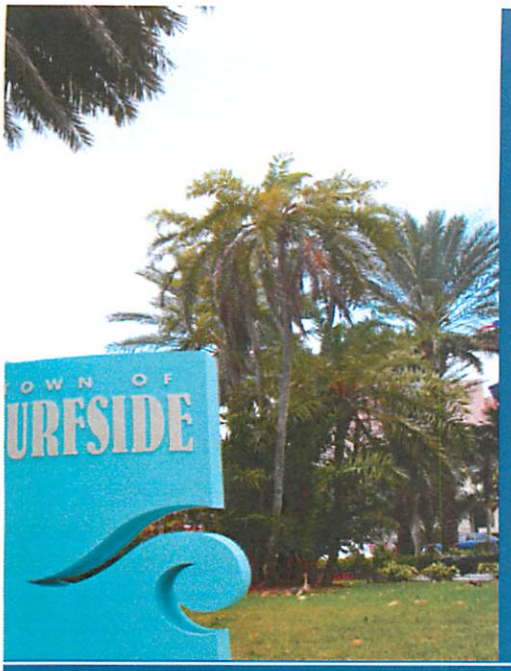
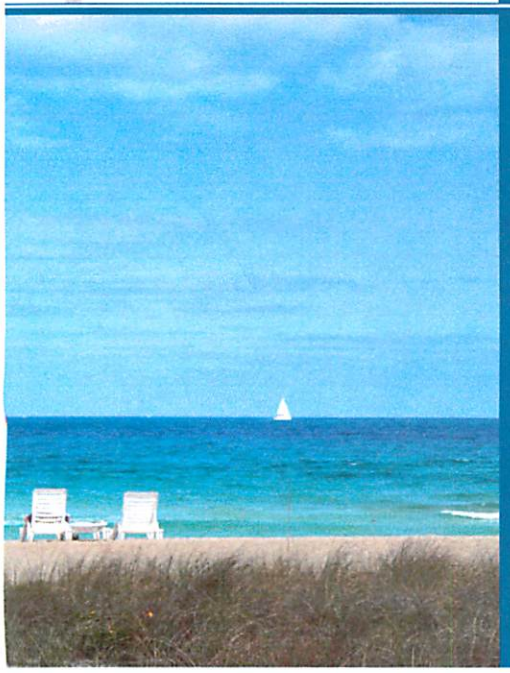


TOWN OF SURFSIDE, FLORIDA

ADOPTED BUDGET FOR FISCAL YEAR 2011-2012

OCTOBER 1, 2011 - SEPTEMBER 30, 2012



TOWN OF SURFSIDE FLORIDA MIAMI-DADE COUNTY

TOWN OF SURFSIDE

ADOPTED BUDGET

FY 11/12

Town Commission:

Mayor Daniel Dietch

Vice Mayor Joe Graubart

Commissioner Marta Olchyk

Commissioner Michael Karukin

Commissioner Edward Kopelman

Town Manager:	*Roger M. Carlton*
Town Attorney:	*Lynn Dannheisser, Esq.*
Town Clerk:	Sandra Novoa
Finance Support Services Director:	*Martin D. Sherwood, CPA CGFO*
Town Auditors:	*Marcum, LLP*

TOWN OF SURFSIDE, FLORIDA

ADMINISTRATIVE STAFF

Roger M. Carlton, Town Manager

Lynn Dannheisser, Town Attorney

David Allen, Chief, Public Safety Services

Bill Evans, Director, Public Works Department

Paul Gioia, Building Official, Building Services

Sarah Sinatra Gould, Environment Resource Enhancement

Tim Milian, Director, Parks and Recreation Services

Sandra Novoa, Town Clerk, Town Clerk Department

Martin D. Sherwood, Director, Finance Support Services

Yamileth Slate-McCloud, Director, Human Resources

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

FY 11/12

How The Budget is Organized

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

The budget document includes all anticipated funds to be received by the Town including carryover from prior years and all anticipated funds to be expended (or encumbered) by the Town during the fiscal year. The fiscal year for Florida municipalities runs from October 1 through September 30. Throughout this document "FY" will be used to represent "Fiscal Year" meaning the period between October 1 – September 30. FY 11/12, for example, means the fiscal year running October 1, 2011 through September 30, 2012.

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

This budget document is organized by fund. Each fund includes a summary and 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 5 year Capital Improvement Plan detailing multi-year capital improvement projects.

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

This document serves four main purposes: 1) policy and priority establishment, 2) operational guidance, 3) financial planning, and 4) communication. In these difficult financial times, it is critically important to 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, 2011 and ending September 30, 2012, 2) the level to which those services will be provided and 3) what modifications to previous year practices and policies are recommended for collection of revenue and distribution of resources. The Town Manager's Budget Message (immediately following this page) summarizes the challenges and opportunities for the coming year.

The Budget as an Operations Guide

As an operations guide, the Budget indicates how revenues are generated and services are delivered to the community. The departmental budget sections provide a multi-year history of expenditures, explains the variances in expenditures from the prior year (FY 10/11) adopted budget to projected prior year expenditures, explains the variances in expenditures from the projected prior year (FY 10/11) to adopted current year (FY 11/12), 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 with local, state and federal agencies. Expenditures are projected. Debt service payments related to capital improvement projects are incorporated within the appropriate fund and department. For the first time, the recently approved $16 million water/sewer/storm drainage debt service payments are reflected in the budget. There is also a new process which allows the reader to determine the level of reserves for each fund carried over from the previous fiscal year and expected to be available at the end of the budget year.

The Budget as a Communications Device

As a communications device, the budget seeks to provide useful information to many audiences. These include: 1) residents and prospective new residents, 2) business owners and prospective investors, 3) the Town Commission, 4) the Town Manager and operating departments, 5) granting agencies, 6) lenders, and 7) oversight agencies. The document's organization is designed to allow for easy and quick access to relevant information for each of these audiences.

The document is organized in compliance with current best practices for budgetary reporting. The coding and accounting system reflected herein conforms to the State of Florida's Financial Services Department (FFSD) requirements as well as Generally Accepted Accounting Principles (GAAP). Finally, this document reflects the continuing implementation of standards published by the Government Accounting Standards Board (GASB).

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

October 1, 2011

Honorable Mayor and Members of Town Commission
Town of Surfside, Florida

Re: FY 11/12 Adopted Budget

Honorable Mayor, Vice Mayor, and Town Commissioners:

It is my pleasure to provide you with the Adopted Budget for Fiscal Year 2011/2012 (FY 11/12). The FY 11/12 Adopted Budget is a carefully considered document which achieves the balancing of projected Town resources with the levels of programming and services desired by the Town Commission as a whole and the community in general. It does so in a time when many communities in Florida and in the tri-county area are addressing substantial budget shortfalls resulting from a number of causes including declining revenues, failure to reduce expenses early in the recession as the Town of Surfside did and substantially underfunded pensions.

Any budget, public or private, is a series of compromises based on stated policies of the elected officials or board of directors in the private sector context. Bill Hampton, a former budget director for Miami-Dade County was fond of saying "good budgeting is the uniform distribution of dissatisfaction." The FY 11/12 budget is an attempt to balance the mandatory cost increases such as health insurance and fuel with the expressed desires of the majority of the Town Commission and many of our citizens to "put the shine and energy" back into Surfside. While achieving that goal, the budget also recognizes the clear economic suffering of our residents and taxpayers and does <u>not</u> require a property tax increase…in fact, the millage is lowered. Further, much to the surprise of the naysayers on the water/sewer/storm drainage project, we are able to manage the debt payments this Fiscal Year without a rate increase for Water and Sewer or for Storm Drainage.

Responsible Policy Making

The FY 11/12 budget projects an increase in overall revenues while reducing the property tax rate below "roll-up" and "historic" millage rates. The adopted General Fund millage rate has been reduced from 5.6030 mills in FY 10/11 to 5.5000 mills for FY 11/12. We are able to recommend this for many complex and interacting reasons. For example, upward stock market performance, responsible pension benefits, and the dedication of our Pension Board have created a pension fund which in FY 10/11 was more than 100 percent funded. The March quarterly report estimated that the Town of Surfside's plan was funded at 114%. While many municipalities are facing serious budgetary shortfalls in part due to pension issues, Surfside's plan is well funded enabling the Town to reduce its contribution by approximately $158,000 next year. Congratulations to the Pension Board for their good work and to our employees who accepted sustainable pension benefits years ago.

Rightsizing the Organization

To be in this solid financial position a number of steps have been taken over the past three budget cycles. Staffing levels have been re-examined to approach maximum efficiency. Outsourcing certain functions, such as Planning & Zoning, Information Technology, and Community Development Services has allowed the Town to address these services more effectively with high quality employees that would not be affordable utilizing in-house services. In the converse, spending was reduced by bringing Town Attorney basic services in-house from outsourcing. As a result, with the modifications adopted in this budget document the Town will be near to ideally "right sized" to address the adopted service levels. Further reductions in staff could deteriorate services to potentially unacceptable levels.

Adopted Millage Rate and Predictable Millage Rate Impacts

With the pension more than fully funded, staff operating with high morale and efficiently and well considered service levels set by the Town Commission, the FY 11/12 Adopted Budget is funded at 5.5000 mills which represents a tax reduction in real dollars for nearly all Town of Surfside property owners. To generate the same level of property tax dollars as FY 10/11, the rate would be 5.8928 mills generating an additional $373,906. Keeping with the "historic" rate of 5.6030 mills would generate an additional $98,046. As a result of focusing on new non-property tax revenues, right sizing staffing levels, judicious and limited use of a small amount of available reserves coming from the sale of the Maranon Property and a well managed pension, the higher rates are not needed to fund the adopted budget.

The proposed budget assumed a loss of approximately 6.5% in valuation based on preliminary numbers. The actual decrease was lower than projected at 4.87%. This upward adjustment in certified assessed values over valuations assumed in the proposed budget provides for funding to promote the Town Commission goal of increasing reserves. This is accomplished while maintaining the 5.5000 mill rate. The Adopted FY 11/12 budget provides for a $95,175 increase to General Fund reserves.

A table has been included within this tab of the budget showing the projected impact of the adopted millage rate on properties of varying values and exemption status. Certified tax information received from the Miami-Dade Property Appraiser (MDPA) shows a decline in assessed valuation within the Town of 4.87% from the July 1, 2010 certified valuation. A perfectly proportional distribution of this reduction across all Surfside properties is unlikely as other variables related to sale dates, neighborhood, property type, improvements, etc are considered by the MDPA. Since the chart is intended to be generally applicable (rather than address all possible exemptions and permutations thereof for all types of property at all possible values) the methodology used for the chart does assume a perfectly proportional distribution of the 4.87% reduction in valuation.

Based on the assumptions provided, nearly all property owners in Surfside will pay less in property taxes to the Town of Surfside for FY 11/12 than they paid in property taxes for FY 10/11. Nearly all will see a reduction in the Town of Surfside portion of their property tax notices. Property owners with fewer exemptions will see the greatest reductions (potentially hundreds of dollars). Long time resident property owners with the Save Our Homes (SOH) exemption (capping assessment increases at a maximum of 3%) benefitted most from their exemptions as property values increased over the years. In a time of decreasing property values owners with this exemption will see the least reduction to their tax bills. The adopted millage rate of 5.5000 mills is 1.8% below the current year rate of 5.6030 mills and 2.78% below the roll-back rate. For FY 11/12 the SOH exemption is capped at an increase of not more than 1.5%. Tax reductions for SOH protected properties are projected to be less than $10, but reductions nevertheless. It should be remembered that SOH beneficiaries received enormous tax savings over the many inflationary years while the owners without homestead exemption to qualify for SOH shouldered a disproportionate burden to make up the loss of revenue. This inequity is particularly present in the Town of Surfside where so many of the residences are second homes.

Budget Process Highlights

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

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

Majority direction on six items came from the Town Commission at the June 23, 2011 workshop. The direction helped to ensure that an appropriate preliminary millage rate was set at the July 12, 2011 Town Commission meeting. Florida law requires that the rate be set by July 30 of each year. Once the preliminary rate was set by the Town Commission staff forwarded the information to the Miami-Dade Property Appraiser's Office which included the information on the preliminary tax statement (also known as the TRIM notice). Once this rate

was published it became a "not-to-exceed" rate which could have subsequently been lowered or only raised by extraordinary majority and additional advertising. The TRIM notice provided citizens with advanced knowledge regarding their real dollar impact from the Town of Surfside budget proposal for FY 11/12.

A second budget workshop was held on September 1, 2011. This workshop provided staff the opportunity to brief the Town Commission and public on the results of the six summer studies and to receive policy direction from the majority of the Commission. Modifications to the budget were subsequently made to reflect the received direction. The revised budget was presented to the Town Commission for public hearing on September 13 to set the Town Commission's proposed budget. The budget was finalized after the revised budget was advertised and a second public hearing was held on September 26, 2011. FY 11/12 began on October 1, 2011 which marks another phase in this approximately eighteen month budget process from initial development to final audit.

FY 11/12 Adopted Budget Document Format Changes

Numerous format changes have been made to the Town's budget document this year to enhance transparency and better reflect the Town's overall financial condition. The summary page for each fund reflects: 1) the projected current FY 10/11 expenditures and revenues resulting in a projection of surplus or deficit in each fund. There are no deficits projected in any fund. 2) the projected FY 10/11 ending surplus (available fund balance or unrestricted net assets). This amount becomes the first revenue for the upcoming FY 11/12. 3) the adopted FY 11/12 operating revenues and expenditures, 4) the adopted FY 11/12 year ending available surplus which again becomes the first revenue for FY 12/13 and 5) identifies any other restricted or assigned reserves associated with the fund. When looking at the projections for FY 11/12 year end one should keep in mind these projections are made 16 months in advance of the projected number and nearly two years in advance of the CAFR. These format changes take the budget to a new level by combining projected performance over two fiscal years and letting the reader tell if we are adding to or reducing reserves with the resources the budget allocates. The information can also be used to determine if the amount of reserves projected is fiscally responsible.

Other formatting changes include provision of additional trend analysis and background information. For FY 11/12 monitorable performance measurements are also included. The Departmental action items are provided as quantifiable measures which can be demonstrably met within committed time frames. A final format modification is the inclusion of tables explaining significant changes to expenditure lines.

FY 11/12 Budget Highlights

The total adopted budget for FY 11/12 is $29,946,810 which is a 1.5% decrease from the FY 10/11 Adopted Budget of $30,400,275. So, cumulatively, what does this mean? First, the total budget for FY 11/12 has decreased by a small percent. This is significant for the expenses we have had to absorb including the new Community Center full year operations. Second, a lowered millage rate has been adopted and the real dollars that nearly all owners will have to pay in FY 11/12 will be less. Third, we have addressed many major unmet needs which are documented throughout the budget and this budget achieves a new level of financial transparency through incorporating the reserves in the financial projections. Within

the next few months, we will update the Five Year Financial Plan to incorporate the audited numbers for FY 09/10 and the projected numbers for FY 10/11 and a new out-year FY 16/17.

General Fund Highlights:

The General Fund is utilized to budget functions which are significantly supported by property taxes and not user charges. This fund has an unassigned reserve (surplus) of $867,867 as of September 30, 2010 with a projected FY 10/11 increase to unassigned reserves of $415,717 resulting in $1,283,584 as of October 1, 2011. In addition to the unassigned reserve this fund has an associated $2,000,000 in assigned reserves which are allocated for hurricane recovery. Collectively these reserves are projected to total $3,283,584 at the start of FY 11/12 which is 34.5% of the FY 11/12 adopted General Fund operating budget. In today's environment this level of reserve establishes evidence of fiscal responsibility.

Town Attorney:

The FY 11/12 adopted budget for the Town Attorney's Department is $435,850 which represents a 2.9% reduction from the projected FY 10/11 Departmental budget. For FY 10/11 funding related to lawsuits was removed from the Town Attorney / Legal Department budget and allocated to other departments. Projected FY 10/11 and adopted FY 11/12 restores those charges for normal outside counsel costs to the Town Attorney budget. Of the $435,850 total, $110,000 in funding is included for normal outside counsel. An additional $150,000 for extraordinary lawsuits is budgeted in the Non-Departmental cost allocation center of the General Fund. While it is unfortunate that we need to budget this much for litigation, it is clear that we live in a litigious society and a litigious community. Those residents who encourage the filing of litigation should be aware of the cost.

Executive Department :

Historically Surfside budgeted all support services such as finance and Town Clerk functions in this Department. In the past three budgets support services have progressively moved to their own allocation centers for greater fiscal transparency. For FY 11/12 the Executive Department budget includes expenses related to the Town Manager, Grant Writing, and Human Resource functions. The Front Office Staff position budgeted here in FY 10/11 has been transferred to the supervision of the Town Clerk & Administrative Services Director. Fifty percent of the transferred position is budgeted under the Town Clerk Department with the remaining 50% expended from the Building Services Department which the position also supports.

In FY 11/12 a one-time "Classification and Pay Plan" is funded for the Human Resource program at $7,200. A similar study was conducted in FY 05/06 but was never adopted or implemented. Additional detail on this study is found on page 48 of this document. The benefit of this study is that it will give the Town an independent view of our employee compensation, especially at the executive level, to determine if we are competitive and have internal equity. This should help to dispel allegations from certain citizens regarding our compensation levels.

Planning and Code Enforcement Division :

To reflect the reporting structure for FY 11/12, a subdivision of the Executive Department has been created. The sub-division of Planning and Code Enforcement is newly created for FY 11/12 and includes those services associated with community growth, quality of life and aesthetics which are not directly related to the Florida Building Code. Funded items include the Planning & Zoning contract with Calvin, Giordano & Associates (CGA), the Community Development contract with CGA and code enforcement. The expenditure histories for these items have been moved to the Division expenditure analysis (page 51) to improve transparency and allow comparison.

The slow but steady recovery from the recession includes an increase in building activity from the first contact with the planning process, to the New Development Impact Committee, to the Planning and Zoning/Design Review Board and Town Commission. Once a property is approved at the Town Commission level, it moves to the Building Services Department. The community and Town Commission have made their demand for higher quality development very clear. The new Planning and Code Enforcement division will provide the vehicle to achieve this goal and may have the benefit of diminishing the probability of litigation from projects that can be made more sensitive to community goals at the beginning of the process and not after litigation or great community struggles. The Administration strongly believes that establishing this newly focused program is critical to achieving the goals of the Town Commission which were established during long discussions with the Planning and Zoning Board.

Expectations for code compliance work throughout the Town are also increasing as are the expectations for coordinating and managing code cases before Special Masters. To address the increasing service level demands, the FY 11/12 Adopted Budget funds a Code Enforcement Director position. This position is a reclassification of the existing Code Enforcement Officer position to address increased levels of responsibility.

Finance Support Services Department :

Responsibility for managing Information Technology functions was transferred from this Department in FY 10/11 and relocated to the Town Clerk and Administrative Services Department. This shift of responsibility improves the ability of Departmental staff to focus on the critically important elements of financial planning and support. As the economic environment becomes more challenging to provide additional focus on financial planning and monitoring is clearly a priority.

To further assist in meeting these challenges a Budget Officer position is funded in the FY 11/12 adopted budget at a gross cost of $78,242 including fringe. This position will improve staff's ability to meet Town Commission and citizen increased budget expectations, improve financial reporting and provide additional resources for "on-demand" analytic assignments and inter-departmental assistance. Additional information on this proposal is located at the end of the "Finance Support Services" tab (page 56) of this document.

Town Clerk Department :

Responsibility for managing Information Technology (IT) functions was moved to this Department in FY 10/11. Progress made on Information Technology includes the implementation of the Voice Over Internet Protocol (VOIP) project. This system dramatically improves telephone function throughout Town buildings and reduces long distance costs. One of the Clerk functions which has been aided by working with IT is the implementation of a digitized records retention and management system in FY 10/11. The digitizing of the archival records is a multiyear project which will continue in FY 11/12.

The Town Clerk is also responsible for the management of the front office area as of FY 10/11. In this area of responsibility a new billing system has been set up for utilities and will be expanded to include receipt of electronic payments and acceptance of credit cards. The format of the bills has been upgraded to be more explanatory of how the total amount is formed and to give reference to websites for additional information.

Also funded in the FY 11/12 adopted budget for this Department is the addition of a part-time stenographer to assist Town Boards with minutes taking and records management. An upgrade to the Broadcast System in the Town Commission Chambers is funded to provide for recording and televising meetings which take place in a workshop format while eliminating the current associated sound capture difficulties.

The Town Clerk Department has responsibility for overseeing procurement and contracts management as well. In FY 11/12 a software purchase is funded to assist in these efforts and to create an electronic database which tracks contract terms, conditions, critical dates and other significant project information. More detail on the Board Stenographers, Broadcast System Upgrade, and Procurement Contract Management Software changes is found on the "Program Modification" forms at the end of the "Town Clerk" tab.

Building Services Department :

The responsibilities of the Building Services Department have become more focused in the adopted FY 11/12 budget. Building Services has responsibility for ensuring that all plan reviews and inspections are completed and that structures comply with the Florida Building Code. These services are provided by a Building Official and several contractual inspectors with certifications in electrical, structural, mechanical, plumbing and building codes. Based on the vagaries of the construction industry, this approach is much more efficient than retaining full time employees.

Increased building activity has occurred in FY 10/11 and is projected for FY 11/12. Additional costs and additional revenues are projected resulting in a net surplus for the Department in the amount of $57,077. Approval of plans for the Constructa Lanai site and the new Surfside Grand Beach Hotel (Beach House property) mark progress toward meeting the goal of increasing revenue from non ad valorem sources provided in the Five Year Financial Plan adopted by the Town Commission during FY 10/11.

In FY 11/12 a new position is created in the Building Services Department to assist with specialized permitting issues and the digitizing of plans. The FY 11/12 Adopted Budget moves services not directly related to new construction (Code Enforcement, Planning &

Zoning, and Community Development) to a new division, Planning and Code Enforcement within the Executive Department. Additional information regarding the adopted program modifications may be found at the end of the "Building Services" tab (pages 69).

Public Safety Department :

The Public Safety Department has implemented the Red Light Camera Program in FY 10/11 and continues to issue approximately 30 citations daily. FY 11/12 will be the first full year of expenditures for this program which has proven to be a deterrent to accidents caused by red light runners.

During FY 10/11 the Public Safety Department implemented the Multi-Space Parking Meter installation project for the Municipal Parking Fund. For the first eight months of FY 11/12 the parking meter revenues were $140,730 or 82% greater than for the same period in the prior year.

In FY 09/10 the Public Safety Department expenditures were 47.8% of all General Fund expenditures. In FY 11/12 the percentage is reduced to 43.2%. A chart demonstrating the five year trend of this analysis appears in the "Public Safety" tab (page 73).

Public Works Department :

The Public Works Department is responsible for oversight of three of the Town's four enterprise funds (Water/Sewer, Solid Waste and Stormwater), is involved in most capital projects, co-manages the PTP/CITT process as well as general building and grounds maintenance. Since the new Public Works Director has been on-board, the Town has seen an extraordinary evolution of the Department such as the management of the three day sewage diversion emergency created by a collapsed Miami Beach sewage force main, the tree trimming program and the proposed expansion of the Community Bus Service route in cooperation with Sunny Isles.

In FY 11/12 two capital outlay expenditures are funded in the Public Works Department. Ten additional dog clean up stations are approved for purchase and installation and funding is provided for the installation of fencing around the community garden. The Department will also have the lead responsibility for implementing the Water/Sewer/Storm Drainage project.

Parks and Recreation Department :

The Parks and Recreation Department has historically functioned as its own department in the Town of Surfside and continues to do so. In FY 08/09 this Department was combined with Library Services and Tourism to create a Leisure Services Department. That structure is reversed with the adopted FY 11/12 budget to create greater ease of understanding and transparency.

The Parks and Recreation Department is undertaking its first full fiscal year of Community Center operations with the Adopted FY 11/12 budget. As a result, the Departmental budget is higher than the past several years to accommodate the increased

costs of operations associated with the Community Center. The first full year of increased lifeguard coverage is also reflected in the Departmental budget.

Library Services Department :

The Library Services Department allocation center was included in the Leisure Services Department in FY 08/09 as well. The Town of Surfside's municipal library began reducing operations in FY 09/10 until it was finally closed in FY 10/11 and the assets liquidated to local charitable organizations and a service that markets used books. The Library Services Division is closed in the Adopted FY 11/12 Budget. Funding for the Miami Dade library card reimbursement program is provided in the Non-Departmental allocation center. Historical information regarding the library is represented to avoid a distortion of the historical expenditures for the General Fund. There will be an electronic library opening during FY 11/12 in the new Community Center.

Tourism Services Department :

The operations of the Tourism Services Department are funded primarily from the Tourist Bureau Fund with the exception of a portion (75%) of the Director's salary and benefits and a portion of the resort tax auditor. The percentage allocation of the resort tax auditor across funds corresponds to the percentage allocation of resort tax revenues credited to the funds. Adopted expenditures for the Tourism Services Department may be found on pages 91 and 122 respectively for the General Fund and Tourist Resort Fund.

Non-departmental Allocation Center :

This allocation center is not a Department. It is a cost allocation center for expenses which are general governmental in nature but not assigned to a specific department or easily allocated across departments. An example would be the "Friends of the Surfside Cats" project and funding for the Miami-Dade Library Card Reimbursement Program. In FY 11/12 this allocation center contains a merit pool of funds for the Fraternal Order of Police and general Town employees. Funding for extraordinary personnel litigation is also included.

Capital Projects Fund Highlights:

The Capital Projects Fund provides for general governmental capital purchases of $25,000 or more with a life of three years or more. In FY 10/11 the largest of the general capital projects was the Community Center creating a FY 10/11 Capital Projects Fund Budget of over $4,139,660.

For FY 11/12 the Adopted Budget funds two projects and one transfer. The Town-wide Software Replacement Project involves a scaled back version of a project to replace the Town's accounting software package. Rather than replace the system, the funding provides for operational upgrades to the existing system. The Technology Replacement Program is a three year "lease to own" agreement for 30 personal computers, one server, and one tape backup drive at $25,000 annually. These programs recognize the need for recurring dedicated funding for computer hardware and software upgrades.

The Capital Projects Fund does not have a mechanism for generating revenue other than transfers, project savings and interest savings. Funding for FY 11/12 is comes from accumulated project savings from previous fiscal years. A transfer to the General Fund in the amount of $150,000 is also funded leaving a projected balance of $163,957 in the Capital Projects fund at the end of FY 11/12.

Tourist Resort Fund Highlights:

The Tourist Resort Fund is a special (restricted) revenue fund meaning that there are restrictions on what the revenue can be used to fund. The revenue comes from a tax collected on short-term rentals (hotels and residences) and food and beverage sales. In FY 11/12 the Adopted Budget is balanced with no use of existing surplus funds (restricted fund balance). Three projects are funded for expansion: Culinary Arts Festival, Downtown Holiday Lights and The Welcome Channel Advertising. Details on each of these proposals may be found at the back of the "Tourist Resort" tab (pages 123 – 125).

Revenues have declined for this fund since FY 05/06 as rental units were converted to condominiums in a booming economy and consumer spending has declined in a less than vibrant economy. Funding for the FY 10/11 Tourist Tax Auditor contract is funded at an increased level for FY 11/12. Auditor efforts combined with significant planned hotel developments on two parcels and a broader tax base including soda and other beverages, creates an expectation of increasing revenues in future years.

Police Forfeiture Fund Highlights:

The Police Forfeiture Fund is a special (restricted) revenue fund meaning that there are restrictions on what the revenue can be used to fund. The revenue comes from the lawful forfeiture and seizures of property associated with criminal activities. Three new programs are adopted for funding in FY 11/12. These are: Arrest Form Automation, Bike With the Chief Program and a Citizens' Patrol and Crime Exposition Program. The Eyes on Surfside Neighborhood Watch Sign Program is also funded.

The Arrest Form Automation project expedites the booking process and creates an electronic record of arrests. The Bike With the Chief Program provides a no cost program to expand the "eyes and ears" of the Police Department through citizen training. The Citizens' Patrol also focuses on citizen training at a cost of $1,360 while the Crime Exposition Program is a one-time resident event demonstrating the latest crime prevention techniques available to the Town. Additional information on each of these programs is found behind the "Police Forfeiture" tab of this document (pages 131 - 134).

Municipal Transportation Trust Fund Highlights:

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

In FY 11/12 CITT funding continues to fund the Surfside Community Bus Program with its new linkage with the Sunny Isles system. A $183,492 transfer to the Water/Sewer fund helps to fund street repairs and rehabilitation associated with the Water/Sewer/Storm drainage infrastructure project.

Water and Sewer Fund Highlights:

The Town of Surfside operates its own water distribution and sewage collection system through Town owned pipes and agreements with Miami-Dade County and Miami Beach. The adopted FY 11/12 budget meets the commitment of no rate increase this year. Anticipated expenditures reflect a meaningful rate increase to the Town from Miami Beach and anticipated revenues allow no rate increases to our customers. To meet the commitment of no rate increase to our customers funding to increase reserves has been reduced to $6,025 without tapping into the Rate Stabilization Fund.

FY 10/11 operating revenues are on track to be approximately 15% down at year end. In the same year debt service payments will be lower as will consumption based operating expenditures. The rate model put into place in FY 10/11 with a focus on conservation is working. Through a combination of reduced Town costs related to consumption and lower than budgeted debt payments, the fund is projected to end FY 10/11 with net revenues exceeding expenditures by $347,863 and total reserves (unrestricted net assets) of $787,863.

Operating budget preparation for FY 11/12 assumes similar use and revenue patterns but budgets for a full year of debt service payments. The adopted budget accounts for the notice of a wholesale sewer rate increase. The fund is projected to end FY 11/12 with approximately $6,025 of revenues above expenditures including debt service. This amount is shown as an expenditure to replenish reserves increasing projected unrestricted net assets to $365,425. Additional detail about reserve status and projections is located on page 143.

With the debt covenant of FY 10/11 a new set of reserves and requirements were put in place. One requirement was to maintain debt service coverage of at least 1.10. A Proof of Debt Coverage table may be found in the "Budget Overview" tab (page 19) showing that the debt service coverage of 1.1746 exceeds the minimum requirement. Other requirements related to the debt covenant address the funding of "buckets" or reserves. Those "buckets" for this fund are fully funded for FY 11/12 with approximately $650,964 remaining in the rate stabilization fund which is the last "bucket" to be funded.

The debt covenant results from a borrowing of $16 million to fund major utility infrastructure projects for the Water, Sewer and Stormwater system. Construction of these infrastructure improvements will be scheduled to minimize disruption. The entire project will take approximately 18 months and cross over two partial and one full fiscal year. Additional information on the Water and Sewer projects is found at the end of the Water & Sewer tab (pages 150 - 151).

Two other Water and Sewer projects are funded in the adopted FY 11/12 budget. The first is the undergrounding of utility conduit for future potential Town wide undergrounding of utilities. This project, see page 153 for more detail, will provide conduit for future undergrounding without having to disturb the street, pedestrians and traffic. Funding for this

project will be through an appropriation of unrestricted net assets and contingency for the primary project. The second project, see page 152 for more detail, involves the replacement of the Collins Avenue sanitary force main which runs from Bal Harbour to 72nd Street in Miami Beach. This project will be funded through loan and grant proceeds for the basic Water/Sewer/Storm Drainage project and an appropriation of surplus (unassigned net assets).

An additional appropriation is adopted for FY 11/12. This appropriation will come from the net assets which are restricted for renewal and replacement in the Water and Sewer fund to transfer to the Stormwater fund to fully fund the renewal and replacement "bucket" in that fund. Transfers between the Water and Sewer fund and the Stormwater Fund are acceptable since all reserves and expenses of both funds are comingled to calculate debt service coverage and are necessary for renewal and replacement fund establishment.

Finally, it should be noted that staff will be returning to the Town Commission in FY 11/12 to amend the existing rate ordinance. The three concepts to be considered are: 1) a simplification of the nomenclature to make bills more understandable, 2) to address exempting residential cooling tower water from sewage charges if required and 3) to establish a lifeline rate. The lifeline rate would create a provision for the offering of a reduced rate on a minimum consumption level for residents who are able to show that paying the regular rates for this very limited amount of water would produce a significant economic hardship. The criteria for this proof will be developed in FY 11/12.

Municipal Parking Fund Highlights:

The Town of Surfside offers paid parking services at its municipal lots. This fund records the associated costs and parking collections. Projects funded in the FY 11/12 Adopted budget include: 1) finishing the restoration of municipal parking lots, 2) creating a thematic design for business location signs in the downtown and a study of upgrading the alleys on Harding, 3) finalizing a feasibility study concerning the Abbott lot and 4) acquiring land for additional parking. To fund the land acquisition and restoration projects an appropriation of $1,500,000 is proposed. If the purchase is successful and the appropriation is needed, the projected FY 11/12 ending balance would be $414,560.

Operational costs increased in FY 10/11 due to an increase in personnel allocations. To address this increased allocation and begin to rebuild net assets if the land acquisitions are completed, a rate increase was adopted for FY 11/12. The rate increase for meters would be to $1.25/hour from $1.00/hour and the increase to monthly permits would be $5/monthly generating an additional $125,044 in FY 11/12.

Solid Waste Fund Highlights:

The Town of Surfside provides solid waste collection services. This fund records the associated costs and collections. The Adopted FY 11/12 Budget maintains FY 10/11 operational practices and service levels. Due to an aging collection fleet, low reserve levels and anticipated future year increases to the Town's tipping fees, maintaining the residential collection frequency within the current rate structure is unlikely. During FY 11/12 staff will continue to look at alternative service delivery models and billing simplification of billing processes in an effort to contain customer costs.

Stormwater Utility Trust Fund Highlights:

The Town of Surfside provides stormwater utility services. This fund records the associated costs and collections. The highlight for the Stormwater Fund for FY 11/12 is the Stormwater Drainage Improvement Project (see page 173 for more detail). The project will take 18 months to complete over two partial and one full fiscal year. This significant project is financed through the same $16 million utility bond addressed in the Water and Sewer Fund. The test for debt service coverage is 1.10. The Town's projected debt service coverage for FY 11/12 is 1.1746. A transfer from the Water and Sewer Fund's Renewal and Replacement Reserve provides for the full funding of the Stormwater Renewal and Replacement Reserve for FY 11/12.

Conclusion

I wish to thank the Town Commission for their policy guidance which has greatly informed this document. Thanks also for the efforts of our Budget Consultant, Carl A. Berkey-Abbott and Finance Support Services Director Martin D. Sherwood as well as all of the Department Heads and staff who have assisted in developing and gathering information and thinking creatively about ways to improve revenues and operational efficiencies.

This is the first complete budget cycle which I have engaged in with the Town of Surfside and the process has not been without its challenges. It is the fortieth budget in which I have had some involvement during my entire career. The fortieth is no less difficult than the first…just more zeros in the numbers. In all those years, there has not been a more involved and analytic policy body than the Surfside Town Commission. That involvement by the Town Commission leads me to believe that your performance goals have been met while reducing the millage rate and the size of the entire budget. The Adopted FY 11/12 budget responsibly balances many issues and the diverse goals of the Town Commission and the community.

Respectfully submitted,

Roger M. Carlton
Town Manager

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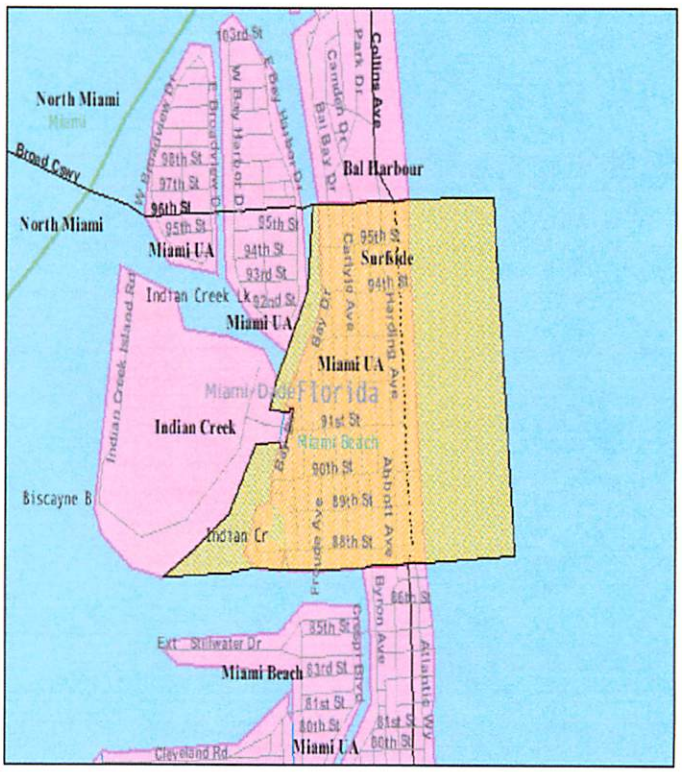
Introduction



FY 11/12

Introduction

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

Town of Surfside

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

The Climate

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

The Aesthetic / Architecture

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

Archeological Importance

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

Historical Structures

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

The Business District

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

Shopping

The opportunity to meet your retail needs lies along the business strip of Surfside. The area is host to a major grocery store, numerous restaurants featuring many ethnic regions and kosher menus, clothing stores, and coffee shops.

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.

Population

The population of the Town of Surfside was estimated at 5,838 full-time residents in summer of 2010. This figure does not capture the visitors who come to enjoy the excellent beaches and community opportunities.

Demographics

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

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

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

Race: According to the 2010 census, 98.3% of the population identifies with a single race, but there is diversity among the races with which people identify. 94.6% identified themselves as White, either of Hispanic or Latino heritage or not. 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 7% higher than across the US. The population with a bachelor's degree or higher was 40.9% (61% higher than the US average of 24.4%) according to the 2000 census.

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

Housing Values: The median home value in 2000 was $202,500 for the Town compared to a median US home value of $119,600.

Incorporation

The Town of Surfside, Florida was incorporated by the State of Florida in May 1935 upon the petition of members of the "Surf Club." The Surf Club continues to be a major facility in Surfside and has recently undergone a major renovation.

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 incumbents were first elected in March 2010.

The Incumbent Commission

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

- ✓ Mayor Daniel Dietch
- ✓ Vice Mayor Joe Graubart
- ✓ Commissioner Marta Olchyk
- ✓ Commissioner Michael Karukin
- ✓ Commissioner Edward Kopelman

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

Commission Contact

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

Mayor Daniel Dietch:	ddietch@...
Vice Mayor Joe Graubart:	jgraubart@...
Commissioner Marta Olchyk:	molchyk@...
Commissioner Michael Karukin:	mkarukin@...
Commissioner Edward Kopelman:	ekopelman@

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. 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 can 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 periodic publication, *The Gazette*, which is mailed throughout the Town. Finally, much information about the Town and current events may be found at the Town's official website:

http://www.townofsurfsidefl.gov

Town Facilities / Contact Information

The Town of Surfside is engaged in a variety of services and has developed a variety of facilities over the years from both donated and purchased properties. The new Community Center on the ocean opened during FY 10/11. 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

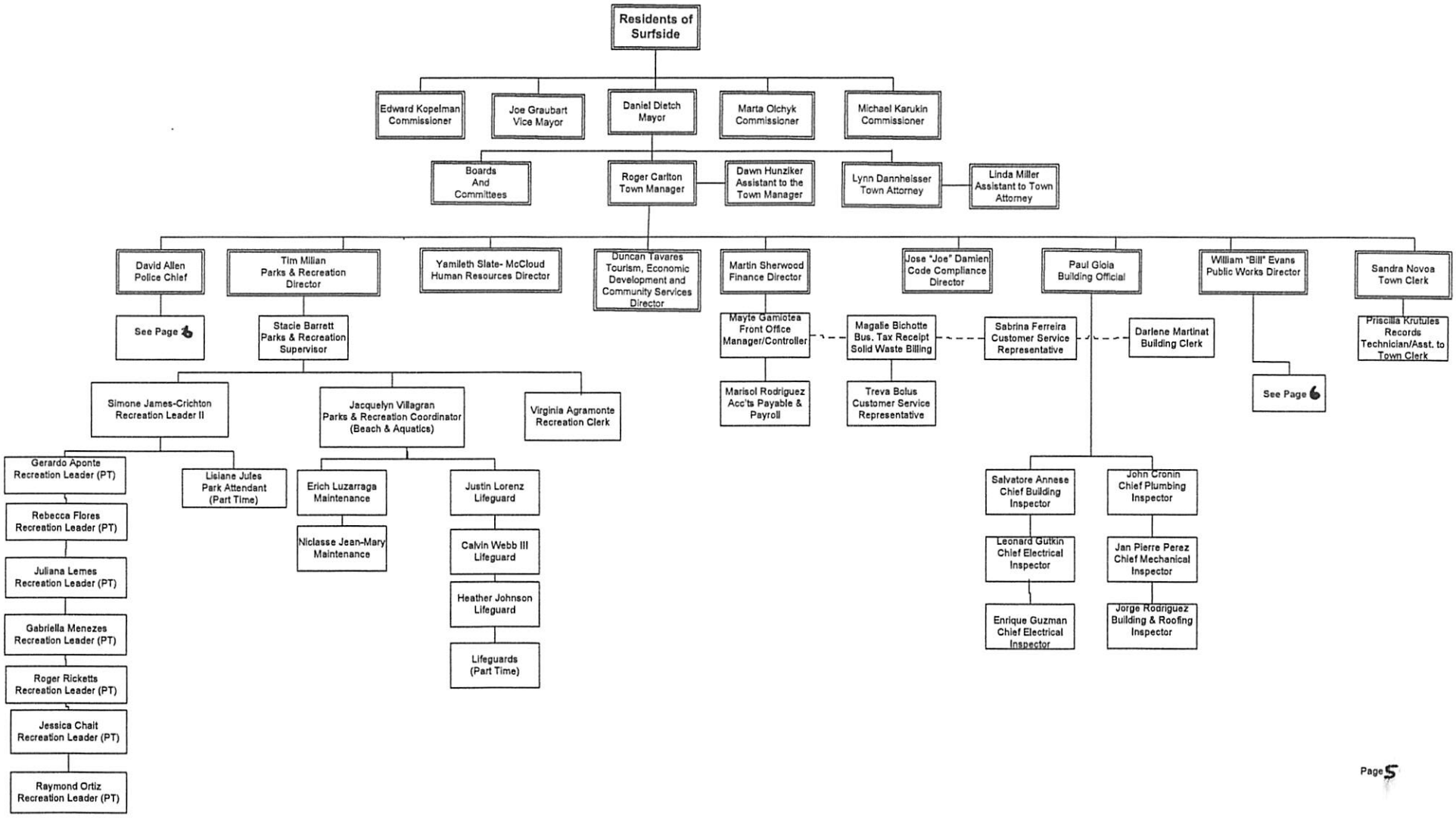
Tennis Club
8750 Collins Avenue
Surfside, FL 33154
305-866-5176

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

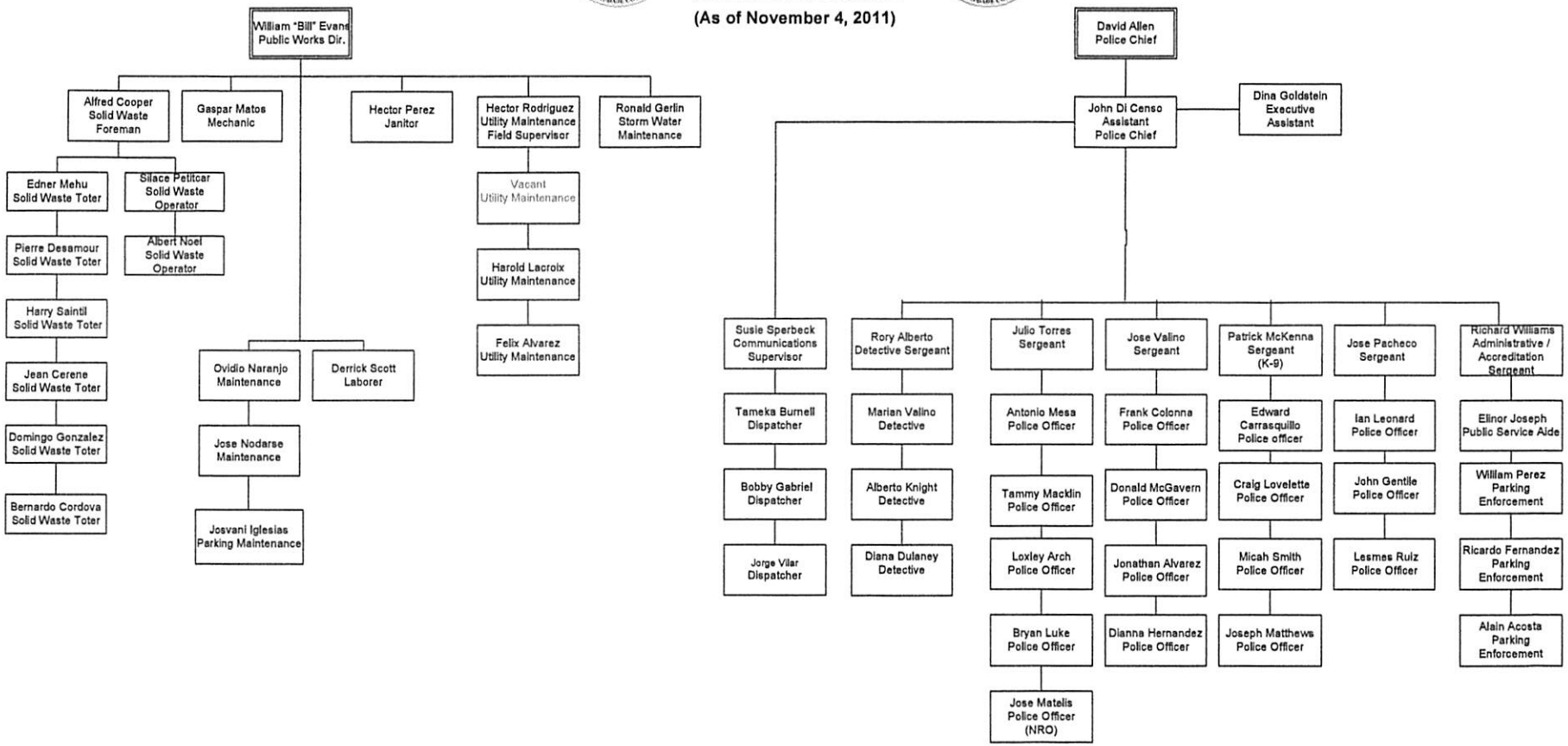
Tot Lot Playground
Hawthorne Ave & 90th Street

Town of Surfside
9293 Harding Avenue
Surfside, FL 33154

Government Structure
(As of November 4, 2011)



Town of Surfside
9293 Harding Avenue
Surfside, FL 33154
Government Structure
(As of November 4, 2011)



Administrative Structure

The administrative appointments made by the Town Commission include: 1) a Town Manager (a Chief Operating Officer), 2) a Town Attorney (a Chief Legal Counsel), and 3) a Town External Auditor (a 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 nine 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

Planning /Code Enforcement Division

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

Town Attorney Department

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

Town Clerk & Administrative Services Department

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

Utility Billing

This office is responsible for billing and collections for all Town utilities. Phone: (305) 861-4863

Finance Support Services

The Finance Support Services Department is responsible for ensuring solid recommendations to promote the financial health of the Town as well as accounts payable, payroll processing, risk management and preparation of the Town's budget and financial statements. (305) 861-4863

Parks and Recreation

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

Public Safety Department

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

Public Works

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

Tourist Bureau

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

Building Services Department

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

Administration Contacts

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

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

Police Chief, Dave Allen
(305) 861-4863
dallen@townof surfsidefl.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 Support Services Director, Martin D. Sherwood
(305) 861-4863
msherwood@townofsursidefl.gov

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

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

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

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

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

Code Enforcement Director, Joe Damian
(305) 861-4863
jdamien@townorsurfsidefl.gov

Emergency Services

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

Police Services

Surfside boasts a police response time of just over one minute. 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, the Town experiences very few structural fires.

