

# TOWN OF SURFSIDE FLORIDA



# FISCAL YEAR 2019 ANNUAL BUDGET









**TOWN OF SURFSIDE**  
**ANNUAL BUDGET**  
**FY 2019**  
**Town Commission:**

---

Mayor Daniel Dietch



Vice Mayor Daniel Gielchinsky



Commissioner Barry Richard Cohen



Commissioner Michael Karukin



Commissioner Tina Paul



# TOWN OF SURFSIDE, FLORIDA

## ADMINISTRATIVE STAFF

---

Guillermo Olmedillo, Town Manager

Duncan Tavares, Assistant Town Manager

Weiss Serota Helfman Cole & Bierman, Town Attorney

Lindsay Fast, Tourism Director

Mayte Gamiotea, Controller

Sarah Sinatra Gould, Town Planner

Alan Graham, Code Compliance Director

Andria Meiri, Budget Officer

Tim Milian, Parks and Recreation Director

Sandra Novoa, Town Clerk

Ross Prieto, Building Official

Yamileth Slate-McCloud, Human Resources Director

Randy Stokes, Public Works Director

Chris Wallace, Interim Finance Director

Julio Yero, Police Chief





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Town of Surfside  
Florida**

For the Fiscal Year Beginning

**October 1, 2017**

*Christopher P. Morill*

Executive Director

## **Guide to the Budget Document**

This guide is provided to assist the reader in understanding the construction and layout of the budget document.

### **Budget Message Section**

The first critical reading of the FY 2019 Annual Budget is the Town Manager's Message. The reader will gain an understanding of the Town Manager's vision, critical issues, recommended policy and operational changes and a financial plan.

### **Introduction**

This section provides the reader with the background of the Town. Included in this section are the Town's history, demographics, description of the type of government, and townwide organizational chart.

### **Budget Overview Section**

This section provides the reader with the basic overview of the budget. Included is the budget calendar, budget process, fund structure, budget summary, millage rate information, personnel complement, program modifications, capital expenditures and debt management.

### **Funds/Departments Summary**

This budget document is organized on an individual fund basis. Revenues and expenditures for the Town are budgeted within a variety of fund types and funds within types. The fund types include the general fund, capital projects fund, special revenue funds, enterprise funds, and an internal service fund. Each fund includes a summary, detailed revenues and expenditures/expenses and a description of each department and/or program budgeted for that fund. Budget information, for comparison purposes, includes actuals from fiscal year 2017, budgeted and projected from fiscal year 2018, and budgeted fiscal year 2019. The funds are listed in bold in the Table of Contents.

### **Glossary**

This section contains a glossary of terms used throughout this document.

## Table of Contents

Title Page	3
Town Commission	5
Administrative Staff	6
Distinguished Budget Award	7
Guide to the Budget Document	8
Table of Contents	9
Town Manager's Budget Message	15

### **Introduction**

Introduction Contents Summary	21
Town of Surfside	23
Population and Demographics	26
Incorporation and Government	27
Communications	28
Government Structure	29
Administrative Structure	33
Government Services	35

### **Budget Overview**

Budget Overview	37
Budget Calendar	41
Budget Process	43
Legislative Issues	48
Comprehensive Plan	49
Highlights of the Fiscal Year 2019 Budget	51
Fund Structure	57
Fund Descriptions	58
Budget Summary for Fiscal Year 2018-2019	61
Town-wide Personnel Complement	63
Summary of New Program Modifications	64
Summary of New Capital Expenditures	65
Five Year Capital Improvement Plan	66
Total Operating Budget Chart	67
Budget Summary Chart - All Funds	68
Schedule of Revenues - All Funds	69
Schedule of Expenditures - All Funds	71
Budget Summary Chart - General Fund	73
Schedule of Revenues - General Fund	75
Schedule of Expenditures - General Fund	77
Summary of Changes in Fund Balances	79
Budget Summaries	82
Major Revenues Sources Trends and Forecasts	91

## Table of Contents

### **Governmental Funds**

Governmental Funds Contents Summary	101
<b>General Fund (001):</b>	
Financial Summary	103
Operating Summary	104
Operating Revenue Detail	105
Expenditure Summary by Type	107
Expenditure Summary by Department	109
<b><u>General Fund Departmental Budgets</u></b>	
<i>Legislative Description &amp; Objectives</i>	
Operating Summary	111
Expenditures	112
Program Modification - Homeless Trust Contribution	113
Program Modification - Additional Mental Health Initiative	114
<i>Town Attorney Description &amp; Objectives</i>	
Operating Summary	115
Expenditures	118
Program Modification - Non-Contract Professional Services	119
<i>Executive Description &amp; Objectives</i>	
Operating Summary	120
Expenditures	121
Public Pension Standards Award	125
<i>Planning and Code Compliance Division Description &amp; Objectives</i>	
Operating Summary	126
Expenditures	127
Program Modification 10 Year Water Supply Plan	129
Program Modification - Florida Green Building Coalition Certification	132
Program Modification - Impact Fee Study	133
Program Modification - Town-wide Visioning Initiative	134
<i>Finance Description and Objectives</i>	
Operating Summary	135
Expenditures	139
Program Modification - Accountant Position	141
Program Modification - Cloud Email Services	142
Program Modification - Backup Software Upgrade	143
Capital Outlay - Closed Captioning	144
Capital Outlay - Network Switch Upgrades	145
<i>Town Clerk Description &amp; Objectives</i>	
Operating Summary	146
Expenditures	147
<i>Public Safety Description and Objectives</i>	
Operating Summary	149
Expenditures	151
Program Modification - Ruth K. Broad K-8 School Overtime Detail	152
Program Modification - Hurricane/Critical Incident Items & Equipment	153
Capital Outlay - Police Handheld Radios	155
	160

