Fund Balance 9/30/2016	3,331,297
Total Expenditures	**$4,010,145**

FY 15/16 Year End - Net Position

Projected Unrestricted (Operating) Net Position	$3,331,297
Projected Renewal & Replacement (R&R) Net Position (Reserves)	$266,140
Projected Net Position Restricted for State Revolving Loan Reserves	$81,000

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. Twenty-five percent (25%) of the Public Works Director position and thirty percent (30%) of the Capital Improvement Project Manager position are 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. Vacuum truck services as well as the continuation of a street sweeping program to maintain the new stormwater rehabilitation project are funded.

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 $24,369.

Personnel Complement:

	Funded FY 14/15			Funded FY 15/16		
Position Title	**Full Time**	**Part Time**	**Temp**	**Full Time**	**Part Time**	**Temp**
Public Works Director	**0.25**			**0.25**		
Capital Improvement Project Manager	**0.30**			**0.30**		
Maintenance Worker	**1**			**1**		
Total	**1.55**	**0**	**0**	**1.55**	**0**	**0**

404 STORM WATER FUND

REVENUES

Line Item Prefix: 404-0000-:		FY 13/14 Actual	FY 14/15 Adopted	FY 14/15 Estimated	FY 15/16 Adopted
Services Revenues					
343-9110	Stormwater Utility Fees	$497,300	$505,000	$505,000	$505,000
Total	**Services Revenues**	$497,300	$505,000	$505,000	$505,000
Miscellaneous Revenues					
369-9010	Other Miscellaneous Revenues	2,573			
389-1000	Interest Earnings	14			
389-1200	Interest Earnings - Arbitrage	125			
391-1000	Appropriated Net Assets	148,157		333,267	173,848
Total	**Miscellaneous Revenues**	$150,869	$0	$333,267	$173,848
TOTAL	**Stormwater Fund Revenues**	**$648,169**	**$505,000**	**$838,267**	**$678,848**

404 STORM WATER FUND

EXPENDITURES

Line Item Prefix: 404-5500-538-:		FY 13/14 Actual	FY 14/15 Adopted	FY 14/15 Estimated	FY 15/16 Adopted
Suffix	**Object Description**				
Personnel Services					
1210	Regular Salaries	$65,704	$80,085	$80,085	$84,818
1410	Overtime	114	1,200	1,200	1,200
2110	Payroll Taxes	4,689	6,218	6,218	6,580
2210	Retirement Contribution	5,428	6,503	6,503	7,172
2310	Life & Health Insurance	9,724	15,146	15,146	15,845
2410	Workers Compensation	3,250	8,010	8,010	8,243
Total	**Personnel Services**	$88,909	$117,163	$117,162	$123,858
Operating Expenses					
3110	Professional Services (NPDES)	3,252	11,250	11,250	12,000
3310	Utility Billing Charges		1,700	1,700	1,700
4009	Car Allowance	1,350	1,500	1,500	2,430
4310	Electricity	21,722	25,200	25,200	27,500
4403	Equipment/Vehicle Leasing	7,331	9,048	9,048	9,048
4510	Property and Liability Insurance	3,590	14,500	14,500	5,000
4601	Maintenance Service/Repair Contracts	16,092	43,165	43,165	44,154
4603	Equipment Maintenance	8,367	15,000	15,000	15,000
5410	Subscriptions and Memberships				500
5420	Conferences and Seminars	1,305	1,500	1,500	1,500
5510	Educational & Training				1,000
Total	**Operating Expenses**	$63,009	$122,863	$122,863	$119,832
Capital Outlay					
6310	Improvements other than Building	37,668		25,659	
6320	Infrastructure - Biscaya Drainage	90,581		117,035	
Total	**Capital Outlay**	$128,249	$0	$142,694	$0
Debt Service					
7110	Principal	136,685	91,607	143,137	149,893
7115	Principal SRF	47,299	20,523	85,220	85,220
7210	Interest	127,965	77,031	123,176	116,420
7215	Interest - SRF	35,178	31,055	59,256	59,257
Total	**Debt Service**	$347,127	$220,216	$410,789	$410,789
Non-operating Expenses					
581-9101	Transfer to General Fund	20,875	24,007	24,007	24,369
9910	Contingency / Reserve Replenishment		20,752	20,752	
Total	**Non-operating Expenses**	$20,875	$44,759	$44,759	$24,369
Total	**Storm water Fund Expenditures**	**$648,169**	**$505,000**	**$838,267**	**$678,848**

404 STORM WATER FUND

EXPENDITURES

Significant Changes from Adopted Budget FY 14/15 to Estimated FY 14/15

Code	Amount	Explanation
6310	$25,659	Stormwater capital project expenditures balance
6320	$117,035	Biscaya Island drainage FY14/15 expenditures, Reappropriation -total project cost originally budgeted in FY 13/14
7110	$51,530	Regions Loan adjustment to FY 14/15 principal payment
7210	$46,145	Regions Loan adjustment to FY 14/15 interest payment
7115	$64,697	SRF Loan adjustment to FY 14/15 principal payment
7215	$28,201	SRF Loan adjustment to FY 14/15 interest payment

Significant Changes of the Fund Budget - FY 14/15 Estimated to FY 15/16 Adopted

Code	Amount	Explanation
1210:2410	$6,695	Compensation plan, health insurance electives, retirement & workers comp adjustments

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 Valuuation.*

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

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

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.

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