Utilities

Surfside maintains many of its own utility operations, either individually or through contractual relationships. Surfside provides: Stormwater Maintenance, Solid Waste 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, nor place significant limitations on private suppliers. A few companies are currently actively supplying natural gas in the Town.

Solid Waste Collection (Garbage and Recycling)

The Town provides its own solid waste collection several times a week to residential customers at a rate which is comparable, or below, that of neighboring municipalities providing lesser levels of service. The Public Works Department is responsible for operational issues. The Utility Billing Office may be contacted for billing issues. Recycling is provided by a private contractor.

Stormwater Control

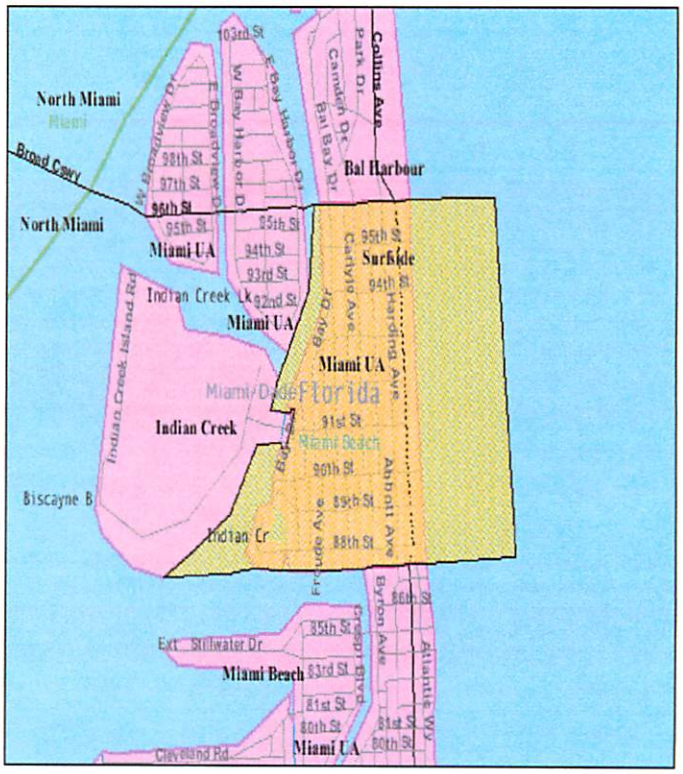
Surfside's stormwater control operations are performed by Town staff. This operation is managed from the Public Works Department which may be contacted for operational concerns (street flooding, etc)

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.

TOWN OF SURFSIDE
FLORIDA
MIAMI-DADE COUNTY

Budget Overview



FY 11/12

Budget Overview

This section contains summary information about the Adopted Budget. It includes: 1) an explanation of the Budget Process, 2) the Town's budget calendar, 3) millage rate and millage impact information, 4) a "Sources and Uses" document related to the utility bond, 5) a "Proof of Debt Coverage" showing that the Town exceeds the utility debt requirements, 6) a "Schedule of Transfers" showing the dollars transferred from one fund and being received in another, 7) the summary Five Year Capital Improvement Plan, 8) a preliminary schedule of financing for the Five Year Capital Improvement Plan, 9) the adopted budget summary and 10) 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. Their involvement 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 Support Services Department in collaboration with the Human Resources Director of the Executive Department, prepares all personnel costs and benefit expenditure information. A number of other expenditures are addressed centrally and allocated to appropriate budgets (depreciation, 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 Finance Support Services 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 (where those are available).

The Town of Surfside develops operating costs based on a zero-based budget model. Departments are encouraged to review prior spending as a way of reminding themselves of on-going obligations not as a way to establish a guaranteed base funding level on which to build. Each request for funding must be accompanied by a detailed justification. The practice of incremental budgeting (identifying operational budgets by increasing/decreasing the prior year expenditures by a percentage) is a process which the Town has rejected.

Each year the departments also submit requests for capital outlay and capital improvement projects. Items that qualify as capital outlay are those that cost $ 1,000 or more and result in a fixed asset for the Town. Items that qualify as capital improvement projects are capital assets 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. Many of the projects included in the Five Year CIP Plan are related to Enterprise funds. Only general government capital improvement projects are funded in the Capital Projects Fund.

Future operating cost (e.g., additional personnel, maintenance or utility costs) associated with capital projects are projected for each individual CIP. Anticipated operating cost information is not included in the current year's budget unless the projects are expected to be completed prior to year end.

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

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

Also in mid-June to late June, the Town Manager meets with the Town Commission to formally present the proposed budget document and receive Town Commission direction. The public is invited to attend, but the meeting is not a public hearing per se. The budget workshops provide 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. The public hearings required by Florida law occur in September.

Town Commission Approval

The Town Manager presents the proposed budget to the Town Commission by July 1 of each year. A preliminary millage rate resolution is required before July 31. This is the rate which is reflected on the preliminary tax statement (TRIM statement) sent to each property owner in the Town. This rate becomes the "not-to-exceed" rate to fund the Town's budget, which may be lowered without a requirement to re-notice property owners. Any other rate changes such as parking or utility rates for

the coming year are presented for Town Commission action in the regular meetings between July and September or may be implemented in the budget public hearings.

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

After the final adoption, the budget document is modified as a result of the Town Commission meetings and public hearings. The adopted budget is then printed for distribution and posted to the Town's website. The various allocations included in the adopted budget are then "loaded" into the Town's financial system and become the basis for all expenditure controls and reporting throughout the fiscal year.

Basis Of Budgeting

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

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

Basis Of Accounting

The Generally Accepted Accounting Principles (GAAP) basis of accounting for governmental funds is modified accrual. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when you know how much they 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 public debt.

Budgetary Control

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

The Town is required to undergo an annual external audit of its financial statements in accordance with generally accepted auditing standards and the standards issued by the Comptroller General of the United States. Upon completion of the annual audit the Town files the Annual Financial Report with the Department of Banking and Financial Services pursuant to Florida Statutes, section 218.32. The *external audit for FY 09/10 was presented in the form of a Comprehensive Annual Financial Report* (CAFR). The external auditor provided a unqualified (clean) audit opinion for the period.

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

Budget Amendment Process

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

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

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

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

Transparency

During FY 10/11, the Town Commission greatly enhanced 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 new CAFR report which provides greatly expanded information regarding the audit in conjunction with the Town Manager's roadmap to the CAFR which allows easy and quick review of this 100 page document. Posting weekly check registers on the Town's website ensures that everyone interested in Town finances can determine exactly which vendors receive payments from the Town. The monthly Town Commission agenda also includes a year to date budget to actual summary to reflect how the Town is doing in relation to the projected financial outcomes complete with fund balances. This identifies trends early so that corrective action is taken before a trend becomes a problem. The Town also prepared a Five Year Financial Plan to analyze tax equity issues, determine if current policies will result in adequate reserves over a five year horizon and to analyze if strategic changes were necessary in land use planning to encourage more commercial property value creation. This Five Year Financial Plan now informs many policy discussions by the Town Commission and various citizen advisory groups.

TOWN OF SURFSIDE, FL
Budget Calendar for FY 11/12

Tuesday, February 08, 2011	Briefing to Town Commission- current budget status for FY 2011-2012 budget at regular commission meeting
Friday, February 11, 2011	Budget Kick-Off with Department Heads
Thursday, March 03, 2011	High Level Briefing/Formal Workshop to Town Commission- current budget status, implications for FY 2011-2012 budget, Introduction of 5-year financial plan
Wednesday, May 11, 2011	Finance meets with Town Manager (preliminary condition assessment/recommendations/modifications)
Wednesday, June 01, 2011	Estimated Tax roll information available from Property Appraiser
Thursday, June 16, 2011	Final Proposed Budget finished, Printing begins & distribution commences
Thursday, June 23, 2011	Town Commission Workshop (Community invited) regarding proposed Budget (7 PM)
Friday, July 01, 2011	Certified Taxable Values Received from Property Appraiser
Tuesday, July 19, 2011	Preliminary Millage Rate Adoption at Regular Commission Meeting
July/August	Notice for First Public Hearing through TRIM notice sent by Property Appraisers' office
Thursday, June 23, 2011	First Budget Workshop on Proposed Budget - Mayor and Town Commission (Community Invited)
Thursday, September 01, 2011	Second Budget Workshop - Summer Studies Presented
Tuesday, September 13, 2011	First public hearing setting Proposed Millage and Proposed Budget (5:01 PM)
Thursday, September 22, 2011	Budget Summary and Notice of Hearing Published
Monday, September 26, 2011	Public hearing to set Final Millage and Final Budget (5:01 PM)
Saturday, October 01, 2011	Fiscal Year 11/12 Begins

FY 11/12 Millage Maximums and Related Information (Based on Certified Assessment Information)				
Millage Name	**Votes Required**	**Maximum Millage**	**Total Resulting Net Revenues**	**Net Tax Increase from Proposed Budget Book**
FY 11/12 Adopted Rate	3	5.5000	$5,317,265	$0
FY 10/11 Adopted Rate	3	5.6030	$5,416,842	$99,577
Town of Surfside Historic Rate	3	5.6030	$5,416,842	$99,577
Current Year Roll-up Rate	3	5.6573	$5,469,338	$152,073
Maximum Majority Vote (Adjusted Roll-up)	3	6.0076	$5,808,000	$490,733
Maximum Super Majority Rate	4	6.6447	$6,423,932	$1,106,667
Unanimous	5	10.0000	$9,667,754	$4,350,488

Examples of the impact of the Adopted Millage Rate (5.5000) on properties of various values and exemption status are on the following page.

Detailed Examples of Impact on Property Valuations At 4.87% Valuation Reduction

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

Property Taxable Value FY 10/11	$250,000	$350,000	$400,000	$450,000
Commercial / No Exemption FY 10/11 Tax Levy at Adopted 5.6030 mills	$1,401	$1,961	$2,241	$2,521
Projected Property Taxable Value FY 11/12 (-4.87%)	$237,825	$332,955	$380,520	$428,085
Commercial / No Exemption FY 11/12 Tax Levy at Proposed 5.500 mills	$1,308	$1,831	$2,093	$2,354
Surfside Property Tax Reduction for Commercial and Residential Properties With No Taxable Exemptions	$93	$130	$148	$167

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

Property Assessed Value FY 10/11	$250,000	$350,000	$400,000	$450,000
Property Taxable Value FY 10/11 With $50,000 Reduction	$200,000	$300,000	$350,000	$400,000
Residential / Homestead Exemption FY 10/11 Tax Levy at Adopted 5.6030 mills	$1,121	$1,681	$1,961	$2,241
Projected Property Assessed Value FY 11/12 (-4.87%)	$237,825	$332,955	$380,520	$428,085
Property Taxable Value FY 11/12 with $50,000 Reduction	$187,825	$282,955	$330,520	$378,085
Residential / Homestead FY 11/12 Tax Levy at Proposed 5.500 mills	$1,033	$1,556	$1,818	$2,079
Surfside Property Tax Reduction for Homestead Property	$88	$125	$143	$162

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

Property Assessed Value FY 10/11	$250,000	$350,000	$400,000	$450,000
Assumed Save Our Home Save Our Homes Taxable Value	$175,000	$245,000	$280,000	$315,000
Residential / Homestead Exemption FY 10/11 Tax Levy at Adopted 5.6030 mills	$981	$1,373	$1,569	$1,765
FY 11/12 Maximum Increase to FY 10/11 Taxable Valuation for SOH (1.5%)	$177,625	$248,675	$284,200	$319,725
Residential / Homestead FY 11/12 Tax Levy at Proposed 5.500 mills	$977	$1,368	$1,563	$1,758
Surfside Property Tax Reduction for Save or Home Exempt Property	$4	$5	$6	$6

Sources and Uses Chart for Water, Sewer, and Stormwater Projects - FY 11/12

Sources	Starting Amount	Received to Date	Closing Costs	Available Funding
FDEP Grant	$100,000	$0	$0	$100,000
FDEP Grant	$125,000	$115,000	$0	$10,000
CITT Transfer	$210,000	$0	$0	$210,000
FDEP Grant	$873,500	$0	$0	$873,500
Utility Bond	$16,000,000	$0	$50,000	$15,950,000
Building Better Communities: Miami-Dade County Bond	$829,000	$145,000	$0	$684,000
Appropriation of Unassigned Net Assets	$431,438	$0	$0	$431,438
Total Sources	**$18,568,938**	**$260,000**	**$50,000**	**$18,258,938**

Uses	FY 10/11	FY 11/12	FY 12/13	Total
Wastewater (Sewer) Rehabilitiation (Management)	$74,455	$140,863	$46,954	$262,272
Wastewater (Sewer) Rehabilitiation (Construction)	$566,669	$3,400,015	$1,039,528	$5,006,212
Water System Rehabilitiation (Management)	$75,487	$140,533	$46,844	$262,864
Water System Rehabilitiation (Construction)	$880,626	$5,189,959	$1,761,257	$7,831,842
Stormwater System Rehabilitiation (Management)	$71,487	$140,533	$46,844	$258,864
Stormwater System Rehabilitiation (Construction)	$340,876	$2,045,256	$681,752	$3,067,884
Subtotal Management	$221,429	$421,929	$140,642	$784,000
Subtotal Construction	$1,788,171	$10,635,230	$3,482,537	$15,905,938
Total for Three Major Rehabilitation Projects	$2,009,600	$11,057,159	$3,623,179	$16,689,938
Bal Harbour Project - Collin's Avenue South Force Main		$1,500,000		$1,500,000
Florida Power & Light Conduit (Net of Proj. Contingency)		$69,000		$69,000
Total Uses	**$2,009,600**	**$12,626,159**	**$3,623,179**	**$18,258,938**

Total Balance / Difference **$0**

Water / Sewer / Stormwater Proof of Debt Coverage

Water, Sewer and Stormwater Operating Revenues	$3,533,002
Water, Sewer and Stormwater Operating Expenses	$2,060,041
Combined Utility Net Revenues	$1,472,961
Budgeted FY 11/12 Debt Service Requirement	$1,254,048
Combined Actual Coverage	1.1746
Combined Ratio Requirements	1.1000
Coverage in excess of requirement	**0.0746**

Schedule of Transfers - Adopted FY 11/12

Transferred To:	Transferred From: General Fund	Capital Projects	Tourist Resort	Police Forfeiture	Transportation	Water & Sewer	Parking	Solid Waste	Stormwater	Total In:
General Fund		$150,000			$8,232	$62,961	$44,780	$110,950	$17,642	$394,565
Capital Projects Fund										$0
Tourist Resort Fund										$0
Police Forfeiture Fund										$0
Municipal Transportation										$0
Water & Sewer Fund	$26,509				$183,492					$210,001
Municipal Parking Fund										$0
Solid Waste Fund										$0
Stormwater Utility Fund						$112,202				$112,202
Total Transfers Out:	**$26,509**	**$150,000**	**$0**	**$0**	**$191,724**	**$175,163**	**$44,780**	**$110,950**	**$17,642**	**$716,768**

Schedule of Appropriations (Use of Surplus) - Adopted FY 11/12

Fund and Appropriation Type	Amount Appropriated	Purpose of Appropriation
General Fund	$188,000	Millage Rate Stabilization
Capital Projects Fund	$274,600	Funds Technology Replacement, Town-wide Software System Improvement Projects and Transfer to General Fund
Tourist Resort Fund	$0	
Police Forfeiture Fund	$45,044	Funds Laptop Air Card Costs, Proactive Investigations and Drug Awareness Projects
Municipal Transportation	$128,579	Appropriated to Transfer to Water and Sewer Fund for Roadwork Elements of Water and Sewer Rehabilitation Projects
Water & Sewer Fund	$431,438	Funds Balance of Collins Avenue Sourthern Main Force Project ($362,438) and FPL Conduit Study Project ($69,000)
Water & Sewer Fund (RRI)*	$112,202	Funds Transfer to Stormwater Utility Trust Fund to fund Stormwater Renewal and Replacement Reserves
Municipal Parking Fund	$1,500,000	Funds Land Acquisition Projects
Solid Waste Fund	$0	
Stormwater Utility Fund	$0	
Total Appropriations	**$2,679,863**	

* Note: The other appropriations are from unrestricted surplus. This appropriation utilizes funds that are earmarked (restricted) for renewal and replacement (RRI).

Five Year Capital Improvement Plan
All Funds Project Expenditure Summary FY 11/12 - 15/16

Department Name	Project Name	FY 11/12		FY 12/13		FY 13/14		FY 14/15		FY 15/16		Total
Town Clerk	Town-wide Software Replacement Project	100,000	CIP-FB									$100,000
	Technology Replacement Program	25,000	CIP-FB	25,000	CIP-FB	25,000	CIP-FB	25,000	CIP-FB	25,000	CIP-FB	$125,000
Public Safety	Parking Acquisition and Development	1,180,000	MPF	80,000	MPF	80,000	MPF					$1,340,000
	Municipal Park Lot Restoration	400,000	MPF									$400,000
Public Works	Administrative Vehicle Replacement			23,500	GF:SF:WCF:WS							$23,500
	Stormwater Pollution Control Project	2,185,789	FDEP/SUB	728,596	FDEP/SUB							$2,914,385
	Wastewater System Rehabilitation Program	3,540,878	WUB	1,086,482	G/WUB							$4,627,360
	Water System Maintenance Program	5,330,492	GAS/CITT/WUB	1,808,101	G/WUB							$7,138,593
	Collins Avenue Southern Sanitary Force Main	3,000,000	BAL/WUB/WS									$3,000,000
	FPL Conduit Under Intersections*	69,000	WS									$69,000
Leisure Services	Beachwalk Lighting			409,000	G/GF							$409,000
	PROJECT TOTALS		**$15,831,159**		**$4,160,679**		**$105,000**		**$25,000**		**$25,000**	**$20,146,838**

*$69,000 covers study costs. Installation costs are captured within the Water System Maintenance Program.

Note: The codes provided next to the dollar amounts are located on the following page. Where multiple funding sources are budgeted for a single project, the allocation between funding sources is contained within the explanation of the capital improvement.

Five Year Capital Improvement Plan-All Funds Funding Source Summary
FY 11/12 - FY 15/16

Source Code	Source Name	FY 11/12	FY 12/13	FY 13/14	FY 14/15	FY 15/16	Total
BAL	Bal Harbour Share	1,500,000					1,500,000
BBC	Building Better Communities M-D Bond		684,000				684,000
CIP-FB	Capital Projects Fund Fund Balance	125,000	25,000	25,000	25,000	25,000	225,000
CITT	Citizens Transportation Tax Funding	183,492					183,492
FDEP	Florida's Dept. of Environmental Protection	473,500	510,000				983,500
GAS	Second Local Option Gas Tax	26,508					26,508
GF	General Fund Operating Revenue		5,875				5,875
GF-FB	General Fund Fund Balance (Reserves)		409,000				409,000
MPF	Parking Fund Revenues or Fund Balance	1,580,000	80,000	80,000			1,740,000
SF / SW	Stormwater Revenues or Net Assets		5,875				5,875
SUB	Loan Proceeds - Existing Stormwater Bond	1,712,289	328,596				2,040,885
WCF	Solid Waste Collection Fund or Net Assets		5,875				5,875
WS	Water and Sewer Fund - Net Assets	431,438	5,875				437,313
WUB	Loan Proceeds - Existing W/S Bond	9,798,932	2,100,583				11,899,515
	Totals	**15,831,159**	**4,160,679**	**105,000**	**25,000**	**25,000**	**20,146,838**

BUDGET SUMMARY
TOWN OF SURFSIDE, FLORIDA - FISCAL YEAR 2011 - 2012

General Fund	5.5000										
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	5.5000	5,317,265	0	0	0	0	0	0	0	0	5,317,265
Ad Valorem Taxes	0.0000 (voted debt)	0	0	0	0	0	0	0	0	0	0
Franchise /Utility Taxes		1,265,619	0	0	0	0	0	0	0	0	1,265,619
Sales & Use Taxes		352,508	0	128,788	0	0	0	0	0	0	481,296
Licenses/Permits		448,266	0	0	0	0	0	0	0	0	448,266
Intergovernmental		507,476	0	0	0	0	0	0	0	473,500	980,976
Charges for Services		286,471	0	0	0	170,055	2,824,912	693,644	1,277,389	487,000	5,739,470
Fines & Forfeitures		716,634	0	0	34,066	0	0	0	0	0	750,700
Loan Proceeds		0	0	0	0	0	9,798,932	0	0	1,712,289	11,511,221
Miscellaneous Revenues		36,500	400	6,200	100	480	10,340	300	295	750	55,365
TOTAL SOURCES		8,930,739	400	134,988	34,166	170,535	12,634,184	693,944	1,277,684	2,673,539	26,550,179
Interfund Transfers - In		394,566	0	0	0	0	210,000	0	0	112,202	716,768
Fund Balance/Reserves/Net Assets		188,000	274,600	0	45,044	128,579	543,640	1,500,000	0	0	2,679,863
TOTAL REVENUES, TRANSFERS & BALANCES		9,513,305	275,000	134,988	79,210	299,114	13,387,824	2,193,944	1,277,684	2,785,741	29,946,810
EXPENDITURES/EXPENSES											
General Government		2,535,899	125,000	0	0	0	0	0	0	0	2,660,899
Building Services		389,964	0	0	0	0	0	0	0	0	389,964
Public Safety		4,105,313	0	0	79,210	0	0	0	0	0	4,184,523
Streets		75,915	0	0	0	0	0	0	0	0	75,915
Recreation, Culture, and Tourism		1,565,251	0	134,988	0	0	0	0	0	0	1,700,239
Physical Environment		719,278	0	0	0	0	12,262,882	0	1,063,168	2,342,715	16,388,043
Municipal Transportation		0	0	0	0	107,390	0	2,044,780	0	0	2,152,170
Debt Service		0	0	0	0	0	943,755	0	0	312,570	1,256,325
TOTAL EXPENDITURES/EXPENSES		9,391,621	125,000	134,988	79,210	107,390	13,206,636	2,044,780	1,063,168	2,655,285	28,808,079
Interfund Transfers - Out		26,509	150,000	0	0	191,724	175,163	44,780	110,950	17,642	716,768
Fund Balance/Reserves/Net Assets		95,175	0	0	0	0	6,025	104,384	103,566	112,814	421,963
TOTAL APPROPRIATED EXPENDITURES TRANSFERS, RESERVES & BALANCES		9,513,305	275,000	134,988	79,210	299,114	13,387,824	2,193,944	1,277,684	2,785,741	29,946,810

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 08/09 Positions			Funded FY 09/10 Positions			Funded 10/11 Positions			Funded FY 11/12 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	0	2	0	0	2	0	1	2	0	1
	Executive	5	0	0	4	0	0	4	1	0	4	0	0
	Financial Support Services	3	0	0	3	0	0	3	0	0	4	0	0
	Town Clerk	1	0	0	2	0	0	2	0	0	2	1	0
	Building Services	3	0	0	2	8	0	3	7	0	3.5	7	0
	Public Safety	45	1	0	34.5	0	0	31.75	0	0	31.75	0	0
	Public Works	7.25	0	0	4.25	0	0	5.25	0	0	5.25	0	0
	Leisure Services	17	12	19	8	11	19	10.75	12	25	10.75	12	25
Tourism	Leisure Services	2	0	0	0	1	0	0.25	0	0	0.25	0	0
Forfeitures	Public Safety	0	0	0	0	0	0	0	0	0	0	0	0
Transportation		0	0	0	0	0	0	0	0	0	0	0	0
Water/Sewer	Public Works	5.25	0	0	5.25	0	0	5.25	0	0	5.75	0	0
Parking	Public Safety	2	0	0	2.5	0	0	5.25	0	0	5.25	0	0
Solid Waste	Public Works	12.25	0	0	10.25	0	0	10.25	0	0	10.25	0	0
Stormwater	Public Works	1.25	0	0	1.25	0	0	1.25	0	0	1.25	0	0
Total		111	13	19	84	20	19	89	20	26	91	20	26

Summary of FY 11/12 Funded Positions Compared to FY 10/11

The "FY 11/12 Town-wide Personnel Complement Table" on the preceding page shows the funded positions for each fund and department from FY 08/09 through the adopted FY 11/12 budgets. With part-time and seasonal positions counted as one-half FTE, the number of FY 11/12 funded positions is 13.00 FTEs fewer than the funded positions in FY 08/09. The thirteen fewer FTEs represent a reduction of over ten and two-tenths percent (10.2%) of the FY 08/09 employee count.

The increase in funded positions (full-time and part-time) from FY 09/10 to FY 10/11 is attributable to the staffing of the new Community Center and expanded life guard services.

The funded position count for FY 11/12 reflects the addition of two full-time positions. These positions are: 1) the creation of an Advanced Permit Technician position to improve Building Department processes and expedite customer service and 2) the creation of a Budget Officer position to improve budget planning, increase analytic policy analysis resources and improve financial transparency and reporting. A part-time board stenographer has been added, but those expenses are offset by the reduction of funding for a part-time Special Projects Coordinator position.

The General Fund has the following proposed changes funded:

Executive Department: This department has the reduction one full-time position. The Front Office Clerk is now allocated 50:50 between the Building Department and the Water and Sewer Fund. The Code Enforcement position reports directly to the Town Manager and is reflected in the Executive Department. Finally, part-time funding for a Special Projects Coordinator position has been removed for a net funding decrease of one part-time position.

Finance Support Services Department: This department has an addition of one full-time position. A new Budget Officer position is funded.

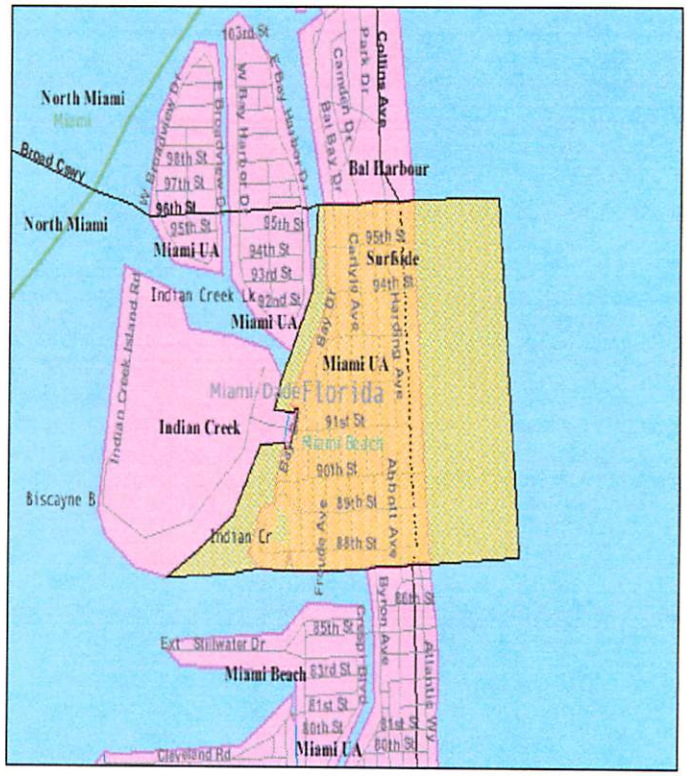
Town Clerk Department: This department has an addition of one part-time position. A part-time board stenographer position is funded.

Building Services Department: This department has an additional net allocation of one-half FTE. The Front Office Clerk is funded 50:50 from this department and the Water and Sewer Fund. The Building Services Department no longer accounts for the Code Enforcement position, but does include the new Advance Permit Technician position.

The Water and Sewer Fund has an additional allocation of one-half FTE. The Front Office Clerk is funded 50% from this fund and 50% from the General Fund Building Department.

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

Governmental Funds



FY 11/12

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 11/12

FY 10/11 Estimated **Millage Rate: 5.6030**

Estimated Total Revenues	9,243,758
Estimated Expenditures & Encumbrances	(8,828,042)
Estimated FY 10/11 Year End Difference	**415,716**

Projected Unassigned Fund Balance

Audited Unassigned Fund Balance 9/30/2010	867,867
Estimated FY 10/11 Year End Difference	415,716
Reclassified from non-Spendable in FY 10/11	188,000
Projected Unassigned Fund Balance 9/30/2011	1,471,583
Use of Fund Balance FY 11/12	(188,000)
Projected Unassigned Fund Balance 9/30/2012	1,283,583

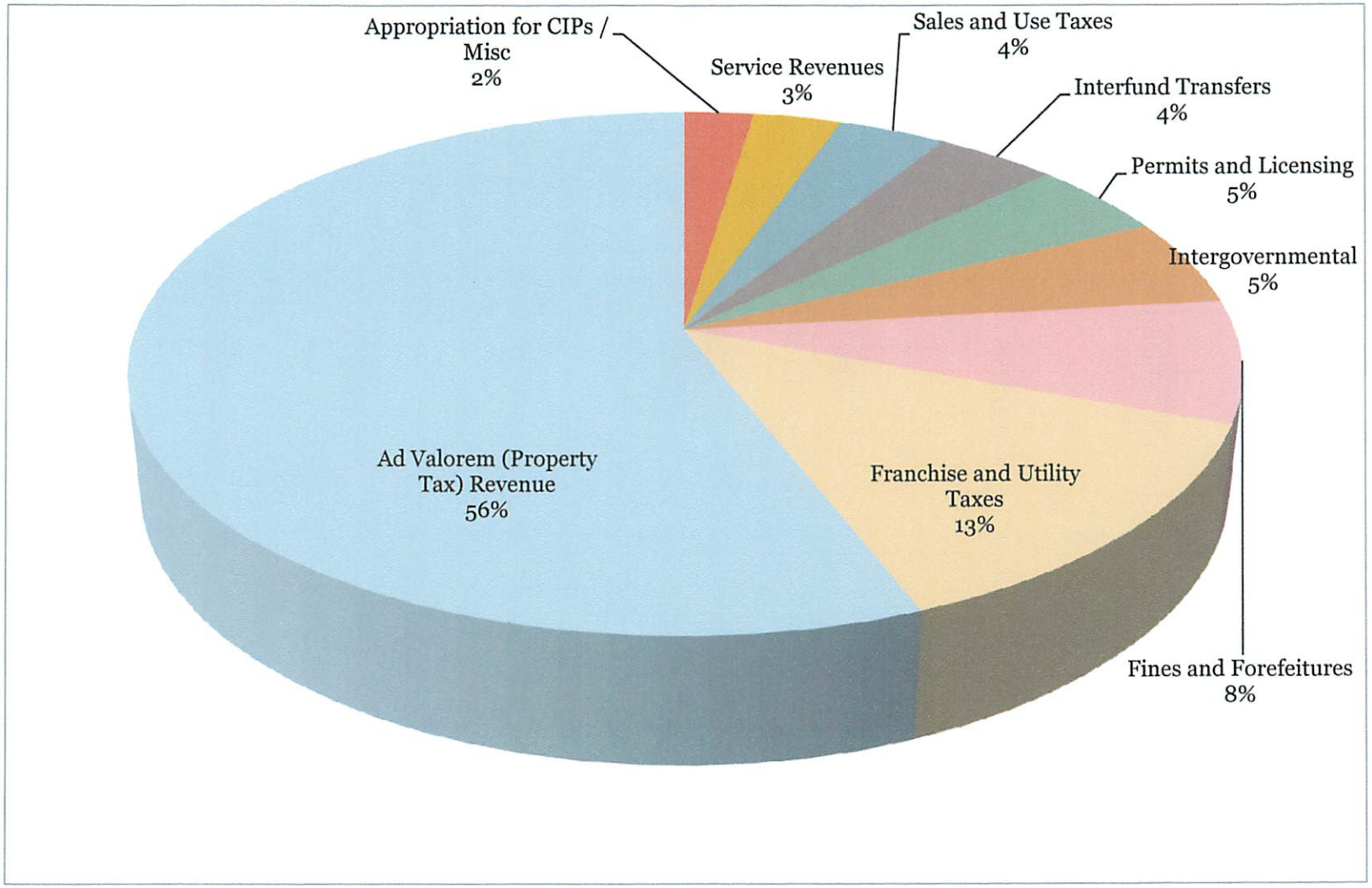
FY 11/12 Budget Summary **Millage Rate:5.5000**

Adopted Revenues	
Projected Unassigned Fund Balance 10/1/2011	1,471,583
Real and Personal Property Taxes	5,317,265
Sales and Use Taxes	352,509
Franchise and Utility Taxes	1,265,619
Permits/Licenses/Inspections	448,266
Intergovernmental Revenues	507,476
Services Revenues	286,471
Fines and Forefeitures	716,634
Miscellaneous Revenues	431,065
Total Revenue	**10,796,888**

Adopted Expenditures	
Personnel Costs	6,549,031
Operating Items	2,702,032
Capital Outlay	139,058
Non-Operating Expenses	123,184
Projected Unassigned Fund Balance 9/30/2012	1,283,583
Total Expenditures	**10,796,888**

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

Where Do the Funds Come From?



Total General Fund Revenues: $9,513,305

GENERAL FUND OPERATING REVENUE

Line Item Prefix: 001-0000-:		FY 07/08 Actual	FY 08/09 Actual	FY 09/10 Actual*	FY 10/11 Original Adopted	FY 10/11 Projected	FY 11/12 Adopted
311-1000	Current & Delinquent Real Property	6,232,109	6,269,513	5,263,212	5,633,987	5,533,987	5,257,265
311-1001	Current & Delinquent Personal Property	60,646	56,207	60,516	60,000	60,000	60,000
TOTAL	Current Real Property Tax (operating)	6,232,109	6,325,721	5,323,728	5,693,987	5,593,987	5,317,265
312-1200	Two Percent Resort Tax (Food)	123,195	111,127	133,999	126,500	124,166	140,000
312-1400	Four Percent Resort Tax	155,223	124,758	109,913	65,000	103,990	110,000
312-1500	Resort Tax Penalties / Interest	-	3,840	5,415	1,000	5,000	5,000
312-4100	First Local Option Gas Tax	82,472	72,571	70,651	71,492	77,492	71,000
312-4200	Second Local Option Gas Tax	32,144	28,136	26,974	27,601	30,084	26,509
TOTAL	Sales and Use Taxes	393,033	340,432	346,952	291,593	340,731	352,509
314-1000	Electric Utility	415,994	403,591	385,837	385,000	382,000	405,339
314-4000	Gas Utility	22,341	20,680	28,998	20,000	30,000	30,000
315-0100	Telecommunication Simplification Tax	337,348	385,486	343,440	337,862	352,748	334,433
316-0100	Surfside Local Business Licensing Tax	8,539	52,320	59,372	51,000	62,500	60,000
316-0200	Miami-Dade Occ Licenses Tax Share	9,257	9,996	8,379	9,200	8,400	9,053
316-0300	Surfside Local Business License Penalty	-	500	-	100	500	550
TOTAL	Municipal Utility & Other Use Taxes	793,480	872,573	826,027	803,162	836,148	839,375
323-1000	Electric Franchise	432,283	416,728	439,018	410,000	433,000	400,000
323-4000	Gas Franchise	31,540	28,040	24,728	19,000	25,480	26,244
TOTAL	Franchise Fees	463,823	444,767	463,747	429,000	458,480	426,244
322-1000	Building Permits	48,219	76,104	194,076	172,300	383,500	240,200
322-2000	Electrical Permits	15,813	12,858	21,778	15,500	22,590	37,690
322-3000	Plumbing Permits	8,347	8,454	18,436	8,300	27,429	28,275
322-4000	Mechanical Permit	8,257	12,942	35,775	10,000	32,827	39,301
322-6000	Structural Review	13,079	9,628	15,645	14,000	19,583	15,600
322-8500	Contractor's Registration	-	-	-	-	25,000	25,000
322-8600	Certificate of Use						50,000
322-9100	Educational Dev. - Building Services	-	-	-	-	3,000	10,000
329-1000	Zoning Review / Variance Fees	18,533	-	-	-	1,500	1,500
329-2010	Lobbyist Fees / Registrations	804	350	3,100	350	700	700
TOTAL	Permits/Licenses/Inspection	113,050	120,336	288,811	220,450	516,128	448,266
331-2110	Miami-Dade Public Safety Grant					2,500	2,500
331-2120	U.S. Public Safety Grant - Justice Asst.	5,348	1,000	13,482	1,000	3,000	2,500
331-3000	U.S. Emergency Management Grant	24,288	-	-	-	-	-
335-1200	State Revenue Sharing	148,526	134,267	135,096	130,952	137,483	140,000
335-1500	Beverage License	4,185	5,743	4,985	4,500	4,500	4,500
335-1800	1/2 Cent Sales Tax	358,645	328,662	317,003	324,166	350,166	351,508
335-4900	Motor Fuel Tax Rebate	8,482	6,979	7,105	6,500	6,500	6,468
TOTAL	Intergovernmental - Federal/State	549,473	476,650	477,672	467,118	501,649	507,476
341-8000	Permit Penalties	6,834	12,851	17,993	11,000	26,470	25,000
341-9000	Election Qualifying Fees	225	-	250		-	250
342-1010	Special Police Detail - Extra Duty (new)	-	-	-		51,200	51,000
347-2001	Library Revenues	147	-	-		-	-
347-2002	Pool Admission Fees	155	-	-		3,000	13,000
347-2003	Recreation - Aquatics	-	-	-	35,000	7,680	17,500
347-2004	Recreation - Special Events / Hosting	430	608	300	13,050	1,400	25,000
347-2006	Recreation - Winter Camp	3,512	2,715	2,527	2,550	4,830	4,830
347-2007	Recreation - Summer Camp	41,786	56,160	70,701	56,000	72,000	72,000

GENERAL FUND OPERATING REVENUE

Line Item		FY 07/08 Actual	FY 08/09 Actual	FY 09/10 Actual*	FY 10/11 Original Adopted	FY 10/11 Projected	FY 11/12 Adopted
347-2008	Recreation - Locker Rentals	-	-	-		-	3,600
347-2011	Recreation - Beach Equipment Rentals	2,903	1,930	967	1,200	120	500
347-2015	Recreation - Adult Programs	-	-	-		12,452	12,500
347-2016	Recreation - Youth Programs	73,278	45,034	53,587	58,000	50,466	50,466
347-2018	Recreation - Senior Programs	3,055	13,434	16,675	8,000	3,625	4,225
347-2090	Recreation - Concessions	-	-	-		2,200	6,600
TOTAL	Services Revenues	132,326	132,732	163,001	184,800	235,443	286,471
351-5010	Parking and Traffic Violations	199,739	165,087	133,682	132,000	150,996	166,634
351-5030	Red Light Enforcement	-	-	-	267,000	324,025	500,000
359-4000	Code Enforcement Fees and Penalties	6,683	9,225	16,660	10,000	19,500	25,000
359-5000	Fines - Lien Enforcement Revenue (new)	-	-	-	25,000	12,500	25,000
TOTAL	Fines & Forfeitures	206,422	174,312	150,342	434,000	507,021	716,634
361-1000	Interest Earnings	144,795	28,829	75,542	100	7,000	6,500
364-1000	Disposition of Assets	3,027	2,592	-	-	2,300	2,000
369-9010	Other Miscellaneous Revenues	38,516	67,166	56,232	28,000	28,000	28,000
381-1700	Interfund Transfer: Mun. Transportation	-	8,848	6,000	4,700	4,700	8,232
381-3100	Interfund Transfer: Capital Projects	-	-	-	-	-	150,000
381-4100	Interfund Transfer: Water / Sewer	-	33,484	63,452	60,421	60,421	62,961
381-4200	Interfund Transfer: Mun. Parking	-	10,363	24,959	33,032	33,032	44,780
381-4300	Interfund Transfer: Solid Waste	-	67,197	103,860	104,129	104,129	110,950
381-4400	Interfund Transfer: Storwmater	-	10,850	16,231	14,590	14,590	17,642
392-0000	Appropriated Fund Balance	-	-	5,000,000	-	-	188,000
TOTAL	Miscellaneous Revenues	186,338	229,329	5,346,276	244,972	254,172	619,065
GRAND TOTAL		**9,070,054**	**9,116,852**	**13,386,555**	**8,769,082**	**9,243,758**	**9,513,305**

REVENUE SOURCES

Ad Valorem Tax

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

Under the Save our Homes provisions of the Florida State Constitution, all homestead properties can only have an annual increase of assessed value of either 3% or the CPI, whichever is less. For FY 11/12 the increase is capped at 1.5%. For FY 11/12, the State Constitution also limits local governments to a millage rate of the roll-back rate plus the adjustment for growth in per capita Florida income by a simple majority vote. For this year, the Department of Revenue reports that the growth rate to be utilized for FY 11/12 is approximately one-half of one percent (.53%).