## Table of Contents

<b>Governmental Funds (continued)</b>	
<i>Public Works Description and Objectives</i>	161
Operating Summary	164
Expenditures	165
Program Modification - Bigbelly Program Phase II	167
Program Modification - Tree Giveaway	168
<i>Parks and Recreation Description &amp; Objectives</i>	169
Operating Summary	171
Expenditures	172
Program Modification - Tennis Court Resurfacing	174
<i>Tourism, Economic Development &amp; Community Services Description &amp; Objectives</i>	175
Operating Summary	177
Expenditures	178
Program Modification - Enhanced Public Information Representative Retainer	179
<i>Non-Departmental Description</i>	181
Operating Summary	182
Expenditures	183
Program Modification - FPL Undergrounding Binding Cost Estimate	184
<b>Capital Projects Fund (301):</b>	
Capital Projects Fund Introduction Page	185
Capital Projects Fund Summary	187
Capital Projects Fund Description	188
Capital Projects Fund Operating Summary	189
Capital Projects Revenues	190
Capital Projects Expenditures	191
Capital Improvement Projects	192
Five Year Capital Improvement Plan FY 2019 - 2023	199
Capital Outlay and Capital Improvement Projects Schedule FY 2019-202023	200
<b>Special Revenue Funds</b>	
Special Revenue Funds Content Summary	201
<b>Tourist Resort Fund (102):</b>	
Tourist Resort Fund Introduction	203
Tourist Resort Fund Summary	205
Tourist Resort Fund Description and Objectives	206
Operating Summary	210
Revenues	212
Expenditures	213
Program Modification - Beach Raking	215
Program Modification - Beach Maintenance	216
<b>Police Forfeiture Fund (105):</b>	
Police Forfeiture Fund Introduction	217
Police Forefeiture Fund Summary	219
Police Forfeiture Fund Description	220
Operating Summary	221
Revenues	222
Expenditures	223
Capital Outlay - Police Mobile Laptops	224

## Table of Contents

### Special Revenue Funds (continued)

#### ***Municipal Transportation Fund / Transportation Surtax (107):***

Municipal Transportation Fund Introduction	225
Municipal Transportation Fund Summary	227
Municipal Transportation Fund Description	228
Operating Summary	230
Revenues	231
Expenditures	232

#### ***Building Fund (150):***

Building Fund Introduction	233
Building Fund Summary	235
Building Services Description and Objectives	236
Operating Summary	239
Revenues	240
Expenditures	241
Program Modification - Assistant Building Official Position	242

### Enterprise Funds

Enterprise Funds Contents Summary	243
-----------------------------------	-----

#### ***Water and Sewer Fund (401):***

Water and Sewer Fund Introduction	245
Water and Sewer Fund Summary	247
Water and Sewer Fund Description	248
Operating Summary	250
Revenues	251
Expenditures	252
Program Modification - Alternative Rate Structure Sensitivity Study	254
Program Modification - Sewer & Stormwater Pump Maintenance	255

#### ***Municipal Parking Fund (402):***

Municipal Parking Fund Introduction	257
Municipal Parking Fund Summary	259
Municipal Parking Fund Description	260
Operating Summary	263
Revenues	264
Expenditures	265
Capital Outlay - Handheld Radios	267

#### ***Solid Waste Fund (403):***

Solid Waste Fund Introduction	269
Solid Waste Fund Summary	271
Solid Waste Fund Description	272
Operating Summary	273
Revenues	274
Expenditures	275

## Table of Contents

<b>Enterprise Funds (continued)</b>	<b>Enterprise</b>
<b><i>Stormwater Utility Fund (404):</i></b>	
Stormwater Utility Fund Introduction	277
Stormwater Utility Fund Summary	279
Stormwater Fund Description	280
Operating Summary	281
Revenues	282
Expenditures	283
Program Modification - Alternative Rate Structure Sensitivity Study	285
Program Modification - Sewer & Stormwater Pump Maintenance	286
<b><i>Internal Service Fund - Fleet Management Fund (501):</i></b>	
Fleet Management Fund Introduction	287
Fleet Management Fund Summary	289
Fleet Management Fund Description	290
Operating Summary	291
Revenues	292
Expenditures	293
Capital Outlay - Replacement Vehicles - Public Safety Patrol	294
Capital Outlay - Replacement Vehicles - Parks & Recreation	295
<b>Appendix</b>	
Appendix Contents Summary	297
Financial Policy	298
Debt Management	301
Glossary	305