For FY 10/11, the Town of Surfside's Mayor and Town Commission adopted the rate of (5.6030 mils). Miami Dade Property Appraiser certified values for the FY 11/12 budget are 4.87% below the certified values for FY 10/11 budget. In order to generate the same amount of tax dollars on the lower assessment amount, the millage rate would need to be increased to the roll-back rate of 5.6573 mills. While the rate is called "roll back," it actually "rolls up" because the tax base has declined.

For FY 11/12, the Town Commission has adopted a rate of 5.500 mills which is lower than the roll up rate and lower than the historic tax rate for the Town of 5.6030 mills. The reduced rate applied to a lower assessed value means that the Town will operate in FY 11/12 with a real reduction in property tax dollars.

Sales and Use Taxes

This category of taxes includes the local option sales tax and resort taxes. The resort tax is a tax to be utilized for the promotion of tourism. Surfside is one of three towns in the State which controls its own resort tax proceeds rather than utilizing the State system. The tax generally is 2% on food and beverage sales (although some sales are excluded) and 4% on short-term rentals. These are taxes generated by local jurisdictions under authorization by the State of Florida.

Franchise, Utility and Occupational (Business) Taxes

The Town collects three types of franchise, utility, and occupational (business) taxes: electric, gas, and Surfside Occupational Taxes. Utility taxes, may be levied at a maximum rate of 10% for each utility. The latter has traditionally not been considered a franchise tax. However, the State of Florida's Department of Financial Services now requires that it be represented as a tax.

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

Permits/Licenses/and Inspections

Licenses, permits and inspection fees are collected for services performed at specific properties for the benefit of particularly property owners. Building permit categories include: structural, electrical, plumbing, roofing and mechanical permits. While the Town is primarily built out there are a few significant commercial properties anticipated for new development and some refurbishing of older structures continues. The Town projects $448,266 in revenues for FY 11/12 from these combined sources.

Intergovernmental Revenue

The Town receives recurring revenues from revenue sharing programs with the State of Florida. The Town receives periodic intergovernmental revenues from the United States of America in the form of assistance grants for specific projects. All disbursements of State revenues are based on receipts by the State and the Town's population. Most projections for revenues in this category are established by the State of Florida's Department of Revenue. Municipalities are required to budget at least 95% of the State's estimates. The adopted projection for these funds is $507,476. The Town will utilize grants, predominantly in the Water/Sewer and Storm drainage funds to help complete the replacement program during FY 11/12. These utility project grants amount to $1,927,500.

Services Revenues

This category includes all fees generated from services provided by the Town. This includes recreation fees; water and sewer, solid waste collection fees, stormwater charges, lien search services, and similar items. No rate increases are proposed for FY 11/12 except in parking rates. Total collections in the general fund are projected at $286,471 for FY 11/12. This represents an $105,000 increase from the originally adopted FY 10/11 number. That increase is attributable to the new services which will be provided when the Community Center completes its first full year of operations and a $51,000 increase resulting from a reporting change in extra-duty Police work.

Fines and Forfeitures

Funds to promote public safety and other projects are received by the City from fines, forfeitures, and/or seizures connected with illegal behavior in the community. Those funds are restricted to, and accounted for, in the Town's Forfeiture fund. Fines for the general fund derive from code enforcement and parking violations. A significant new source was added in the current Fiscal Year with the addition of a Red Light Camera Enforcement Program. It is projected that this source could reasonably add an additional $500,000 annually to revenues while reducing traffic collisions. Total FY 11/12 General Fund fines and forfeitures are projected at $716,634 an increase of $209,613 from the projected total for FY 10/11.

Miscellaneous Revenues

Any revenues that the Town receives which do not reasonably conform to any of the above identified categories are included in this category. This category includes interest earnings, receipts from the disposition of assets by sale, and similar items. Interfund Transfers between other funds may also be captured here. In FY 2012, staff anticipates $36,500 in miscellaneous revenues.

Loan Proceeds:

This funding is the loan money received from debt financing for major Water/Sewer and Stormwater infrastructure improvements. A $16,000,000 loan was received in FY 10/11 to address these repairs. Use of those funds will be spread over FY 10/11, FY 11/12, and FY 12/13. For FY 11/12 the budgeted proceeds total $11,511,221. This number can be reduced throughout FY 11/12 should additional grant dollars be received by the Town.

Appropriations and Transfers:

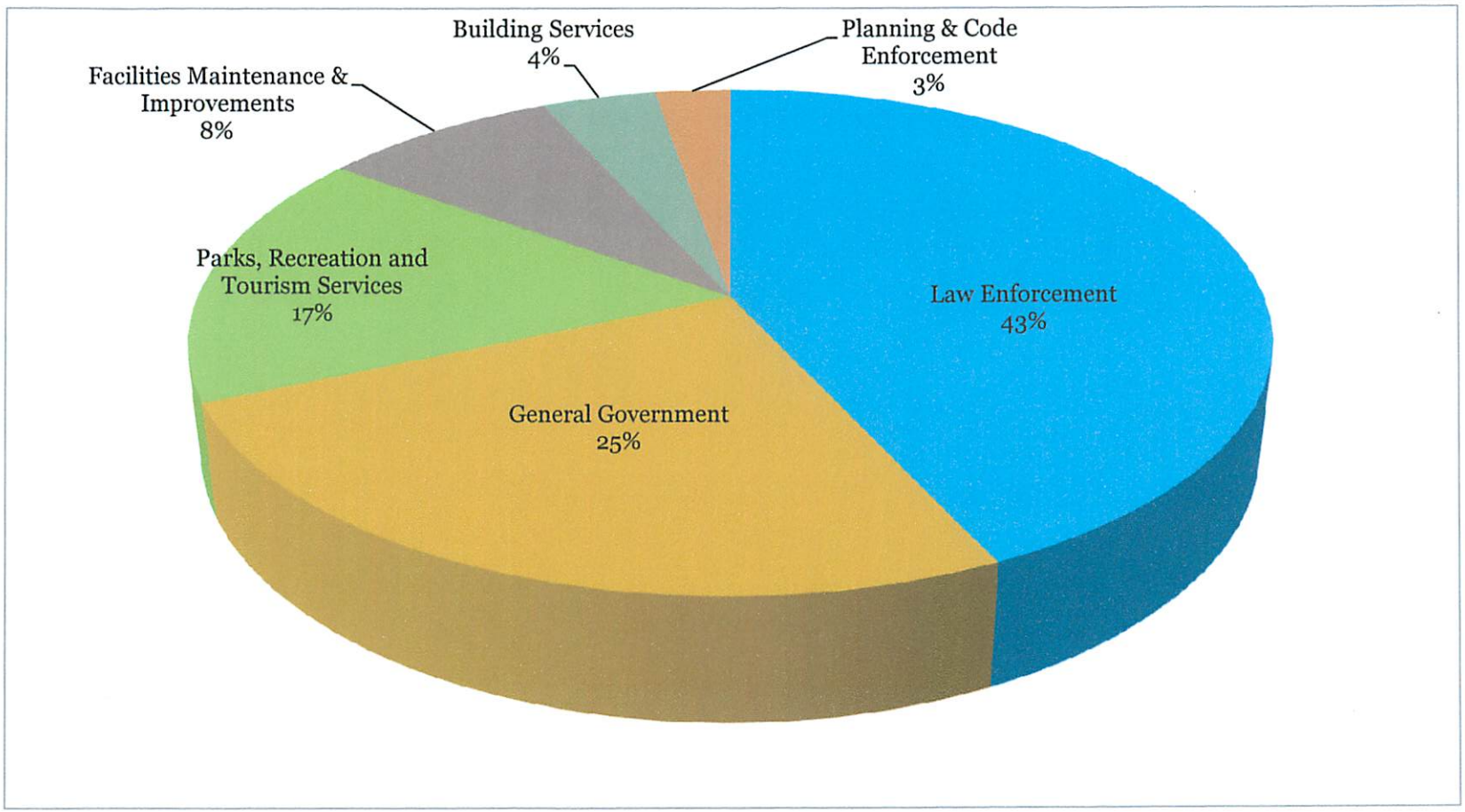
These sources of funding may not fit into a strictly drawn definition of "revenue," but are sources of funding nevertheless. Appropriations are the use of surplus (available fund balance) resulting from attaining revenues in excess of expenditures in prior periods. For FY 11/12, a balanced budget is proposed by appropriating (using) General Fund unassigned balance (reserves) of $188,000. FY 11/12 is projected to end with $1,283,584 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 general rate of transfer is ten percent (10%) 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.

Finally, it should be noted that in the proposed FY 11/12 budget, a transfer is proposed from the Capital Projects Fund (a general governmental fund type) back to the General Operating Fund. This transfer returns to the General Fund $150,000 from accumulated capital project savings.

Where Do the Funds Go?



Total General Fund Expenditures: $9,513,305

GENERAL FUND EXPENDITURE SUMMARY BY TYPE

Line Item		FY 07/08 Actual	FY 08/09 Actual	FY 09/10 Actual*	FY 10/11 Original Adopted	FY 10/11 Projected	FY 11/12 Adopted
1210	Regular Salaries	$3,635,094	$4,425,927	$3,667,262	$3,919,975	$3,762,719	$4,186,081
1310	Other Salaries	$172,384	$42,504	$217,897	$163,524	$316,015	$421,275
1410	Overtime	$243,724	$201,400	$211,675	$239,000	$228,700	$204,200
1510	Special pay	$71,736	$96,715	$81,347	$109,200	$110,240	$101,250
1520	Extra Duty Pay	$0	$0	$0	$0	$51,200	$51,000
2110	Payroll Taxes	$311,640	$358,190	$303,758	$345,119	$324,609	$364,668
2210	Retirement Contribution	$388,826	$421,248	$528,539	$593,587	$603,060	$537,996
2310	Life & Health Insurance	$447,408	$505,856	$409,014	$487,515	$420,196	$524,351
2410	Workers Compensation	$166,367	$123,170	$85,445	$159,427	$97,652	$128,210
2510	Unemployment Compensation	$5,945	$18,744	$52,043	$54,500	$54,500	$30,000
TOTAL	PERSONNEL EXPENSES	$5,443,123	$6,193,753	$5,556,981	$6,071,847	$5,968,890	$6,549,031
3103	Lobbyist	$46,000	$42,000	$36,000	$36,000	$36,000	$36,000
3110	Professional Services	$1,393,281	$426,562	$330,793	$297,201	$355,439	$421,992
3111	Lawsuits and Prosecutions	$1,169	$71,237	$77,112	$156,912	$171,000	$210,000
3112	Physical Examinations	$9,259	$14,255	$6,614	$10,232	$8,000	$10,957
3210	Accounting and Auditing	$99,710	$56,899	$56,500	$75,000	$65,000	$75,000
3410	Other Contractual Services	$428,716	$439,766	$146,046	$192,244	$215,283	$183,471
3411	Nuisance Abatement	$0	$0	$0	$0	$0	$10,000
4009	Car Allowance	$7,842	$12,060	$14,500	$14,700	$14,700	$14,700
4010	Travel & Per Diem	$16,367	$14,891	$0	$0	$0	$0
4110	Telecommunications	$30,625	$38,248	$31,359	$37,726	$37,266	$38,538
4111	Postage	$12,383	$10,924	$4,143	$27,250	$23,310	$21,280
4112	Mobile Phone Allowance	$11,079	$703	$837	$0	$2,520	$3,240
4310	Electricity	$79,934	$75,573	$47,190	$91,012	$75,212	$98,692
461-4310	Roadway Electricity	$42,028	$37,137	$35,261	$40,000	$38,500	$40,000
4311	Water and Sewer	$21,765	$35,258	$51,308	$46,950	$42,750	$42,200
4312	Natural Gas Service	$0	$0	$0	$16,700	$16,000	$29,400
4402	Building Rental/Leasing	$86,427	$101,754	$92,937	$92,332	$81,358	$21,100
4403	Equipment/Vehicle Leasing	$14,734	$26,863	$23,776	$31,886	$26,039	$40,348
4510	Property and Liability Insurance	$132,966	$135,790	$114,259	$138,756	$148,616	$176,395
4601	Maintenance Service/Repair Contracts	$71,759	$41,381	$42,295	$67,265	$88,550	$52,432
4602	Building Maintenance	$70,370	$76,293	$60,179	$50,000	$45,000	$84,000
4603	Equipment Maintenance	$21,024	$8,773	$9,178	$24,575	$18,625	$27,100
4604	Grounds Maintenance	$76,225	$124,759	$104,045	$94,800	$97,000	$94,800
4611	Miscellaneous Maintenance	$10,485	$487	$697	$5,850	$4,000	$4,000
4612	Vehicle Maintenance	$75,114	$30,303	$33,971	$47,000	$41,700	$39,350
4710	Printing & Binding	$7,082	$8,145	$5,276	$1,425	$7,100	$8,700
4810	Promotional Activities	$273,260	$177,692	$133,031	$111,925	$113,350	$107,825
4910	Legal Advertisement	$20,344	$14,470	$28,702	$14,500	$27,975	$24,500
4911	Other Current Charges	$206,388	$179,771	$171,428	$387,516	$409,548	$446,668
4912	Newspapers and Magazines	$4,764	$4,085	$0	$0	$0	$0
5110	Office Supplies	$62,532	$48,154	$34,188	$36,100	$41,200	$40,100

GENERAL FUND EXPENDITURE SUMMARY BY TYPE

Line Item		FY 07/08 Actual	FY 08/09 Actual	FY 09/10 Actual*	FY 10/11 Original Adopted	FY 10/11 Projected	FY 11/12 Adopted
5210	Property and Maintenance	$23,137	$16,313	$22,577	$25,000	$25,000	$25,000
5213	Landscape Improvements	$0	$0	$0	$4,400	$4,400	$2,970
5214	Uniforms	$34,184	$22,684	$12,595	$22,250	$23,100	$22,500
5215	Uniform Allowance	$3,607	$6,000	$6,000	$4,800	$4,800	$4,800
5216	Gasoline	$148,595	$89,063	$99,518	$110,795	$107,895	$115,804
5217	K-9 Allowance	$0	$300	$1,200	$1,200	$1,200	$1,200
5290	Miscellaneous Operating Supplies	$131,576	$34,144	$35,292	$74,050	$68,575	$66,770
5310	Road Materials	$11,500	$1,323	$1,163	$5,750	$5,750	$5,000
5410	Subscriptions and Memberships	$8,480	$16,876	$14,591	$16,195	$19,085	$21,020
5420	Conferences and Seminars	$37,287	$27,169	$25,414	$33,590	$31,236	$34,180
TOTAL	OPERATING EXPENSES	$3,731,997	$2,468,101	$1,909,977	$2,443,887	$2,542,082	$2,702,092
6210	Buildings	$14,070	$0	$0	$0	$3,500	$0
6310	Improvements other than Building	$28,565	$0	$0	$30,000	$30,600	$35,258
6410	Machinery and Equipment	$274,957	$18,202	$30,503	$8,600	$15,550	$103,800
6600	Books, Publications, Library Materials	$32,681	$19,883	$0	$0	$0	$0
TOTAL	CAPITAL OUTLAY	$350,274	$38,085	$30,503	$38,600	$49,650	$139,058
7110	Principal	$0	$0	$0	$0	$0	$0
7210	Interest	$0	$0	$0	$0	$0	$0
TOTAL	DEBT SERVICE	$0	$0	$0	$0	$0	$0
8143	Transfer to Enterprise Funds	$110,940	$0	$0	$0	$0	$0
8210	Aid to Private Organizations	$1,186	$0	$10,000	$0	$0	$0
9110	Transfers to Minor Funds (Forfeiture)	$281,901	$27,137	$0	$0	$0	$0
8300	Other Grants and Aid	$4,782	$2,500	$9,000	$1,500	$1,500	$1,500
9120	Transfers to Capital Projects Fund	$0	$30,790	$5,024,959	$139,660	$139,660	$0
9140	Transfer to CITT (Transportation) Fund	$0	$0	$0	$0	$0	$26,509
9310	Contingency/Reserve	$0	$0	$0	$73,587	$126,260	$95,175
TOTAL	NON-OPERATING EXPENSES	$398,809	$60,427	$5,043,959	$214,747	$267,420	$123,184
TOTAL	GENERAL FUND	$9,924,204	$8,760,366	$12,541,419	$8,769,081	$8,828,042	$9,513,305

Adopted General Fund Expenditures Summary by Department

Department	FY 07/08 Actual	FY 08/09 Actual	FY 09/10 Actual*	FY 2011 Original Adopted	FY 10/11 Projected	FY 11/12 Adopted
Legislative	169,739	80,682	60,111	70,905	59,656	64,905
Town Attorney	772,137	440,184	387,148	373,876	449,013	435,850
Executive	605,504	491,645	504,769	607,490	513,128	414,354
Planning and Code Compliance	327,613	173,084	133,409	0	119,119	256,375
Finance Support Services	441,934	327,092	341,168	435,922	372,917	438,252
Town Clerk / IT	197,031	228,082	233,838	250,301	456,290	447,810
Building Services	437,836	521,517	350,758	501,241	359,445	389,964
Public Safety	3,589,487	3,855,458	3,604,764	4,129,384	3,958,042	4,105,313
Public Works	832,374	855,526	695,642	720,746	764,741	795,193
Leisure Services	1,631,823	1,551,626	996,941	1,328,123	1,208,136	1,565,251
Non-Departmental	918,726	235,470	5,232,870	351,093	567,555	600,037
Total	9,924,204	8,760,368	7,541,419	8,769,081	8,828,042	9,513,305

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

Legislative Department

Services, Functions, and Activities:

The Town of Surfside, Florida is a Commission-Manager form of government. Article II of the Town of Surfside Charter provides a detailed explanation of the associated rights, responsibilities and prohibitions governing the Commission.

The Legislative Department consists of the Mayor, Vice Mayor and three additional 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 Manager, 2) the Town Attorney, 3) Town Board members, and 4) the Town's external auditor.

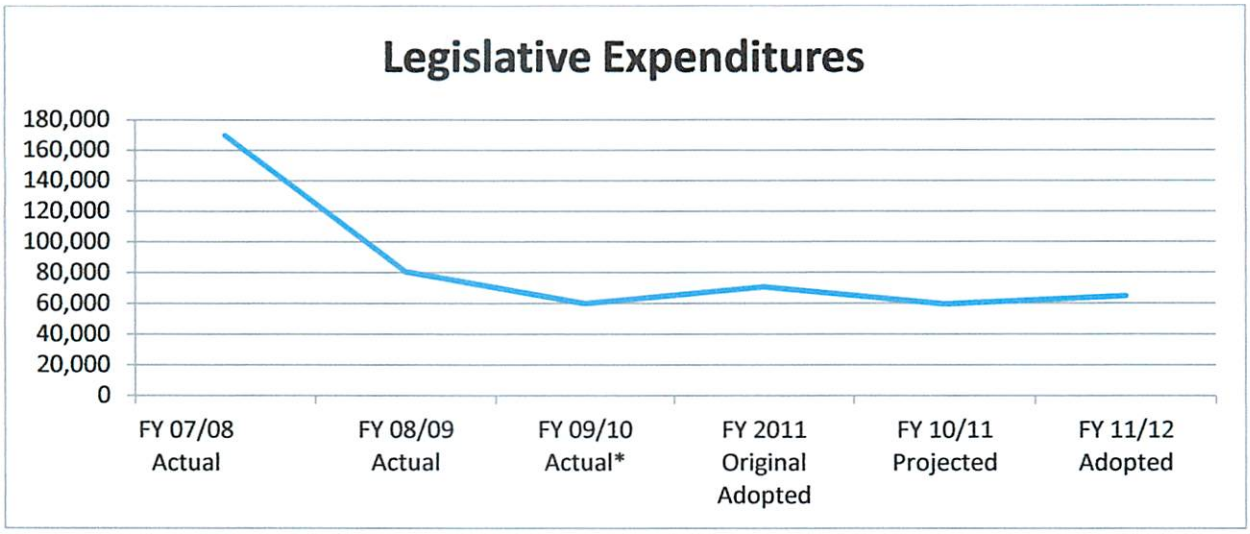
The powers and responsibilities of the Town Commission designated in the Town Charter include, among others: 1) appointments, 2) establishing administrative departments through the adopted budget, 3) levying taxes and assessments, 4) authorizing bond issuance, 5) adopting plats, 6) adopting and modifying the official Town map, 7) regulating development consistent with governing laws, 8) addressing neighborhood development, 9) granting public utility franchises, 10) providing for an employee pension plan, 11) monitoring administrative services through the Town Manager, 12) appointing interim Commissioners in the event of a vacancy of office, and 13) providing Town ceremonial functions.

Personnel Complement

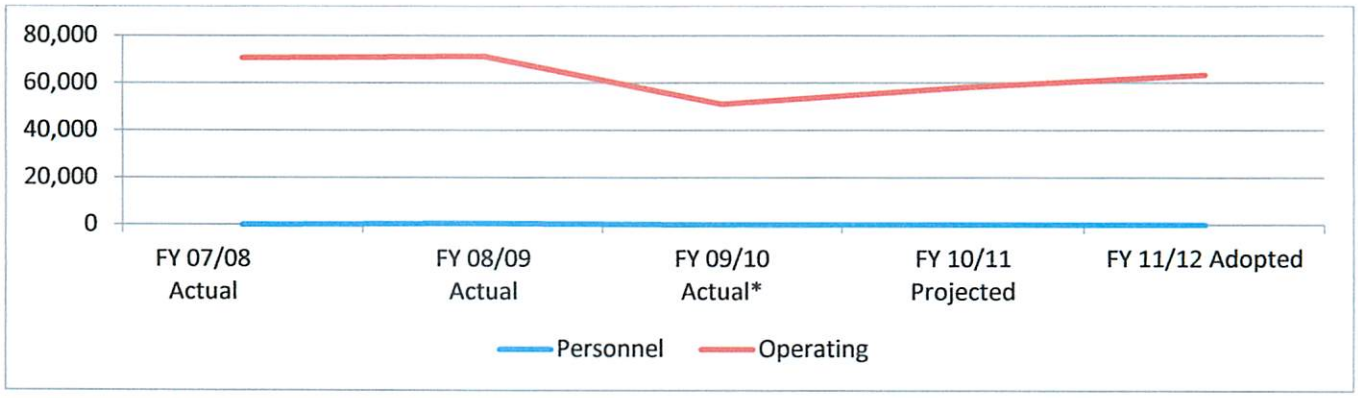
	Funded FY 10/11			Funded FY 11/12		
Position Title	**Full Time**	**Part Time**	**Temp**	**Full Time**	**Part Time**	**Temp**
Mayor	1			1		
Vice Mayor	1			1		
Town Commissioners	3			3		
Total	**5**	**0**	**0**	**5**	**0**	**0**

History of Expenditures Chart:

The following chart represents the history of expenditures for the Legislative Department of the Town of Surfside from FY 07/08 through the adopted expenditures for FY 11/12. The personnel and operating costs for this function have remained generally stable over this period. A capital expenditure of $94,000 occurred in FY 07/08.



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



Legislative Department
Expenditures

Line Item Prefix: 001-1000-511-:		FY 07/08 Actual	FY 08/09 Actual	FY 09/10 Actual*	FY 10/11 Original Adopted	FY 10/11 Projected	FY 11/12 Adopted
Suffix	Object Description						
1210	Regular Salaries				5		5
2110	Payroll Taxes		536				
2410	Workers Compensation		24				
TOTAL	PERSONAL EXPENSES	0	560	0	5	0	5
3103	Lobbyist	46,000	42,000	36,000	36,000	36,000	36,000
4010	Expense Allowance	16,367	14,891				
4110	Telecommunications	1,651	1,679	2,189	4,100	3,056	4,100
5110	Office Supplies	2,313	3,415	3,478	3,000	3,300	3,000
5290	Miscellaneous Operating Supplies		2,182	1,536	9,000	4,500	9,000
5410	Subscriptions and Memberships	1,980	2,879	1,880	3,300	3,300	3,300
5420	Conferences and Seminars	2,345	4,197	6,029	8,000	8,000	8,000
TOTAL	OPERATING EXPENSES	70,655	71,242	51,111	63,400	58,156	63,400
6310	Improvements other than Building				6,000		
6410	Machinery and Equipment	94,302	6380				
TOTAL	CAPITAL OUTLAY	94,302	6,380	0	6,000	0	0
511-8300	Other Grants/Aid	4,782	2,500	9,000	1,500	1,500	1,500
TOTAL	NON-OPERATING EXPENSES	4,782	2,500	9,000	1,500	1,500	1,500
TOTAL	**Department Total**	**169,739**	**80,682**	**60,111**	**70,905**	**59,656**	**64,905**

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

Major Variance from Adopted Budget FY 10/11 to Projected FY 10/11

Code	Amount	Explanation of Variance
5290	($4,500)	This Department is on track to save almost 50% of their budget in this line item
6310	($6,000)	Expenditures for this improvement and future years have been moved to Public Works Department

Major Variance or Highlights of the Departmental Budget - FY 10/11 Projected to FY 11/12 Adopted

Code	Amount	Explanation of Variance
6310	($6,000)	Expenditures for this improvement and future years have been moved to Public Works Department

Town Attorney Department

Services, Functions, and Activities:

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

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

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

In addition, the Town Attorney supervises the Office of Town Attorney which includes one paralegal and one law clerk who works on an hourly basis as needed as well as a legal intern at no cost to the taxpayers. This office educates Town staff on legal issues relating to each department's substantive areas as part of an on-going preventative law program designed to minimize costly litigation in the Town.

FY 10/11 Measureable Accomplishments (as of 9/6/2011):

- Prepared and/or reviewed and revised seventeen **(17)** RFPs/RFQs
- Drafted approximately fifty-two **(52)** Ordinances
- Drafted approximately seventy-eight **(78)** Resolutions
- Reviewed and/or prepared in excess of one hundred twelve (**112**) Agreements/Amendments to Contracts in all areas.
- Provided continuing education and training to staff in all substantive areas of municipal law, in some cases demonstrating how certain functions are performed.
- Preparation for and attendance at all Commission Meetings, Special Commission Meetings, Executive Sessions, Joint Commission and Planning & Zoning Meetings, Planning & Zoning Meetings, Personnel Appeals Board hearings, Development Impact Committee meetings, certain Downtown Visionary Committee meetings, certain Code *Enforcement Committee meetings. I will have attended approximated fifty-two (52)* public meetings and/or workshops including nine **(9)** executive sessions through September 30th.
- Provided assistance to the Town Manager on all his Points of Light, including but not limited to, all legal issues pertaining to the construction and completion of the Community Center and its operations as well as the water and sewer rehabilitation project.
- Rendered Advice relating to elections issues, bond issuance, budget and finance issues, utilities, capital improvements, Tourist Bureau issues and operations, planning

and zoning issues and personnel policies and procedures. Attended and participated in the first DIC meetings.

- Supervision of litigation in State and Federal court cases including: Davis v Surfside (FOP case) and American Enterprise Bank v Surfside, et.al. and U.S. District Court case, Young Israel v. Surfside. The Town Attorney also secures defense by and works with counsel for Florida League of Cities. We have minimized the number of cases by *the practice of preventative law.*
- Supervision relating to title and construction matters.
- Assisted with the establishment of legal processes governing the Red Light Program.
- Reviewed, documented, and/or guided land acquisition projects and supervised the actual closings.
- Reviewed and oversaw matters related to municipal utility bond financing.
- Assisted staff in code compliance, lien filings, collection of fees and code enforcement matters, established procedures and prosecuted to achieve compliance the first code enforcement special master hearing in four years.

The foregoing has been achieved by one (1) attorney and one (1) assistant.

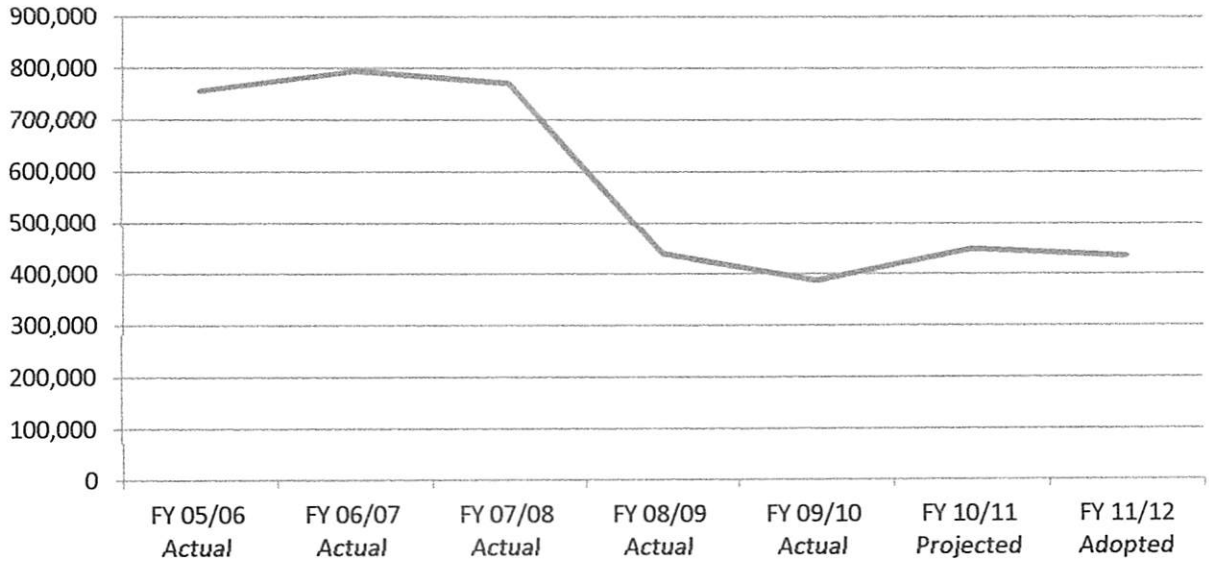
FY 11/12 Measurable Performance Objectives:

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

Departmental Expenditure History:

The chart below provides a history of the expenditures associated with legal services for the Town of Surfside. The expenditures can be significantly influenced (easily 15%) by the number and nature of litigation cases active at any time. It is clear from the chart, however, that expenses were greatly reduced from FY 07/08 to FY 08/09 and even further in FY 09/10. This decrease is primarily attributable to shifting legal services from an entirely contractual relationship to an in-house attorney with oversight over outside counsel. The anticipated increases of approximately $60,000 in FY 10/11 and 11/12 are attributable to an increased number of complex active lawsuits.

Town Attorney Department Expenditure History



Personnel Complement:

	Funded FY 2011			Funded FY 2012		
Position Title	**Full Time**	**Part Time**	**Temp**	**Full Time**	**Part Time**	**Temp**
Town Attorney	**1**			**1**		
Paralegal	**1**			**1**		
***Special Counsel Planning* Intern**			**1**			**1**
Total	**2**	**0**	**1**	**2**	**0**	**1**

Town Attorney Department Expenditures

Line Item Prefix: 001-1500-514-:		FY 07/08 Actual	FY 08/09 Actual	FY 09/10 Actual*	FY 10/11 Original Adopted	FY 10/11 Projected	FY 11/12 Adopted
Suffix	Account Description						
1210	Regular Salaries		213,858	236,461	244,610	248,304	248,399
2110	Payroll Taxes		14,547	13,208	18,927	18,995	19,003
2210	Retirement Contribution		24,501	25,160	27,764	27,764	26,887
2310	Life & Health Insurance		13,033	14,041	20,780	16,000	13,963
2410	Workers Compensation		713	666	843	650	709
TOTAL	PERSONAL EXPENSES	0	266,652	289,535	312,924	311,713	308,960
3110	Professional Services	770,968	61,757	19,633	20,000	20,000	50,000
3111	Lawsuits and Prosecutions	1,169	71,237	57,480	16,912	61,000	35,000
3120	Lawsuits - Planning & Zoning					35,000	25,000
4009	Car Allowance		4,950	6,600	6,600	6,600	6,600
4110	Telecommunications		2,760	1,909	3,200	1,200	1,200
4111	Postage		208	167	1,000	500	500
4403	Equipment/Vehicle Leasing		980	2,189	2,640	2,400	2,640
4911	Other Current Charges		978	661	500	500	550
5110	Office Supplies		17,310	3,047	1,800	1,800	1,800
5290	Miscellaneous Operating Supplies		103	119	300	300	500
5410	Subscriptions and Memberships		6,039	4,372	5,000	5,000	3,100
5420	Conferences and Seminars		967	1,435	3,000	3,000	
TOTAL	OPERATING EXPENSES	772,137	167,289	97,612	60,952	137,300	126,890
6410	Machinery and Equipment		6,243				
TOTAL	CAPITAL OUTLAY	0	6,243	0		0	0
TOTAL	Department Total	772,137	440,184	387,148	373,876	449,013	435,850

Major Variance from Adopted Budget FY 10/11 to Projected FY 10/11

Code	Amount	Explanation of Variance
3111	44,088	Adopted Allocation returned to Town Attorney budget & unanticipated planning lawsuit
3120	(35,000)	Young Isreal Lawsuit - unanticipated

Major Variance or Highlights of the Departmental Budget - FY 10/11 to FY 11/12 Adopted

Code	Amount	Explanation of Variance
3110	30,000	Outside legal counsel
3111	(26,000)	Planning Lawsuit from FY 10/11 not anticipated in FY 11/12
3120	(10,000)	Reduction in Young Isreal outside counsel

Executive Department

Services, Functions, and Activities:

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

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

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

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

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

FY 10/11 Accomplishments:

- Continued to build a strong management team.
- Completed construction and opening of the Surfside Community Center Project.
- Completed financing, design, competitive bidding, and project initiation for the water/sewer/storm drainage rehabilitation projects.
- Facilitated the Downtown Visioning Process leading to a citizens based vision for the Downtown area.
- Transitioned the Annual Audit to a Comprehensive Annual Financial Report for the first time in six years.
- Created the "points of light" monitoring system to ensure that Town Commission directives are carried out on a timely basis.
- Sold the "Maranon" property ending in long and difficult stage for the Town.
- Successfully transitioned the parking meters to electronic multi-space meters.

- Successfully implemented the red light camera program.
- Negotiated land acquisition to expand the downtown parking system and completed a new parking lot at 95th Street and Collins Avenue.
- Reorganized production of *The Gazette* into a better product while also cutting costs.

FY 11/12 Primary Objectives:

- To successfully negotiate the Fraternal Order of Police reopener on wages.
- To prepare and implement a fiscally responsible budget that reflects Town Commission goals and objectives.
- To implement the water/sewer/storm drainage system infrastructure improvements.
- Greatly expand programming in the Community Center within budget limitations.
- Manage community service level of expectations within limited resources.
- Revise solid waste collection procedures to reflect adequate and efficient service levels and free up resources for other needs.
- Begin implementation of the Downtown Vision Program.
- Encourage Charter amendments for the March 2012 election
- Continue improvements to the Town's technological capability focusing on efficiency and citizen access to information

Personnel Complement:

	Funded FY 10/11			Funded FY 11/12		
Position Title	**Full Time**	**Part Time**	**Temp**	**Full Time**	**Part Time**	**Temp**
Town Manager	1			1		
Code Compliance Director				1		
Special Projects Coordinator		1				
Executive Assistant	1			1		
Human Resources Director	1			1		
Front Office Clerk	1			0		
Total	4	1	0	4	0	0

Note: The Special Projects Coordinator was funded as a full-time position in the Town Clerk's budget during FY 10/11, but was not filled. The Code Enforcement Manager position is a reclassified position. The position was reassigned from Building Services in FY 10/11 to the Executive Department (Planning and Compliance group) in FY 11/12. For FY 11/12, the Front Office Clerk position is removed from the Executive budget and split between the Building Department and the Water and Sewer Fund. The program modification pages explaining these transfers and one other may be found in the Town Clerk's information in this section.

Executive Department Expenditures

Line Item Prefix: 001-2000-512-:		FY 07/08 Actual	FY 08/09 Actual	FY 09/10 Actual*	FY 10/11 Original Adopted	FY 10/11 Projected	FY 2012 Adopted
Code Suffix	Object Description						
1210	Regular Salaries*	$271,899	$293,166	$336,067	$255,373	$277,000	$230,148
1410	Overtime		$382	$163			
1510	Special pay			$108			
2110	Payroll Taxes*	$17,997	$21,851	$22,964	$23,159	$21,191	$17,606
2210	Retirement Contribution*	$1,940	$17,950	$21,431	$26,943	$36,315	$27,500
2310	Life & Health Insurance	$27,692	$32,983	$28,067	$34,490	$22,000	$24,201
2410	*Workers Compensation*	*$2,006*	*$1,026*	*$808*	*$842*	*$852*	*$673*
2510	Unemployment Compensation		$12,700				
TOTAL	PERSONAL EXPENSES	321,534	380,057	409,608	340,807	357,358	300,128
3110	Professional Services				74,914	5,000	7,200
3410	Other Contractual Services				18,000		
4009	Car Allowance	7,335	6,610	7,150	6,600	6,600	6,600
4110	Telecommunications	11,079	703	837	784	100	456
4111	Postage				15,000		
4112	Cell Phone Allowance	11,079	703	837		720	720
4403	Equipment/Vehicle Leasing		2,847	2,873	3,152	3,161	
4510	Property and Liability Insurance	4,989	13,288	11,038	10,540	10,400	13,000
4601	Maintenance Service/Repair Contracts				5,700		
4710	Printing & Binding	1,000	950	214	475	100	250
4810	Promotional Activities / Newsletter	99,287	52,002	50,188	48,600	45,000	45,000
4911	Other Current Charges	99,497	17,890	10,000	70,218	70,200	29,000
5110	Office Supplies	35,100	4,537	2,093	2,000	2,400	2,000
5290	Miscellaneous Operating Supplies	7,080	5,743	2,749	6,700	5,000	5,000
5410	Subscriptions and Memberships		3,250	3,963	2,000	4,890	4,000
5420	Conferences and Seminars	6,375	2,488	3,219	2,000	750	1,000
TOTAL	OPERATING EXPENSES	282,821	111,010	95,161	266,683	154,321	114,226
6410	*Machinery and Equipment*	*1,149*	*578*	*0*		*1,450*	
TOTAL	CAPITAL OUTLAY	1,149	578	0	0	1,450	0
TOTAL	**Department Total**	**605,504**	**491,645**	**504,769**	**607,490**	**513,128**	**414,354**

* Note: For FY 11/12 the Front Office Clerk Position is being split 50:50 between the Building Department and the Water/Sewer Fund. The history for this position remains in the Executive Department.

Major Variance from Adopted Budget FY 10/11 to Projected FY 10/11

Code	Amount	Explanation of Variance
1210 - 2510	$16,551	Manager Position in Transition plus Payout
3110	($69,914)	Community Development Contract Charge - Moved to Environment Resource Enhancement
3410	($18,000)	Town Wide Cable Broadcast Charges - Moved to Town Clerk / IT
4111	($15,000)	Town Wide Postage Charges - Moved to Non-Departmenal
4601	($5,700)	Town Wide Water Agreement and Downstair Copier Contract - Moved to Non-Departmental

Major Variance or Highlights of the Departmental Budget - FY 10/11 Projected to FY 11/12 Adopted

Code	Amount	Explanation of Variance
1210 - 2510	($57,229)	Manager Position in Transition plus Payout
4510	$2,600	25% Projected increase to insurance based on general increase and increased coverage

Funded

Town of Surfside, Florida

FY 11/12 Program Modification

Classification and Compensation Study

Department Name	Division Name	Funding Source	Dept. Priority	Fiscal Impact
Executive	Human Resources	General Fund	1	$7,200

Justification and Description

A Classification and Compensation plan serves a number of purposes. It is an aid to ensuring that the Town remains competitive in the market for quality employees. It assists in identifying which positions, if any, are more or less valued in the Town relative to the market. It provides a standardized set of positions and position characteristics / requirements to aid in classification of any newly redefined positions. It establishes approved limits for certain positions and position types which guide personnel hiring practices.

The Town of Surfside does not have an adopted Classification and Compensation Plan. A study was developed in 2006, but never adopted. Since 2006 there have been a variety of changes to position responsibilities, changes in the market, and changes to the Town's organizational structure. This program modification funds a new Classification and Compensation Study with a qualified, independent professional.

The Classification and Compensation Study will provide a comprehensive analysis of all positions, updating job descriptions, ensuring positions are correctly classified, and comparing salary ranges to comparable municipalities to establish recommended classification and salary ranges. The study will also support future collective bargaining initiatives. Once completed and reviewed, a recommended Classification and Compensation Plan would be submitted to the Town Commission for policy review and adoption.

Alternative/Adverse Impacts if not funded:

Absence of a Classification and Compensation Plan has resulted in ad hoc comparisons on an "as needed" basis and as time permits. This process generates information which is less reliable for internal parity (relation of one position to another within the Town) and less valid for external market conditions (relation of a Town of Surfside position to similar positions outside of the Town). Without an adopted plan, these conditions are likely to continue.