**Town of Surfside  
Commission Communication**

**MEMORANDUM**

**To:** Mayor, Vice Mayor, and Commissioners

**From:** Guillermo Olmedillo, Town Manager

**Date:** October 1, 2018

**Subject:** Budget Message: Fiscal Year 2019 Adopted Annual Budget

It is my privilege to provide to you for your consideration the Town of Surfside Fiscal Year 2019 (FY 2019) adopted budget that not only meets the requirements of State Law, but also represents an effort to deliver required services, equipment, improvements, and infrastructure systems under sound principles of sustainability. The budget plan for the fiscal year balances the Town's financial resources with current programming, enhances service levels, and continues to improve the Town's solid financial position.

The budget addresses those areas by improving staffing levels for finance and building services; supporting community, school and neighborhood initiatives; investing in IT and public safety equipment; replacing aging vehicles in public safety and parks and recreation; funding a capital plan to purchase equipment and improve facilities and amenities; renovating the 96th Street Park; and increasing reserves for long-range financial planning and future needs, contingencies, and disaster recovery.

Two changes have been made to the Town's funding structure. Tourism and Community Center funding will now be accounted for entirely in the Tourist Resort Tax Fund for better transparency and communications. All resort tax revenues and Community Center operational expenditures have been transferred to this fund. In addition, the Fleet Management Fund has been created to establish a sustainable funding method for vehicle replacement and operating cost allocation to Town departments.

**Millage and Taxable Value**

The FY 2019 proposed budget reduces the Town's general operating millage rate from 4.8000 mills to 4.500 mills resulting in higher overall tax revenue. This is due to an increase in taxable

value generated from new construction on the tax roll. The Miami-Dade County Property Appraiser reported on July 1, 2018, the 2018 Preliminary Certification of Taxable Value of \$3,086,020,534, an increase of \$935.6 million over the 2017 Preliminary Certification of Taxable Value. This 43.5% of unprecedented property value increase represents the value from development projects and new construction incorporated into the tax rolls that have diversified and strengthened the tax base. The Town Commission's steady path to reducing the operating millage tax rate as growth in taxable value is realized and has been attained for the sixth year. As this transformative phase continues, resources are being realized to invest in the community, address the Town's changing needs, and attract business to Surfside. Unfortunately, existing property values decreased by about 3% from the prior year. This decrease is mainly attributable to lower assessed values of oceanfront condominiums and was not expected.

Two referenda will be placed on the November 2018 General Election ballot, both of which (if approved by 60% of Florida voters) will result in constitutional amendments. One will provide an additional \$25,000 exemption on homesteaded property. The other will seek to make the 10% cap on non-homesteaded property permanent. This benefit is currently set to expire on January 1, 2019.

### **Financial Highlights:**

#### **General Fund**

General Fund revenues for FY 2019 are \$16,622,251, a net increase of approximately 11.8% from the original FY 2018 estimate. It is important to note the net increase in General Fund revenues includes an additional \$3,366,647 of property tax (ad valorem) revenue mainly generated from the growth in taxable value, and a decrease of \$1,610,433 in resort tax revenues. These earmarked revenues and their related expenditures will now be accounted for in the Tourist Resort Tax Fund, where the amounts received and the uses of the funds are more transparent and more easily communicated to readers of the budget and the Town's financial statements. The proposed General Fund expenditures, net of anticipated reserve increases, are \$14,578,416.

The FY 2019 proposed General Fund budget includes the following:

- one new position in the Finance department;
- aid to support additional mental health services at Ruth K. Broad/Bay Harbor K-8, and a contribution to the Homeless Trust in the Legislative department;
- non-contract professional and excluded services in the Town Attorney department;
- 10-year Water Supply Plan update, Florida Green Building Coalition certification, and an impact fee study in Planning, Zoning and Community Development;
- cloud email services, backup software upgrade, and closed captioning in Finance/IT;
- hurricane/critical incident items, and Ruth K. Broad/Bay Harbor K-8 school overtime detail for public safety needs;
- WIFI enabled Bigbelly solar compacting trash cans and a tree giveaway in Public Works;
- resurfacing of the tennis courts in Parks & Recreation;
- enhanced Public Information Officer services in the TEDACS department;
- FPL binding cost estimate for undergrounding of electrical lines.

The budget also provides resources to fund investments in capital equipment and improvements

with a transfer of \$1,108,000 to the Capital Projects Fund, and a \$242,000 transfer to the newly created Fleet Management Fund. General Fund reserves are budgeted to increase by \$2,043,835 to support long-range financial planning and future needs, contingencies, and disaster recovery.

### **Capital Projects Fund**

The FY 2019 Capital Projects Fund budget is \$1,470,000 and funds the following projects:

- IT infrastructure upgrades/sever - \$75,000
- Town Hall generator-\$125,000
- 96th Street Park Renovations - \$700,000
- Solar Power Systems at Community Center - \$100,000
- Town Hall Parking Lot Fencing- \$100,000
- 92nd Street Beach Street-end Improvements - \$250,000
- Post & Rope Fencing - Beachwalk/Hardpack - \$120,000

### **Tourist Resort Tax Fund**

The major revenue source in this fund is generated from Resort Taxes on accommodations and food and beverage sales. In FY 2019 all resort tax revenues and the related expenditures for tourism and the Community Center operations are budgeted in the Tourist Resort Fund. In prior years, the allocations were 34% to the Tourist Resort Tax Fund and 66% to the General Fund for the cost of operating the Community Center. FY 2019 tax revenues are projected at \$2,930,000 which is a 20% increase over total FY 2018 (including amounts previously accounted for in the General Fund) and are generated from additional hotel and restaurants coming online. The increase will provide funding for:

- increased tourism promotional activities of \$805,000;
- beach raking of \$84,000;
- beach maintenance of \$40,000;
- a transfer of \$120,000 to the Capital Projects Fund for post & rope fencing on the beachwalk/hardpack;
- a transfer of \$14,000 to the newly created Fleet Management Fund;
- an increase of \$55,787 to reserves after fully funding Community Center operations.

### **Police Forfeiture Fund**

The Police Forfeiture Fund is a special revenue fund and there are restrictions on what the revenue can be used to fund. The revenue comes from the lawful seizures of property associated with criminal activities. No revenues are budgeted; therefore, fund balance of \$113,800 is appropriated to fund the following: one-year annual payment of a three-year lease for police mobile laptops, laptop air cards, crime prevention, supplies, special police equipment, and crime prevention programs.

### **Municipal Transportation Fund**

Projected Transit Surtax Proceeds (\$231,262) will provide funding for the Town's Community bus service, sidewalk replacements, and bus stop maintenance.

### **Building Fund**

Projected permit revenues for FY 2019 are \$654,000. It is important to note that building permit revenue is volatile and fluctuates with construction cycles. Recent new construction interior buildout and renovations/remodeling projects are expected to generate this revenue in FY 2019.

At this time, there are no major new development projects that are projected to generate revenues on the scale of prior years. An Assistant Building Official position is funded for FY 2019 to address current needs.

## Enterprise Funds

### Water and Sewer Fund

Miami Dade County has maintained its rates for water and sewer in FY 2019. The City of Miami Beach has also maintained the FY 2019 wholesale wastewater rate it will charge the Town in FY 2019. The Town contracted for a water and sewer rate study in FY 2017 to determine a recommended new rate structure to provide sufficient revenues for FY 2018 and the future.

New rates were implemented in FY 2018. The Town is providing for an alternate rate structure sensitivity study in FY 2019 to further determine water/sewer rates. The budget includes \$253,320 of revenues from a new rate structure for ongoing operations and debt service. To maintain the useful life of the Town's existing sewer pumps, funding of \$25,000 is funded in FY 2019. The Town has an existing deficit in its unrestricted net position for this fund which should be eliminated by FY 2022 under the current adopted rates.

### Municipal Parking Fund

In FY 2019 capital expenses of \$21,600 are funded for six new handheld radios to replace outdated equipment.

### Solid Waste Fund

In FY 2019 reserves of \$36,543 are allocated for the third payment to the General Fund for the purchase of a garbage truck in FY 2017. In future years, the new internal service fund should be able to replace vehicles as needed. Subsequent to the initial budget proposal, various estimates to the revenues of this fund were made and the following changes were made:

#### Solid Waste Fund Revenues

	Explanation	Increase	Decrease
Special Assessments - Solid Waste	Non Ad Valorem Assessment Single Family	\$350,282	
Commercial Solid Waste Collection	Adjusted for Non Ad Valorem Assessments		\$274,609
Commercial Solid Waste Collection	Adjusted to Include Commercial Recycling	\$92,718	
Commercial Solid Waste Collection	Adjusted to FY 2019 Revised Estimate Line Item Removed - Combined with Assessment and Commercial Solid Waste Collection Charges	\$81,904	
Recycling Revenues			\$126,386
Late Fees & Penalties	Adjusted to FY 2019 Revised Estimate	\$2,000	
Commercial Roll-offs Revenues	Adjusted to FY 2019 Revised Estimate Not Anticipated in FY 2019 Due to		\$2,000
Sales of Recyclables	Market Changes		\$2,400
Fund Balance/Reserves	Use of Funds Not Anticipated in FY 2019		\$36,543
	<b>Total Solid Waste Revenue</b>		
	<b>Adjustments</b>	<b>\$526,904</b>	<b>\$441,938</b>
	<b>Net Revenue Change</b>	<b>\$84,966</b>	

**Solid Waste Fund Expenses**

	<b>Explanation</b>	<b>Increase</b>	<b>Decrease</b>
Contingency/Reserve Replenishment	Increase to Reserves to Balance	<u>\$84,966</u>	
	<b>Total Solid Waste Expense Adjustments</b>	<u><b>\$84,966</b></u>	<u><b>\$0</b></u>

**Stormwater Fund**

In FY 2019 the Town is providing for an alternate rate structure sensitivity study to further determine a rate structure for ongoing operations and debt service and \$11,250 has been funded. An additional \$25,000 provides funding for costs to maintain the useful life of the Town's existing stormwater pumps.