Required Resources

Line item	Title or Description of request	Cost
001-2000-512-4911	Classification and Compensation Study	$7,200

Executive Department
Planning and Code Enforcement Division

Services, Functions, and Activities:

The Planning & Code Enforcement division of the Executive Department is new in FY 11/12 although the services are not. This division includes three primary functions: Code Compliance, Community Development Services, and Planning & Zoning. The Planning and Community Development functions will continue to be outsourced to Calvin, Giordano & Associates and report to the Town Manager. The Code Enforcement Officer Position will be re-titled to Code Enforcement Director due to the many new codes which have been enacted and the related workload increase as well as the need to improve capability to handle Hearing Officer cases after voluntary efforts to obtain compliance have failed. The Code Enforcement Director will report to the Town Manager

Code Enforcement Services: This division is responsible for ensuring that the minimum housing standards of the Code of the Town of Surfside are met by residential and commercial property owners. To accomplish code compliance goals, the department enforces regulations concerning zoning requirements, landscaping, signs, land clearance, property maintenance, junk vehicles, abandoned property cases, and derelict vessel removal. This division works to enhance the quality of life in the Town of Surfside through diligent patrol and enforcement. For FY 11/12, a Code Enforcement Director position has been budgeted.

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

FY 11/12 Measurable Performance Objectives:

1. To fill the Code Enforcement Director position with an appropriately qualified candidate within the resources available.
2. To review all codes of the Town to ensure that enforcement is appropriate or to *determine if the code is no longer relevant.*
3. To develop a proactive public information campaign that seeks voluntary compliance.
4. To implement a code enforcement program that finds the correct balance between compliance and the relaxed atmosphere that is the essence of Surfside.

Revenues associated with this division for FY 11/12 include zoning review fees of $1,500, code enforcement fees and penalties of $25,000 and lien enforcement revenues of $25,000 for a total of $51,000.

Executive Department
Planning and Code Enforcement Division Expenditures

Line Item Prefix: 001-2500-524-:		FY 07/08 Actual	FY 08/09 Actual	FY 09/10 Actual*	FY 10/11 Original Adopted	FY 10/11 Projected	FY 11/12 Adopted
Suffix	**Object Description**						
1210	Regular Salaries						70,000
2110	Payroll Taxes						5,355
2210	Retirement Contribution						6,580
2310	Life & Health Insurance						8,000
2410	Workers Compensation						205
TOTAL	PERSONAL EXPENSES	0	0	0	0	0	90,140
3110	Professional Services	327,613	172,736	132,900		112,019	154,135
3410	Other Contractual Services					5,000	5,000
4111	Postage					1400	1400
4610	Vehicle Maintenance			308		200	350
5110	Office Supplies						750
5214	Uniforms						250
5216	Gasoline		348	201		500	550
5410	Subscriptions and Memberships						700
TOTAL	OPERATING EXPENSES	327,613	173,084	133,409	0	119,119	163,135
6310	Improvements other than Building						3,100
TOTAL	CAPITAL OUTLAY	0	0	0	0	0	3,100
TOTAL	**Department Total**	**327,613**	**173,084**	**133,409**	**0**	**119,119**	**256,375**

Major Variance from Adopted Budget FY 10/11 to Projected FY 10/11

Code	Amount	Explanation of Variance
		FY 11/12 is the first year for this Department

Major Variance or Highlights of the Departmental Budget - FY 10/11 Projected to FY 11/12 Adopted

Code	Amount	Explanation of Variance
1210:2410	88,308	Code Director Position with benefits
3110	$42,116	P&Z Contract and Community Development Contract - $30,000 Increase to CD Contract
4612	$150	Vehicle maintenance for aging Code Compliance Vehicle
5110	$750	Code Director office set up
5214	$250	Code Director uniforms
5216	$50	Gasoline increase for Code Compliance vehicle
5410	$700	Code Director memberships
6310	$3,100	Code Director office set up

Finance Support Services Department

Services, Functions, and Activities:

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

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

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

Payroll and Risk Management includes: risk related policy development and recommendations, ensuring compliance with Federal Internal Revenue Service requirements as well as Fair Labor Standards and other Federal, State and local requirements, development, 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 the like.

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 managing repayment.

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

Information Technology was reassigned to the Town Clerk's Office in FY 10/11 and related expenses are budgeted there in FY 11/12.

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

Purchasing and Contracts Management responsibilities include: reviewing departmental proposals for purchases, assisting with reviews of letters of interest and similar documents,

monitoring and managing Town-wide contracts, assisting with grant compliance and other special revenue management and seeking Town-wide efficiencies in the purchasing function.

FY 10/11 Accomplishments:

- Established and administered new cash handling procedures for parking stations and red light revenue collections.
- Oversaw implementation of the new utility cost of service and rate study.
- Created the Town's first 5 year Financial Forecast.
- Developed a Comprehensive Annual Financial Report (CAFR).
- Completed the FY 09/10 CAFR with no audit comments.
- Assisted in implementing a new FPL franchise fee agreement.
- Managed the development and implementation of the Master Utility System Bond Ordinance required to fund major infrastructure improvements.
- Completed contract negotiations for Townwide software system renewal.

FY 11/12 Measurable Performance Objectives:

- To develop and recommend a written administrative procedure for appraisal and potential land acquisition.
- To develop and recommend a written administrative audit procedure for resort tax collections.
- To keep the number of external auditor items in the CAFR management letter to one or less.
- To complete and present the second annual 5 year Financial Forecast to the Town Commission before February 1, 2012.

Adopted Changes to FY 11/12:

The adopted budget for FY 11/12 for the Department of Finance Support Services includes two significant modifications. The first modification is the addition of a Budget Officer position. This position replaces the part-time budget consulting services with a full-time in-house budget officer who will be responsible for not only overseeing the annual budget cycle, but also for assisting the Finance Director with other analytic work, developing interim budget reports, reviewing agenda items for budget impact, developing the annual 5 year financial forecast, coordinating the financial element of grants and other duties as assigned. The additional costs including benefits are projected at $53,242. Should the position expand to include grant development, an additional savings of $25,000 annually could be realized.

The second modification was implemented in FY 10/11. It involves moving many of the responsibilities for Information Technology (IT) management and coordination from the Finance Support Services Department to the Town Clerk's Department. FY 11/12 is the first budget year to capture that transfer. IT expenditure history has been moved

from the Finance Department to the Town Clerk Department budget. Additional variances are explained on the expenditure page for this Department.

Personnel Complement:

	Funded FY10/11			Funded FY 11/12		
Position Title	**Full Time**	**Part Time**	**Temp**	**Full Time**	**Part Time**	**Temp**
Finance Services Director	1			1		
Controller	1			1		
Budget Officer	0			1		
Accounting Clerk	1			1		
Total	3	0	0	4	0	0

Finance Support Services Expenditures

Line Item Prefix: 001-2100-513-:		FY 07/08 Actual	FY 08/09 Actual	FY 09/10 Actual*	FY 10/11 Original Adopted	FY 10/11 Projected	FY 11/12 Adopted
Code Suffix	Object Description						
1210	Regular Salaries	$158,631	$197,857	$199,373	$206,503	$206,988	$266,225
1410	Overtime		$2,193	$0	$2,000	$2,500	$2,500
1510	Special pay		$640	$1,070	$1,500	$1,250	$1,000
2110	Payroll Taxes	$12,135	$14,668	$14,559	$15,797	$16,121	$20,634
2210	Retirement Contribution	$1,323	$7,757	$15,390	$19,349	$19,353	$24,154
2310	Life & Health Insurance	$18,881	$18,027	$18,285	$20,474	$19,500	$29,015
2410	Workers Compensation	$1,367	$648	$673	$723	$550	$779
TOTAL	PERSONAL EXPENSES	192,338	241,790	249,349	266,346	266,262	344,307
3110	Professional Services	137,241	20,641	23,550	25,000	30,000	5,000
3210	Accounting and Auditing	99,710	56,899	56,500	75,000	65,000	75,000
3410	Other Contractual Services				54,669		
4110	Telecommunications	1,100	646	1,045	750	750	750
4111	Postage		221	136	290	350	450
4403	Equipment/Vehicle Leasing				3,152		
4603	Equipment Maintenance		134		375	375	
4710	Printing & Binding				500	550	2,000
4910	Legal Advertisement		3,276	7,967	4,500	4,500	4,500
5110	Office Supplies	2,700	916	1,134	1,250	1,250	1,100
5290	Miscellaneous Operating Supplies		160	119	300	710	1,300
5410	Subscriptions and Memberships	345	1,275	1,090	870	870	1,545
5420	Conferences and Seminars	8,500	1,134	278	2,920	2,300	2,300
TOTAL	OPERATING EXPENSES	249,596	85,302	91,819	169,576	106,655	93,945
TOTAL	Department Total	441,934	327,092	341,168	435,922	372,917	438,252

Major Variance from Adopted Budget FY 10/11 to Projected FY 10/11

Code	Amount	Explanation of Variance
3110	$5,000	Increase for 5 year planning document and expanded budget requirements
3210	($10,000)	Reduction on negotiated audit contract
4403	($3,152)	Sunguard history moved to non-departmental

Major Variance or Highlights of the Departmental Budget - FY 10/11 Projected to FY 11/12 Adopted

Code	Amount	Explanation of Variance
1210:2410	$78,045	Increase for Budget Officer Position with fringe
3110	($25,000)	Outside budget services not needed with creation of new position
3210	$10,000	Increased accounting related to expanding supplemental audit requirements for grants
4710	$1,450	Increase for professional printing of C.A.F.R. and Final Budget Document

Funded

Town of Surfside, Florida

FY 11/12 Program Modification

Budget Officer Position

Department Name	Division Name	Funding Source	Dept. Priority	Fiscal Impact
Finance Support Services	Administration	General	1	$53,242

Justification and Description

This item funds a dramatic increase in productive hours dedicated primarily to budget development, management, and reporting. Ancillary benefits of funding this position involve additional analytic support for departments Town-wide and a position dedicated to seeking new funding sources by exploring new revenue, grant, and foundation opportunities. This position would serve under the Finance Director and work closely with all other senior staff.

This position replaces the part-time budget consulting service contract with a full-time in-house budget officer who will be responsible for not only overseeing the annual budget cycle, but also reviewing agenda items for budget impact, developing the annual 5 year financial forecast, coordinating the financial component of a grant's program and other duties as assigned including applications for awards and recognitions. The additional costs including benefits are projected at $53,242. Should the position expand to include grant development, an additional savings of $25,000 annually may be realized.

With the new dynamism of the Town organization and with increased internal and external expectations of budget development, measureable performance goals, increasing analytic review, increasing transparency, and the need for greater flexibility in assignments, it is time to bring this work in-house. A position with a similar skill set has been considered at some stage in the budget process for each of the past four years, but has not been funded. Part of the consideration for not bringing the item in house has been financial. Part of the consideration has been whether the Finance Director could perform these duties and functions. The Finance Director has the requisite skills, but not the time.

Alternative/Adverse Impacts if not funded:

Communications and information access would not be improved. The potential resulting financial efficiencies would not be met and opportunities for supplemental projects would remain limited.

Required Resources

Line item	Title or Description of request	Cost
001-2000-512-1210;2510	Regular Salary and benefits	$78,242
001-2100-513-3110	Budget Consultant	($25,000)
	Total	**$53,242**

TOWN CLERK AND ADMINISTRATIVE SERVICES DEPARTMENT

Services, Functions and Activities:

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 coordination of Town Commission meetings, recording and retention of documents.

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

Legislative: Aside from the services above identified to the Town Commission, the Town Clerk's office is responsible for development and management of the Legislative Department budget.

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

- hardware, such as, desktop computers, laptops, telephones, office machines including copiers and printers
- network trouble shooting
- includes some software needs
- phone hardware and software
- provide broadcast services and monitor channel 77
- maintenance of website information (although each department is responsible for posting and removing their own information)
- automation of billing service payments through credit cards on Web access.

Communications Ad Hoc Committee Liaison: The Town Clerk was assigned as the staff liaison to the Communications Ad Hoc Committee in FY 10/11 and has successfully completed an RFP for web services provision.

Front Office Supervision: The Town Clerk serves as the Supervisor of the front office staff and specifically the Utility Office operations. The utility office includes the billing and collection of water, sewer, storm water and solid waste invoices, business tax receipts, lien letters, parking permits, library reimbursement, incoming and outgoing mail, issuance of parking permits and issuance of commercial parking identification. The Utility Office coordinates operations with

Public Works operations and the Building Department Staff to improve front office customer service through cross training.

Procurement and Contracts Management: This newly created responsibility includes the management of all requests for proposal, requests for qualifications and invitations to bid, as well as certain purchases as requested by the Town Manager. Duties include the following:

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

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 agent.

FY 10/11 Accomplishments:

- Transfer of personnel from Police Department to assist with record management issues.
- Identified record management space and transferred records from downstairs to second floor.
- Repurposed shelving and cabinets for record storage.
- Destruction of records in accordance with the Florida Statutes.
- Addressed scanning needs and plan for future scanning needs

FY 11/12 Primary Objectives:

- Fund personnel hours to address retrieval of old records (700 boxes) from Iron Mountain with the goal of scanning and destroying consistent with state statute
- Identify offsite storage for records (bids, etc.)
- Fund software and personnel hours to enter information for the efficient management of contracts
- Implement scanning of all town documents for easy look up and retrieval
- Upgrading the broadcast system for the Town Commission Chambers
- Utility Office Outsource monthly utility billing in conjunction with on line payments and on line check payments
- Write policies and procedures for the utility office, procurement department

FY 11/12 Measurable Performance Measures:

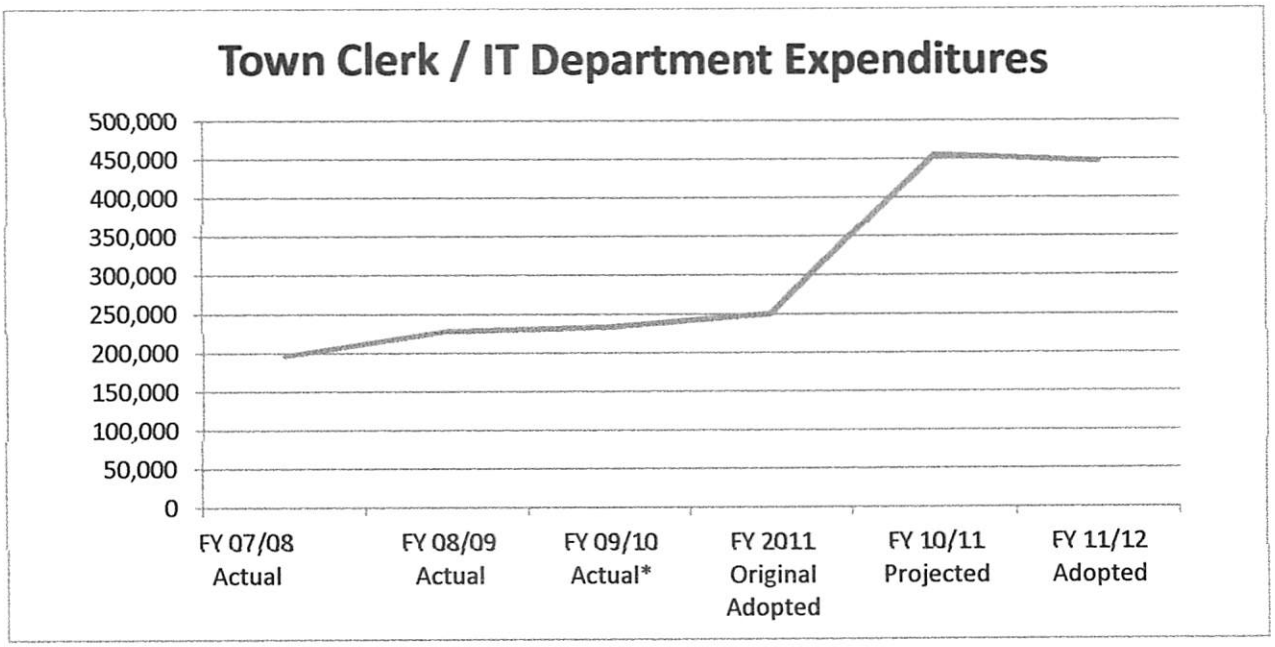
- ✓ Outsource Utility billing v. in house billing – Current estimated cost per utility bill $1 to $1.20 per bill, $.20 per bill after set up
- ✓ IT outsourcing: IT Support contract with CGA $75,000 annually which includes staff technician and back up of CGA IT Staff. To hire town personnel would be at least $100,000 plus benefits for just one in-house person
- ✓ Public record requests, if extensive, are charged hourly fee for the person who prepares request per state statute. The performance measurement is to make fulfilling these requests with no net cost to the Town.
- ✓ Online utility payments – deposits made directly to town account on a daily basis, resulting in time savings and money in town account more quickly

Part of the Town Clerk's responsibilities include the supervision of the front office as well as the oversight of the Information Technology (IT) function. FY 11/12 will mark the first year in which the entire year's IT budget will be located in this Department.

To assist the Town Clerk with her scope of responsibility a new part-time position is funded in the adopted budget. This position reduces the meeting time obligations of the Town Clerk by providing for a record taker at board meetings of the Town. This position is funded at $30,000 annually or approximately $20/hourly and is on an "as-needed" basis and without benefits.

Another item of note regarding the FY 11/12 Town Clerk budget is that it funds an improvement to Town Commission chambers. The improvement provides for an additional microphone system to support broadcasts conducted in a "workshop" environment and eliminates the existing challenges of using the microphones from the dais. Details on both the board minute taker position and the broadcast system upgrade may be found at the end of this departmental section.

The following chart represents the history of expenditures for the Town Clerk's Department from FY 05/06 to Proposed FY 1/12. The chart shows a fairly steady increase in expenditures over the period with a significant increase for FY 10/11 and FY 11/12. These later years are marked by an increase in responsibilities and an increase of two positions (one full-time; one part-time). Costs associated with front office management responsibilities are partially funded in the appropriate enterprise (utility) funds or departments. Aside from personnel items, the costs for conducting a municipal election have increased as well. Capital outlay has increased from zero to average of $17,379 in the past two years and now account for approximately 4% of the Departmental budget. This increased demand is resultant from deferral of necessary technology upgrades in past years.



The Town Clerk's Department generates revenues associated with Freedom of Information Act (FOIA) requests. The history of recovery is not readily available as this revenue does not have its own revenue code. Revenues from Lobbyist Permits are also collected by the Town Clerk's Office and average between $350 to $700 annually.

The table below represents the addition of the part-time recording clerk position.

Personnel Complement:

	Funded FY 10/11			Funded FY 11/12		
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	
Total	2	0	0	2	1	

Town Clerk Department Expenditures

Line Item prefix: 001-2400-519-:		FY 07/08 Actual	FY 08/09 Actual	FY 09/10 Actual*	FY 10/11 Original Adopted	FY 10/11 Projected	FY 11/12 Adopted
Suffix	Object Description						
1210	Regular Salaries	$72,237	$94,613	$84,927	$124,084	$132,000	$132,313
1310	Other Salaries					$10,000	$30,000
1410	Overtime				$2,500	$2,500	$1,500
1510	Special pay					$1,000	$1,000
2110	Payroll Taxes	$5,526	$7,051	$6,020	$9,492	$10,863	$12,608
2210	Retirement Contribution	$617	$2,860	$11,139	11,115	$11,118	$9,709
2310	Life & Health Insurance	$8,811	$6,181	$8,960	16,456	$10,947	$12,556
2410	Workers Compensation	$638	$233	$289	434	$350	$387
2510	Unemployment Compensation		$6,044				
TOTAL	PERSONAL EXPENSES	87,830	116,982	111,335	164,081	178,778	200,074
516-3110	Professional Services (IT)		51,125	51,312		74,914	80,757
3410	Other Contractual Services	6,925	8,063	15,966	12,500	27,650	12,650
516-3410	Other Contractual Services (IT)	31,319	23,904	14,400		80,558	64,606
4110	Telecommunications	325	0	0	720	650	720
4111	Postage		60	95	300	200	330
4402	Building Rental/Leasing		7,810	3,945	5,500	4,500	5,500
516-4403	Equipment/Vehicle Leasing IT						7,295
4601	Maintenance Service/Repair Contracts		550	914			
513-4601	Maintenance Svcs/Repair Contracts IT						1,200
516-4603	Equipment Maintenance IT					2,250	3,000
4810	Promotional Activities					5,000	
4910	Legal Advertisement	20,344	11,194	20,735	10,000	23,475	20,000
4911	Other Current Charges	48,602	7,244	10,111	22,000	28,300	35,000
5110	Office Supplies	500	904	2,548	1,200	2,100	2,100
5290	Miscellaneous Operating Supplies				6,000	315	420
5410	Subscriptions and Memberships		190	320	500	500	500
5420	Conferences and Seminars		55	2,158	3,500	2,500	3,500
TOTAL	OPERATING EXPENSES	108,014	111,100	122,504	62,220	252,912	237,578
6310	Improvements other than Building				24,000	24,600	10,158
TOTAL	CAPITAL OUTLAY	0	0	0	24,000	24,600	10,158
8210	Aid to Private Organizations	1,186					
TOTAL	NON-OPERATING EXPENSES	1,186	0	0	0	0	0
TOTAL	Department Total	197,031	228,082	233,838	250,301	456,290	447,810

Major Variance from Adopted Budget FY 10/11 to Projected FY 10/11

Code	Amount	Explanation of Variance
1210:2510	$14,697	Includes newly funded ($30,000) part-time Board Stenographer position
516-3110	$74,914	IT services moved from Finance plus increase for addition of Public Safety IT services
3410	$15,150	$15,000 added at mid-year for comprehensive IT study
516-3410	$80,558	Transfer from Finance Department plus increase for VOIP services at mid-year
4810	$5,000	Increase for Charter Ballot Flyer Publication
4910	$13,475	Increased $12,000 for un-anticipated advertising / notice related to Young Isreal
4911	$6,300	Increased at mid-year for MMC books and employee transportation
5290	*($5,685)*	*Expenditures related to blueprint production (recovery) moved to Building department*
6310	$600	Increase for Digital Recording of minutes (alternative to transcriptionist services)

Major Variance or Highlights of the Departmental Budget - FY 10/11 Projected to FY 11/12 Adopted

Code	Amount	Explanation of Variance
1310	$20,000	Increase to $30,000 for part-time recording clerks for board meetings
516-3110	$5,843	Includes full year increase of IT contract including Public Safety support
516-3410	($15,952)	No VOIP installation costs needed in FY 11/12
516-4403	$7,295	IT related costs newly assigned (FY 11/12) - AT&T hard line and SSL Certification
513-4601	$1,200	New Procurement and Projects Contract Management Software
4810	($5,000)	No printing anticipated for FY 11/12
4911	$6,700	Increase for 2nd election (Candidate and Charter in FY 11/12)
6310	($14,442)	New Recording system for Chambers not as expensive as FY 10/11 Document Imaging Project

Funded

Town of Surfside, Florida

FY 11/12 Program Modification

Stenographer / Recording Clerk for Town Boards

Department Name	Division Name	Funding Source	Dept. Priority	Fiscal Impact
Town Clerk	Administrative	General Fund	1	$30,000

Justification and Description

This item identifies to the public a change in operations which began in the current fiscal year. During that time a part-time position was created for a stenographer to assist with recording minutes of the Town's various boards. The item is funded in full for the first time in FY 11/12 at $30,000. The stenographer / board recording clerk takes the minutes and creates the official public record for the boards.

Having this position provides a service to the Boards by not requiring that one of the members keep the notes and by providing appropriately trained personnel. By performing these services with a part-time employee, the Town Clerk will not be required to attend all of the board meetings which would significantly diminish the time she has available to manage her increased areas of responsibility. This position also provides back up if the Clerk is unavailable due to illness or scheduling conflict.

Alternative/Adverse Impacts if not funded:

Either the Town Clerk & Administrative Services functions would diminish or Boards would need to find an alternative record keeper / recording system. With greatly expanded citizens' involvement and Town Commission requirements for transparency this function has grown in importance.

Required Resources

Line item	Title or Description of request	Cost
001-2400-519-1310	Other Salaries	$30,000

Funded

Town of Surfside, Florida

FY 11/12 Program Modification

Broadcast System Upgrade

Department Name	Division Name	Funding Source	Dept. Priority	Fiscal Impact
Town Clerk	Administrative	General Fund	2	$10,158

Justification and Description

This item provides for additional broadcast capacity in the Town Commission Chambers. The Town Commission and others utilizing the Chambers have occasion to meet in a less formal workshop environment. During these meetings it is beneficial for workspace beyond the capacity of the dais. It is also useful for public participation and information for those meetings to be broadcast on the local education and government channel. With current resources, this process involves moving wired microphones from the dais and reconfiguring them on the worktable. This process involves a fair amount of the disruption to the room, leaves it unclear which microphone should be used, creates potential trip hazards, and creates a less than ideal work environment.

This item remedies the aforementioned difficulties by providing for the purchase and installation of a separate microphone and microphone control system. The proposed purchase is based on a quote and equipment list from AVI-SPL. It includes an executive high definition 4 channel system, two high definition omni-directional microphones, a 16 channel digital mixer with individual channels, and the required connecting hardware.

The costs for materials is $6,200. The balance for engineering, project management, installation and wiring, testing, training, fabrication, modification, assembly, rack wiring, programming, etc. plus a one year full system warranty is $3,958. Total project costs are: $10,158

Alternative/Adverse Impacts if not funded:

If not funded, the challenges experienced with broadcasting a meeting held in a workshop style will continue.

Required Resources

Line item	Title or Description of request	Cost
001-2400-519-6310	Improvements Other Than Building – Clerk	$10,158

Funded

Town of Surfside, Florida

FY 11/12 Program Modification

Procurement Contract Management Software

Department Name	Division Name	Funding Source	Dept. Priority	Fiscal Impact
Town Clerk	Administrative	General Fund	3	$1,200

Justification and Description

In order to track the number, the nature of and critical due dates of current and future Town contracts, the Town Clerk's Department is proposing the Town subscribe to the basic (solo) Mumboe software. The software will allow personnel to enter information specific to agreements in a database which will be more comprehensive and easily searched. This system will assist in all contracts management obligations and provides email updates to the Department regarding critical renewal or other important contract dates.

Some of the information which may be easily extracted (and save considerable time compared to a physical search) are:

- Responsible Parties (Names and Addresses)
- Effective Dates
- Expiration Dates
- Term and Duration Context
- Governing Law
- Scope and Purpose Clause
- Arbitration Clause
- Payment Terms
- Reporting Requirements
- Contracts

The solo version of this software is $100 per month. Web based software makes information available in case of a disaster.

Funding for this software will create more efficiency for all Town Departments who have outside vendors.

Alternative/Adverse Impacts if not funded:

Required Resources

Line item	Title or Description of request	Cost
001-2400-513-4601	Maintenance Service and Repairs	$1,200

Building Services Department

Services, Functions, and Activities:

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

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

Finally, the adopted budget funds modification of the Code Enforcement Officer position to a Code Enforcement Director. A new position, "Permit Specialist," is created to assist the Building Services Department in addressing records storage and special project needs. The Code Enforcement Director position is funded in the Planning and Code Enforcement Division of the Executive Department. The Permit Specialist position is funded in this Building Services Department budget. More details on these modifications are provided at the end of this departmental section and/or in the Planning and Code Enforcement Division section of the Executive Department budget.

Fiscal Year 10/11 Accomplishments:

- Completed the redesign and modification of the downstairs area of Town Hall providing for improved work space and document storage and retrieval.
- Promptly processed all building documents related to the future development of two substantial in-fill projects.
- Prepared, after a thorough review, a list of recommended modifications to keep the Building related portion of the Code of Ordinances current and aligned with the Florida Building Code.
- Monitored the need for changes in the zoning code as development continues to occur under the new code provisions.
- Played a leading role in the effort to ensure completion of the Surfside Community Center in a timely manner with quality construction meeting all relevant codes.

Issues:

- The Planning and Zoning Board continues to be concerned regarding the signage, awnings, and other construction issues permitted in the Business District and has

suggested amendments to a number of codes currently overseen by the Building Services Department.

Fiscal Year 11/12 Measurable Performance Objectives:

- To reduce the average costs per building inspection by reducing costs. FY 09/10 average cost per building inspection = $51.00

- To decrease the average costs per zoning review. FY 09/10 average cost per zoning review = $600.00

- To decrease the average costs for code enforcement inspection. FY 09/10 average cost $44.00

- To decrease through technology and/or training the average cost to process permit applications with plans. FY 09/10 average cost = $57.00

- To decrease through technology and/or training the average cost to process a permit application without associated plans. FY 09/10 average cost = $12.00

In FY 11/12 the expenditures for the Department are approximately $10,000 higher than projected for FY 10/11. The increase results from the allocation of funding at 50% for the Front Office Clerk. This allocation results from the recognition that the responsibilities of the Front Office Clerk position have changed. The table below reflects the budgeted changes for FY 11/12 related to personnel.

In FY 11/12 the revenues associated with this department include all building, structural, mechanical, electrical, plumbing and other building related inspections and reviews at a total of $446,066. This is an increase of $225,966 from FY 10/11 predominantly resulting from projected large scale developments.

Personnel Complement:

	Funded FY 10/11			Funded FY 11/12		
Position Title	**Full Time**	**Part Time**	**Temp**	**Full Time**	**Part Time**	**Temp**
Building Official		1			1	
Building Permit Clerk	2			2		
Code Enforcement Officer	1					
Front Office Clerk				.5		
Chief Building Inspector		2			2	
Chief Electrical Inspector		2			2	
Chief Plumbing Inspector		1			1	
Chief Mechanical Inspector		1			1	
Advanced Permit Specialist				1		
Total	3	7	0	3.5	7	

Building Services Department Expenditures

Line Item Prefix: 001-2500-524-:		FY 07/08 Actual	FY 08/09 Actual	FY 09/10 Actual*	FY 10/11 Original Adopted	FY 10/11 Projected	FY 11/12 Adopted
Suffix	Object Description						
1210	Regular Salaries	92,252	127,043	62,912	186,760	99,322	106,658
1310	Other Salaries	21,570	17,474	144,074	85,680	172,500	170,880
1410	Overtime	3,298	0	0		1,400	$1,500
1510	Special pay	1,038	2,983	2,287	5,000	2,250	$2,250
2110	Payroll Taxes	9,536	10,937	15,839	20,842	20,500	$21,519
2210	Retirement Contribution	529	4,575	6,441	7,079	7,080	$16,089
2310	Life & Health Insurance	7,553	21,118	12,318	14,608	15,532	$20,855
2410	Workers Compensation	547	2,423	4,095	3,155	4,535	$5,879
2510	Unemployment Compensation	1,940					
TOTAL	PERSONAL EXPENSES	138,283	186,551	247,966	323,124	323,119	345,628
3110	Professional Services				78,092		
3111	Lawsuits and Prosecutions				65,000		
3410	Other Contractual Services	267,418	324,630	47,113	25,200	25,200	25,500
4009	Car Allowance	507					
4110	Telecommunications				684	700	200
4111	Postage				250		
4112	Cell Phone Allowance					360	360
4403	Equipment/Vehicle Leasing				2,891		0
514-4403	Equipment/Vehicle Leasing IT						
4510	Property and Liability Insurance		559	447	500	500	625
4601	Maintenance Service/Repair Contracts		134				
4611	Miscellaneous Maintenance				350		
4710	Printing & Binding	5,051	6,562	5,063	450	6,450	6,450
4911	Other Current Charges		24	48,016			
5110	Office Supplies	1,000	1,691	833	1,200	1,200	1,200
5216	Gasoline				2,100		
5290	Miscellaneous Operating Supplies			144			
5410	Subscriptions and Memberships	2,513	1,215	556	1,400	1,400	5,000
5420	Conferences and Seminars		150	620		516	5,000
TOTAL	OPERATING EXPENSES	276,489	334,968	102,792	178,117	36,326	44,335
6410	Machinery and Equipment	23,084					
TOTAL	CAPITAL OUTLAY	23,084	0	0	0	0	0
TOTAL	Department Total	437,836	521,517	350,758	501,241	359,445	389,964

Major Variance from Adopted Budget FY 10/11 to Projected FY 10/11

Code	Amount	Explanation of Variance
3110	($78,092)	Relocation of Planning & Zoning costs to new Planning and Compliance Division (Executive)
3111	($65,000)	Building related Lawsuits budgeted here in FY 10/11 returned to Legal with $1,000 FY 10/11 proj.

Major Variance or Highlights of the Departmental Budget - FY 10/11 Projected to FY 11/12 Adopted

Code	Amount	Explanation of Variance
1210:2510	$22,510	FY 11/12 includes a 50% allocation of the Front Office Clerk position
5410	$3,600	Portion of Code related memberships moved to Planning and Compliance Division (Executive)

Funded

Town of Surfside, Florida

FY 11/12 Program Modification

Building Personnel Items

Department Name	Division Name	Funding Source	Dept. Priority	Fiscal Impact
Building	Administration	General Fund	1	$92,408

Justification and Description

The Code Enforcement Officer position will be elevated in the new Planning and Code Enforcement Division of the Executive Department to provide for greater emphasis on code compliance. The title change for the elevated position is Code Enforcement Director. A new position is created in the Building Services Department to assist the Building Services Department Director in a number of critical projects. The new position will focus on improved records management to improve customer service and other process improvement projects.

The Front Office Clerk position was funded in FY10/11 in the Executive Department of the General Fund. This position as well as Building Permit Clerk positions and Water and Sewer Billing Clerk positions are all located in the front office / cubicle area as one enters the main entrance to Town Hall. The front office area is now consolidated under a single manager. It has become increasingly beneficial for these positions to be crossed trained. As they become cross trained, duties become less specialized, boundaries become less well defined between departments and customer service improves. As a result, costs associated with the Front Office Clerk position are allocated at 50% each in FY 11/12 between the Building Services Department and the Water and Sewer fund.

Alternative/Adverse Impacts if not funded:

Required Resources

Line item	Title or Description of request	Cost
001-2500-524-1210:2510	Various Personnel Lines – Net change	$21,535

Funded

Town of Surfside, Florida

FY 11/12 Program Modification

Educational Development Fund

Department Name	Division Name	Funding Source	Dept. Priority	Fiscal Impact
Building	Administration	General Fund	2	($1,300)

Justification and Description

This item provides for the development and implementation of a new fee for Educational Development items related to building code as authorized under Florida Statutes. It is funded by contractors at a rate of $0.30 per thousand of construction value. The funds received must be accounted for separately and have uses restricted to promoting building code education. That is to say, the funds are used to provide for the education of Building Department personnel.

Since funding must be accounted for separately and used for specific restricted purposes, this item has only limited impact on the General Fund. It may serve to reduce/offset existing expenditures related to building code education. For FY 11/12 this fund saves the General Fund $1,300 (the amount of General Fund dollars originally budgeted for Building education expenses). Creation of this dedicated funding for source for building department education will allow for continuing education without impacting General Fund expenses. The proposed fee will generate $10,000 in FY 11/12.

Alternative/Adverse Impacts if not funded:

General fund dollars (generated largely through property taxes) would continue to be assessed to cover building education efforts.

Required Resources

Line item	Title or Description of request	Cost
001-0000-322-9001	Building Educational Fund Revenues	($10,000)
001-2500-524-5410 & 5420	Building Qualified Educational Fund Expenses	$10,000
001-2500-524-5410 & 5420	Reduction from General Fund	($1,300)
	Total	($1,300)

Public Safety Department

Services, Functions, and Activities:

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

FY 10/11 Accomplishments:

- ✓ Reduced property crimes through proactive community policing and crime prevention
- ✓ Implemented the multi pay station parking system
- ✓ Implemented the Red Light Camera Safety Program
- ✓ Trained and developed leaders within the rank of sergeant
- ✓ Maintained service levels with reduced staffing
- ✓ Continued to conduct community and crime prevention events and support Parks and Recreation and Tourism Department projects and programs
- ✓ Partnered with the Public Works Department to add needed signage, striping, and barriers throughout the Town
- ✓ Partnered with Information Technology and Public Works to correct ongoing challenges with electrical, telephone, laptop, and communication systems
- ✓ *Maintained State of Florida Law Enforcement Commission Accreditation*

Issues:

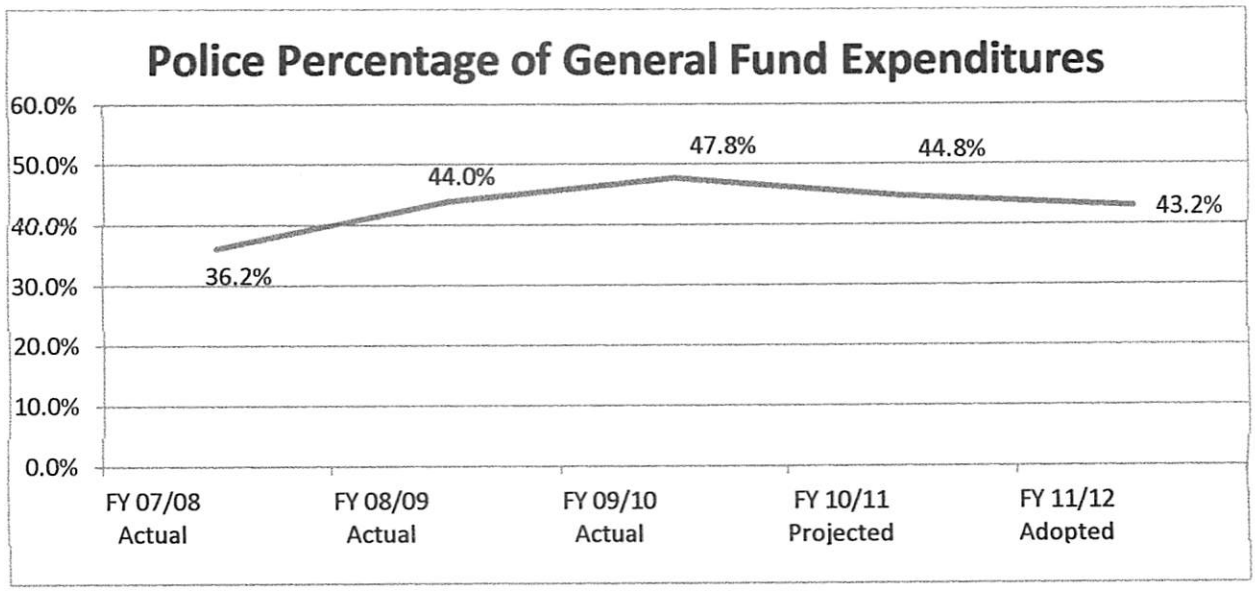
- The current patrol fleet is aging which results in increased time in the shop, more extensive repairs, and reduced reliability.
- Management of the Red Light Camera Safety Program is still relatively new and continues to need management attention especially as relates to the court system.
- The Fraternal Order of Police (FOP) collective bargaining agreement wage re-opener continues to require attention and negotiation.
- Fully staffed, there are fewer opportunities for promotion or professional growth than there was before the re-organization of the Police Department due to staff reductions.
- The extraordinary personnel lawsuit from 2007 remains an outstanding issue.

FY 11/12 Primary Objectives:

- To reduce traffic crashes and injuries through enforcement and the Red Light Camera Safety Program
- To increase crime prevention/ public safety awareness activities and events
- To reduce violent crimes and property crimes
- To effectively enforce and address quality of life issues (parking, traffic, code violations)
- To gain State of Florida Law Enforcement Commission re-accreditation status
- To replace outdated IT equipment and retain a maintenance service contract

The adopted FY 11/12 budget funds the replacement of 10 public safety vehicles through a lease agreement. 17 vehicles currently have over 75,000 miles or more and 8 of the 17 have over 100,000 miles. The FY 11/12 program begins a process of replacing all of the aged *vehicles in the fleet over the next five years. More details are found on the* "Police Vehicle Replacement" program modification form at the end of this section.

The chart below represents the expenditures associated with this department's activities in the General Fund as a percentage of total General Fund expenditures. The percentage grew in FY 08/09 and FY 09/10, but is projected to decline in FY 10/11 and again in FY 11/12.



General Fund revenues associated with the Public Safety Department include Justice Assistance Grants of $5,000, parking and traffic violations of $166,634 municipal parking fund transfer $44,780 and red light camera enforcement of $500,000. These four revenues total $716,414 or 17.5% of Police costs in the General Fund.

Personnel Complement:

	Funded FY 10/11			Funded FY 11/12		
Position Title	**Full Time**	**Part Time**	**Temp**	**Full Time**	**Part Time**	**Temp**
Police Chief	1			1		
Assistant Police Chief*	.75			.75		
Public Service Aides	.5			.5		
Executive Assistant to the Chief*	.75			.75		
Dispatchers	4			4		
Administrative Sergeant	.75			.75		
Patrol Officers	16			16		
Detectives	3			3		
Police Sergeants	5			5		
Total	31.75	0	0	31.75		

*Note: Includes General Fund positions or apportionment only.

Public Safety Department Expenditures

Line Item Prefix: 001-3000-521-:		FY 07/08 Actual	FY 08/09 Actual	FY 09/10 Actual*	FY 10/11 Original Adopted	FY 10/11 Projected	FY 11/12 Adopted
Suffix	Object Description						
1210	Regular Salaries	2,250,664	2,447,920	2,194,259	2,161,132	2,120,700	2,155,355
1310	Other Salaries	11,833	8,230		19,500	17,250	17,250
1410	Overtime	192,031	174,153	192,835	210,000	198,000	175,500
1510	Special pay	57,208	79,635	70,646	91,000	89,795	84,500
1520	Extra Duty Pay					51,200	51,000
2110	Payroll Taxes	191,494	205,378	182,814	189,845	175,000	184,775
2210	Retirement Contribution		326,159	385,630	453,894	453,978	366,979
2310	Life & Health Insurance	268,602	286,919	251,239	261,786	245,412	277,015
2410	Workers Compensation	95,718	82,681	58,756	110,000	66,500	79,478
2510	Unemployment Compensation	3,730			4,500	4,500	
TOTAL	PERSONAL EXPENSES	3,071,279	3,611,074	3,338,178	3,501,657	3,422,335	3,391,851
3110	Professional Services	42,894	7,351	11,752	7,000	8,500	10,000
3111	Lawsuits and Prosecutions				75,000		
3112	Physical Examinations	9,206	13,515	4,328	8,982	7,000	8,982
3410	Other Contractual Services			6,479	7,700	7,700	6,000
4110	Telecommunications	10,824	7,599	2,314	5,000	2,500	3,512
4111	Postage	985	654	472	9,700	3,000	1,000
4112	Mobile Phone Allowance					1,440	2,160
4402	Building Rental/Leasing		4,200	3,850	4,200	4,200	
4403	Equipment/Vehicle Leasing*	8,778	8,200	6,247	13,200	6,872	9,600
4510	Property and Liability Insurance	69,085	47,025	38,996	41,050	41,050	51,313
4601	Maintenance Service/Repair Contracts	24,182	11,395	11,747	23,700	23,700	23,700
4603	Equipment Maintenance		1,361	1,079	7,700	5,500	7,600
4611	Miscellaneous Maintenance	3,190	322	697	500	250	
4612	Vehicle Maintenance	67,134	24,642	23,336	38,000	32,500	28,000
4810	Promotional Activities	2,123	273	285	2,000	2,000	1,500
4911	Other Current Charges	2,121	8,692	9,328	231,000	231,000	316,470
5110	Office Supplies	11,842	7,193	5,375	7,500	7,500	5,000
5214	Uniforms	20,364	9,678	3,762	12,500	12,500	10,000
5215	Uniform Allowance	3,607	6,000	6,000	4,800	4,800	4,800
5216	Gasoline	82,232	62,993	90,505	90,300	90,300	96,621
5217	K-9 Allowance		300	1,200	1,200	1,200	1,200
5290	Miscellaneous Operating Supplies	28,707	7,034	16,076	25,000	25,000	23,000
5410	Subscriptions and Memberships	3,642	1,716	1,919	2,525	2,525	2,525
5420	Conferences and Seminars	18,549	14,241	9,367	9,170	9,170	9,180
TOTAL	OPERATING EXPENSES	409,465	244,383	255,114	627,727	530,207	622,163
6310	Improvements other than Building	18,634					
6410	Machinery and Equipment	90,109		13,472		5,500	91,300
TOTAL	CAPITAL OUTLAY	108,743	0	13,472	0	5,500	91,300
TOTAL	Department Total	3,589,487	3,855,458	3,604,764	4,129,384	3,958,042	4,105,313

*** For FY 2012: leasing of 10 vehicles over 48 months at 3% to replace high millage fleet. See Vehicle Leasing Program Modification**

Major Variance from Adopted Budget FY 10/11 to Projected FY 10/11

Code	Amount	Explanation of Variance
3111	($75,000)	Lawsuits in adopted budget removed from Police budget
4112	$1,440	New cell phone allowance in FY 10/11
6410	$5,500	JAG grant for machinery and equipment purchases

Major Variance or Highlights of the Departmental Budget - FY 10/11 Projected to FY 11/12 Adopted

Code	Amount	Explanation of Variance
1210:2410	($30,484)	Decrease to Personnel results from increased allocation to Municipal Parking Fund
4403	$2,728	FY 11/12 includes funding for leasing of 10 replacement vehicles
4510	$10,263	Increases to insurance coverage and insurance costs for liability, flood, fire, etc
4911	$85,470	Full year of Red Light Camera costs
5216	$6,321	Anticipates continuing rise in fuel costs (7%)

Funded

Town of Surfside, Florida

FY 11/12 Program Modification

Police Vehicle Replacement

Department Name	Division Name	Proposed Funding Source	Dept. Priority	Fiscal Impact
Police	*Patrol*	*General*	1	*$72,000*

Justification and Description

The Department has been approved to implement a Vehicle Lease Program. This program will enable the Department to replace its aging fleet. We currently have seventeen (17) vehicles with 75,000 or more miles; eight (8) of which have over 100, 000 miles on them. The oldest vehicle in the fleet is thirteen (13) *years old and the remaining range in age between six and twelve years old. Due to their age and high* mileage these vehicles are shopped for repairs on a regular basis and are not cost effective.

The Department will lease ten police vehicles under a municipal leasing program in conjunction with the Florida Sheriff's Association and Florida Association of Counties. The vehicles are all six cylinder Dodge Chargers. The lease will be for 48 months at a base cost of $512 per marked vehicle per month and $390 per unmarked vehicle per month for a total of $58,512 per year for four years. At the end of the 48 month lease, the Town will own the vehicles for $1.00 each. An additional cost for outfitting the vehicles with graphics/lettering, emergency equipment and installation of light bars, sire, prisoner cage, window partitions, and control console in added to the lease amount to bring the total annual lease for 4 years to $72,000.

With the addition of 5 more vehicles annually for the next four years, the fleet will be substantively *replaced. Costs for lease implementation under this proposal plus the proper outfitting of marked vehicles* would result in increasing annual amounts (from $72,000 in FY 11/12 to approximately $144,000 at the height of the replacement schedule in FY 14/15). By 14/15, the 17 vehicles currently in need of replacement and 3 more that will need replacement by then will be replaced.

Alternative/Adverse Impacts if not funded:

The repair/maintenance costs for the current fleet will continue to rise and the older vehicles are not as fuel efficient.

Required Resources

Line item	Title or Description of request	Cost
001-3000-521-4403	Vehicle Leasing	$72,000

Public Works Department

Services, Functions, and Activities:

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

- **Administration Division:** The Public Works Director is responsible for all administrative activity for the Department. This division includes management of all the day-to-day field operations, personnel management, Departmental records management, agenda preparation, research, customer service and all related managerial responsibilities.

- **Capital Improvement Plan Management:** This area of responsibility includes coordination, planning, and management of infrastructure related improvements within the Town. Examples of current year projects include: storm water drainage improvement, water system replacement, and sewer system rehabilitation. Responsibility for the management of the related contracts rests with the Public Works Department.

- **General Maintenance:** This area of responsibility includes needs identification, assignment, and supervision for all general maintenance to Town property including: buildings, equipment, grounds, streets, vehicles and landscape maintenance as well as miscellaneous maintenance items.

- **Solid Waste Division:** The Public Works Department is responsible for garbage and yard waste and recycling collection and disposal services for 1,200 residential accounts and 130 commercial accounts. Funding for this division is found within the Solid Waste tab of this document.

- **Storm Water Division:** The Public Works Department is responsible for planning and management of all improvements and maintenance related to the storm water infrastructure system and works in conjunction with the water and sewer division. Further information about those operations and budget is found in the Storm water tab of this document.

- **Street Maintenance:** Maintenance of roadways, road way cleaning, coordination with other departments regarding community bus schedules, and roadway hazards, is the responsibility of this Department. Expenditure directly related to street operations are found within this section and can be identified either by title or by the presence of "541" in the line coding.

- **Water and Sewer Division:** This division provides planning, maintenance and repair of water supply and sanitary sewer systems pipelines, valves, manholes, and hydrants along with maintenance and monitoring of sanitary and storm sewer pump stations. This division is also responsible for reading meters and coordination with the billing function (supervised by the Town Clerk). Additional information about this division is found in the "Water/Sewer" tab of this document.

FY 10/11 Accomplishments:

- *Completed painting of the Town's public structures including pump station* buildings and Town Hall.

- Completed the Traffic Management Plan of speed tables along Abbott and Byron Avenues.

- Completed (ARRA) stimulus funded projects including the ADA ramps and the solar powered lighting.

- Completed the engineering design phase of the water/sewer/storm drain system improvement.

- Assisted in the completion of the Surfside Community Center construction.

New Projects:

- Many sections of the Town's water/sewer/storm drain system are several decades old and are in need of replacement. The Town's engineering consultants have prepared a three geographically based phase replacement that will be set in motion towards the middle part of the current fiscal year with the expectation of beginning construction sometime during the summer of 2011.

- FDOT resurfacing projects on Collins and Harding Avenue are currently two separate projects that are going to be combined and let as one single project. The Town is working with the FDOT on Joint Purchase Agreements for the adjusts of valves,

manholes, and hydrants along with obtaining Maintenance Memorandum of Agreement (MMOA) for the Patterned/Textured Asphalt Crosswalks.

- Bal Harbour and Surfside joint sewer force main replacement needs to be completed before the start of the Collins Avenue FDOT resurfacing projects.

- The Town's business district alleyways serve as emergency vehicle access roads, waste disposal container storage, and parking areas. Many of these alleys are in partially deteriorated state. Areas of concern include the condition of the pavement, inadequate drainage and grease disposal facilities and in some case the overall cleanliness and maintenance of the areas.

- Purchased a compact loader backhoe (combination) to assist in the repair and maintenance of the Town's infrastructure system.

FY 11/12 Primary Objectives:

- To see the completion of the FDOT Collins/Harding Avenue Resurfacing Project.

- To coordinate with Bal Harbour a joint sewer force main replacement project.

- To begin implementation of a computerized water meter reading (handheld device).

- To improve the sanitary and safety conditions of the Town's rear alleyways. This will require a multi-pronged approach, including new or better defined Town codes for proper waste disposal (grease traps, drains), alleyway resurfacing, and waste container repairs.

- To meet budgetary and true constraints of the Townwide water/sewer/storm drainage project.

The FY 11/12 expenditures include two capital outlay items totaling $17,000. These items include 10 new pet clean up dispensers to be placed around the Town and fencing for the Community Garden area.

Revenues come to the General Fund as a result of three enterprise funds managed by the Public Works Department. Total FY 11/12 revenues for these transfers is $191,553.

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

	Funded FY 10/11			Funded FY 11/12		
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			2		
Janitor	1			1		
Total	**5.25**	**0**	**0**	**5.25**	**0**	**0**

Public Works Department Expenditures

Line Item Prefix: 001-5000-539 (unless noted):		FY 07/08 Actual	FY 08/09 Actual	FY 09/10 Actual*	FY 10/11 Original Adopted	FY 10/11 Projected	FY 11/12 Adopted
Suffix	**Object Description**						
1210	Regular Salaries	212,547	226,104	171,963	177,506	193,244	204,386
541-1210	Road's Regular Salaries		20,920	20,300	21,657	21,657	22,747
1410	Overtime	14,294	10,867	10,288	10,000	10,000	10,000
541-1410	Road's Overtime			538		700	700
1510	Special pay	4,673	5,777	5,429	8,700	8,700	5,500
541-1510	Road's Special Pay					1,000	1,000
2110	Payroll Taxes	17,205	18,013	13,772	14,344	14,358	16,214
541-2110	Road's Payroll Taxes		1,600	1,583	1,657	1,710	1,817
2210	Retirement Contribution		9,501	18,600	16,548	16,551	19,613
541-2210	Road's Retirement Contribution				2,018	2,018	1,584
2310	Life & Health Insurance	33,969	32,270	22,331	32,696	33,450	44,560
541-2310	Road's Life & Health Insurance		4,527	4,800	5,616	5,150	5,906
2410	Workers Compensation	27,348	9,638	8,994	10,919	9,750	9,973
541-2410	Road's Workers Compensation		2,171	1,655	2,177	2,177	2,161
TOTAL	PERSONAL EXPENSES	310,310	341,388	280,253	303,838	320,465	346,161
3110	Professional Services	38,882	112,952	91,647	86,520	86,000	90,000
3112	Physical Examinations	54			250		250
3410	Other Contractual Services	47,730	11,683	212	10,000	5,000	5,000
3411	Nuisance Abatement						10,000
4009	Car Allowance		500	750	1,500	1,500	1,500
4110	Telecommunications	967	2,861	2,720	2,500	1,750	1,500
4111	Postage		299	139	110	110	100
4310	Electricity	58,271	62,850	34,057	44,212	44,212	44,212
541-4310	Roadway Electricity	42,028	37,137	35,261	40,000	38,500	40,000
4311	Water and Sewer	11,002	21,349	31,543	22,750	22,750	17,000
4403	Equipment/Vehicle Leasing		2,838	2,823	3,168	3,106	3,348
4510	Property and Liability Insurance	40,009	32,589	26,402	28,698	28,698	35,873
4601	Maintenance Service/Repair Contracts	7,120	10,517	6,773	19,000	40,000	8,400
4602	Building Maintenance	57,633	59,571	53,747	30,000	30,000	37,000
4603	Equipment Maintenance	18,625	5,078	7,182	7,500	5,000	7,500
4604	Grounds Maintenance	31,639	94,294	73,621	55,000	62,000	55,000
4612	Vehicle Maintenance	7,980	5,661	10,327	9,000	9,000	11,000
4911	Other Current Charges	388	307	0	250	3,000	2,100
5110	Office Supplies	977	1,047	710	1,000	1,000	1,000
5210	Property and Maintenance	23,137	16,313	22,577	25,000	25,000	25,000
5214	Uniforms	9,008	7,989	4,987	5,000	7,500	7,500
5216	Gasoline	66,363	24,344	6,301	15,000	13,700	15,000
5290	Miscellaneous Operating Supplies	427	1,066	1,121	1,600	1,600	6,900
5310	Road Materials	11,500	1,323	1,163	5,750	5,750	5,000
5410	Subscriptions and Memberships		183	491	600	600	350
5420	Conferences and Seminars		1,387	835	2,500	2,500	1,500
TOTAL	OPERATING EXPENSES	473,738	514,139	415,389	416,908	438,276	432,033
6310	Improvements other than Building		0			6,000	4,500
6410	Machinery and Equipment	48,325					12,500
TOTAL	CAPITAL OUTLAY	48,325	0	0	0	6,000	17,000
TOTAL	**Department Total**	**832,374**	**855,526**	**695,642**	**720,746**	**764,741**	**795,193**

Major Variance from Adopted Budget FY 10/11 to Projected FY 10/11

Code	Amount	Explanation of Variance
1210:2410	$16,627	FY 10/11 Director salary (and effect on benefits)
4601	$21,000	Includes $18,000 for Town Hall Painting
4604	$7,000	Increased at mid-year: attributable to unrecovered code remediation
6310	$6,000	Funding history for community garden and pet dispensers moved from Legislative Dept.

Major Variance or Highlights of the Departmental Budget - FY 10/11 Projected to FY 11/12 Adopted

Code	Amount	Explanation of Variance
1210;2410	$25,696	Full year of salary (and effect on benefits)
3411	$10,000	New line to show uncovered expenditures from code corrections to private property
4510	$7,175	Increased coverage and costs for insurances: liability, flood, fire, property, etc
4601	($31,600)	No major mantainance projects planned for FY 11/12
6310	($1,500)	Only new Pet Clean up Dispensers planned for FY 11/12
6410	$12,500	Fencing for the Community Garden

Adopted

Town of Surfside, FL

Capital Improvement Project

Project:	Public Works Administrative Vehicle Replacement		
Priority:	1	**Project Manager:**	Public Works Director
Department:	Public Works	**Division:**	Administration
Project Location:	Town-wide		

Fiscal Year:	**FY 11/12**	**FY 12/13**	**FY 13/14**	**FY 14/15**	**FY 15/16**	**5 year Total**	**PRIOR FYs**
Plans and Studies:							
Engineering/ Architecture:							
***Land Acquisition/* Site Preparation:**							
Construction:							
Equipment/ Furnishings:		$23,500				*$23,500*	
Other (Specify):							
TOTAL COST:		**$23,500**				*$23,500*	
Revenue Source:		See below					

Description (Justification and Explanation)

This capital improvement project requests funding in FY 12/13 for the replacement of the existing Public Works Administrative Vehicle.

As this vehicle is utilized for all functions performed by the Public Works Director is recommended that the replacement costs be apportioned across the general fund and the enterprise funds managed by the Public Works Director. If approved, the allocation would be approximately $5,875 per fund for: General Fund, Solid Waste Fund, Water/Sewer Fund, and Stormwater fund.

Any revenue received from the disposition of the current vehicle (estimated at $500) would go to the general operating fund (since this fund purchased the current vehicle).

Future Annualized Impact on Operating Budget

Personnel:		Recurring maintenance costs for this vehicle are approximately $5,000 annually. It is estimated that this cost would be reduced to approximately $1,000 for systematic maintenance, resulting in an annual savings of $4,000 for each of at least the first three years.
Operating:	($4,000)	
Replacement Costs:		Since this is a replacement no additional operating increases are anticipated. A slight savings on fuel may be achieved.
Revenue/Other:		
Total:	($4,000)	

Parks and Recreation Department

Services, Functions, and Activities:

The Parks and Recreation Department provides for the planning, supervision, maintenance and development of parks, park facilities, recreational programming, and numerous special events while balancing those needs with available resources. The goal of the Department is to courteously assist patrons in meeting their needs for recreation, community involvement, and enjoyable leisure time through the development of diverse offerings in an attractive and well maintained environment.

To accomplish the park related goals, the Department offers a variety of well maintained park facilities (active recreation, passive recreation, and aquatic opportunities). To accomplish the community related goals, the Department continues its involvement in the coordination of *numerous special events throughout the year. To accomplish the recreation related goals, the* Department continues offering diverse programming for all ages and abilities. This will also include the operating and programming of the new Community Center on a year round basis.

FY 10/11 Accomplishments:

- Opened the New Community Center.
- *Continued working with the limited space allocation for existing programs during the* building of the new town Community Center.
- Provided input in the development of the new Community Center.
- Developed new programs (Martial Arts, Toddler and Me, Adventure Crafts, Fitness Boot Camp, Matter of Balance, Living Healthy, Current Events and additional Senior Social Time) despite reduced resources.
- Worked in conjunction with the Public Works Department to develop and implement a year round expanded beach/dune maintenance program.
- Staffed, operated and programmed the new Community Center for a partial year.
- Prepared and implemented standard operating procedures for the new Community Center.
- Implemented a software registration program for the Parks and Recreation Department to include the use of credit cards.
- Assisted with the coordination and implementation of a year-long 75th Anniversary Celebration.

Issues:

- Budget cuts have reduced the number of staff and resources to the Parks and Reaction Department thus increasing the workload and responsibilities of all current staff members.
- The planning, opening and overall operations for the New Community Center have been a major strain on an already limited staff within the Parks and Recreation Department.
- Outdated Facilities continue to be an ongoing maintenance problem.

FY 11/12 Measurable Performance Objectives:

- To identify the base line operating budget for the new Community Center.
- To establish baseline information on Community Center use.
- To provide programming and staffing for the new Community Center on a year round basis.
- To re-establish the full service beach lifeguard operations.
- To identify at least two grant opportunities to assist with the funding of Parks and Recreation facility improvements.

In FY 05/06 and 06/07 the expenditures were higher than they have been in any year since. Much of this reduction is attributable to the closing and demolition of the prior Community Center building. *However, efficiency improvements to service delivery should not be* discounted. FY 11/12 represents the first full year with the operations and maintenance of the new Community Center coupled with the restoration of beach lifeguard services. At $1,486,855, the funded FY 11/12 proposed budget is $184,884 (15%) higher than actual expenditures in FY 07/08.

Funding of $17,500 in one-time expense in FY 11/12 replaces the Leisure Services *Department maintenance vehicle. This funding replaces a 16 year old maintenance vehicle* which has reached the end of its useful life. A more detailed explanation of this item may be found at the end of this departmental section

For FY 11/12 revenues for the General Fund associated with Parks and Recreation programming and services total $210,221 or 14.2% of the Parks and Recreation Department operating budget.

Personnel Complement:

	Funded FY 10/11			Funded FY 11/12		
Position Title	**Full Time**	**Part Time**	**Temp**	**Full Time**	**Part Time**	**Temp**
Parks & Recreation Director	1			1		
Parks & Rec. Supervisor	1			1		
Recreation Coordinator Aquatics	1			1		
Parks & Recreation Clerk	1			1		
Lifeguards* (beach & pool)	3	3	5	3	3	6
Maintenance Worker	1			1		
Parks & Recreation Janitor	1	1		1	1	
Park Attendants		3			3	
Recreation Leaders	*1*	*5*		*1*	*5*	
Camp Counselors			19			19
Total	**9.75**	**12**	**19**	**9.75**	**12**	**25**

Camp Counselor positions consist of 14 positions for 10 weeks for Summer Camp and 5 positions for 2 weeks for Winter Camp: Part time Lifeguard positions consist of 6 temporary positions for 10 weeks for increased summer time programming and hours of operation during the summer months.

Parks and Recreation Department Expenditures

Line Item Prefix: 001-6000-572-:		FY 07/08 Actual	FY 08/09 Actual	FY 09/10 Actual*	FY 10/11 Original Adopted	FY 10/11 Projected	FY 11/12 Adopted
Suffix	Object Description						
1210	Regular Salaries	440,407	576,621	314,890	507,596	422,828	586,243
1310	Other Salaries - Includes Seasonal	124,902	16,801	70,380	58,344	116,265	203,145
1410	Overtime	21,488	10,926	7,850	11,500	11,500	11,500
1510	Special pay	4,404	3,323	1,781	3,000	6,000	6,000
2110	Payroll Taxes	44,914	45,941	29,328	48,398	42,579	61,727
2210	Retirement Contribution		20,817	32,850	25,647	25,652	35,518
2310	Life & Health Insurance	59,588	66,061	43,566	72,211	47,655	83,510
2410	Workers Compensation	27,348	22,836	9,392	30,129	12,038	27,796
TOTAL	PERSONAL EXPENSES	723,051	763,326	510,038	756,825	684,517	1,015,439
3112	Physical Examinations		740	1,801	1,000	1,000	1,725
3410	Other Contractual Services	75,324	71,485	61,876	64,175	64,175	64,715
4110	Telecommunications	4,089	2,105	3,042	3,900	2,900	5,100
4111	Postage	339	939	226	600	250	0
4310	Electricity	21,663	12,723	13,133	46,800	31,000	54,480
4311	Water and Sewer	10,763	13,909	19,765	24,200	20,000	25,200
4312	Natural Gas Service				16,700	16,000	29,400
4402	Building Rental/Leasing	35,513	39,352	35,446	33,012	38,658	15,600
4403	Equipment/Vehicle Leasing				3,683	2,100	
4510	Property and Liability Insurance	11,412	11,620	6,792	15,918	15,918	19,898
4601	Maintenance Service/Repair Contracts	11,361	5,140	4,843	10,732	10,732	12,732
4602	Building Maintenance	12,737	16,723	6,432	20,000	15,000	47,000
4603	Equipment Maintenance	2,399	2,200	917	9,000	5,500	9,000
4604	Grounds Maintenance	44,586	30,465	30,424	39,800	35,000	39,800
4611	Miscellaneous Maintenance	7,295	165		5,000	3,750	4,000
4810	Promotional Activities	171,849	125,417	62,712	61,325	61,325	61,325
4911	Other Current Charges	55,781	53,088	45,459	43,748	43,748	43,748
5110	Office Supplies	6,036	4,075	2,881	3,150	3,150	4,150
5213	Landscape Improvements				4,400	4,400	2,970
5214	Uniforms	4,812	5,017	3,845	4,750	3,100	4,750
5216	Gasoline		1,377	2,511	3,395	3,395	3,633
5290	Miscellaneous Operating Supplies	86,442	17,855	11,296	25,150	25,150	13,150
5420	Conferences and Seminars	1,418	2,550	1,474	2,500	2,500	3,700
TOTAL	OPERATING EXPENSES	564,651	416,645	314,874	442,938	408,751	468,075
6210	Buildings	14,070					
6310	Improvements other than Building						17,500
6410	Machinery and Equipment			17,032			
TOTAL	CAPITAL OUTLAY	14,070	0	17,032	0	0	17,500
TOTAL	Department Total	1,301,971	1,180,270	841,943	1,199,763	1,093,268	1,499,014

Major Variance from Adopted Budget FY 10/11 to Projected FY 10/11

Code	Amount	Explanation of Variance
1210:2410	($72,308)	Savings results from the opening of the Community Center coming later than the budget anticipated
4310	($15,800)	Savings results from the opening of the Community Center coming later than the budget anticipated
4311	($4,200)	Savings results from the opening of the Community Center coming later than the budget anticipated

Major Variance or Highlights of the Departmental Budget - FY 10/11 Projected to FY 11/12 Adopted

Code	Amount	Explanation of Variance
1210:2410	$330,921	Increase results from lower than anticipated FY 10/11 and full year of all new CC related positions
4310	$23,480	Increase for full year electric including Community Center
4312	$13,400	Includes heating of the pool for the cool season
4402	($23,058)	Reduction due to return of modular facilities
4510	$3,980	Increase in coverage and costs for liability, property, and other non-personnel insurances
4602	$32,000	Includes $25,000 for unanticipated finishing costs associated with the new CC/AF structure
5214	$1,650	Includes uniforms for all new staff including lifeguards
5290	($12,000)	FY 10/11 included start up costs for lifesaving equipment - not needed in FY 11/12
6310	$17,500	Replaces Administrative Vehicle not replaced in FY 09/10 as approved due to budget constraints

Funded

Town of Surfside, Florida

FY 11/12 Program Modification

Parks and Recreation Maintenance Vehicle

Department Name	Division Name	Proposed Funding Source	Dept. Priority	Fiscal Impact
Leisure Services	Parks Maintenance	General Fund	1	$17,174

Justification and Description

This item funds the replacement of an existing maintenance vehicle. Parks and Recreation staff has been using a vehicle from Public Works that is over 16 years old for general maintenance purposes. The vehicle is beyond its useful life and not worth the cost to repair. The vehicle is no longer reliable and has become a liability during special events and day to day usage.

Replacement of this vehicle was approved in the FY 09/10 budget but was not purchased due to budget constraints. The replacement vehicle would be a full size pick-up truck likely purchased under State contract (if that proved to be the best agreement at the time).

The anticipated cost of $17,174 includes decaling or other appropriate identifiers for the vehicle.

Alternative/Adverse Impacts if not funded:

Staff will continue to use an old, high millage, unreliable and potentially unsafe vehicle.

Required Resources

Line item	Title or Description of request	Cost
001-6000-572-6310	Improvements other than building	$17,174

Not Funded (Seeking Grant Funding)

Town of Surfside, FL

Capital Improvement Project

Project:	Beachwalk Lighting		
Priority:	1	**Project Manager:**	Parks and Recreation Director
Department:	**Parks and Recreation**	**Division:**	
Project Location:	Town of Surfside Beachwalk		

Fiscal Year:	*FY 11/12*	*FY 12/13*	*FY 13/14*	*FY 14/15*	*FY 15/16*	*Total*	*FY 10/11*
Plans and Studies:		$20,000				**$20,000**	
Engineering/ Architecture:							
Land Acquisition/ Site Preparation:							
Construction:		$15,000				**$15,000**	
Equipment/ Furnishings:		$364,000				**$364,000**	
Other (Electricians):		*$10,000*				***$10,000***	
TOTAL COST:		**$409,000**				**$409,000**	
Revenue Source:		G/GF					

Description (Justification and Explanation)

This item was originally recommended for consideration by an elected official in FY 10/11.

The project requests funding for low voltage, turtle friendly, lighting along the one mile stretch of the Town of Surfside's Beachwalk. The funding numbers are very preliminary, but are based on a dual set of lights similar to a commercial path light which would be stationed approximately every ten feet along the pathway. Funding this project would allow for expanded hours of use for the beachwalk and should prove to increase safety and security. It is highly recommended *that grant funding opportunities be explored for this project.*

Future Annualized Impact on Operating Budget

Personnel:		Maintenance of the proposed system is expected to be minimal. However, some bulb replacement and general maintenance will be required. Additionally, electricity costs will recur.
Operating:	$15,000	
Replacement Costs:	$364,000 / 7 = $52,000	The anticipated lifetime for these lights are 5 – 7 years resulting in an annualized replacement cost of approximately $50,000
Revenue/Other:	$0.0	
Total:	$67,000	

Library Services Department

Services, Functions, and Activities:

The *Library Services Division* has no budget for FY 11/12. The Department is represented here to show the historical expenditures for its operations. Providing this history creates greater transparency for the reader than other options.

The Town of Surfside's municipal library was closed in FY 10/11 and a policy of reimbursing residents for their use of the Miami-Dade Library System was established. The reimbursement program remains funded through the Non-Departmental allocation center of this fund at $15,000.

Personnel Complement:

	Funded FY 10/11			Funded FY 11/12		
Position Title	**Full Time**	**Part Time**	**Temp**	**Full Time**	**Part Time**	**Temp**
Total						

Library Services Department

Line Item prefix: 001-6500-571-:		FY 07/08 Actual	FY 08/09 Actual	FY 09/10 Actual*	FY 2011 Original Adopted	FY 10/11 Projected	FY 11/12 Adopted
Suffix	Object Description						
1210	Regular Salaries	112,265	165,501				
1310	Other Salaries	14,079		3,443			
1410	Overtime	3,183					
1510	Special pay	4,413	4,356				
2110	Payroll Taxes	10,249	12,767	263			
2210	Retirement Contribution		4,415	8,541			
2310	Life & Health Insurance	16,507	15,570				
2410	Workers Compensation	9,116	295				
2510	Unemployment Compensation			18			
TOTAL	PERSONAL EXPENSES	169,813	202,905	12,265	0	0	0
3112	Physical Examinations			486			
4110	Telecommunications	591					
4111	Postage	35	16				
4402	Building Rental/Leasing	50,914	50,392	49,696	49,620	34,000	
4403	Equipment/Vehicle Leasing	2,608	2,919				
4510	Property and Liability Insurance	7,471	6,802	3,811	7,500	7,500	
4601	Maintenance Service/Repair Contracts	3,107					
4710	Printing & Binding		633				
4911	Other Current Charges				15,000	15,000	0
4912	Newspapers and Magazines	4,764	4,085				
5110	Office Supplies	2,064	1,124				
5290	Miscellaneous Operating Supplies	8,920		466			
5410	Subscriptions and Memberships		130				
5420	Conferences and Seminars	100					
TOTAL	OPERATING EXPENSES	80,574	66,100	54,458	72,120	56,500	0
6410	Machinery and Equipment	2,494					
6600	Books, Publications, Library Materials	32,681	19,883				
TOTAL	CAPITAL OUTLAY	35,175	19,883	0	0	0	0
8210	Aid to Private Organizations			10,000			
TOTAL	NON-OPERATING EXPENSES	0	0	10,000	0	0	0
TOTAL	Department Total	285,563	288,888	76,723	72,120	56,500	0

* Actuals for FY 07/08 are from the Library Fund. These amounts did not actually expend from the General Fund, but are provided here for reference.

Major Variance from Adopted Budget FY 10/11 to Projected FY 10/11

Code	Amount	Explanation of Variance
4402	($15,620)	Reduced costs resulting from return of library modular

Major Variance or Highlights of the Departmental Budget - FY 10/11 Projected to FY 11/12 Adopted

Code	Amount	Explanation of Variance
4402	($34,000)	Modular facility lease ended
4510	($7,500)	Insurance for books and library property not needed
4911	($15,000)	Reimbursement program moved to Non-Departmental Allocation Center

Tourism Services Department

Services, Functions, and Activities:

The Tourism Services Department in the General Fund is distinct from the Tourism Bureau Fund which can be found later in this budget book under its own tab. Two items are funded in FY 11/12 in the Tourism Department of the General Fund. These are 75% of the Tourist Director's salary and 66% of the costs for the Tourist Tax auditor. 66% of those costs are utilized because this is the percentage of all resort tax collections that come to the General Fund.

Below is a select list of accomplishments, issues, and objectives related to tourism. A more comprehensive list may be found under the "Tourist Resort" tab of this document.

FY 10/11 Accomplishments:

- Identified additional revenue streams for the Tourist Bureau and cost savings measures including pursuit of Resort Tax compliance from Surfside merchants and hotels, augmenting the co-operative network with appropriate partners, including Greater Miami Convention and Visitor's Bureau, Visit Florida, Miami Beach, Bal Harbour and Sunny Isles, selling of tickets for the Culinary Event in June, and the sale of advertising space in the Surfside Business Directory.
- Worked with existing hotel properties on promotional opportunities including participation in the New York Times Trade Show with Visit Florida, advertising in South Florida Spanish language newspapers for summer visitors, and providing content for Facebook and Twitter accounts.
- Enhanced and developed smaller on-going events to attract non-residents to Surfside, such as six 3rd Thursdays events, a Culinary Passport Event, three month Surfside Spice restaurant promotion and bi-weekly Farmers Market.
- Produced a revised version of the Surfside Business Directory, and a "Shop, Dine, Stay" brochure.

Issues:

1. Resort Tax Compliance from Surfside merchants and hotels will be an ongoing issue but will be buffered by the supporting document requirements and the auditing process outlined in the recently adopted revised Resort Tax Ordinance. The first audit of businesses that submit Resort Tax, conducted Summer 2011, will identify and address any compliance issues.

2. On-going assistance to the Town Building Department/Code Enforcement will be required with the implementation of the newly adopted Short Term Rentals Ordinance.

3. Greater responsiveness from Surfside merchants would ensure the viability and success of all implemented Bureau events and promotions that are created to drive business to them and, thus, increase their revenues.

FY 11/12 Performance Objectives:

- To implement twelve specific co-operative promotional and event opportunities with Surfside merchants and neighboring communities in an effort to extend the focus on the Town from seasonal to a more year round basis.
- To continue promotional opportunities with existing, and future, hotel properties including *participation in trade shows in partnership with area tourism organizations such as Visit* Florida, initiate appropriate advertising to niche markets to build off season business, and submit content for Facebook and Twitter accounts.
- To enhance and develop smaller on-going events to attract visitors to Surfside such as six 3rd Thursdays events, a Culinary Passport Event, three month Surfside Spice restaurant promotion and bi-weekly Farmers Market.
- To produce a revised version of the Surfside Business Directory by January 2012 and a revised "Shop. Dine. Stay" brochure by September 2012.
- To audit at least 20 businesses for compliance with resort tax collections.

General Fund revenues associated with tourism include resort taxes of $250,000. These revenues are 377 times greater than adopted tourism expenditures ($66,237) for the General Fund in FY 11/12. The difference $183,763 is utilized (as permitted by governing law) to maintain the tourism offices and to develop and maintain tourism meeting places.

Personnel Complement:

	Funded FY 10/11			Funded FY 11/12		
Position Title	**Full Time**	**Part Time**	**Temp**	**Full Time**	**Part Time**	**Temp**
Tourism Director*	**.75**			**.75**		
Total	**.75**			**.75**		

*The balance of this full time position (.25 FTEs) is funded in the Tourist Resort Fund

Tourism Services Department

Line Item prefix: 001-6600-552-:		FY 07/08* Actuals	FY 08/09 Actual	FY 09/10 Actual*	FY 10/11 Original Adopted	FY 10/11 Projected	FY 11/12 Adopted
Suffix	Object Description						
1210	Regular Salaries	24,192	62,324	46,111	34,749	40,676	43,602
1410	Overtime	9,430	2,879	0	3000	2,100	1,000
1510	Special Pay		2	26		245	
2110	Payroll Taxes	2,584	4,900	3,408	2,658	3,291	3,412
2210	Retirement Contribution		2,714	3,357	3,230	3,231	3,384
2310	Life & Health Insurance	5,804	9,167	5,409	8,398	4,550	4,769
2410	Workers Compensation	2,279	481	117	205	250	170
TOTAL	PERSONAL EXPENSES	44,289	82,467	58,428	52,240	54,343	56,337
3110	Professional Services				4,000	4,000	9,900
TOTAL	OPERATING EXPENSES	0	0	19,847	4,000	4,025	9,900
TOTAL	Department Total	44,289	82,467	78,275	56,240	58,368	66,237

For Proposed FY 11/12, 75% of the Tourism Director's positon is funded in this fund with the balance coming from Tourism

** Actuals for FY 07/08 and FY 08/09 was expended from the Tourism fund, but are included here for reference. Non-personnel budgeted* items and their respective histories remain in the Tourism Fund.

Major Variance from Adopted Budget FY 10/11 to Projected FY 10/11

Code	Amount	Explanation of Variance
1210:2410	$2,103	Partial year adjustment from Director Reclassification and pay adjustment

Major Variance or Highlights of the Departmental Budget - FY 10/11 Projected to FY 11/12 Adopted

Code	Amount	Explanation of Variance
1210:2410	$1,994	Full year of Director Reclassification and pay adjustment
3110	$5,900	Increase to tourist tax audit efforts

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 the current year this includes a transfer of $26,509 to the Water and Sewer Fund. This transfer equals the projected revenue from the second local option gas tax and is transferred to fund a small portion of the roadway repairs resulting from the water/sewer/stormwater infrastructure project. More information on these projects may be found under the "Capital Projects" tab of this document.

Funding to rebuild reserves is budgeted in this allocation center as well. For FY 11/12, the adopted return to general fund reserves is $95,175.

This allocation center may include other centralized costs which are not easily distributed. In FY 11/12, 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 in FY 11/12 include an allocation for a merit pool for employees as well as $150,000 for active personnel litigation. Other variance information may be found at the bottom of the allocation center's expenditure sheet.

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

Non Departmental Expenditures

Line Item Prefix: 001-7900-:		FY 07/08 Actual	FY 08/09 Actual	FY 09/10 Actual*	FY 10/11 Orignal Adopted	FY 10/11 Projected	FY 11/12 Adopted
Suffix	Object description						
590-1210	Regular Salaries						120,000
590-2210	Retirement Contribution	384,416					
590-2510	Unemployment Compensation			52,026	50,000	50,000	30,000
TOTAL	PERSONAL EXPENSES	384,416	0	52,026	50,000	50,000	150,000
590-3110	Professional Services	75,682			1,675	15,006	15,000
590-3111	Lawsuits / Prosecutions (Extraordinary)			19,633		75,000	150,000
590-4110	Telecommunications		19,895	17,303	16,088	23,660	21,000
590-4111	Postage	11,024	8,527	2,909		17,500	17,500
590-4403	Equipment/Vehicle Leasing	3,348	9,079	9,643		8,401	17,465
590-4510	Property and Liability Insurance		23,907	26,773	34,550	44,550	55,688
590-4601	Maintenance Service/Repair Contracts	25,989	13,645	18,019	8,133	14,118	6,400
590-4911	Other Current Charges		91,547	47,853	4,800	17,800	19,800
590-5110	*Office Supplies*		*5,942*	*12,089*	*14,000*	*17,500*	*18,000*
590-5290	Miscellaneous Operating Supplies			1,665		6,000	7,500
TOTAL	OPERATING EXPENSES	116,044	172,542	155,885	79,246	239,535	328,353
590-6220	Building - Town Hall					3,500	
590-6310	Improvements other than Building	9,931					
590-6410	Machinery and Equipment	15,495	5,002		8,600	8,600	
TOTAL	CAPITAL OUTLAY	25,426	5,002	0	8,600	12,100	0
590-8143	Transfer to Solid Waste Fund	110,940					
581-1300	Transfers to Library Fund	281,901	27,137				
581-9130	Transfers to Capital Projects Fund		30,790	5,024,959	139,660	139,660	
581-9140	Transfer to Water and Sewer Fund						26,509
590-9910	Contingency / Return to Reserves				73,587	126,260	95,175
TOTAL	NON-OPERATING EXPENSES	392,841	57,927	5,024,959	213,247	265,920	121,684
TOTAL	*Department Total*	*918,726*	*235,470*	*5,232,870*	*351,093*	*567,555*	*600,037*

Major Variance from Adopted Budget FY 10/11 to Projected FY 10/11

Code	Amount	Explanation of Variance
590-3110	$13,331	Increase to cover pension benefits calculations resulting in greater savings
590-3111	$75,000	Extra-ordinary personnel lawsuits moved from Public Safety to Non-Dept in FY 10/11
590-4110	$7,572	Underbudgeted for T1 line / router
590-4601	$5,985	Increase to cover higher than anticipated telephone mail box transfers and e-mail server
590-4911	$13,000	New charge center for Library Reimbursement program
590-5290	$6,000	New charge for Debix and Fidelity Bonds for Front Office and Finance Director
590-9910	$52,673	Increase to Contingency / Reserves during mid-year adjustment

Major Variance or Highlights of the Departmental Budget - FY 10/11 Projected to FY 11/12 Adopted

Code	Amount	Explanation of Variance
590-1210	$120,000	Reserve for Merit Pool
590-3111	$75,000	FY 11/12 anticipates active litigation on the on-going Personnel Litigation
590-4403	$9,064	General Fund portion of Sunguard allocation
590-4510	$11,138	Full year increase in coverage and costs for general liability insurance(s)
590-4911	$2,000	New Charge Point for Friends of the Cats and Library Reimbursable
590-5290	$1,500	One-time FY 10/11 charge not needed
590-6410	($8,600)	One-time FY 10/11 charge for e-mail archive program modification
581-9130	($139,660)	No transfer needed to Capital Projects Fund for FY 11/12
541-1410	$26,509	Transfer of CIP related local option gas tax transferred to Water/Sewer Fund
590-9910	*($31,085)*	*Reduction of available funding for Contingency / Return to Reserves*

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 $25,000 or greater. The projects are further qualified by being 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, and a copy of all Capital Improvement Projects detail pages for items associated with this fund.

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.

FY 11/12

Capital Projects Fund Summary
FY 11/12

FY 10/11 Estimated	
FY 10/11 Projected Revenues	279,287
Use of Committed Fund Balance FY 10/11	4,201,479
Use of Assigned Fund Balance FY 10/11	248,321
Estimated Expenditures & Encumbrances	(4,729,087)
Estimated FY 10/11 Year End Difference	**0**

Projected Assigned Fund Balance	
Audited Assigned Fund Balance 9/30/2010	686,878
Estimated FY 10/11 Year End Difference	0
Use of Assigned Fund Balance FY 10/11	(248,321)
Projected Assigned Fund Balance 9/30/2011	438,557
Use of Assigned Fund Balance FY 11/12	(274,600)
Projected Assigned Fund Balance 9/30/2012	163,957

FY 11/12 Budget Summary	
Adopted Revenues	
Projected Available Assigned Fund Balance 10/1/2011	438,557
Interest Earnings	400
Total Revenue	**438,957**
Adopted Expenditures	
Capital Outlay	125,000
Non-operating (Transfer to General Fund)	150,000
Projected Assigned Fund Balance 9/30/2012	163,957
Total Expenditures	**438,957**

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. As asset for these purposes is an item which is not generally consumed for operating purposes and which has an expected life of not less than three years.

Funding for capital project items generally comes from surplus revenues from other governmental funds (particularly the general governmental operating fund – also known as the "General Fund"). Additional revenue may derive from interest earnings or other permissible fund transfers. For FY 11/12, no transfer of funds into the Capital Projects Fund was adopted. The budget does return $150,000 of project savings from the Capital Projects Fund to the General Fund. The availability of funds to transfers results from prior year capital projects being completed under budget. The transfer will be used in the Fiscal Year 11/12 budget for Commission Chamber Improvements, Increasing by 10 the community Pet Clean up Dispensers, Fencing for the Community Garden, Replacing a 16 year old Parks Maintenance Vehicle and other general governmental purposes.

The Capital Projects Fund expenditures for FY 11/12 include two capital projects: improvements to the Town-wide software platform (currently HTE) and the updating of 30 desktop computers over 3 years of age through a lease program. Total expenditures are projected at $125,000 not including the above referenced transfer. With the transfer and expenditures the fund is expected to end FY 11/12 with a balance of $286,957 which may be used to assist with the funding of future year capital projects.

Expenditures for this fund are not generally restricted. Provided that the project meets the above qualifications, and appropriations are allowed by the Town Commission, theproject 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 5 Year Capital Improvement Plan follow the financial pages of this fund.