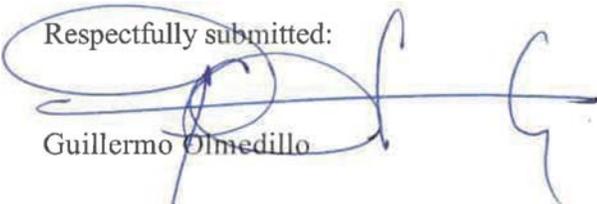
**Fleet Management Fund**

The Fleet Management Fund is newly created in FY 2019. It is an internal service fund used to account for the purchase, operation, and maintenance costs of the Town's vehicles and to set aside funds for replacement of Town vehicles. Cost recovery and chargeback for use of vehicles is allocated to departments/enterprises to gradually pay for the use of assigned vehicles. This will generate \$981,057 of revenues in this fund. In addition, \$256,000 will be transferred into the fund for FY 2019 fleet vehicle purchases. The fund is expected to have fleet replacement reserves of \$535,196 at the end of FY 2019.

The program modifications and capital expenditures that were presented for funding at the June 12, 2018, budget workshop; the July 10, 2018, Special Town Commission Meeting; and the September 12, 2018, First Budget Hearing; and which received tentative Commission approval have been included. The Town Commission and dedicated staff have worked hard to develop this year's budget so that the Town can continue to provide extensive quality services, amenities, and infrastructure that improve and beautify the Town, address safety, and provide financial stability to the Town's residents and property owners.

I continue to express my gratitude for the commitment, energy, and contribution the elected officials and staff members give to deliver a high level of service to the Surfside community.

Respectfully submitted:

  
Guillermo Olmedillo





## ***Introduction***

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



# Town of Surfside

## At a Glance

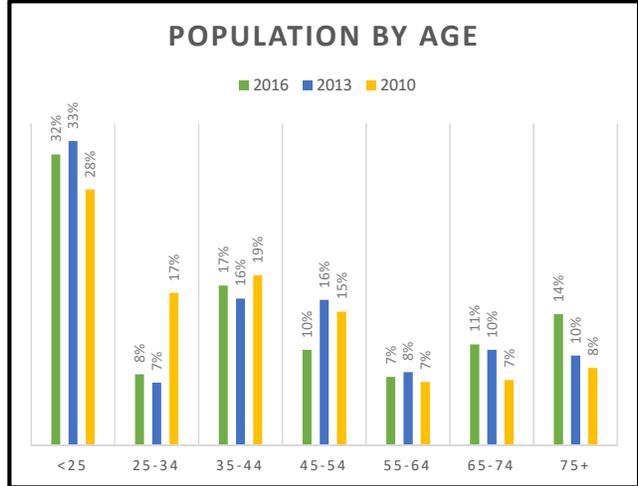
<b>Incorporated:</b>	
May 18, 1935	
<b>Form of Government:</b>	
Commission / Manager	
<b>FY 2019 Annual Budget</b>	<b>\$31,732,592</b>

<b>Town Demographics:</b>	
Population	5,841
Median Age	41.7
Median Household Income	\$72,266
Total Housing Units	3,827
Average Household Size	2.55

<b>Elections:</b>	
Registered Voters	3,441

<b>Public Safety Department:</b>	
Sworn Officers	31
Non-sworn Personnel	7

<b>Major Employers:</b>	Employees
The Surf Club LLC (Four Seasons)	329
Beach House Hotel D/B/A Grand Beach	275
Publix Super Market, Inc.	104
Town of Surfside	103
Flanigan's Seafood Bar & Grill	51
Residence Inn (Miami Beach Surfside)	50
M. Kotler Realty	31
Solara Surfside Resort	30
Harding Realty	30
Harbor Pita D/B/A Harbor Grill	28



<b>Education:</b>	
	<b>2018 Enrollment</b>
Ruth K. Broad/Bay Harbor K-8	1,377
Nautilus Middle School	1,050
Miami Beach Senior High School	2,171

<b>Principal Real Property Taxpayers:</b>	
SC Residences Condominium LLC	14.82%
Fort Capital Management LLC TRS (The Surf Club)	3.12%
Beach House Hotel LLC - Grand Beach	1.99%
Chateau Ocean LLC	1.30%
HDP TLD Partners LLC	0.91%
The Surf Club Apartments Inc.	0.86%
Surf House Ocean Views LLC	0.77%
Thompson Dean	0.69%
9564 Harding Investment LLC	0.64%
Alan Potamkin	0.56%
Mark F Raymond TRS	0.56%
MiamiSurf LLC	0.56%
	<b>26.78%</b>

# Town of Surfside

## At a Glance

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

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



## Town of Surfside

Surfside, Florida is an Atlantic Ocean coastal community located on a barrier island east of world famous Miami. Surfside shares the barrier island with Bal Harbour and Miami Beach. Surfside's oceanfront community occupies a mile long strip of land bordered by the Atlantic Ocean to the east and Biscayne Bay to the west. The Town boasts a mile of pristine beach, luxury beachfront hotels, distinctive world-class shopping, culturally diverse restaurants, a walkable downtown district, and residential areas.