Capital Projects Fund Revenues

Line Item		FY 08/09 Actual	FY 09/10 Actual	FY 10/11 Adopted	FY 10/11 Projected	FY 11/12 Adopted
301-0000-						
331-4210	U.S. Mass Transit - ARRA Grant				139,027	
361-1000	Interest Earnings		22,666		600	400
381-0100	Interfund Transfer from General Fund	30,790	5,024,959	139,660	139,660	
381-2000	Interfund Transfer from Mun. Transp.	44,210				
392-0000	Appropriated Fund Balance	394,350	0	4,000,000	4,326,800	274,600
TOTAL	Miscellaneous Revenues	469,350	5,047,625	4,139,660	4,606,087	275,000
TOTAL		**469,350**	**5,047,625**	**4,139,660**	**4,606,087**	**275,000**

* There is no history in FY 2008 as this fund was first created in FY 2009

Capital Projects Fund Expenditures

Line Item Prefix: 301-4400-:		FY 08/09	FY 09/10	FY 10/11 Original Adopted	FY 10/11 Projected	FY 2012 Adopted
539-3110	Professional Services	19,131				
541-3110	Roads - Professional Services	53,917				
539-3410	Other Contractual Services					
541-5310	Road Materials	23,155	41,289	27,660	27,660	
TOTAL	OPERATING EXPENSES	96,204	41,289	27,660	27,660	0
539-6210	Buildings	379,782	648,710	4,000,000	4,448,000	
539-6310	Improvements other than Building	62,046	10,609	54,000	54,000	125,000
539-6410	Machinery and Equipment	119,780		58,000	58,000	
541-6310	Improvements other than Building				141,427	
TOTAL	CAPITAL OUTLAY	561,608	659,319	4,112,000	4,560,000	125,000
581-9101	Transfer to General Fund					150,000
TOTAL	NON-OPERATING EXPENSES	0	0	0	0	150,000
TOTAL	**CAPITAL PROJECTS FUND**	**657,811**	**700,608**	**4,139,660**	**4,729,087**	**275,000**

Major Variance from Adopted Fund Budget FY 10/11 to Projected FY 10/11

Code	Amount	Explanation of Variance
539-6210	448,000	Community Center budget to address prior year encumbrance

Major Variance or Highlights of the Fund Balance - FY 10/11 Projected to FY 11/12 Adopted

Code	Amount	Explanation of Variance
541-5310	(27,660)	Gas and CITT budgets covered in transfer to Water and Sewer Fund
539-6210	(4,448,000)	Community Center completed in FY 10/11
539-6310	71,000	Increase for Townwide IT improvement and Technology (PC) Replacement
539-6410	(58,000)	Public Safety Vehicle Replacement Program funded in General Fund
581-9101	150,000	Prior Year Savings Transferred to General Operating Fund

Capital Improvement Projects
Within the Town of Surfside
During FY 11/12

Department	Project Name	Total FY 11/12 Project Amount*
Town Clerk / IT	Town-wide Software Replacement Project	$100,000
	Technology Replacement Program	$25,000
Capital Projects Fund Total	Total	**$125,000**
Public Safety	Parking Acquisition and Development	$1,180,000
	Municipal Parking Lot Restoration	$400,000
Municipal Parking Fund Total	Total	**$1,580,000**
Public Works	Stormwater Pollution Control Project*	$2,185,789
Stormwater Fund Total	Total	**$2,185,789**
Public Works	Wastewater System Rehabilitation Program	$3,540,878
	Water System Maintenance Program	$5,330,492
	Collins Avenue (SR-A1A) Sanitary Force Mains Improv.	$3,000,000
	FPL Undergrounding of Conduit	$69,000
Water / Sewer Fund Total	Total	**$11,940,370**
All Funds	Total	**$15,831,159**

*Note: Not all of the project costs for all projects is an expense to the Town of Surfside. The information below should be helpful in identifying the proposed financing mechanism. Narrative explanation is provided on each Capital Improvement Project Page and on the narrative for this fund.

Funding	Description	Amount
Bal	Bal Harbour Portion of Project Costs	$1,500,000
CIP-FB	*Capital Improvements Fund - Fund Balance*	*$125,000*
CITT	Citizens Independent Transportation Trust Funds	$183,492
FDEP	Florida's Department of Environmental Protection	$473,500
GAS	Second Local Option Gas Tax	$26,508
MPF	Muncipal Parking Fund Revenues or Fund Balance	$1,580,000
SUB	Loan Proceeds from Existing Stormwater Utility Bond	$1,712,289
WS	*Water / Sewer Fund or Fund Balance*	$431,438
WUB	Loan Proceeds from Existing Water / Sewer Utility Bond	$9,798,932
	Total	**$15,831,159**

Five Year Capital Improvement Plan
All Funds Project Expenditure Summary FY 11/12 - 15/16

Department Name	Project Name	FY 11/12		FY 12/13		FY 13/14		FY 14/15		FY 15/16		Total
Town Clerk	Town-wide Software Replacement Project	100,000	CIP-FB									$100,000
	Technology Replacement Program	25,000	CIP-FB	25,000	CIP-FB	25,000	CIP-FB	25,000	CIP-FB	25,000	CIP-FB	$125,000
Public Safety	Parking Acquisition and Development	1,180,000	MPF	80,000	MPF	80,000	MPF					$1,340,000
	Municipal Park Lot Restoration	400,000	MPF									$400,000
Public Works	Administrative Vehicle Replacement			23,500	GF:SF:WCF:WS							$23,500
	Stormwater Pollution Control Project	2,185,789	FDEP/SUB	728,596	FDEP/SUB							$2,914,385
	Wastewater System Rehabilitation Program	3,540,878	WUB	1,086,482	G/WUB							$4,627,360
	Water System Maintenance Program	5,330,492	GAS/CITT/WUB	1,808,101	G/WUB							$7,138,593
	Collins Avenue Southern Sanitary Force Main	3,000,000	BAL/WUB/WS									$3,000,000
	FPL Conduit Under Intersections*	69,000	WS									$69,000
Leisure Services	Beachwalk Lighting			409,000	G/GF							$409,000
	PROJECT TOTALS		**$15,831,159**		**$4,160,679**		**$105,000**		**$25,000**		**$25,000**	**$20,146,838**

*$69,000 covers study costs. Installation costs are captured within the Water System Maintenance Program.

Note: The codes provided next to the dollar amounts are located on the following page. Where multiple funding sources are budgeted for a single project, the allocation between funding sources is contained within the explanation of the capital improvement.

Five Year Capital Improvement Plan-All Funds Funding Source Summary
FY 11/12 - FY 15/16

Source Code	Source Name	FY 11/12	FY 12/13	FY 13/14	FY 14/15	FY 15/16	Total
BAL	Bal Harbour Share	1,500,000					1,500,000
BBC	Building Better Communities M-D Bond		684,000				684,000
CIP-FB	Capital Projects Fund Fund Balance	125,000	25,000	25,000	25,000	25,000	225,000
CITT	Citizens Transportation Tax Funding	183,492					183,492
FDEP	Florida's Dept. of Environmental Protection	473,500	510,000				983,500
GAS	Second Local Option Gas Tax	26,508					26,508
GF	General Fund Operating Revenue		5,875				5,875
GF-FB	General Fund Fund Balance (Reserves)		409,000				409,000
MPF	Parking Fund Revenues or Fund Balance	1,580,000	80,000	80,000			1,740,000
SF / SW	Stormwater Revenues or Net Assets		5,875				5,875
SUB	Loan Proceeds - Existing Stormwater Bond	1,712,289	328,596				2,040,885
WCF	Solid Waste Collection Fund or Net Assets		5,875				5,875
WS	Water and Sewer Fund - Net Assets	431,438	5,875				437,313
WUB	Loan Proceeds - Existing W/S Bond	9,798,932	2,100,583				11,899,515
	Totals	**15,831,159**	**4,160,679**	**105,000**	**25,000**	**25,000**	**20,146,838**

Funded

Town of Surfside, FL

Capital Improvement Project

Project:	Town-wide Software Replacement Project		
Priority:	1	**Project Manager:**	Town Clerk
Department:	Town Clerk's Office	**Division:**	Information Technology
Project Location:	Town Wide Integrated Software System		

Fiscal Year:	*FY 11/12*	*FY 12/13*	*FY 13/14*	*FY 14/15*	*FY 15/16*	*Total*	*FY 10/11*
Plans and Studies:							
Engineering/ Architecture:							
Land Acquisition/ Site Preparation:							
Construction:							
Equipment/ Furnishings:	$100,000					**$100,000**	
Other (Hardware):							
TOTAL COST:	**$100,000**					**$100,000**	
Revenue Source:	**CIP-FB**						

Description (Justification and Explanation)

This project involves the improvement of functionality of the Town's current accounting software package. Sunguard was renewed in 2008 as an ASP model under a three year term. The term is now expired. This improvement project anticipates revisiting the support agreement and implementing add-on packages to improve the systems functionality. A comprehensive Information Technology (IT) study is underway at the current time. Specific recommendations regarding automation will result from that study to better guide this expenditure. Complete replacement of the current software package would cost approximately $450,000.

The expectation is that the new solution will be an intuitive enterprise wide application that will automate and integrate the Finance, Building and Permitting, Human Resources, Public Safety needs, Planning and Geographic Information Systems (GIS). Additionally, it should provide all the tools required to complete the daily tasks of each of these functions. The solution may also provide an Interactive Voice Response (IVR) system for citizen access to permit information and a Point Of Sale (POS) System for payment processing. Until the final IT study recommendations are completed, the full scope of this solution is unknown.

Annual Impact on Operating Budget

Personnel:		It is estimated that after the initial purchase, a maintenance fee, including point of sale, will be incurred at approximately $25,500 per year in each FY 12/13 and FY 13/14.
Operating:		
Replacement Costs:		Replacement of a complete system would be annualized at *$450,000/7 = $64,285*
Revenue/Other:		Cost for the specific solution cannot be estimated at this time as the project is, at least in part, dependent upon the results of the IT study.
Total:		

Funded

Town of Surfside, FL

Capital Improvement Project

Project:	Technology Replacement Program		
Priority:	2	Project Manager:	Town Clerk
Department:	Town Clerk's Office	Division:	Information Technology
Project Location:	Town Administrative Offices		

Fiscal Year:	FY 11/12	FY 12/13	FY 13/14	FY 14/15	FY 15/16	Total	FY 10/11
Plans and Studies:							
Engineering/ Architecture:							
Land Acquisition/ Site Preparation:							
Construction:							
Equipment/ Furnishings:	25,000	25,000	25,000	25,000	25,000	**$125,000**	$25,000
Other (Hardware):							
TOTAL COST:	**25,000**	**25,000**	**25,000**	**25,000**	**25,000**	**$125,000**	*$25,000*
Revenue Source:	CIP-FB	CIP-FB	CIP-FB	CIP-FB	CIP-FB		

Description (Justification and Explanation)

In FY 07/08, the Town of Surfside entered into an agreement with Dell for a lease/purchase of 30 desktop computers with hardware support. This lease agreement is over and the support contract ends this year (FY 10/11). During the current year a comprehensive information technology study is underway. The anticipated life span for most desktop (personal computers) is three to five years. This program anticipates that the study will recommend continuing replacement of all personal computers at least every five years. The replacement will include 30 Desktop computers, one server, and one tape backup drive. With these updates, the hardware and software systems for the Town will be *current and completely compatible.*

In FY 11/12, this project is funded through use of the Capital Improvements Fund fund balance.

Annual Impact on Operating Budget

Personnel:		No additional annual impacts are anticipated to result from this replacement program.
Operating:		
Replacement Costs:		
Revenue/Other:		
Total:		

Funded

Town of Surfside, FL

Capital Improvement Project

Project:	Parking Acquisition and Development		
Priority:	1	**Project Manager:**	Assistant Police Chief
Department:	Public Safety	**Division:**	Municipal Parking
Project Location:	To Be Determined		

Fiscal Year:	**FY 11/12**	**FY 12/13**	**FY 13/14**	**FY 14/15**	**FY 15/16**	**Total**	**FY 10/11**
Plans and Studies:							
Engineering/ Architecture:							
Land Acquisition/ Site Preparation:	$1,165,000	$80,000	$80,000			**$1,325,000**	
Construction:							
Equipment/ Furnishings:							
Transaction Costs:	$15,000					**$15,000**	
TOTAL COST:	**$1,180,000**	**$80,000**	**$80,000**			**$1,340,000**	
Revenue Source:	**MPF**	**MPF**	**MPF**				

Description (Justification and Explanation)

This project seeks to address the shortage of municipal parking within the Town's commercial district. Funding from the Municipal Parking Fund's reserve is provided to pursue the purchase of additional land and/or develop existing lots to increase the number of parking spaces available.

The costs are based on estimates for two specific lots (Delgado properties) immediately south of Town Hall based on fair market price estimates. The additional advantage of these properties is that they establish contiguity with existing and recent land owned by the Town of Surfside. The acquisition of new parcels is budgeted at $1,085,000 plus $15,000 in transaction costs (appraisal, closing, etc). The balance of $80,000 for FY 11/12 is for the Atkin property second year payment as below explained.

This item for FY 11/12, 12/13 and 13/14 also includes annual (interest free) payments for the Atkin property. Funding for these payments ($80,000 annually) was reserved when the obligation was created and is scheduled to be paid annually as established in the purchase agreement..

Future Annualized Impact on Operating Budget

Personnel:		The Town anticipates additional revenue to result from the fee based service being provided. Incremental recurring operating costs will also be involved. As a result, the only long term recurring operating costs associated with this item would be the prorated maintenance of the lot itself (approximated at $15,000 annualized). These costs would be more than recovered by increased parking revenues. The anticipated net **increase** in revenues is projected at $95,000 per year.
Operating:	$15,000	
Replacement Costs:		
Revenue/Other:	($110,000)	
Total:	($95,000)	

Funded

Town of Surfside, FL

Capital Improvement Project

Project:	Municipal Parking Lot Restoration		
Priority:	2	**Project Manager:**	Assistant Police Chief
Department:	Public Safety	**Division:**	Municipal Parking Fund
Project Location:	Town-wide parking lots		

Fiscal Year:	FY 11/12	FY 12/13	FY 13/14	FY 14/15	FY 15/16	5 year Total	FY 10/11
Plans and Studies:	$95,000					**$95,000**	$95,000
Engineering/ Architecture:							$28,000
Land Acquisition/ Site Preparation:							
Construction:	$305,000					**$305,000**	$305,000
Equipment/ Furnishings:							
Other (Specify):							
TOTAL COST:	**$400,000**					**$400,000**	**$428,000**
Revenue Source:	MPF						

Description (Justification and Explanation)

This project involves the continuing improvement of existing municipal parking lots as well as the thematic design for the alleys on both sides of Harding Avenue behind the retail stores. The design for new signage at all lots and the business district is also included.

During the project the Town will lose minimal revenues due to temporary lot closure during construction. It is anticipated, however, that this project will be paid for entirely from retained earnings from parking meters. This project is in its final phase.

Initial funding for this project was adopted in FY 08/09. This appropriation request completes that plan.

Future Annualized Impact on Operating Budget

Personnel:		This project is not anticipated to generate any additional maintenance or other recurring annual impact as the lots currently undergo routine roadway and landscape maintenance.
Operating:		
Replacement Costs:		
Revenue/Other:		
Total:		

Funded

Town of Surfside, FL

Capital Improvement Project

Project:	Public Works Administrative Vehicle Replacement		
Priority:	1	**Project Manager:**	Public Works Director
Department:	Public Works	**Division:**	Administration
Project Location:	Town-wide		

Fiscal Year:	FY 11/12	FY 12/13	FY 13/14	FY 14/15	FY 15/16	5 year Total	PRIOR FYs
Plans and Studies:							
Engineering/ Architecture:							
***Land Acquisition/* Site Preparation:**							
Construction:							
Equipment/ Furnishings:		$23,500				*$23,500*	
Other (Specify):							
TOTAL COST:		**$23,500**				*$23,500*	
Revenue Source:		See below					

Description (Justification and Explanation)

This capital improvement project requests funding in FY 12/13 for the replacement of the existing Public Works Administrative Vehicle.

As this vehicle is utilized for all functions performed by the Public Works Director is recommended that the replacement costs be apportioned across the general fund and the enterprise funds managed by the Public Works Director. If approved, the allocation would be approximately $5,875 per fund for: General Fund, Solid Waste Fund, Water/Sewer Fund, and Stormwater fund.

Any revenue received from the disposition of the current vehicle (estimated at $500) would go to the general operating fund (since this fund purchased the current vehicle).

Future Annualized Impact on Operating Budget

Personnel:		Recurring maintenance costs for this vehicle are approximately $5,000 annually. It is estimated that this cost would be reduced to approximately $1,000 for systematic maintenance, resulting in an annual savings of $4,000 for each of at least the first three years.
Operating:	($4,000)	
Replacement Costs:		Since this is a replacement no additional operating increases are anticipated. A slight savings on fuel may be achieved.
Revenue/Other:		
Total:	($4,000)	

Funded

Town of Surfside, FL

Capital Improvement Project

Project:	Stormwater Pollution Control Rehabilitation Project		
Priority:	1	**Project Manager:**	Calvin, Giordano, & Associates
Department:	Public Works	**Division:**	Stormwater
Project Location:	Town limits		

Fiscal Year:	**FY 11/12**	**FY 12/13**	**FY 13/14**	**FY 14/15**	**FY 15/16**	**5 year Total**	**FY 10/11**
Plans and Studies:							
Engineering/ Architecture:	$140,533	$46,844				**$187,377**	*$71,487*
Land Acquisition/ Site Preparation:							
Construction:	$2,045,256	$681,752				**$2,727,008**	*$340,876*
Equipment/ Furnishings:							
Monitoring & Educ.:							
TOTAL COST:	**$2,185,789**	**$728,596**				**$2,914,385**	*$412,363*
Revenue Source:	**FDEP/SUB**	**FDEP/SUB**					**SF:FDEP**

Description (Justification and Explanation)

The stormwater project consists of retrofitting three of the Town's outfall pipes to reduce pollutants and fresh water entering Biscayne Bay. In order to address pollution concerns for a Florida Department of Environmental Protection (FDEP) drainage well permit, the Town will install Nutrient Separating Baffle Boxes upstream of the pump station to provide treatment before the runoff enters the groundwater. FY 11/12 FDEP contributions are budgeted at $473,500 in FY 11/12 and $400,000 in FY 12/13.

This project will reduce ponding and flooding in the roadways. The project will improve the quality of water discharged into Biscayne Bay along the Town's shores. The project directly addresses The Trust for Public Land's Biscayne Bay Accessibility report, and supports the SFWMD's Biscayne Bay Partnership Initiative (BBPI).

This project has been under development for years and now has known costs and financing in place. The project will be funded through a combination of grants and a utility bond. To reduce the inconvenience of this project, it will be coordinated with the water and sewer improvements projects.

Future Annualized Impact on Operating Budget

Personnel:		No additional maintenance responsibilities will result from this project. Estimated electric for all new stations is $35,000. These stations should have a life of at least 25 years at which point the Town anticipates cost sharing for their replacement. To fund the replacement, the Town should reserve annually over the next 25 years. That is the purpose of the renewal and replacement account.
Operating:	$35,000	
Replacement Costs:	$3,326,748/25 = $133,070	
Debt Service:	$312,001	
Total:	$347,001	

Funded

Town of Surfside, FL

Capital Improvement Project

Project:	Wastewater (Sewer) System Rehabilitation Program		
Priority:	1	**Project Manager:**	Calvin, Giordano & Associates
Department:	Public Works	**Division:**	Water/Sewer
Project Location:	Town-wide water system		

Fiscal Year:	**FY 11/12**	**FY 12/13**	**FY 13/14**	**FY 14/15**	**FY 15/16**	**5 year Total**	**FY 10/11**
Plans and Studies:							
Engineering/ Architecture:	$140,863	$46,954				**$187,817**	*$74,455*
Land Acquisition/ Site Preparation:							
Construction:	$3,400,015	$1,039,528				**$4,439,543**	*$566,669*
Equipment/ Furnishings:							
Construction Service							
TOTAL COST:	**$3,540,878**	**$1,086,482**				**$4,627,360**	*$641,124*
Revenue Source:	**WUB**	**FDEP/WUB/ BBC**					

Description (Justification and Explanation)

This project improves compliance with DERM requirements and completes the requirements of the Sanitary Sewer Evaluation Study (SSES). It has been under development for several years, but the Town now has bid prices and financing in place to complete the much needed remediation. This project will resolve inflow and infiltration issues that occur during periods of heavy rains and high tide events. Those two conditions result in payments for the treatment of sewage for non-sewage items. This part of the project involves the rehabilitation or replacement of several sanitary sewer pipes.

In the final few stages the pump stations and generators will be replaced thereby increasing the flow of sewage out of the Town. This project will reduce unnecessary operating costs, improve sewage flow, provide environmental improvements, and reduce the risk of injury/liability associated with aging pipelines.

To reduce the inconvenience of this project, it will occur in conjunction with the water and stormwater system improvements.

Future Annualized Impact on Operating Budget

Personnel:	$45,000	After the phases have been implemented, the Town will develop a continuing program to maintain the sewer system, consisting of: 1) smoke testing, 2) replacing leaking manholes and cleanout caps, 3) raising manhole ring and cover assemblies where necessary, 4) grouting and sealing manholes and gravity pipes, lining sewer pipe, and 6) inflow prevention devices for all new manholes. Cost to the left represent estimates for proper maintenance of these program components. Annual total does not include replacement, since this is a replacement project.
Operating:	$45,000	
Replacement Costs:	$5,362,294/30=$178,743	
Revenue/Other:	Debt Service = $468,002 (1/2 of W/S portion)	
Total:	$558,002	

Funded

Town of Surfside, FL

Capital Improvement Project

Project:	Water System Rehabilitation Program		
Priority:	2	**Project Manager:**	Calvin, Giordano & Associates
Department:	Public Works	**Division:**	Water/Sewer
Project Location:	Town-wide water system		

Fiscal Year:	FY 11/12	FY 12/13	FY 13/14	FY 14/15	FY 15/16	5 year Total	FY 10/11
Plans and Studies:							
Engineering/ Architecture:	$140,533	$46,844				**$187,377**	*$75,487*
Land Acquisition/ Site Preparation:							
Construction:	$5,189,959	$1,761,257				**$6,951,216**	*$880,626*
Equipment/ Furnishings:							
Construction Service							
TOTAL COST:	**$5,330,492**	**$1,808,101**				**$7,138,593**	*$956,113*
Revenue Source:	**GAS/CITT/ WUB**	**FDEP/WUB/ BBC**					

Description (Justification and Explanation)

This project provides for the replacement of several miles of water system pipe known to be in particularly poor repair. The replacement program is projected to substantively complete by September 30, 2013. It provides for the replacement of deteriorating water mains and existing deteriorating water supply lines, incentives for early completion, and the replacement and relocation of customer lines out to the Town system. Replacement of privately owned water lines for our customers will have the additional advantage of no longer requiring monthly *meter reader intrusion onto private property.*

The system is currently experience substantial water loss due to breaks and leaks. This long overdue replacement will reduce costs to the Town and customers, reduce intrusion onto private property, and reduce the risk of a future potentially catastrophic event, such as roadway collapse.

All funding is now in place to complete this project through a combination of FDEP grants, Miami-Dade Building Better Communities Bond, and a utility bond.

Future Annualized Impact on Operating Budget

Personnel:		This project improves the system and will predictably lower maintenance costs for the next several decade.
Operating:		Annualized costs for Renewal and Replacement for this system is estimated at $263,889.
Replacement Costs:	$8,188,514 /30 = $272,951	Debt Service = $468,002 annually (one-half of the water/sewer apportionment from infrastructure bond).
Revenue/Other:	Debt Service = $468,002	Annual Total does not include replacement costs, since this

Funded

Town of Surfside, FL

Capital Improvement Project

Project:	Collin's Avenue (SR-A1A) Southern Sanitary Force Mains Improvement Project		
Priority:	3	**Project Manager:**	
Department:	Public Works	**Division:**	Sewer
Project Location:	Entire length of Collins Avenue through Surfside		

Fiscal Year:	***FY 11/12***	***FY 12/13***	***FY 13/14***	***FY 14/15***	***FY 15/16***	***5 year Total***	***FY 10/11***
Plans and Studies:							
Engineering/ Architecture:	$210,000					**$210,000**	
Land Acquisition/ Site Preparation:							
Construction:	$2,670,000					**$2,670,000**	
Management & Contingency :	$120,000					**$120,000**	
TOTAL COST:	***$3,000,000***					***$3,000,000***	
Revenue Source:	BAL/WUB/WS						

Description (Justification and Explanation)

Total project costs for this partnership are represented. The Town's portion of the $3,000,000 is approximately one-*half or $1,500,000. The balance of the costs will be paid by Bal Harbour.*

This project involves the replacement of the force main sewer line along Collins Avenue throughout Surfside. The project originates in Bal Harbour and proceeds south through Surfside to 72nd Street in Miami Beach. The project was awarded to TB Landmark Construction Incorporated which is located in Jacksonville, Florida. This project replaces deteriorating force main piping which presents risks of breaking and /or undermining roadway integrity.

Proposed funding for the Town of Surfside's portion would be split. $1,137,562 comes from the Water / Sewer Utility Bond and $362,438 is appropriated from the Water and Sewer Fund unassigned reserves.

Future Annualized Impact on Operating Budget

Personnel:		No additional personnel costs are anticipated to result from this project.
Debt Service:		It the Town of Surfside elects to set aside funds for replacement of this force main in partnership with Bal Harbour, the annualized cost would be $30,000.
Replacement Costs:	$1,500,000/50= $30,000	
Revenue/Other:		
Total:	$30,000	

Funded

Town of Surfside, FL

Capital Improvement Project

Project:	FPL Conduit Under Intersections		
Priority:	*4*	**Project Manager:**	Calvin, Giordano, & Associates
Department:	Public Works	**Division:**	Water / Sewer
Project Location:	Roadway Intersections Town-Wide		

Fiscal Year:	**FY 11/12**	**FY 12/13**	**FY 13/14**	**FY 14/15**	**FY 15/16**	**5 year Total**	**FY 10/11**
Plans and Studies:	$69,000					**$69,000**	
Engineering/ Architecture:							
***Land Acquisition/* Site Preparation:**							
Construction:							
Equipment/ Furnishings:							
Monitoring & Educ.:							
TOTAL COST:	**$69,000**					**$69,000**	
Revenue Source:	**WS**						

Description (Justification and Explanation)

This item provides funding for a study to be completed by Florida Power and Light (FPL). The study will result in a plan for the appropriate installation locations of conduit under Town roadway intersections. The conduit will be provided by FPL at their expense once the plans are completed and will be installed while the roadway is open is already opened for the water / sewer / stormwater rehabilitation projects. Should the Town elect to underground electric utilities, cable, telephone, or fiber optics, there should be little or no need to cut the asphalt as crossings are provided by this project.

This project is funded from an appropriation of unassigned reserves from the Water and Sewer Fund.

Use of a portion of the $800,000 Water/Sewer/Stormwater project contingency pays the $300,000 of installation costs associated with this project and approved by the Town Commission on June 14, 2011.

Future Annualized Impact on Operating Budget

Personal:		No additional maintenance costs or responsibilities are anticipated to arise from completing this project.
Operating:		
Replacement Costs:		
Debt Service:		
Total:		

Not Funded (Seeking Grant Funding)

Town of Surfside, FL

Capital Improvement Project

Project:	Beachwalk Lighting		
Priority:	1	**Project Manager:**	Parks and Recreation Director
Department:	Leisure Services	**Division:**	Parks and Recreation
Project Location:	Town of Surfside Beachwalk		

Fiscal Year:	*FY 11/12*	*FY 12/13*	*FY 13/14*	*FY 14/15*	*FY 15/16*	*Total*	*FY 10/11*
Plans and Studies:		$20,000				**$20,000**	
Engineering/ Architecture:							
Land Acquisition/ Site Preparation:							
Construction:		$15,000				**$15,000**	
Equipment/ Furnishings:		$364,000				**$364,000**	
Other (Electricians):		*$10,000*				***$10,000***	
TOTAL COST:		**$409,000**				**$409,000**	
Revenue Source:		G/GF					

Description (Justification and Explanation)

This item was originally recommended for consideration by an elected official in FY 10/11.

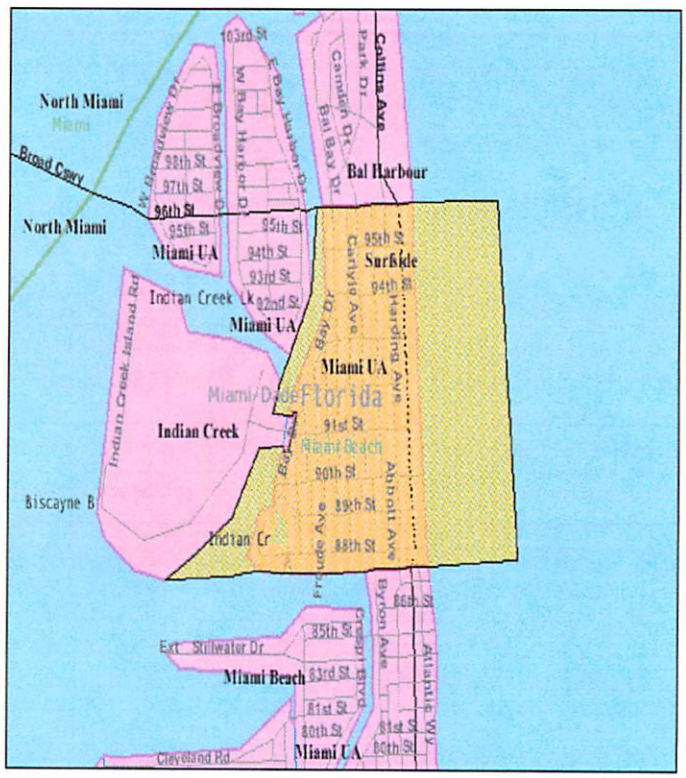
The project funds low voltage, turtle friendly, lighting along the one mile stretch of the Town of Surfside's Beachwalk. The funding numbers are very preliminary, but are based on a dual set of lights similar to a commercial path light which would be stationed approximately every ten feet along the pathway. Funding this project would allow for expanded hours of use for the beachwalk and should prove to increase safety and security. It is highly recommended that grant funding *opportunities be explored for this project.*

Future Annualized Impact on Operating Budget

Personnel:		Maintenance of the proposed system is expected to be minimal. However, some bulb replacement and general maintenance will be required. Additionally, electricity costs will recur.
Operating:	$15,000	
Replacement Costs:	$364,000 / 7 = $52,000	The anticipated lifetime for these lights are 5 – 7 years resulting in an annualized replacement cost of approximately $50,000
Revenue/Other:	$0.0	
Total:	$67,000	

TOWN OF SURFSIDE
FLORIDA
MIAMI-DADE COUNTY

Special Revenue Funds



FY 11/12

Special Revenue Funds

This section contains general information about the Town's Special Revenue Funds. These funds are governmental in nature but have revenues which must be used for specific types of functions or be lost.

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

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

Tourist Resort Fund

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

Information related to any adopted personnel expenditures, personnel cost histories, and adopted personnel modifications may be found in the general fund. Information related to adopted Tourist Bureau service changes is found later in this section. In summary, the adopted services include establishing a Culinary Arts Festival, improving the Downtown Holiday Lights display, and implementing Welcome Channel Advertising in hotel rooms across southeast Florida.

Tourist Resort Fund Summary
FY 11/12

FY 10/11 Estimated	
Estimated Tourism Revenue	160,280
Estimated Expenditures & Encumbrances	(146,295)
Estimated FY 10/11 Year End Difference	**13,985**

Projected Restricted Fund Balance	
Audited Restricted Fund Balance 9/30/2010	179,035
Estimated FY 10/11 Year End Difference	13,985
Projected Available Restricted Fund Balance 9/30/2011	193,020
Projected Restricted Fund Balance 9/30/2012	193,020

FY 11/12 Budget Summary	
Adopted Revenues	
Projected Available Restricted Fund Balance 10/1/2011	193,020
Resort Sales and Use Proceeds	128,788
Operating Revenues	6,000
Interest Earnings	200
Total Revenue	**328,008**
Adopted Expenditures	
Personnel Costs	18,125
Operating Items	116,863
Capital Outlay	0
Non-Operating Costs	0
Projected Restricted Fund Balance 9/30/2012	193,020
Total Expenditures	**328,008**

Tourist Resort Fund

The Tourist Resort Fund is a Special Revenue Fund within the Town of Surfside's budget. This means that the funds, like all Special Revenue Funds, are collected from specific sources and dedicated to specific allowable uses. Funding for the Tourist Resort Fund is derived almost entirely from 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.

Currently Surfside is one of only three municipalities in Miami-Dade County eligible by Florida State Law Chapter 67-930 Municipal Resort Tax 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

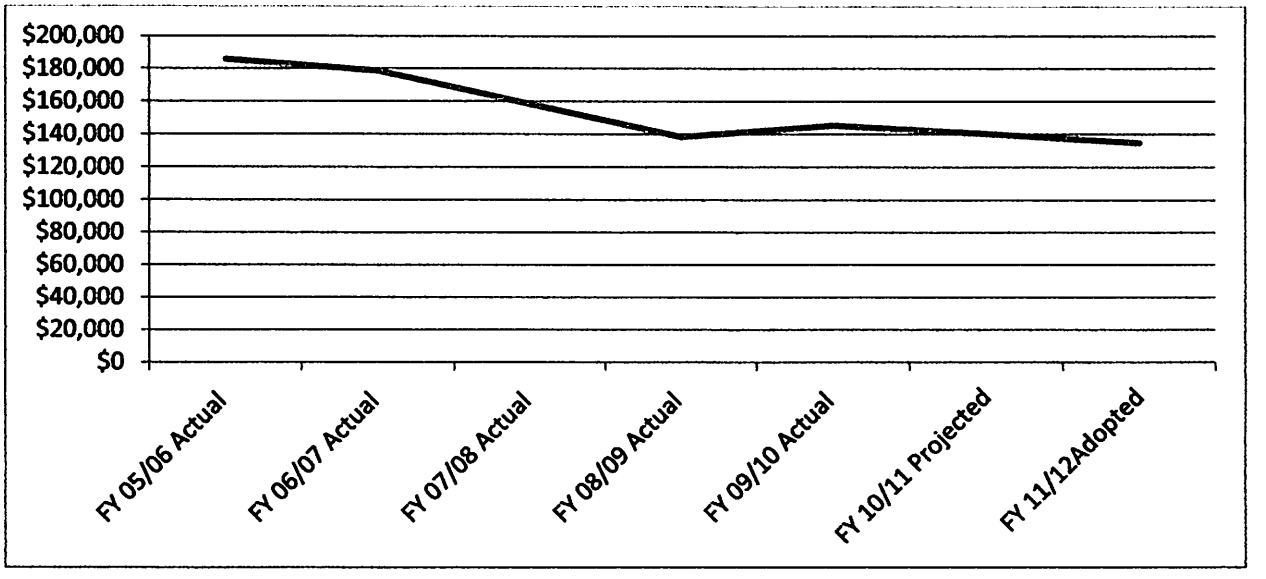
The Ordinance governing resort tax collections has recently been modified to improve procedures for audit and to provide the base against which the taxes are applied. Among other items, the Ordinance clarifies that a percentage of receipts will be allocated to the General Fund (64%) to be spent in support 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 (34%) is to be spent from the Tourist Resort Fund on services and programs which directly promote tourism.

The Tourist Bureau Board Members, appointed by the Town Commission, oversee the legal and appropriate use of these funds through the Tourist Bureau Director and the operations of the Tourist Bureau. The Tourist Bureau is responsible for bringing visitors to Surfside to patronize hotels, restaurants, businesses and recreational amenities. Over the past 15 – 20 years, the Town has seen hotels converted to residential units. With that change, the tourism focus has shifted from international and national target markets to regional markets. Presently the primary focus is on encouraging tri-county residents to identify Surfside as their preferred day-trip travel destination.

As a result of the conversion of properties to residential units, the income for operations has declined. This trend will be reversed with the completion of the newly proposed hotel properties and the new ordinance. As a result of the present stable to declining revenues, the need to continue the provision of these services, and the assignment of additional duties to the Tourism Director, the FY 11/12 proposed budget funds 75% of the Tourism Director's personnel costs in the General Fund which receives 64% of the Resort Tax collected.

Information related to any proposed personnel expenditures, personnel cost histories, and proposed personnel modifications may be found in the general fund. Information related to proposed Tourist Bureau service changes is found later in this section. In summary, the proposed services include establishing a Culinary Arts Festival, improving the Downtown Holiday Lights display, and implementing Welcome Channel Advertising in hotel rooms across southeast Florida.

The following chart represents the operating revenues of the Tourist Bureau Fund from FY 05/06 through FY 11/12. The decline in revenues is attributable to a reduction in the number of short term rental properties, a slowing economy and the need for the new ordinace. In FY 10/11 funding was provided for a Tourist Tax Auditor and appropriate ordinance revisions were completed to strengthen this work. With this addition and with new hotel projects revenues for this fund are expected to begin increasing.



Tourist Bureau

Services, Functions, and Activities:

The tourism focus has shifted from international and national target markets to regionally. Presently the primary focus is on encouraging tri-county residents to identify Surfside as their preferred day-trip travel destination. With the advent of new proposed hotel properties, a renewed focus on securing overnight visitors will gain in importance. In order to achieve this goal and, to meet departmental obligations, the following activities are conducted by the Tourist Bureau:

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 conjunction with the Finance Department in an effort to maximize revenue collection for the Town. The amendment to the Resort

Tax Ordinance provides the necessary documentation and enforcement procedures lacking from the original 1960 version.

Maintain a welcome service in the new Community Center for visitors, business owners/operators and residents to respond to all requests.

Acts as Town's representative in matters pertaining to various tour and travel associations and similar tourism organizations.

Attend Town Commission meetings, monthly Tourist Board meetings, appropriate Planning and Zoning Board, Beautification Committee and ad hoc committee meetings taking subsequent necessary action based on direction on various agenda items.

FY 10/11 Accomplishments:

- Continued greater fiscal restraint and responsibility over Tourist Bureau affairs to maximize the budgeted funds on the most effective promotions and events expenditure while contributing to building the Resort Tax reserve.

  As an example, the restricted fund balance was decreased in FY 07/08 by approximately $14,670. This loss is contrasted with the increases in FY 08/09 and FY 09/10 of $28,874 and $29,033 respectively. Revenues are expected to exceed expenditures in FY 11/12 by $14,930.
- Reduced Tourist Bureau expenditures and acquired assistance through the implementation of an internship and volunteer program. For FY 10/11 two university interns have assisted the Tourist Board on a limited basis with six volunteers assisting on various events.
- Identified additional revenue streams for the Tourist Bureau and cost savings measures including-pursuit of Resort Tax compliance from Surfside merchants and hotels, augmenting the co-operative network with appropriate partners, including Greater Miami Convention and Visitor's Bureau, Visit Florida, Miami Beach, Bal Harbour and Sunny Isles, selling of tickets for the Culinary Event in June, and the sale of advertising space in the Surfside Business Directory.
- Worked with existing hotel properties on promotional opportunities including participation in the New York Times Trade Show with Visit Florida, advertising in South Florida Spanish language newspapers for summer visitors, and providing content for Facebook and Twitter accounts.
- Enhanced and developed smaller on-going events to attract non-residents to Surfside, such as six 3rd Thursdays events, a Culinary Passport Event, three month Surfside Spice restaurant promotion and bi-weekly Farmers Market.
- Produced a revised version of the Surfside Business Directory, and a "Shop, Dine, Stay" brochure.
- Continued to foster a more cooperative and responsive relationship with Surfside merchants to ensure the success of all events and promotions.
- Assisted the Surfside Business Association to secure visitor participation in their events on Harding Ave.
- Assisted Town Management with the development and enhancement of events in celebration of the opening, and continuing event series, at the new

Community Center including an e-Reader program and fresh produce buyers club distribution logistics.

- Incorporated the Surfside Police Department Community Outreach into all appropriate Bureau events.
- Volunteered on such Surfside Police Department events as MADD's Moon Light Madness, the Surfside Toy Drive and Kiwanis activities.

Issues:

1. Resort Tax Compliance from Surfside merchants and hotels will be an ongoing issue but will be buffered by the supporting document requirements and the auditing process outlined in the recently adopted revised Resort Tax Ordinance. The first audit of businesses that submit Resort Tax, conducted Summer 2011, will identify and address any compliance issues.

2. On-going assistance to the Town Building Department/Code Enforcement will be required with the implementation of the newly adopted Short Term Rentals Ordinance.
3. Greater responsiveness from Surfside merchants would ensure the viability and success of all implemented Bureau events and promotions that are created to drive business to them and, thus, increase their revenues.
4. The Bureau would benefit from enhanced cooperative involvement, as well as the sharing of expenses, with Surfside Merchants and neighboring communities.
5. Fostering a cohesive working environment with, and between, all Town stakeholders (Downtown Property Owners, Business Operators, the Surfside Business Association, Residents, Visitors as well as the Commission and Town Administration) to achieve common goals and objectives.
6. The continued need for business retention and attraction to the Town within the scope of the Downtown Vision recommendations.

FY 11/12 Measureable Primary Objectives:

- Continue fiscal restraint and responsibility over Tourist Bureau affairs to maximize the budgeted funds on the most effective promotions and events expenditure while contributing to building the Resort Tax reserve.
- Enhance Bureau services through the continuation of an internship program and the utilization of volunteers.
- Continue promotional opportunities with existing, and future, hotel properties including participation in trade shows in partnership with area tourism organizations such as Visit Florida, initiate appropriate advertising to niche markets to build off season business, and submit content for Facebook and Twitter accounts.
- Identify additional revenue streams for the Bureau and cost savings measures including pursuit of Resort Tax compliance from Surfside merchants and hotels as outlined in the Resort Tax Ordinance revision, augmenting the co-

operative network with appropriate partners, including Greater Miami Convention and Visitor's Bureau, Visit Florida, Miami Beach, Bal Harbour and Sunny Isles, create revenue generating events and opportunities to selling advertising space in brochures and on the website.

- Assist the Town Building Department/Code Enforcement with the implementation of the new Short Term Rentals Ordinance requirements and compliance.
- Enhance and develop smaller on-going events to attract visitors to Surfside such as six 3rd Thursdays events, a Culinary Passport Event, three month Surfside Spice restaurant promotion and bi-weekly Farmers Market.
- Produce a revised version of the Surfside Business Directory by January 2012 and a revised "Shop.Dine.Stay" brochure by September 2012.
- Continue to identify niche marketing opportunities including the commencement of a Concierge Outreach Program and create programs to capitalize on existing event calendars of neighboring communities.
- Coordinate with Downtown Property Owners and Business Operators to address concerns and opportunities. Upon Commission adoption of the Downtown Vision Advisory Committee/Downtown Property Owners recommended vision package. Work with Town stakeholders in moving the initiatives forward including a Business Improvement District.
- Continue to foster a more cooperative and responsive relationship with Surfside merchants to ensure the success of all events and promotions.
- Implement twelve specific co-operative promotional and event opportunities with Surfside merchants and neighboring communities in an effort to extend the focus on the Town from seasonal to a more year round basis.
- Develop a specific co-operative program to assist Surfside Merchants during the calendar year 2012 FDOT renovations of Harding Ave.
- Enhance the Holiday Lighting enhancements to Harding Ave and Town "entrances" with a $5000 budget allotment.
- Enhance Surfside's electronic media presence by exploring new media and social networking opportunities (web advertising, You-Tube placement, Facebook pages, Twitter feed, etc.)
- Continue the focus on co-coordinating local shuttle bus routes of surrounding communities to enhance mobility of visitors and residents to all respective business/entertainment districts from Hollywood to South Beach.
- Continue outreach to build a volunteer base to utilize for events, and for other Town needs, as a means of fostering community involvement and to help with Budget short falls.
- Incorporate the Surfside Police Department Community Outreach into all appropriate Bureau events and assist when possible on their activities as well as those of MADD and Kiwanis.

Tourist Resort Fund Revenues

Line Item Prefix: 102-0000-:		FY 07/08 Actual	FY 08/09 Actual	FY 09/10 Actual	FY 10/11 Original Adopted	FY 10/11 Projected	FY 11/12 Adopted
312-1200	Two Percent Resort Tax	100,796	90,922	109,635	85,000	85,850	72,121
312-1400	Four Percent Resort Tax	45,065	36,220	31,910	36,510	51,500	56,666
TOTAL	Sales and Use Taxes	145,861	127,142	141,546	121,510	137,350	128,788
361-1000	Interest Earnings	4,813	412	511	0	250	200
369-8500	Resort Registration Fees						3,000
369-9000	Other Miscellaneous Revenues	7,780	10,891	3,294	1,500	2,880	3,000
392-0000	Use of Restricted Fund Balance		75,767			19,800	
TOTAL	Miscellaneous Revenues	12,593	87,069	3,805	1,500	22,930	6,200
TOTAL		158,454	214,211	145,350	123,010	160,280	134,988

Tourist Resort Fund Expenditures

Line Item Prefix: 102-8000-552:		FY 07/08 Actual	FY 08/09 Actual	FY 09/10 Actual	FY 10/11 Original Adopted	FY 10/11 Projected	FY 11/12 Adopted
Suffix	Object Description						
1210	Regular Salaries			9,808	12,133	14,233	14,534
1410	Overtime			1,038			
2110	Payroll Taxes			831	2,392	2,392	1,113
2210	Retirement Contribution				1,115	1,115	846
2310	Life & Health Insurance						1,590
2410	Workers Compensation			78			43
TOTAL	PERSONAL EXPENSES	0	0	11,756	15,640	17,739	18,125
3110	Professional Services	37,493	11,700		4,000	4,000	5,100
4110	Telecommunications	2,174	856	844	1,000	1,000	780
4111	Postage	72	168	276	300	300	500
4403	Equipment/Vehicle Leasing		3,293	3,329	2,277	3,661	2,495
4601	Maintenance Service/Repair Contracts	6,962	2,129		3,000	3,000	1,500
4810	Promotional Activities	105,853	89,353	97,216	93,044	93,044	102,748
4911	Other Current Charges	16,790					
5110	Office Supplies	3,231	2,001	2,244	3,000	3,000	3,000
5290	Miscellaneous Operating Supplies	305	70	60			
5410	Subscriptions and Memberships	250		594	750	750	740
TOTAL	OPERATING EXPENSES	173,130	109,570	104,562	107,371	108,755	116,863
6210	Buildings					19,800	
TOTAL	CAPITAL OUTLAY	0	0	0	0	19,800	0
TOTAL	TOURIST RESORT FUND	173,130	109,570	116,318	123,011	146,295	134,988

Major Variance from FY 10/11 Adopted Departmental Budget to Projected FY 10/11 Actual

Code	Amount	Explanation of Variance
6210	$19,800	Contribution for Community Center/Aquatics Facility Construction

Major Variance or Highlights of the Departmental Budget - FY 10/11 Projected to FY 11/12 Adopted

Code	Amount	Explanation of Variance
3110	$1,100	Increase to Resort Tax Auditor Scope (34% Tourism; 66% General Fund)
4810	*$9,704*	*Increase to Revenue Expectation resulting in additional promotional programming availability*
6210	($19,800)	No Building contribution in FY 11/12

Funded

Town of Surfside, Florida

FY 11/12 Program Modification

Culinary Arts Festival

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

Justification and Description

To enhance and continue the tradition that was the Arts Festival, this event showcases the restaurants and culinary destination that is downtown Surfside's strength. This event will firmly place Surfside on the map as a culinary destination worth noting. The sense of community generated by this event *encompasses surrounding "neighborhoods" and provides great affinity for Surfside and exposure to the* Town's businesses by all visitors.

The program expands the previous year's event from one evening to an all day extravaganza. All twenty-four restaurants, from Serendipity Yogurt Café to Café Ragazzi, would again participated with samples from their menus. Attendees will be able to participated in culinary demonstrations from local chefs and area culinary schools. A vendor component would highlight culinary and healthy lifestyle items.

This activity, in part, satisfies "Promotion of town" use of tax revenue as outlined by the Surfside code governing Resort Tax.

Alternative/Adverse Impacts if not funded:

To establish Surfside as a premier destination to "shop, dine, stay", promotional programs must distinguish the destination and have longevity in order to ensure their success and to build brand recognition for the Town.

The loss of a signature event would create a vacuum that would need to be filled by another event of such magnitude.

Required Resources

Line item	Title or Description of request	Cost
4110	Culinary Arts Festival	$25,000

Funded

Town of Surfside, Florida

FY 11/12 Program Modification

Downtown Holiday Lights

Department Name	Division Name	Funding Source	Dept. Priority	Fiscal Impact
Tourist Bureau	Tourist Bureau	Resort Tax	2	$5,000

Justification and Description

The Tourist Bureau has taken on the responsibility of lighting the Town during the Holiday Season. With the installation of the "Snow Flake" welcome at 96th Street, Surfside has differentiated itself from its neighbors. In continuing with the idea of creating a sense of place, the holiday lighting must be constantly updated and enhanced. Every year there is a cost associated with replacing light strands that are no longer operational. The objective for FY 11/12 is to change the colored lights as intended at the beginning of this initiative in 2009.

This activity, in part, satisfies "Promotion of town" use of tax revenue as outlined by the Surfside code governing Resort Tax.

Alternative/Adverse Impacts if not funded:

To eliminate this item would be detrimental to all efforts by the Tourist Bureau to attract visitors to the Town's hotels, restaurant and shops as a destination in its own right. Thus adversely affecting potential tax revenue

Required Resources

Line item	Title or Description of request	Cost
4110	Downtown Holiday Lights	$5,000

Funded

Town of Surfside, Florida

FY 11/12 Program Modification

The Welcome Channel Advertising

Department Name	Division Name	Funding Source	Dept. Priority	Fiscal Impact
Tourist Bureau	Tourist Bureau	Resort Tax	3	$6,000

Justification and Description

This item builds on the success of airing a Surfside commercial on The Welcome Channel in hotels across southeast Florida. This commercial promotes Surfside as a destination to "shop, dine, stay" to visitors presently staying within driving distance to the Town of Surfside. While the immediate intent is to secure business for our restaurants and stores, measurable by an increase in the two percent resort tax collected on food and beverages, some of these visitors will become enamored with our Town and that will choose to stay in Surfside the next time they come to the region.

The commercial will be aired twenty times a day for one year in twenty eight local hotels constituting over eleven thousand hotel rooms with the potential to reach over one million visitors.

Alternative/Adverse Impacts if not funded:

To establish Surfside as a premier destination to "shop, dine, stay", promotional programs must distinguish the destination and have longevity in order to ensure their success and to build brand recognition for the Town.

The loss of this promotional avenue would create a vacuum that would need to be filled by another that may not be as cost effective.

Required Resources

Line item	Title or Description of request	Cost
4110	The Welcome Channel Advertising	$6,000

Police Forfeiture Fund

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

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

FY 11/12

Police Forfeiture Fund Summary
FY 11/12

FY 10/11 Estimated	
Estimated Forfeiture Revenue	85,782
Estimated Expenditures & Encumbrances	(54,112)
Estimated FY 10/11 Year End Difference	31,670

Projected Fund Balance*	
Audited Fund Balance 9/30/2010	71,825
Estimated FY 10/11 Year End Difference	31,670
Projected Fund Balance 9/30/2011	103,495
Use of Fund Balance for FY 11/12	(45,044)
Projected Fund Balance 9/30/2012	58,451

FY 11/12 Budget Summary	
Adopted Revenue	
Projected Available Fund Balance 10/1/2011	103,495
Forfeiture Proceeds	34,066
Interest Earnings	100
Total Revenues	**137,661**
Adopted Expenditures	
Personnel Costs	12,665
Operating Items	49,210
Capital Outlay	17,335
Non-Operating Costs	0
Projected Restricted Fund Balance 9/30/2012	58,451
Total Expenditures	**137,661**

* 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 new programs proposed for FY 11/12 include: automation of arrest forms, implementing the Eyes on Surfside Sign Project and developing the Citizens' Patrol Program. More detailed information on each of these items is available on the Program Modification forms following the revenue and expenditure information.

The pages that follow provide detailed revenue and expenditure projections for FY 11/12. The fund is balanced at $79,210 with $45,044 coming from the restricted fund balance. The fund balance at the end of FY 11/12 is projected at $58,451 which represents forty-two percent (42%) of the FY 11/12 operating budget. Assuming continued trends in revenues, appropriations and expenditures, the remaining fund balance may be depleted in FY 12/13 unless additional forfeitures are received.

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

A personnel complement chart is not provided for this fund as there are no positions funded here in either FY 10/11 or FY 11/12.

This fund is supported by personnel budgeted in other funds. Under the existing authorizing legislation for this restricted revenue, no provision allows for a transfer (or use) of forfeiture revenues to cover indirect administrative costs. So, no transfer to the General Fund is budgeted.

Police Forfeiture Fund Revenues

Line Item: 105-0000:		FY 07/08 Actual	FY 08/09 Actual	FY 09/10 Actual	FY 10/11 Original Adopted	FY 10/11 Projected	FY 11/12 Adopted
359-2000	Forfeitures and Confiscations	81,690	24,069	39,901	25,000	57,627	34,066
TOTAL	Fines & Forfeitures	81,690	24,069	39,901	25,000	57,627	34,066
361-1000	Interest Earnings	6,003	1,233	3,528	0	155	100
392-0000	Use of Restricted Fund Balance	240,982	58,292	0	20,000	28,000	45,044
TOTAL	Miscellaneous Revenues	246,985	59,525	3,528	20,000	28,155	45,144
GRAND TOTAL		**328,675**	**83,594**	**43,429**	**45,000**	**85,782**	**79,210**

Police Forfeiture Fund Expenditures

Line Item Prefix: 105-3300-521:		FY 07/08 Actual	FY 08/09 Actual	FY 09/10 Actual	FY 10/11 Original Adopted	FY 10/11 Projected	FY 11/12 Adopted
Suffix	Object Description						
1310	Other Salaries	31,468					
1410	Overtime	4,750	11,463	6,495		8,000	10,000
1510	Special pay		53	0		0	200
2110	Fica Taxes	2,767	904	495		612	1165
2310	Life & Health Insurance	493	1,317	0		600	700
2410	Workers Compensation		639	219.94		400	600
TOTAL	PERSONNEL EXPENSES	39,478	14,377	7,209	0	9,612	12,665
4403	Equipment/Vehicle Leasing		26,092				
4405	Laptop Lease and Air Card			26,196	27,000	26,500	27,000
4810	Promotional Activities	8,478		10,768	8,000	8,000	8,000
4911	Other Current Charges	63,260	27,264	12,743	10,000	10,000	10,000
5290	Miscellaneous Operating Supplies		5,000				4,210
5410	Subscriptions and Memberships	3,667	300	588			
TOTAL	OPERATING EXPENSES	75,405	58,656	50,294	45,000	44,500	49,210
6410	Machinery and Equipment	213,792	11,794				17,335
TOTAL	CAPITAL OUTLAY	213,792	11,794	0	0	0	17,335
TOTAL	FORFEITURE FUND	328,675	84,827	57,504	45,000	54,112	79,210

Major Variance from Adopted Budget FY 10/11 to Projected FY 10/11

Code	Amount	Explanation of Variance
1310-2410	$9,612	Higher than anticipated revenues allow for payment of overtime from Forfeiture fund thereby reducing General Fund costs

Major Variance or Highlights of the Fund Budget - FY 10/11 Projected to FY 11/12 Adopted

Code	Amount	Explanation of Variance
1310-2410	$3,053	Restoration of full year of Proactive Investigations & Crime Prevention Personnel Costs
5290	$4,210	Newly funded programs: Citizens' Patrol, Eyes on Surfside; Crime Prevention Expo

Funded

Town of Surfside, Florida

FY 11/12 Program Modification

Arrest Form Automation

Department Name	Division Name	Funding Source	Dept. Priority	Fiscal Impact
Police	Patrol	Forfeiture Fund	1	$5,000

Justification and Description

The Miami-Dade County Association of Chiefs of Police is sponsoring a project to automate the Arrest Form (A-Form) for all county law enforcement agencies. The goal of the project is to expedite the booking process for prisoners by having the arrest information available at the correction/detention facilities by the time the officer arrives with the arrestee by automating the A-Form for those agencies that utilize a paper arrest affidavit. By storing all arrest information in a central repository, data sharing and investigative analysis of arrest information will be facilitated.

The department utilizes a paper arrest affidavit (A-Form) for the processing of arrested individuals as well as an electronic version for our Records Management System (RMS). Information from the paper A-Form *must be manually entered into the County's Criminal Justice Information System which contains all data* from the time of arrest, through the court processing, to the time of release. The department does not currently have the capability to transfer information from our RMS to a central repository.

Although the project is funded through a grant from the Florida Department of Law Enforcement there are costs associated with the development of program codes that are not included in the scope of the A-Form project and are the responsibility of the individual agencies.

Based on the inter-local agreement that secured the grant funds, all municipalities in Miami-Dade County are required to participate in this county-wide project and develop the necessary program codes to transfer the required information. The program is in the implementation phase.

Alternative/Adverse Impacts if not funded:

The paper-based arrest process results in operational inefficiencies and most importantly, it prolongs the officers' stay at the correctional/detention facilities reducing their availability to protect the community.

The paper-based Arrest Forms currently being utilized by the department will soon be obsolete. All law enforcement agencies in Miami-Dade County will be utilizing the automated Arrest Form program.

Required Resources

Line item	Title or Description of request	Cost
001-3000-521-4911	Development of program codes	$5,000

Funded

Town of Surfside, Florida

FY 11/12 Program Modification

Bike With The Chief Program

Department Name	Division Name	Funding Source	Dept. Priority	Fiscal Impact
Police	Crime Prevention	Forfeiture Fund	2	$0

Justification and Description

This item was presented to the Town Commission in May 2011. This program modification serves to identify any required funding and to explain the program and its intention in the budget document.

This new program is simple in concept, efficient in its utilization of resources and potentially very effective. The program name is descriptive of the concept. Either the Chief of Police or Assistant Chief of Police (or both) would organize a group of residents to depart on a bicycle ride around the Town. This provides an inexpensive way for residents to meet the Chief and become more comfortable with the Public Safety Department.

At the same time, participants would be enjoying some exercise and identifying problem areas, quality of life issues, and learning how to identify suspicious activity to report to the Police Department.

Class (ride) size will be limited to allow for more access to the Chief(s) and to allow for better communication during the ride(s).

Alternative/Adverse Impacts if not funded:

No significant measurable adverse consequences are anticipated should this program not be funded. There is always the possibility, of course, than some "nugget" of information picked up by a participant may prevent a real accident or injury in the future.

Required Resources

Line item	Title or Description of request	Cost
105-3300-521-5290	Miscellaneous Operating Supplies	$0

Town of Surfside, Florida

FY 11/12 Program Modification

Citizens' Patrol and Crime Prevention Exposition

Department Name	Division Name	Funding Source	Dept. Priority	Fiscal Impact
Police	Administration	Forfeiture Fund	3	$2,310

Justification and Description

This item funds two new crime initiatives first presented to the Town Commission at the May 10, 2011 regular meeting. They are: Citizens' Patrol ($1,360) and a Crime Prevention Exposition ($950). Their total is $2,310.

The Citizens' Patrol project is an effort to train residents to work directly with the Police Department to be additional "eyes and ears" in the community and to identify and report suspicious activity. The direct cost related to training is $500 in overtime. The balance of funding is to provide distinguished outfitting for the residents who have completed the program. The outfitting includes shirts, hats, and identification cards at a combined cost of $860.

The Crime Prevention Exposition is a one-time event planned for the park on 96th Street. The exposition will demonstrate to attendees the latest crime prevention techniques available to the Town of Surfside Police Department. This event may involve coordination with other local enforcement agencies and should serve to strengthen resident feelings of security as well as being informative. Anticipated costs for this project include provision of refreshments and $800 in overtime for a total of $950.

Alternative/Adverse Impacts if not funded:

No measurable adverse impacts are anticipated if these items are not funded.

Required Resources

Line item	Title or Description of request	Cost
105-3300-521-5290	Citizens' Patrol Project	$1,360
105-3300-521-5290	Crime Prevention Exposition	$950
	Total	$2,310

Town of Surfside, Florida

FY 11/12 Program Modification

Eyes on Surfside Neighborhood Watch Sign Program

Department Name	Division Name	Funding Source	Dept. Priority	Fiscal Impact
Police	Administration	Forfeiture Fund	4	$1,900

Justification and Description

This modification includes the installation of twenty (20) additional "Eyes on Surfside" signage in residential areas. The intention is to reduce criminal behavior by reminding (or warning) people that that areas are under supervision. The project installs twenty new signs with new poles in strategic traffic areas of residential areas at an anticipated cost of $1,900.

Alternative/Adverse Impacts if not funded:

No adverse impacts are anticipated should this project not be funded. Should the signs deter a single criminal act the project costs would be saved in investigation and reporting time.

Required Resources

Line item	Title or Description of request	Cost
105-3300-521-5290	20 Eyes on Surfside Signs and Posts	$1,900

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.

FY 11/12

Muncipal Transportation Fund Summary
FY 11/12

FY 10/11 Estimated

Estimated Transportation Revenue	165,127
Estimated FY 10/11 Appropriation	110,933
Estimated Expenditures & Encumbrances	(519,777)
Estimated FY 10/11 Year End Difference	(243,717)

Projected Restricted Fund Balance

Audited Restricted Fund Balance 9/30/2010	416,500
Estimated FY 10/11 Year End Difference	(243,717)
Projected Restricted Fund Balance 9/30/2011	172,783
Use of Restricted Fund Balance FY 11/12	(128,579)
Projected Restricted Fund Balance 9/30/2012	44,204

FY 11/12 Budget Summary

Adopted Revenues	
Projected Restricted Fund Balance 10/01/2011	172,783
Transit Surtax Proceeds	170,055
Interest Earnings	480
Total Revenues	**343,318**
Adopted Expenditures	
Operating Items	107,390
Non-Operating Costs	8,232
Transfer to Water and Sewer Fund	183,492
Projected Restricted Fund Balance 9/30/2012	44,204
Total Expenditures	**343,318**

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. In FY 11/12 the 20% is projected at $32,929. Surfside community bus service expenditures are projected at $73,610 which more than satisfies the requirement. The remaining amount (80%) may be spent on development, construction, or maintenance of roadways, bridges, or mass transit systems.

In FY 11/12, the following projects are funded through CITT and CITT Interest ($170,535), and an appropriation of restricted fund balance ($128,579).

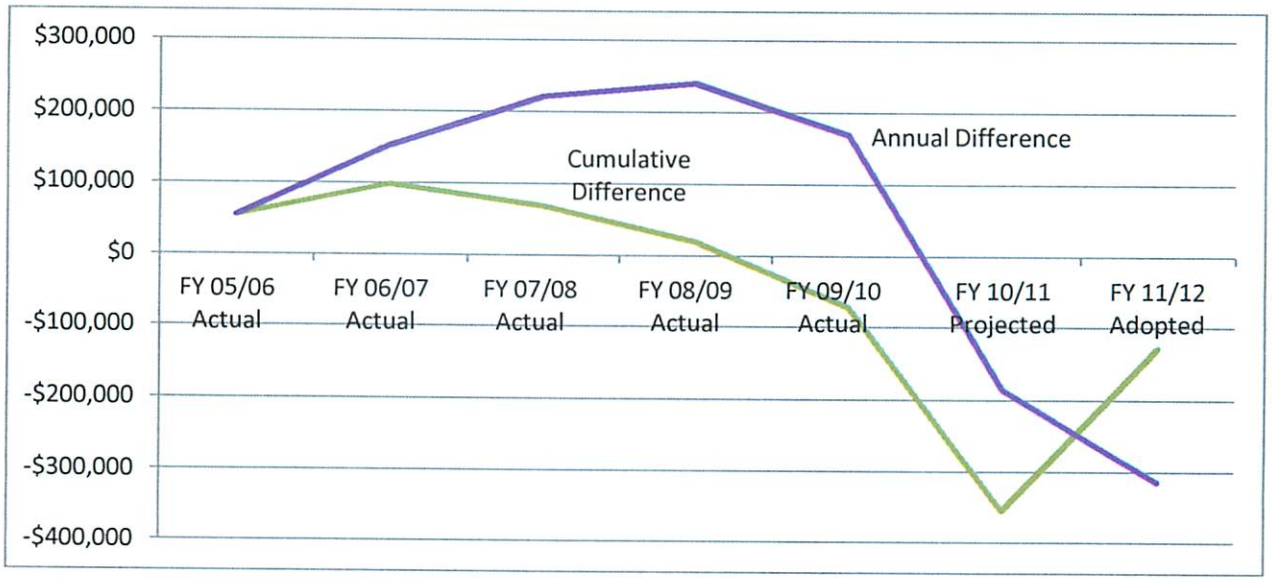
Community Bus Service (including gas)	$ 94,390
Traffic Consulting Services	$ 8,000
Route Extension: North Miami and Miami Beach	$ 5,000
5% (maximum) Administrative Transfer	$ 8,232
Transfer for Speed Table portion of utility CIP	$ 110,095
Transfer for repaving costs	$ 73,397
Total Expenditures:	$299,114

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 five percent (5%) of projected revenues. This rate is lower than the 10% that other funds make for service payments due to the CITT governing rules.

The bottom line (1) in the chart below shows the excess of revenue over expenditures for each year from FY 05/06 through proposed FY 11/12. Since FY 09/10 these funds have been entirely utilized for their restricted purposes. As indicated by the top line (2) the restricted fund balance grew for several years without a clearly articulated use plan. This fund balance growth became a concern for CITT. In FY 11/12 the funds are being utilized and a portion of the restricted fund balance will be used to fund the projects listed.

It should be noted that the chart reflects annual and cumulative change to restricted fund balance, not the fund balance amount. The audited balance as of September 30, 2010 was $416,500. After the use of reserves in FY 10/11 and the adopted appropriation for FY 11/12, the projected restricted fund balance at the end of FY 11/12 will be $44,204.

Restricted Fund Balance Change
FY 05/06 through Adopted FY 11/12



No personnel complement chart is provided for this fund as the Municipal Transportation (CITT) Fund has no personnel assigned in either FY 10/11or FY 11/12.

MUNICIPAL TRANSPORTATION REVENUES

Line Item Prefix: 107-0000-:		FY 07/08 Actual	FY 08/09 Actual	FY 09/10 Actual	FY 10/11 Original Adopted	FY 10/11 Projected	FY 11/12 Adopted
338-1000	Transit Surtax Proceeds	223,419	168,810	170,243	156,412	164,647	170,055
TOTAL	Services Revenues	223,419	168,810	170,243	156,412	164,647	170,055
361-1000	Interest Earnings	4,965	2,970	1,329	0	480	480
381-0100	Interfund Transfer from General Fund						
392-0000	Use of Restricted Fund Balance			0	80,285	110,933	128,579
TOTAL	Miscellaneous Revenues	4,965	2,970	1,329	80,285	111,413	129,059
TOTAL		228,384	171,780	171,572	236,697	276,060	299,114

Municipal Transportation Fund Expenditures

Line Item Prefix: 107-8500-549-:		FY 07/08 Actual	FY 08/09 Actual	FY 09/10 Actual	FY 10/11 Original Adopted	FY 10/11 Projected	FY 11/12 Adopted
3101	*Professional Services*	*79,621*	*7,692*	*2,008*	*8,000*	*3,500*	*8,000*
3410	Other Contractual Services	80,267	75,232	80,208	80,000	82,220	84,000
4601	Maintenance Service/Repair Contracts	91					
4911	Other Current Charges				5,000	5,000	5,000
5216	Gasoline		4,970	8,821	9,000	9,620	10,390
5310	Road Materials		11,582	0	130,000	119,500	0
5410	Subscriptions and Memberships						
TOTAL	OPERATING EXPENSES	159,979	99,476	91,037	232,000	219,840	107,390
6320	Improvements other than Building			146,261		246,737	
TOTAL	CAPITAL OUTLAY	0	0	146,261	0	246,737	0
9120	Transfers to Capital Projects Fund		44,210			48,500	
9140	Transfer to Water / Sewer Fund for PTP Eligible Projects						183,492
9101	Transfer to General Fund		8,848	6,000	4,700	4,700	8,232
TOTAL	NON-OPERATING EXPENSES	0	53,058	6,000	4,700	53,200	191,724
TOTAL	TRANSPORTATION FUND	159,979	152,534	243,298	236,700	519,777	299,114

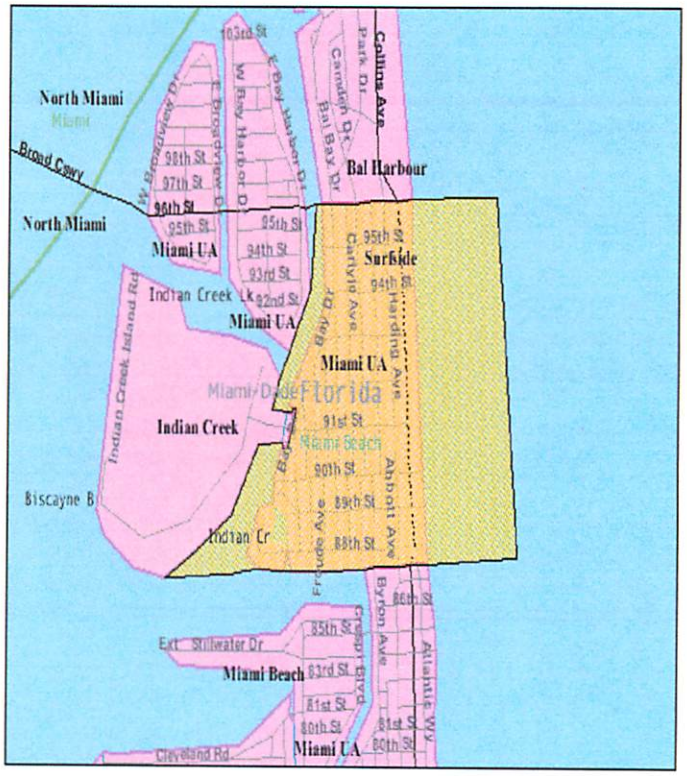
Major Variance from Adopted Fund Budget FY 10/11 to Projected FY 10/11

Code	Amount	Explanation of Variance
9120	(48,500)	Transfer to cover curb cut and sidewalk installation portion of Community Center project

Major Variance or Highlights of the Fund Budget - FY 10/11 Projected to FY 11/12 Adopted

Code	Amount	Explanation of Variance
5310	(119,500)	Traffic Improvements Reduced Over Previous Year
9120	48,500	No Need for Transfer to Capital Improvements to Fund Traffic Improvement CIP in FY 11/12
9140	183,492	Transfer to Water/Sewer to fund Speed Table Replacement and paving elements of utility CIPs

Enterprise Funds



FY 11/12

Enterprise Funds

This section contains general 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 a copy of Capital Improvement Projects associated with the fund.

Water and Sewer Fund

The Town operates its own water and sewer enterprise fund. Town water is purchased from Miami-Dade County 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, and Capital Improvement Projects which are associated with this fund.

Water Sewer Fund Summary
FY 11/12

FY 10/11 Estimated	
Estimated Water and Sewer Utility Service Revenues	4,424,649
Estimated Expenditures & Encumbrances	(4,076,786)
Estimated FY 10/11 Excess of Revenues over Expenditures	**347,863**

Projected Unrestricted Net Assets	
Audited Unrestricted Net Assets 9/30/2010	440,000
Estimated FY 10/11 Excess of Revenues over Expenditures	347,863
Projected Unrestricted Net Assets 9/30/2011	787,863
Use of Unrestricted Net Assets - FY 11/12	(431,438)
Projected Unrestricted Net Assets 9/30/2012	356,425

FY 11/12 Budget Summary	
Adopted Revenue	
Projected Unrestricted Net Assets 10/1/2011	787,863
Service Revenues	2,824,912
Interest Earnings and Impact Fees	10,340
Interfund Transfers In (CITT and GF)	210,000
Loan Proceeds for Capital Projects	9,798,932
Appropriated Restricted Net Assets (R&R)	112,202
Total Revenue	**13,744,249**
Adopted Expenditures	
Personnel Costs	367,645
Operating Items	1,454,867
Capital Outlay	10,440,370
Debt Service Costs	943,755
Transfer to General Fund	62,961
Contingency - Return to Reserves	6,025
Transfer to Stormwater (R&R) Net Assets	112,202
Projected Unrestricted Net Assets 9/30/2012	356,425
Total Expenditures	**13,744,249**

FY 11/12 Year End - Net Assets	
Projected Unrestricted (Operating) Net Assets	356,425
Projected Renewal & Replacement (R&R) Net Assets	905,754
Projected Rate Stabilization Net Assets	650,964

Water and Sewer Fund

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

To meet the need for water, the Town purchases water from Miami-Dade County. Miami-Dade has not completed its rate development for next year. However, the current budget anticipates no increase to the Town for water delivery. The County has already suggested that substantial increases in water delivery rates will be needed next year. Additional water related responsibilities include water quality testing and water delivery infrastructure maintenance and improvements.

To fulfill the wastewater removal component, the Town contracts with the City of Miami Beach. Miami Beach has finalized its rates at an increase of approximately 5% to the Town of Surfside for sewage treatment and disposal. The adopted FY 11/12 does not pass through the cost increase to the Town. Rather, the sewage disposal increases are absorbed in the adopted operating budget.

Additional wastewater and potable water responsibilities include the testing, maintenance, and restoration of the wastewater infrastructure system. Over the next several years, significant rehabilitation of the wastewater system is planned. To fund this program, a revenue bond in the amount of $16,000,000 has been issued. Pursuing this project will improve the system and reduce the risk of potential environmental hazards and nearly eliminates water losses and sewage treatment surcharges from leaks into and out of the system. The savings from the elimination of leaks (and inflow) will help to reduce non-metered service use and thereby reduce the amount of future rate changes.

The Water and Sewer fund also performs functions related to billing and collection for the services provided. The Town provides a number of services for this fund (such as: general management, human resource functions, payroll functions, benefits and pension management, and the provision of office space). The Water and Sewer Fund offsets some of these costs with a service payment of ten percent (10%) of the non-recoverable operating and personnel costs.

For FY 11/12, and based on the loan agreement, the scope of the originally proposed infrastructure projects has been expanded. The new scope includes: 1) the original infrastructure elements (water, sewer, and stormwater primary system rehabilitations), 2) funding the lateral lines on private property (to remove costs to the property owner), 3) the addition of dead end signs with additional warning signage where streets terminate (to decrease the chance of traffic accidents / collisions), 4) a program to plant street trees, 5) installing new street signs and 6) replacing speed control devices with upgraded and modern materials. There is also an expanded project to place conduit under roadway intersections for future undergrounding of utilities. Details on each of the funded projects may be found within the Five Year Capital Improvement Plan section of this budget document.

The conduit project is funded in this budget. This project costs $69,000 for the study by Florida Power and Light (FPL) for the installation of empty conduit to be placed at all street intersections. FPL will provide the conduit at no cost, but requires that they be commissioned to conduct the study for proper placement. Once the conduit is in place, it will be capped and preserved. Should the Town decide to place its electric utility cables underground, the conduit at intersections will be in place. Consequently, much of the disruption associated with undergrounding of electric cable will be avoided. This project is funded through an appropriation of reserves.

Two other projects related to the Water and Sewer fund are anticipated to begin in the near future. The first project involves entering into an interlocal agreement with Bal Harbour to fund engineering work related to the three municipality connection to Miami-Dade County's force main in Sunny Isles. The Town's portion of funding for this project is $200,000 and is expected to be fully reimbursed from the County's Building Better Communities Bond Issue.

The second project is the "Collin's Avenue (SR A-1A) Southern Sanitary Force Mains Improvement Project". Total project costs are estimated at $3,000,000. Approximately one-half ($1,500,000) would be Town of Surfside cost. This project is funded through a combination of utility bond proceeds ($1,137,562) and an appropriation from reserves ($362,438). Additional details on this project are found in the "Collin's Avenue (SR-A1A) Southern Sanitary Force Mains Improvement Project" CIP at the end of this fund section.

$16 m Water/Sewer/Stormwater Drainage Bond "Related" Buckets:

With the adoption of the Master Utility Bond Ordinance, the Town entered into new commitments in exchange for the loan. Among the commitments are the following:

- Borrow $16 million in Series A utility bonds for the identified projects with a pledge or repayment *from utility revenues – there are no ad valorem (property tax) revenues pledged.*
- Establish the following order of commitments from program revenues:
    - **System Operations** - without the debt service payments included, base revenues for FY 11/12 are projected to exceed base (personnel, operating, and fund transfer) expenditures by $991,003.
    - **Interest Payments** - $559,135 is set aside based on the debt payment schedule. This reduces the revenue in excess of expenses to $431,868.
    - **Principal Payments** - $376,868 is set aside based on the debt payment schedule. Inclusion of this cost results in an excess of expense over revenues of $55,000. The combined debt service coverage of the Water and Sewer Fund and the Stormwater Utility Trust Fund is 1.22 which exceeds the coverage requirement of 1.10 mandated in the Trust Indenture.
    - **Redemption/Subordinated Debt** is required next. However, the Town has no subordinated debt at this point.

- **Renewal, Replacement and Improvements (RRI)** to be funded. The funding requirement is two times the annualized replacement per year (actually payable in 12 monthly installments). For FY 11/12 this replacement fund is fully funded (2 x annualized replacement = $451,877 x 2 = $905,754 per year) as there is currently $1,668,920 in the fund. $112,202 of this amount will be transfer to the Stormwater Utility Trust Fund to ensure that this same bucket is full for FY 11/12.

- **Rate Stabilization is to be funded next.** It is staff's intention to move much of the current year balance from the RRI fund to the rate stabilization fund. This means that approximately $650,964 would be moved to the rate stabilization fund to smooth rate increases in future years.

An appropriation from unrestricted net assets ($431,438) funds a portion ($362,438) of *the "Collin's Avenue (SR A1-A) Southern Sanitary Force Mains Improvement Project" and all* ($69,000) of the "FPL Conduit Project". Adoption of these budget strategies (and provided there are no rate increases in the Town's water purchase or sewer disposal rates) provides a balanced budget with no rate increase for FY 11/12.

Finally, it should be noted that the personnel and operating components of the proposed *FY 11/12* budget for this fund is approximately *$660,000* lower than the adopted *FY 10/11* budget. This decrease is largely attributable to the decrease in consumption (an anticipated benefit of the recent rate restructuring emphasizing conservation). Due to the decrease in consumption there is also a decrease in the Town's water revenues. Significant modifications to expenditures are explained on a line-by-line basis on the expenditure page of this fund.

A review of the fund to ensure that additional work loads do not diminish customer service has resulted in the addition of an allocation of .5 of one Front Office Clerk position to this fund. The impact of this allocation is approximately $30,000 including benefits.

Personnel Complement:

	Funded FY 10/11			Funded FY 11/12		
Position Title	**Full Time**	**Part Time**	**Temp**	**Full Time**	**Part Time**	**Temp**
Public Works Director	**0.25**			**0.25**		
Office and Water Coordinator	**1**			**1**		
Maintenance Worker	**4**			**4**		
Office Clerk	**0**			**.5**		
Total	**5.25**	**0**	**0**	**5.75**	**0**	**0**

Water and Sewer Fund Revenues

Line Item Prefix: 401-0000-:		FY 07/08 Actual	FY 08/09 Actual	FY 09/10 Actual	FY 10/11 Adopted Budget	FY 10/11 Projected	FY 11/12 Adopted
343-3000	Water Utility Service Revenue	607,156	899,793	1,252,302	1,640,121	1,434,912	1,434,912
343-3500	Tapping Fees	1,350		2,400		2,000	2,000
343-3600	Penalties	1,475	200	2,525	1,500	3,000	3,000
343-5000	Wastewater Utility Service Revenue	760,055	1,085,976	1,301,973	1,689,683	1,384,342	1,385,000
TOTAL	Services Revenues	1,370,036	1,985,969	2,559,200	3,331,304	2,824,254	2,824,912
363-2300	Impact Fees		1,000	830			
381-1700	Interfund Transfer from CITT						183,491
381-0100	Interfund Transfer from General Fund						26,509
384-0000	Loan Proceeds				8,138,300	1,597,237	9,798,932
389-1000	Interest Earnings	48,611	593	11,224		3,158	10,340
391-1000	Use of Unrestricted Net Assets	0					431,438
391-1020	Restricted Renewal & Replacement						112,202
TOTAL	Miscellaneous Revenues	48,611	593	11,224	8,138,300	1,600,395	10,562,912
TOTALS		**1,418,647**	**1,986,562**	**2,570,425**	**11,469,604**	**4,424,649**	**13,387,824**

Water and Sewer Fund Expenditures

Line Item Prefix: 401-9900-536-:		FY 07/08 Actual	FY 08/09 Actual	FY 09/10 Actual	FY 10/11 Adopted Budget	FY 10/11 Projected	FY 11/12 Adopted
Code Suffix	Object Description						
1210	*Regular Salaries*	*192,381*	*214,509*	*198,098*	*209,925*	*215,000*	*249,582*
1410	Overtime	14,557	12,801	12,936	14,000	14,000	15,000
1510	Special pay	3,895	4,022	5,191	4,500	4,500	4,500
2110	Payroll Taxes	15,904	16,879	16,161	17,475	17,863	20,585
2210	Retirement Contribution		8,210	15,436	20,375	15,436	20,627
2310	Life & Health Insurance	32,319	31,283	31,883	36,470	33,512	46,791
2410	Workers Compensation	6,837	13,881	4,749	10,279	9,104	7,368
2610	Other Post Employment Benefits			2,470	2,947	2,947	3,192
TOTAL	PERSONNEL EXPENSES	285,893	301,585	286,923	315,971	312,362	367,645
3110	Professional Services	91,328	4,631	86,773	16,000	25,000	30,000
3310	Utility Billing Charges					1,500	4,100
3401	Water Purchases	415,642	538,158	636,634	947,205	535,477	496,387
3402	Sewage Disposal	764,719	581,527	815,608	857,514	815,782	738,672
3410	Other Contractual Services		629	3,203	1,500	1,500	1,500
4009	Car Allowance		500	750	1,500	1,500	1,500
4110	Telecommunications	1,060	558	739	1,000	1,000	750
4111	Postage	2,792	2,328	2,662	4,080	4,080	4,100
4310	Electricity	37,309	34,025	29,498	40,197	37,000	37,587
4403	Equipment/Vehicle Leasing		14,468	14,451	16,170	15,896	12,475
4510	*Property and Liability Insurance*	*21,885*	*19,362*	*17,881*	*17,695*	*22,000*	*23,150*
4601	Maintenance Service/Repair Contracts	74,149	51,844	20,852	50,000	50,000	58,800
4603	Equipment Maintenance	58,046	34,552	39,313	34,000	30,000	30,000
4611	Miscellaneous Maintenance - Water Tests	2,500	38,662	5,015	5,000	5,000	5,000
4612	Vehicle Maintenance	393	1,400	1,918	4,000	4,000	1,000
4901	Discounts Taken	19,069	19,054	41,813	60,000		
5110	Office Supplies	2,665	1,955	2,260	2,000	5,000	2,000
5214	Uniforms	2,671	2,760	2,366	2,846	2,846	2,846
5216	Gasoline	4,328	3,041	2,549	2,500	2,500	5,000
5290	Miscellaneous Operating Supplies		4,365	632	250	250	
5901	Depreciation	39,661	33,053	20,642	55,000	55,000	
TOTAL	OPERATING EXPENSES	1,538,217	1,386,948	1,745,561	2,118,457	1,615,331	1,454,867
6310	Sewer Improvements other than Building				3,897,100	641,124	3,540,878
6311	Sewer Improvement - Bal Harbour						1,500,000
6320	Water Improvements other than Building				4,241,200	956,113	5,330,492
6410	Machinery and Equipment	0			11,200	11,200	69,000
TOTAL	CAPITAL OUTLAY	0	0	0	8,149,500	1,608,437	10,440,370
7110	Principal				288,682	155,704	381,544
7210	*Interest*				*476,622*	*240,720*	*560,504*
7310	Other Debt Service Costs					709	1,706
TOTAL	DEBT SERVICE	0	0	0	765,304	396,424	943,755

Water and Sewer Fund Expenditures

Line Item Prefix: 401-9900-536-:		FY 07/08 Actual	FY 08/09 Actual	FY 09/10 Actual	FY 10/11 Adopted Budget	FY 10/11 Projected	FY 11/12 Adopted
9101	*Transfer to General Fund*		*33,484*	*63,452*	*60,421*	*60,421*	*62,961*
9144	Transfers to Stormwater Fund						112,202
9910	Contingency/Reserve				59,950	83,811	6,025
TOTAL	NON-OPERATING EXPENSES	0	33,484	63,452	120,371	144,232	181,188
TOTAL	WATER & SEWER FUND	1,804,109	1,722,017	2,095,937	11,469,603	4,076,786	13,387,824

Major Variance from Adopted Fund Budget FY 10/11 to Projected FY 10/11

Code	Amount	Explanation of Variance
3110	$9,000	CGA Water incidentals expected higher than budgeted
3310	$1,500	New line: Increase for billing based on change in billing process
3401	($411,728)	Lower than anticipated water usage resulting in lower purchases by Town
3402	($41,732)	Lower than ancipated water usage decreases sewer costs
4510	$4,305	Increasing liability costs associated with increases to coverage
4901	($60,000)	Discounting policy change created savings
6310	*$3,255,976*	*Sewer system rehabilitation construction component overbudgeted*
6320	$3,285,087	Water rehabilitation construction component overbudgeted
7110	$132,978	Financing terms better than projected and implemented later
7210	$235,902	Financing terms better than projected and implemented later

Major Variance or Highlights of the Fund Budget - FY 10/11 Projected to FY 11/12 Adopted

Code	Amount	Explanation of Variance
1210	$34,582	Addition of 50% allocation of Front Office Clerk & new Director wage higher than former Director
3110	$5,000	Increase for grant work on FDEP grant
3402	($77,110)	Decreased use, true-up and anticipated savings from sewage project construction
5901	($55,000)	FY 11/12 Administrative Policy Change to norm - no budget for depreciation
6310	$2,899,754	Anticipated progress on sewage rehabilitation project
6320	$4,374,379	Anticipated progress on water rehabilitation project
7110	$225,840	Full year of principal payments on utility bond debt
7210	$319,784	Full year of interest payments on utility bond debt
9120	$112,202	Appropriated from Water/Sewer Renewal and Replacement (R&R) / Transfer to Stormwater R&R
9910	($77,786)	Decreased funds available to hold for contingency / return to net assets

Funded

Town of Surfside, FL

Capital Improvement Project

Project:	Wastewater (Sewer) System Rehabilitation Program		
Priority:	1	**Project Manager:**	Calvin, Giordano & Associates
Department:	Public Works	**Division:**	Water/Sewer
Project Location:	Town-wide water system		

Fiscal Year:	**FY 11/12**	**FY 12/13**	**FY 13/14**	**FY 14/15**	**FY 15/16**	**5 year Total**	**FY 10/11**
Plans and Studies:							
Engineering/ Architecture:	$140,863	$46,954				**$187,817**	*$74,455*
Land Acquisition/ Site Preparation:							
Construction:	$3,400,015	$1,039,528				**$4,439,543**	*$566,669*
Equipment/ Furnishings:							
Construction Service							
TOTAL COST:	**$3,540,878**	**$1,086,482**				**$4,627,360**	*$641,124*
Revenue Source:	**WUB**	**FDEP/WUB/ BBC**					

Description (Justification and Explanation)

This project improves compliance with DERM requirements and completes the requirements of the Sanitary Sewer Evaluation Study (SSES). It has been under development for several years, but the Town now has bid prices and financing in place to complete the much needed remediation. This project will resolve inflow and infiltration issues that occur during periods of heavy rains and high tide events. Those two conditions result in payments for the treatment of sewage for non-sewage items. This part of the project involves the rehabilitation or replacement of several sanitary sewer pipes.