## The Climate

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

## The Architecture / Design Style

Surfside's architecture exemplifies the design styles that have defined South Florida development. Architectural styles of the beachfront enclave include Art Deco, Miami Modern, Mediterranean Revival, and contemporary.

## Archeological Importance

Tequestan relics unearthed in Surfside in 1935 are now property of, and preserved by, the Smithsonian Institute. Two different locations have been recognized as archeologically significant including: a prehistoric mound, and a prehistoric midden. The following table describes the location of these features:

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

## Historical Structures

Miami Dade County's Historic Preservation Board has designated three properties in the Town as historic. These properties are The Surf Club-9011 Collins Avenue; Bougainvillea Apartments-9340 Collins Avenue; and Seaway Villas-9149 Collins Avenue. The County is active in pursuing historic designations for deserving properties within the Town. The Collins Avenue Historic District, which runs along Collins and Harding Avenues between 90<sup>th</sup> and 91<sup>st</sup> Streets, was designated in 2016. The district includes architectural styles of historical significance from the period 1946 to 1957.

## The Business District

The business district of the Town extends from 94<sup>th</sup> Street to 96<sup>th</sup> Street along Harding Avenue. The downtown district enjoys a pedestrian friendly small town, downtown charm.

## Shopping

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

## Development

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

The Grand Beach Hotel, a 343 room family oriented guest rooms/suites oceanfront and annex hotel opened in 2013. A new Marriott 175 room all suites hotel opened in 2016. The Young Israel project is completed. An expansion of The Shul is in the development process. The Fendi Chateau Residences was completed in 2016.

The Four Seasons Hotel at The Surf Club opened in 2017; The Four Seasons Private Residences at The Surf Club are in various stages of construction.

## Population

The US Census Bureau 2017 population estimate of the Town of Surfside is 5,841 full-time residents and was 5,744 per the 2010 US Census. This figure does not capture the many visitors who come to enjoy the excellent beaches and lifestyle opportunities.

## Demographics

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

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

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

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

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

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

*Income:* With 13.8% of the population reporting themselves below the poverty line, for the 2010 census, the Town was below the US average percentage of 14.9%.

Median household income: \$67,760

Number of households: 2,057

Persons per household: 2.79

### **2017 US Census Bureau Quick Facts:**

Median household income: \$72,266

Number of households: 2,220

Persons per household: 2.55

Persons in poverty, percent: 6.7%

*Housing Values:* The median owner-occupied home value in 2012-2016 is \$561,900 for the Town compared to a median owner-occupied Miami Dade County home value of \$221,100 and US home value of \$184,700.

## **Incorporation**

The Town of Surfside, Florida was incorporated by the State of Florida in May 1935 upon the petition of members of the “Surf Club.” The Surf Club historically was a major facility in Surfside. It was recently redeveloped/renovated and will continue to be a major facility in Surfside.

## **Form of Government**

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

## **Surfside’s Town Commission**

The Town Commission consists of five elected representatives: Mayor, Vice-Mayor, and three Commissioners who are elected for two-year terms. The present Town Commission was elected in March 2018.

## **The Incumbent Commission**

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

- ✓ Mayor Daniel Dietch
- ✓ Vice Mayor Daniel Gielchinsky
- ✓ Commissioner Barry Richard Cohen
- ✓ Commissioner Michael Karukin
- ✓ Commissioner Tina Paul

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

## **Commission Contact**

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

Mayor Daniel Dietch:  
[ddietch@townofsurfsidefl.gov](mailto:ddietch@townofsurfsidefl.gov)

Vice Mayor Daniel Gielchinsky:  
[dgielchinsky@townofsurfsidefl.gov](mailto:dgielchinsky@townofsurfsidefl.gov)

Commissioner Barry Richard Cohen:  
[bcohen@townofsurfsidefl.gov](mailto:bcohen@townofsurfsidefl.gov)

Commissioner Michael Karukin:  
[mkarukin@townofsurfsidefl.gov](mailto:mkarukin@townofsurfsidefl.gov)

Commissioner Tina Paul:  
[tpaul@townofsurfsidefl.gov](mailto:tpaul@townofsurfsidefl.gov)

## **Commission Meeting Schedule:**

The Town Commission complies with the Sunshine Laws of the State of Florida. Florida’s Government-in-the-Sunshine law provides a right of access to governmental proceedings at both the state and local levels. It applies to any gathering of two or more members of the same board to discuss some matter which will foreseeably come before that board for action. There is also a constitutionally guaranteed right of access. Virtually all state and local collegial public bodies are covered by the open meeting requirements.