In the final few stages the pump stations and generators will be replaced thereby increasing the flow of sewage out of the Town. This project will reduce unnecessary operating costs, improve sewage flow, provide environmental improvements, and reduce the risk of injury/liability associated with aging pipelines.

To reduce the inconvenience of this project, it will occur in conjunction with the water and stormwater system improvements.

Future Annualized Impact on Operating Budget

Personnel:	$45,000	After the phases have been implemented, the Town will develop a continuing program to maintain the sewer system, consisting of: 1) smoke testing, 2) replacing leaking manholes and cleanout caps, 3) raising manhole ring and cover assemblies where necessary, 4) grouting and sealing manholes and gravity pipes, lining sewer pipe, and 6) inflow prevention devices for all new manholes. Cost to the left represent estimates for proper maintenance of these program components. Annual total does not include replacement, since this is a replacement project.
Operating:	$45,000	
Replacement Costs:	$5,362,294/30=$178,743	
Revenue/Other:	Debt Service = $468,002 (1/2 of W/S portion)	
Total:	$558,002	

Funded

Town of Surfside, FL

Capital Improvement Project

Project:	Water System Rehabilitation Program		
Priority:	2	**Project Manager:**	Calvin, Giordano & Associates
Department:	Public Works	**Division:**	Water/Sewer
Project Location:	Town-wide water system		

Fiscal Year:	FY 11/12	FY 12/13	FY 13/14	FY 14/15	FY 15/16	5 year Total	FY 10/11
Plans and Studies:							
Engineering/ Architecture:	$140,533	$46,844				**$187,377**	*$75,487*
Land Acquisition/ Site Preparation:							
Construction:	$5,189,959	$1,761,257				**$6,951,216**	*$880,626*
Equipment/ Furnishings:							
Construction Service							
TOTAL COST:	**$5,330,492**	**$1,808,101**				**$7,138,593**	*$956,113*
Revenue Source:	**GAS/CITT/ WUB**	**FDEP/WUB/ BBC**					

Description (Justification and Explanation)

This project provides for the replacement of several miles of water system pipe known to be in particularly poor repair. The replacement program is projected to substantively complete by September 30, 2013. It provides for the replacement of deteriorating water mains and existing deteriorating water supply lines, incentives for early completion, and the replacement and relocation of customer lines out to the Town system. Replacement of privately owned water lines for our customers will have the additional advantage of no longer requiring monthly *meter reader intrusion onto private property.*

The system is currently experience substantial water loss due to breaks and leaks. This long overdue replacement will reduce costs to the Town and customers, reduce intrusion onto private property, and reduce the risk of a future potentially catastrophic event, such as roadway collapse.

All funding is now in place to complete this project through a combination of FDEP grants, Miami-Dade Building Better Communities Bond, and a utility bond.

Future Annualized Impact on Operating Budget

Personnel:		This project improves the system and will predictably lower maintenance costs for the next several decade.
Operating:		Annualized costs for Renewal and Replacement for this system is estimated at $263,889.
Replacement Costs:	$8,188,514 /30 = $272,951	Debt Service = $468,002 annually (one-half of the water/sewer apportionment from infrastructure bond).
Revenue/Other:	Debt Service = $468,002	Annual Total does not include replacement costs, since this

Funded

Town of Surfside, FL

Capital Improvement Project

Project:	Collin's Avenue (SR-A1A) Southern Sanitary Force Mains Improvement Project						
Priority:	3		**Project Manager:**				
Department:	Public Works		**Division:**		Sewer		
Project Location:	Entire length of Collins Avenue through Surfside						
Fiscal Year:	***FY 11/12***	***FY 12/13***	***FY 13/14***	***FY 14/15***	***FY 15/16***	***5 year Total***	***FY 10/11***
Plans and Studies:							
Engineering/ Architecture:	$210,000					**$210,000**	
Land Acquisition/ Site Preparation:							
Construction:	$2,670,000					**$2,670,000**	
Management & Contingency :	$120,000					**$120,000**	
TOTAL COST:	***$3,000,000***					***$3,000,000***	
Revenue Source:	BAL/WUB/WS						

Description (Justification and Explanation)

Total project costs for this partnership are represented. The Town's portion of the $3,000,000 is approximately one-*half or $1,500,000. The balance of the costs will be paid by Bal Harbour.*

This project involves the replacement of the force main sewer line along Collins Avenue throughout Surfside. The project originates in Bal Harbour and proceeds south through Surfside to 72nd Street in Miami Beach. The project was awarded to TB Landmark Construction Incorporated which is located in Jacksonville, Florida. This project replaces deteriorating force main piping which presents risks of breaking and /or undermining roadway integrity.

Proposed funding for the Town of Surfside's portion would be split. $1,137,562 comes from the Water / Sewer Utility Bond and $362,438 is appropriated from the Water and Sewer Fund unassigned reserves.

Future Annualized Impact on Operating Budget

Personnel:		No additional personnel costs are anticipated to result from this project.
Debt Service:		It the Town of Surfside elects to set aside funds for replacement of this force main in partnership with Bal Harbour, the annualized cost would be $30,000.
Replacement Costs:	$1,500,000/50= $30,000	
Revenue/Other:		
Total:	$30,000	

Funded

Town of Surfside, FL

Capital Improvement Project

Project:	FPL Conduit Under Intersections		
Priority:	4	**Project Manager:**	Calvin, Giordano, & Associates
Department:	Public Works	**Division:**	Water / Sewer
Project Location:	Roadway Intersections Town-Wide		

Fiscal Year:	**FY 11/12**	**FY 12/13**	**FY 13/14**	**FY 14/15**	**FY 15/16**	**5 year Total**	**FY 10/11**
Plans and Studies:	$69,000					**$69,000**	
Engineering/ Architecture:							
***Land Acquisition/* Site Preparation:**							
Construction:							
Equipment/ Furnishings:							
Monitoring & Educ.:							
TOTAL COST:	**$69,000**					**$69,000**	
Revenue Source:	**WS**						

Description (Justification and Explanation)

This item provides funding for a study to be completed by Florida Power and Light (FPL). The study will result in a plan for the appropriate installation locations of conduit under Town roadway intersections. The conduit will be provided by FPL at their expense once the plans are completed and will be installed while the roadway is open is already opened for the water / sewer / stormwater rehabilitation projects. Should the Town elect to underground electric utilities, cable, telephone, or fiber optics, there should be little or no need to cut the asphalt as crossings are provided by this project.

This project is funded from an appropriation of unassigned reserves from the Water and Sewer Fund.

Use of a portion of the $800,000 Water/Sewer/Stormwater project contingency pays the $300,000 of installation costs associated with this project and approved by the Town Commission on June 14, 2011.

Future Annualized Impact on Operating Budget

Personal:		No additional maintenance costs or responsibilities are anticipated to arise from completing this project.
Operating:		
Replacement Costs:		
Debt Service:		
Total:		

Municipal Parking Fund

The Town operates its own municipal parking enterprise fund. The Town currently operates several parking lots, but lacks adequate parking to maintain convenient access to the downtown and for beach goers. Additional facilities and facility improvements are proposed for this 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, modifications to the programs, and the "Parking Acquisition and Development" and "Municipal Parking Lot Restoration" Capital Improvement Projects which are associated with this fund.

Receipts from parking citations for FY 11/12 are allocated to the General Fund.

FY 11/12

Municipal Parking Fund Summary
FY 11/12

FY 10/11 Estimated	
Estimated Municipal Parking Fund Service Revenues	568,600
Interest Earnings	300
Use of Net Assets (Reserves)	531,722
Estimated Expenditures & Encumbrances	(817,763)
Estimated FY 10/11 Excess of Revenue over Expenditures	**282,859**

Projected Unrestricted Net Assets	
Audited Unrestricted Net Assets 9/30/2010	2,043,034
Use of Unrestricted Net Assets in FY 10/11	(531,722)
Estimated FY 10/11 Excess of Revenue over Expenditures	282,859
Projected Unrestricted Net Assets 9/30/2011	1,794,171
Use of Unrestricted Net Assets in FY 11/12	(1,500,000)
FY 11/12 Budgeted Reserve Replenishment	104,384
Projected Unrestricted Net Assets 9/30/2012	398,555

FY 11/12 Budget Summary	
Adopted Revenue	
Projected Unrestricted Net Assets 10/1/2011	1,794,171
Service Revenues**	693,644
Interest Earnings	300
Total Revenue	**2,488,115**
Adopted Expenditures*	
Personnel Costs	280,131
Operating Items	184,649
Capital Outlay	1,580,000
Interfund Transfer to General Fund	44,780
Projected Unrestricted Net Assets 9/30/2012	398,555
Total Expenditures	**2,488,115**

* Note: A payment for the Atkins purchase agreement is due during FY 11/12 and will be paid from the net assets earmarked for that purpose.

Municipal Parking Fund

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

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

The Municipal Parking Fund serves as the entity responsible for planning, expansion and improvements to these facilities. In FY 10/11, Town-wide planning began to review, develop, prioritize and address desired improvements to the Town's parking lots. This planning included collaboration with the Downtown Vision Advisory Committee to ensure the parking system meets increasing demands for capacity and to ensure maximum customer convenience.

In FY 11/12 implementation of the parking facility deferred maintenance and upgrade program will be completed. A feasibility study for construction of a parking structure on the Abbott Lot will be recommended and the decision to acquire the Delgado property immediately south of Town Hall will be finalized.

To fund the operations of the parking program and continue to improve facilities, rate modifications from FY 10/11 are adopted in this budget. The first adjustment is from $1 hourly for metered parking spaces to $1.25 per hour. The second adjustment is a monthly adjustment of permit parking fees from $60 monthly to $65 and from $70 monthly business permit rates to $75 monthly. This will increase revenues in the amount of $125,044 for FY 11/12 and help to rebuild reserves used for recent projects.

The unrestricted net assets grew for many years without being utilized, but with few additional parking spots being added and with few parking lot improvements. Since FY 09/10 net assets have been utilized to fund the Municipal Parking Lot Restoration and Parking Acquisition and Development Projects.

In FY 10/11 use of net assets was approved for land acquisition and purchase of the new parking meter system. Approximately $431,000 will actually be used for these programs. The municipal lot at 95th and Collins has been expanded and a modern multi space electronic metering process has been installed for all lots and the majority of on-street spaces. In FY

11/12 lot development will continue and the Town will take advantage of an opportunity to save twenty percent (20%) on its meter maintenance agreement by pre-paying this obligation for three years.

The Municipal Parking Fund supervises billing and collection for the parking services. General Town administrative support provides a number of services for this fund (such as: oversight, human resource functions, payroll functions, benefits and pension management, and the provision of office space). The Municipal Parking Fund offsets some of these costs with a service payment of ten percent (10%) of the operating and personnel costs.

Personnel Complement:

	Funded FY 10/11			Funded FY 11/12		
Position Title	**Full Time**	**Part Time**	**Temp**	**Full Time**	**Part Time**	**Temp**
Assistant Police Chief	**.25**			**.25**		
Administrative Sergeant	**.25**			**.25**		
Executive Assistant to the Chief	***.25***			***.25***		
Parking Enforcement Officer	**3.0**			**3.0**		
Public Safety Aid	**.5**			**.5**		
Maintenance Worker (Public Works)	**1.0**			**1.0**		
Total	**5.25**	**0**	**0**	**5.25**	**0**	**0**

Municipal Parking Fund Revenues

Line Item Prefix: 402-0000-:		FY 07/08 Actual	FY 08/09 Actual	FY 09/10 Actual	FY 10/11 Original Adopted	FY 10/11 Projected	FY 11/12 Adopted
344-5001	Post Office Parking Lease	25,228	23,100	23,100	23,100	23,100	23,100
344-5002	Permit Parking Fees	39,499	53,225	51,026	42,500	42,500	51,225
344-5003	Metered Parking Fees	231,872	318,650	330,167	240,000	503,000	619,319
TOTAL	Services Revenues	296,600	394,975	404,293	305,600	568,600	693,644
389-1000	Interest Earnings	48,766	1,931	3,752		300	300
364-1000	Disposition of Assets	2,484					
391-1000	Appropriated Net Assets*		542,215	0	2,179,836	531,722	1,500,000
TOTAL	Miscellaneous Revenues	51,250	544,146	3,752	2,179,836	532,022	1,500,300
GRAND TOTAL		**347,850**	**939,122**	**408,045**	**2,485,436**	**1,100,622**	**2,193,944**

*1,500,000 Appropriation for CIPs ($1,100,000 for Acquisition and $400,000 for Restoration)

Revenue FY 11/12 for Metered Parking includes rate increase from $1 to $1.25
Revenue FY 11/12 for Permitted Parking Fees assumes increase of $5/mn for 100 permits and 20 Special Business Parking Permits @ $5/mn

Municipal Parking Fund Expenditures

Line Item Prefix: 402-8500-545-:		FY 07/08 Actual	FY 08/09 Actual	FY 2010 Actual	FY 10/11 Original Adopted	FY 10/11 Projected	FY 11/12 Adopted
Suffix	Object Description						
1210	Regular Salaries	63,893	65,713	102,422	100,160	154,996	186,533
1410	Overtime	352	1,468	4,602	7,500	7,500	14,965
1510	Special pay	1,298	1,250	1,693	1,250	1,250	1,500
2110	Payroll Taxes	5,081	5,225	8,258	7,758	7,578	15,529
2210	Retirement Contribution		2,584	6,747	7,122	7,122	23,227
2310	Life & Health Insurance	10,544	10,313	10,816	14,533	13,452	31,785
2410	Workers Compensation	2,279	4,077	2,665	4,223	4,815	5,546
2610	Other Post Employment Benefits			766	951	951	1,046
TOTAL	PERSONNEL EXPENSES	83,447	90,630	137,969	143,497	197,663	280,131
3110	Professional Services			743		2,500	
3410	Other Contractual Services		30,855	24,946	79,400	72,400	17,850
4310	Electricity		8,554	6,019	7,176	6,000	7,200
4403	Equipment/Vehicle Leasing		1,694	1,891	2,200	1,992	2,495
4510	Property and Liability Insurance	3,743	3,265	3,125	3,550	2,480	3,600
4601	Maintenance Service/Repair Contracts	36,146	12,491	9,827	27,850	10,000	67,200
4603	Equipment Maintenance	22,424	3,712		3,500	200	3,000
4611	Miscellaneous Maintenance			1,219	1,500		
4612	Vehicle Maintenance	7	215	453	2,000	500	2,000
4911	Other Current Charges					31,875	38,640
5213	Landscape Improvements			9,176	10,100	4,000	10,100
5214	Uniforms	796	1,258	405	1,000	1,300	1,400
5216	Gasoline	3,473	4,597	3,810	8,400	4,900	5,244
5290	Miscellaneous Operating Supplies	5,052	854	7,116	11,920	17,920	25,920
5901	Depreciation	32,030	16,555	16,149	38,500		
TOTAL	OPERATING EXPENSES	72,610	84,050	84,879	197,096	156,067	184,649
6110	Land					223,000	1,180,000
6310	Improvements other than Building					63,000	400,000
6410	Machinery and Equipment			333,440	2,106,440	145,000	0
TOTAL	CAPITAL OUTLAY	0	0	333,440	2,106,440	431,000	1,580,000
9101	Transfer to General Fund		10,363	24,959	33,032	33,032	44,780
9910	Contingency/Return to Reserve				5,371		104,384
TOTAL	NON-OPERATING EXPENSES	0	10,363	24,959	38,403	33,032	149,164
TOTAL	**MUNICIPAL PARKING FUND**	**156,057**	**185,043**	**581,247**	**2,485,436**	**817,763**	**2,193,944**

Major Variance of Adopted Budget FY 10/11 to Projected FY 10/11

Code	Amount	Explanation of Variance
1210:2610	54,166	Additional Enforcement Officer and Public Works Empl. plus improved allocations
3410	(7,000)	Laz contract limited
5901	(38,500)	Modification to administrative policy - no longer budgeting depreciation
6110	223,000	Land purchase
6310	63,000	Parking Improvement
6410	*(1,961,440)*	*Land purchase charged to line #6110 instead; Shift in CIP priorities*

Major Variance or Highlights of the Fund Budget - FY 10/11 Projected to FY 11/12 Adopted

Code	Amount	Explanation of Variance
1210:2610	82,468	Full year of Enforcement Officer, Public Works Empl and new allocations
3410	(54,550)	$50,000 for parking study in FY 10/11 not needed in FY 11/12
4601	57,200	3 year contract obligation for meter maintenance paid in advance with 20% discount
6310	*337,000*	*Parking Lot Acquisition and Restoration CIPs in FY 11/12*
6410	(145,000)	Parking meter purchase funds in FY 10/11 not needed in FY 11/12

Funded

Town of Surfside, FL

Capital Improvement Project

Project:	Parking Acquisition and Development		
Priority:	1	**Project Manager:**	Assistant Police Chief
Department:	Public Safety	**Division:**	Municipal Parking
Project Location:	To Be Determined		

Fiscal Year:	**FY 11/12**	**FY 12/13**	**FY 13/14**	**FY 14/15**	**FY 15/16**	**Total**	**FY 10/11**
Plans and Studies:							
Engineering/ Architecture:							
Land Acquisition/ Site Preparation:	$1,165,000	$80,000	$80,000			**$1,325,000**	
Construction:							
Equipment/ Furnishings:							
Transaction Costs:	$15,000					**$15,000**	
TOTAL COST:	**$1,180,000**	**$80,000**	**$80,000**			**$1,340,000**	
Revenue Source:	**MPF**	**MPF**	**MPF**				

Description (Justification and Explanation)

This project seeks to address the shortage of municipal parking within the Town's commercial district. Funding from the Municipal Parking Fund's reserve is provided to pursue the purchase of additional land and/or develop existing lots to increase the number of parking spaces available.

The costs are based on estimates for two specific lots (Delgado properties) immediately south of Town Hall based on fair market price estimates. The additional advantage of these properties is that they establish contiguity with existing and recent land owned by the Town of Surfside. The acquisition of new parcels is budgeted at $1,085,000 plus $15,000 in transaction costs (appraisal, closing, etc). The balance of $80,000 for FY 11/12 is for the Atkin property second year payment as below explained.

This item for FY 11/12, 12/13 and 13/14 also includes annual (interest free) payments for the Atkin property. Funding for these payments ($80,000 annually) was reserved when the obligation was created and is scheduled to be paid annually as established in the purchase agreement..

Future Annualized Impact on Operating Budget

Personnel:		The Town anticipates additional revenue to result from the fee based service being provided. Incremental recurring operating costs will also be involved. As a result, the only long term recurring operating costs associated with this item would be the prorated maintenance of the lot itself (approximated at $15,000 annualized). These costs would be more than recovered by increased parking revenues. The anticipated net **increase** in revenues is projected at $95,000 per year.
Operating:	$15,000	
Replacement Costs:		
Revenue/Other:	($110,000)	
Total:	($95,000)	

Funded

Town of Surfside, FL

Capital Improvement Project

Project:	Municipal Parking Lot Restoration		
Priority:	2	**Project Manager:**	Assistant Police Chief
Department:	Public Safety	**Division:**	Municipal Parking Fund
Project Location:	Town-wide parking lots		

Fiscal Year:	**FY 11/12**	**FY 12/13**	**FY 13/14**	**FY 14/15**	**FY 15/16**	**5 year Total**	**FY 10/11**
Plans and Studies:	$95,000					**$95,000**	$95,000
Engineering/ Architecture:							$28,000
Land Acquisition/ Site Preparation:							
Construction:	$305,000					**$305,000**	$305,000
Equipment/ Furnishings:							
Other (Specify):							
TOTAL COST:	**$400,000**					**$400,000**	**$428,000**
Revenue Source:	MPF						

Description (Justification and Explanation)

This project involves the continuing improvement of existing municipal parking lots as well as the thematic design for the alleys on both sides of Harding Avenue behind the retail stores. The design for new signage at all lots and the business district is also included.

During the project the Town will lose minimal revenues due to temporary lot closure during construction. It is anticipated, however, that this project will be paid for entirely from retained earnings from parking meters. This project is in its final phase.

Initial funding for this project was adopted in FY 08/09. This appropriation request completes that plan.

Future Annualized Impact on Operating Budget

Personnel:		This project is not anticipated to generate any additional maintenance or other recurring annual impact as the lots currently undergo routine roadway and landscape maintenance.
Operating:		
Replacement Costs:		
Revenue/Other:		
Total:		

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, a summary of expenditures with expenditure history and an explanation of adopted program modifications.

FY 11/12

Solid Waste Fund Summary
FY 11/12*

FY 10/11 Estimated

Estimated Solid Waste Fund Service Revenue	1,277,685
Estimated Expenditures & Encumbrances	(1,181,892)
Estimated FY 10/11 Excess of Revenue over Expenditures	**95,792**

FY 11/12 Projected Unrestricted Net Assets

Audited Unrestricted Net Assets 09/30/2010	77,491
Estimated FY 10/11 Excess of Revenue over Expenditures	95,792
Projected Unrestricted Net Assets 9/30/2011	173,283
FY 11/12 Budgeted Increase to Net Assets	103,566
Projected Unrestricted Net Assets 9/30/2012	276,849

FY 11/12 Budget Summary

Adopted Revenues	
Projected Unrestricted Net Assets 10/1/2011	173,283
Service Revenues	1,277,390
Interest Earnings	295
Total Revenues	**1,450,967**
Adopted Expenditures	
Personnel Costs	499,402
Operating Items	563,766
Transfer to General Fund	110,950
Projected Unrestricted Net Assests 9/30/2012	276,849
Total Expenditures	**1,450,967**

*NO Rate Increase

Solid Waste Fund

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

The adopted budget assumes a 3.8% increase in Town costs for disposal. These increased costs to the Town will not result in a rate increase for customers in FY 11/12.

In an effort to improve the efficiency of operations in this department and keep customer rates as stable as possible, a study of operational and billing processes will occur in FY 11/12. Operational processes to be considered will include modifications to collection processes and collection schedules for residential customers. Billing processes to be considered include placing the billing on the property tax statement as an assessment.

The Solid Waste fund also maintains responsibility for billing and collection services related to the provision of this program. General Town administrative support services provide a number of services for this fund (such as: general management, human resource functions, payroll functions, benefits and pension management, and the provision of space). The Solid Waste fund offsets some of these costs with a service payment of ten percent (10%) of the operating and personnel costs.

Personnel Complement:

	Funded FY 10/11			Funded FY 11/12		
Position Title	**Full Time**	**Part Time**	**Temp**	**Full Time**	**Part Time**	**Temp**
Public Works Director	**0.25**			**0.25**		
Solid Waste Foreman	**1**			**1**		
Operator	**2**			**2**		
Toter	**6**			**6**		
Billing Clerk	**1**			**1**		
Total	**10.25**	**0**	**0**	**10.25**	**0**	**0**

Solid Waste Fund Revenues

Line Item Prefix: 403-0000-:		FY 07/08 Actual	FY 08/09 Actual	FY 09/10 Actual	FY 10/11 Original Adopted	FY 10/11 Projected	FY 11/12 Adopted
343-4000	Solid Waste Collection Charges	676,674	1,079,511	1,088,065	1,090,000	1,109,826	1,109,826
343-4100	Recycling Revenues	76,743	119,580	116,801	130,000	119,137	119,136
343-9001	Late Fees & Penalties	18,533	46,741	33,092	45,000	41,803	41,803
343-9002	Garbage Container Sales	10,074	5,863	6,493	6,343	6,623	6,623
TOTAL	Services Revenues	782,024	1,251,695	1,244,452	1,271,343	1,277,390	1,277,389
389-1000	Interest Earnings			295		295	295
364-0000	Disposition of Assets				20,000		
369-9000	Other Miscellaneous Revenues			96			
391-1000	Transfer from General Fund	110,940					
TOTAL	Miscellaneous Revenues	110,940	0	391	20,000	295	295
TOTAL		892,964	1,251,695	1,244,843	1,291,343	1,277,685	1,277,684

Solid Waste Fund Expenditures

Line Item Prefix: 403-4000-634:		FY 07/08 Actual	FY 08/09 Actual	FY 09/10 Actual	FY 10/11 Original Adopted	FY 10/11 Projected	FY 11/12 Adopted
Suffix Code	Object Description						
1210	Regular Salaries	344,555	325,883	299,390	305,571	305,571	317,330
1410	Overtime	7,412	3,683	3,470	4,100	7,500	5,000
1510	Special pay	9,894	9,673	7,886	8,250	8,250	10,500
2110	Payroll Taxes	28,273	24,739	22,931	24,321	24,581	25,461
2210	Retirement Contribution		14,309	20,542	22,587	22,587	29,585
2310	Life & Health Insurance	70,978	66,817	56,825	69,236	69,400	74,274
2410	Workers Compensation	52,417	45,807	23,420	36,141	36,145	31,851
2510	Unemployment Compensation		12,331				
2610	Other Post Employment Benefits			3,256	3,675	7,000	5,401
TOTAL	PERSONNEL EXPENSES	513,529	503,242	437,720	473,881	481,034	499,402
3110	Professional Services	25,608					4,500
3310	Utility Billing Charges					1,000	2,300
3410	Other Contractual Services	315,860	278,818	277,660	276,426	276,427	286,931
3420	Recycling Expense	104,100	96,550	93,841	90,500	95,880	95,880
4009	Car Allowance		500	750	1,500	1,500	1,500
4111	Postage		691	1,287	695	695	725
4403	Equipment/Vehicle Leasing	8,037	13,496	14,451	15,840	15,896	8,985
4510	Property and Liability Insurance	47,217	42,340	37,630	44,500	44,500	54,000
4603	Equipment Maintenance	1,799	12,042	5,131	12,005	5,000	4,500
4612	Vehicle Maintenance	26,561	28,428	28,977	32,631	27,750	32,631
4911	Other Current Charges	10,529	2,245	1,115	7,500	7,500	7,500
5110	Office Supplies	1,092	634	1,512	500	1,450	500
5214	Uniforms	5,560	6,391	4,333	4,500	4,500	6,180
5216	Gasoline	50,991	31,300	30,598	36,000	36,000	47,634
5290	Miscellaneous Operating Supplies		250	60	10,000	5,000	10,000
5901	Depreciation	28,662	1,657	14,442	35,000	35,000	
TOTAL	OPERATING EXPENSES	626,017	515,341	511,788	567,597	558,098	563,766
6410	Machinery and Equipment				135,000		
TOTAL	CAPITAL OUTLAY	0	0	0	135,000	0	0
9101	Transfer to General Fund		67,197	103,860	104,129	103,913	110,950
9910	Contingency/Reserve Replenishment				10,735	38,847	103,566
TOTAL	NON-OPERATING EXPENSES	0	67,197	103,860	114,864	142,760	214,516
TOTAL	SOLID WASTE FUND	1,139,546	1,085,780	1,053,366	1,291,342	1,181,892	1,277,684

Major Variance from Adopted Fund Budget - FY 10/11

Code	Amount	Explanation of Variance
6410	(135,000)	Solid Waste vehicle not purchased in FY 10/11

Major Variance or Highlights of the Fund Budget - FY 10/11 to FY 11/12 Adopted

Code	Amount	Explanation of Variance
1210	11,759	Increased costs related to Life and Health Insurance
3310	1,300	New line item added for change to billing process
3410	10,504	Waste disposal charge increases to Town
4403	(6,911)	Reduced by Dell Computer lease payment amount
5216	11,634	Accomodates anticipated costs for fuel purchases
5901	(35,000)	Administrative charge regarding depreciation - no longer a budgetary expenditure
9910	*64,719*	*Budgetary increase for net asset replenishment*

Stormwater Utility Trust Fund

The Town operates its own storm water collection enterprise fund. The Town is currently in the process of replacing a number of stormwater pump stations to relieve flash 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 modifications to the programs, and a copy of Capital Improvement Projects which are associated with this fund.

FY 11/12

Stormwater Utility Fund Summary - FY 11/12

FY 10/11 Estimated	
Estimated Stormwater Fund Service Revenue	899,763
Estimated Expenditures & Encumbrances	(744,952)
Estimated FY 10/11 Excess of Revenue over Expenditure	**154,811**

Unrestricted Net Assets	
Audited Unrestricted Net Assets 9/30/2010	40,626
Estimated FY 10/11 Excess of Revenue over Expenditure	154,811
Projected Unrestricted Net Assets 9/30/2011	195,437
FY 11/12 Budgeted Increase to Net Assets	611
Projected Unrestricted Net Assets 9/30/2012	196,048

FY 11/12 Operational Budget Summary	
Adopted Revenues	
Projected Unrestricted Net Assets 10/1/2011	195,437
Service Revenues and Interest	487,750
Miami-Dade County (BBC) for Stormwater Pollution Control Project	473,500
Loan Proceeds for Stormwater Pollution Control Project	1,712,289
Interfund Transfer from Water and Sewer Fund	112,202
Total Revenues	**2,981,178**
Adopted Expenditures	
Personnel Costs	72,241
Operating Items	84,685
Capital Outlay	2,185,789
Debt Service	312,570
Interfund Transfers	17,642
Reserve for Renewal and Replacement	112,203
Projected Unrestricted Net Assets 9/30/2012	196,048
Total Expenditures	**2,981,178**

FY 11/12 Year End - Net Assets	
Projected Unrestricted (Operating) Net Assets	196,048
Projected Renewal & Replacement (R&R) Net Assets	266,140
Projected Rate Stabilization Net Assets	0

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 while balancing quality services at an affordable cost.

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

General Town administrative support services provide a number of services for this fund (such as: general management, human resource functions, payroll functions, benefits and pension management, and the provision of space). The Stormwater Utility Fund offsets some of these costs with a service payment of ten percent (10%) of the operating and personnel costs.

For the current year (ending September 30, 2011), a rate increase was needed to accommodate expected loan repayment for a major stormwater improvement. The fund is projected to end this year with a positive balance resulting from lower than budgeted debt service payment. The current year increase to net assets if projected at approximately $154,811. FY 11/12 includes a full year of debt payment. With this debt service payment included, the fund is balanced.

The following note is not budgetary in nature, but important to include in understanding the financial condition of this fund. As of September 30, 2010 there was $40,626 restricted for renewal and replacement for this fund. As the stormwater project moves forward under other funding, these funds become available to allocate to bond required account reserve consistent with the bond covenant and good financial practices.

Bond Related "Buckets:"

With the adoption of the Master Utility Bond Ordinance, the Town entered into new commitments to secure the loan. Among the commitments are the following:

- Borrow $16 million in Series A utility bonds for the identified projects with a pledge or repayment from utility revenues – there are no ad valorem (property tax) revenues pledged.
- Establish the following order of commitments from money flowing from customers:
    - **System Operations** - without the debt service payments included, base revenues for FY 11/12 are projected to exceed base (personnel, operating, and fund transfer) expenditures by $312,570.

"BUCKETS"

    - **Interest Payments** - $186,378 is set aside based on the debt payment schedule. This reduces the revenue in excess of expenses to $126,192

- **Principal Payments** - $125,622 is set aside based on the debt payment schedule. Inclusion of this cost results in an excess of expense over revenues of $570. It should be noted that the combined net revenues of the Water and Sewer Fund and the Stormwater Utility Trust Fund exceed the required 1.10 debt service by .12 for a total debt coverage of 1.22 thereby meeting the rate covenant with no rate adjustment for FY 11/12.

- **Redemption/Subordinated Debt**- The Town has no subordinated debt at this point

- **Renewal, Replacement and Improvements (RRI)** to be funded. The funding requirement is two times the annualized replacement per year (actually payable in 12 monthly installments). For FY 11/12 this replacement fund is not fully funded (2 x annualized replacement = $133,070 x 2 = $266,140 per year). As of 9/30/2010 (audited CAFR) there is $153,938 in the fund. The difference of $112,202 is transferred from the Water and Sewer Fund in FY 11/12 to fully fund this bucket.

- **Rate Stabilization** is to be funded next. At the present time, this bucket cannot be funded and is not needed since there is no rate adjustment proposed.

In FY 11/12 the Stormwater Rehabilitation Project is funded as is the addition of a street sweeping program ($17,000). Adoption of the strategies provided achieves a balanced budget with no rate increase for FY 11/12.

Finally, it should be noted that the adopted FY 11/12 budget for this fund is approximately $28,526 higher than the adopted FY 10/11 budget for combined personnel and operating costs. Significant modifications to expenditures are explained on a line-by-line basis on the expenditure page of this fund.

No changes are adopted in personnel for this fund for FY 11/12.

Personnel Complement:

	Funded FY 10/11			Funded FY 11/12		
Position Title	**Full Time**	**Part Time**	**Temp**	**Full Time**	**Part Time**	**Temp**
Public Works Director	**0.25**			**0.25**		
Maintenance Worker	**1**			**1**		
Total	**1.25**	**0**	**0**	**1.25**	**0**	**0**

Stormwater Utility Fund Revenues

Line Item Prefix: 404-0000-:		FY 07/08 Actual	FY 08/09 Actual	FY 09/10 Actual	FY 10/11 Adopted Budget	FY 10/11 Projected	FY 11/12 Adopted
334-3605	FL Dept of Environmental Protection						473,500
TOTAL	Intergovernmental - Federal/State/County	0	0	0	0	0	473,500
343-9110	Stormwater Utility Fees	114,610	243,775	247,002	487,000	487,000	487,000
TOTAL	Services Revenues	114,610	243,775	247,002	487,000	487,000	487,000
381-4100	Interfund Transfer from Water and Sewer						112,202
384-0000	*Loan Proceeds*				*1,353,442*	*412,363*	*1,712,289*
389-1000	Interest Earnings	1,447	46	351	0	400	750
391-1000	Appropriated Net Assets						
TOTAL	Miscellaneous Revenues	1,447	46	351	1,353,442	412,763	1,825,241
GRAND TOTAL		116,057	243,821	247,352	1,840,442	899,763	2,785,741

Public Works: Stormwater Fund Expenditures

Line Item Prefix: 404-5500-539-:		FY 07/08 Actual	FY 08/09 Actual	FY 09/10 Actual	FY 10/11 Original Adopted	FY 10/11 Projected	FY 11/12 Adopted
Suffix	Object Description						
1210	Regular Salaries	32,798	51,105	50,409	51,450	51,900	52,730
1410	Overtime	1,007	704	940	700	700	700
1510	Special pay			462			
2110	Payroll Taxes	2,486	3,907	3,971	3,993	3,930	4,087
2210	Retirement Contribution		1,897	3,561	3,561	3,561	3,684
2310	Life & Health Insurance	5,575	6,535	6,514	7,877	7,247	8,888
2410	Workers Compensation		1,744	1,497	1,944	1,164	1,463
2610	Other Post Employment Benefits			489	689	1,090	688
TOTAL	PERSONNEL EXPENSES	41,866	65,893	67,842	70,214	69,592	72,241
3110	Professional Services (NPDES)	29,440	9,944	4,958	12,000	11,500	12,000
3310	Utility Billing Charges						1,700
4009	Car Allowance		500	750	1,500	1,500	1,500
4310	Electricity	1,714	6,944	10,899	10,000	12,000	17,000
4403	Equipment/Vehicle Leasing		14,468	14,451	16,183	15,896	7,485
4601	Maintenance Service/Repair Contracts	9,570	16,525	1,901	11,000	11,000	28,500
4603	*Equipment Maintenance*	*18,312*	*1,350*		*12,000*	*12,000*	*15,000*
5420	Conferences and Seminars						1,500
5901	Depreciation	13,286	13,286	13,286	15,000	15,000	
TOTAL	OPERATING EXPENSES	73,858	63,017	46,246	77,683	78,896	84,685
6310	Improvements other than Building				1,353,442	412,363	2,185,789
6410	Machinery and Equipment					2,100	
TOTAL	CAPITAL OUTLAY	0	0	0	1,353,442	414,463	2,185,789
7110	Principal				90,707	51,901	125,622
7210	Interest				149,761	80,240	186,378
7310	Other Debt Service Costs						570
TOTAL	DEBT SERVICE	0	0	0	240,468	80,240	312,570
9101	Transfer to General Fund			16,231	14,590	14,590	17,642
9910	Contingency / Reserve Replenishment				84,046	87,171	611
9920	Reserve for Renewal & Replacement						112,203
TOTAL	NON-OPERATING EXPENSES	0	0	16,231	98,636	101,761	130,456
TOTAL	**STORMWATER UTILITY FUND**	**115,724**	**128,910**	**130,319**	**1,840,443**	**744,952**	**2,785,741**

Major Variance from Adopted Fund Budget FY 10/11 to Projected FY 10/11

Code	Amount	Explanation of Variance
6310	($941,079)	Infrastructure Project overbudgeted for FY 10/11
7110	($38,806)	Improved Financing Terms - Overbudgeted FY 10/11
7210	($69,521)	Improved Financing Terms - Overbudgeted FY 10/11

Major Variance of Highlights of the Fund Budget - FY 10/11 Projected to FY 11/12 Adopted

Code	Amount	Explanation of Variance
3310	$1,700	Contract cost for new billing service
4403	($8,411)	Dell Lease expired in FY 2011
6310	$1,773,426	Full year of construction for Stormwater Pollution Control Project
7110	$73,721	Full year of principal payment on utility bond
7210	$106,138	Full year of interest payment on utility bond
9910	($86,560)	Less funding available for contingency / change to reserve structure based on borrowing
9920	*$112,203*	*Renewal and Replacement (R&R) Reserved Net Assets; Funded from W/S Transfer*

Funded

Town of Surfside, FL

Capital Improvement Project

Project:	Stormwater Pollution Control Rehabilitation Project		
Priority:	1	**Project Manager:**	Calvin, Giordano, & Associates
Department:	Public Works	**Division:**	Stormwater
Project Location:	Town limits		

Fiscal Year:	**FY 11/12**	**FY 12/13**	**FY 13/14**	**FY 14/15**	**FY 15/16**	**5 year Total**	**FY 10/11**
Plans and Studies:							
Engineering/ Architecture:	$140,533	$46,844				**$187,377**	*$71,487*
Land Acquisition/ Site Preparation:							
Construction:	$2,045,256	$681,752				**$2,727,008**	*$340,876*
Equipment/ Furnishings:							
Monitoring & Educ.:							
TOTAL COST:	**$2,185,789**	**$728,596**				**$2,914,385**	*$412,363*
Revenue Source:	**FDEP/SUB**	**FDEP/SUB**					**SF:FDEP**

Description (Justification and Explanation)

The stormwater project consists of retrofitting three of the Town's outfall pipes to reduce pollutants and fresh water entering Biscayne Bay. In order to address pollution concerns for a Florida Department of Environmental Protection (FDEP) drainage well permit, the Town will install Nutrient Separating Baffle Boxes upstream of the pump station to provide treatment before the runoff enters the groundwater. FY 11/12 FDEP contributions are budgeted at $473,500 in FY 11/12 and $400,000 in FY 12/13.

This project will reduce ponding and flooding in the roadways. The project will improve the quality of water discharged into Biscayne Bay along the Town's shores. The project directly addresses The Trust for Public Land's Biscayne Bay Accessibility report, and supports the SFWMD's Biscayne Bay Partnership Initiative (BBPI).

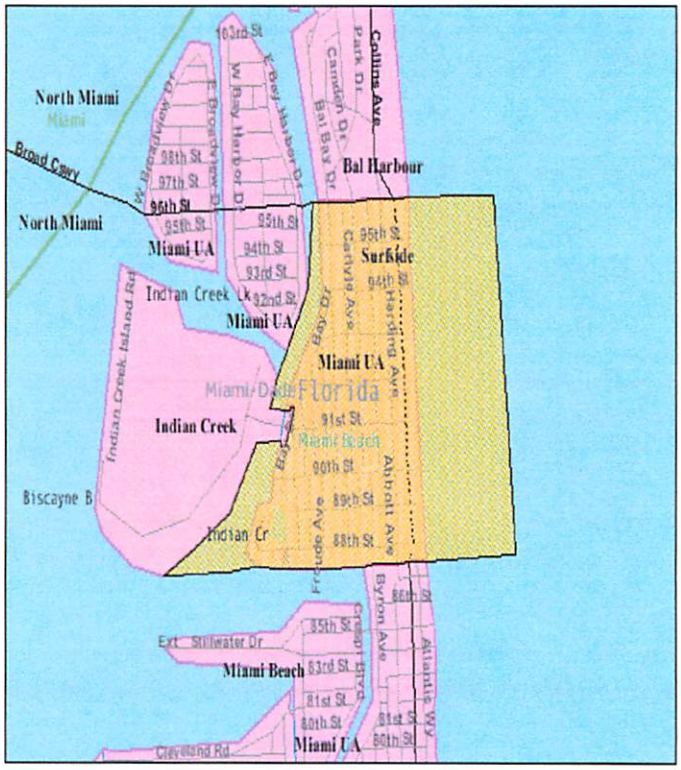
This project has been under development for years and now has known costs and financing in place. The project will be funded through a combination of grants and a utility bond. To reduce the inconvenience of this project, it will be coordinated with the water and sewer improvements projects.

Future Annualized Impact on Operating Budget

Personnel:		No additional maintenance responsibilities will result from this project. Estimated electric for all new stations is $35,000. These stations should have a life of at least 25 years at which point the Town anticipates cost sharing for their replacement. To fund the replacement, the Town should reserve annually over the next 25 years. That is the purpose of the renewal and replacement account.
Operating:	$35,000	
Replacement Costs:	$3,326,748/25 = $133,070	
Debt Service:	$312,001	
Total:	$347,001	

TOWN OF SURFSIDE
FLORIDA
MIAMI-DADE COUNTY

Appendix



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 Support Services, 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 103 – LIBRARY SERVICES FUND

The Library Services 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 from other local municipalities to support the operations of a consolidated library facility. The agreement has been dissolved and restricted revenues are no longer received. Consequently, this fund was closed at the end of FY 07/08. The Leisure Services Department operates the Library Services division within the General Fund commencing FY 08/09. As all final expenditures will be completed by the end of FY 10/11, the Library Division within the Leisure Services Department has been closed for FY 11/12.

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 with costs of $25,000 and over and which create assets 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 annually 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 Markey Value.*

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.*

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.

GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

Department: The basic organizational unit of government, either utilizing employees or

contractors, which is functionally unique in its delivery of services.

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

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.

GLOSSARY

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

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

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

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.

GLOSSARY

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

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

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

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

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

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

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

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

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

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

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.

GLOSSARY

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.