The Regular Meetings of the Mayor and Town Commission are scheduled for the second Tuesday of each month and are televised. They are held in the Commission Chambers in Town Hall (9293 Harding Avenue) and begin at 7 pm. Other properly noticed meetings may be held as needed. Please check the Town of Surfside website ([www.townofsurfsidefl.gov](http://www.townofsurfsidefl.gov)) to verify the dates of all meetings.

## Communications:

There are a number of ways that residents can be informed about actions taken by the Town Commission or other Town events. One way is to attend a Commission meeting. If you cannot attend a meeting, it usually may be viewed on the Town's government access cable station on Channel 93.



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

<http://www.townofsurfsidefl.gov>

## Town Facilities / Contact Information

The Town of Surfside is engaged in a variety of services and has developed a variety of facilities over the years from both donated and purchased properties. The Community Center on the ocean opened during summer 2011. There are also the Town Hall, a Tourist Bureau, a Tennis Center, numerous municipal parking areas, the 96<sup>th</sup> Street Park (Surfside Field, Pavilion, & Playground), the Hawthorne Tot Lot, and Paws Up Dog Park. A listing of contact information for these facilities follows:

### *Town Hall*

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

### *Police Department (non-emergency)*

9293 Harding Avenue  
Surfside, FL 33154  
305-861-4862

### *Parking Lots*

Call 305-861-4862 for more information.

### *Tourist Bureau*

9301 Collins Avenue  
Surfside, FL 33154  
305-864-0722  
[tourism@townofsurfsidefl.gov](mailto:tourism@townofsurfsidefl.gov)

### *Community Center*

9300 Collins Avenue  
Surfside, FL 33154  
305-866-3635

### *Tennis Center*

8750 Collins Avenue  
Surfside, FL 33154  
786-618-3080

### *96<sup>th</sup> Street Park*

(Surfside Field, Pavilion, & Playground)  
9572 Bay Drive  
Surfside, FL 33154  
305-993-1371

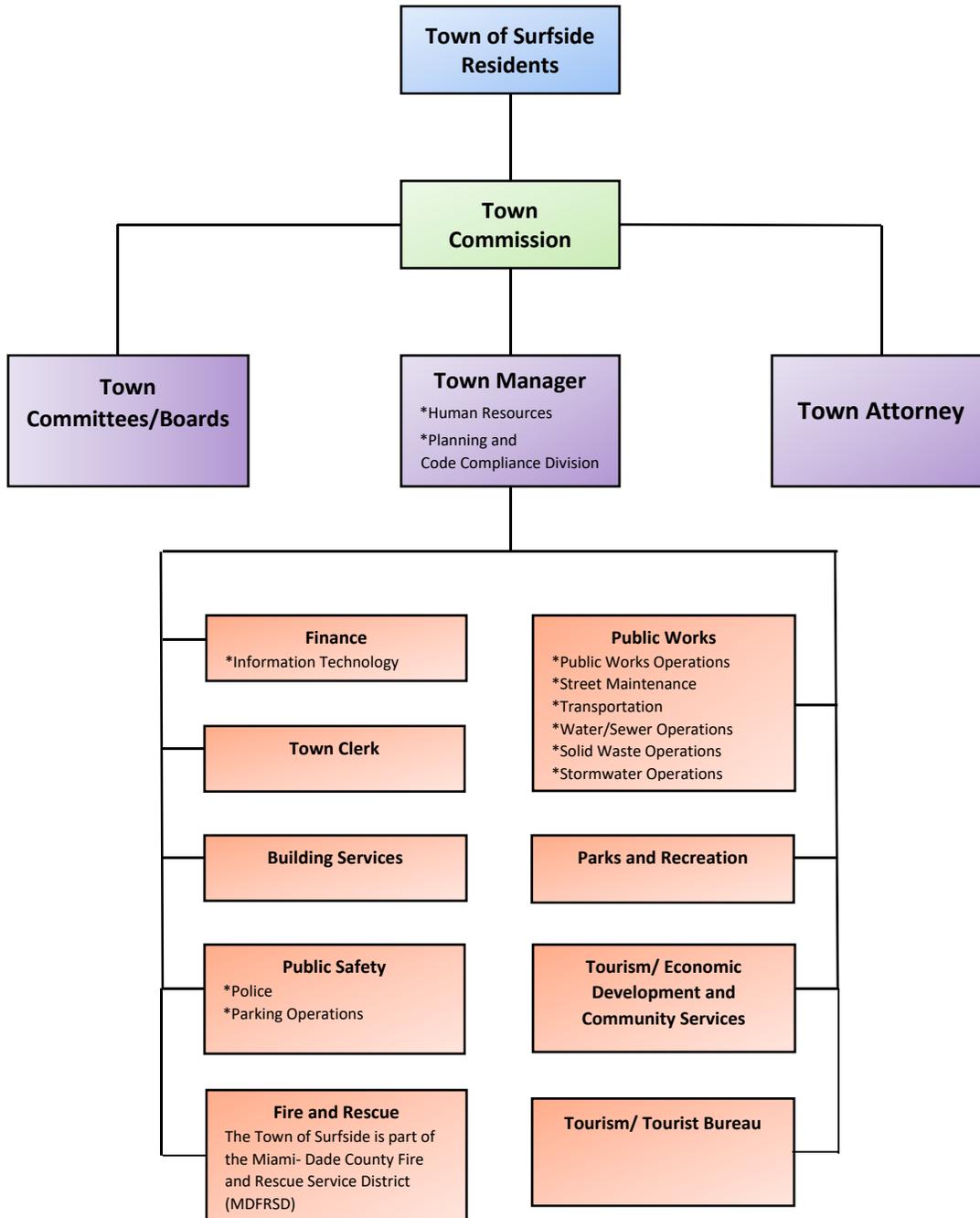
### *Hawthorne Tot Lot (Playground)*

Hawthorne Ave & 90th Street

### *Dog Park*

Byron Ave & 93rd Street

# Town of Surfside Government Structure



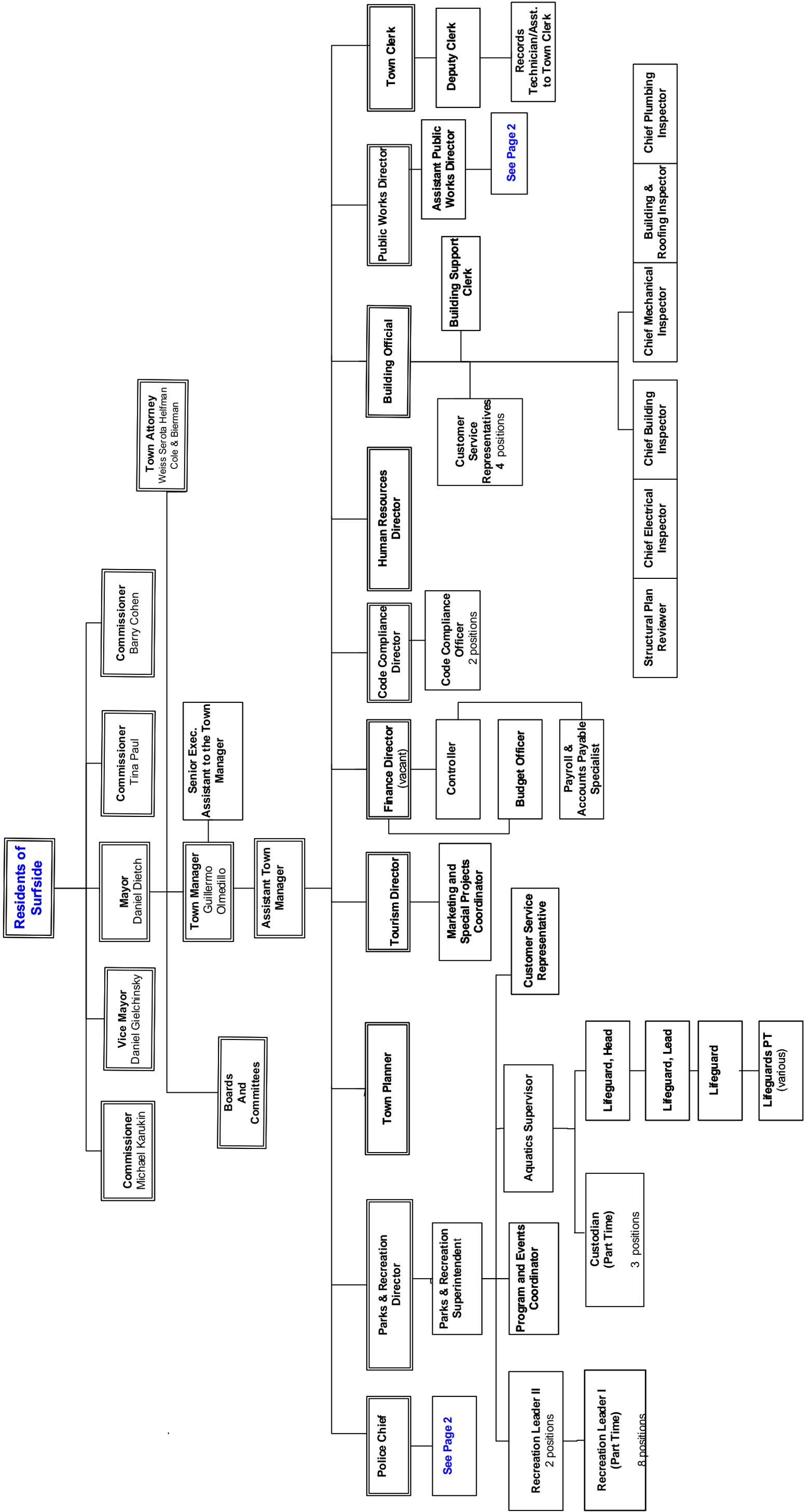




**Town of Surfside**  
 9293 Harding Avenue  
 Surfside, FL 33154

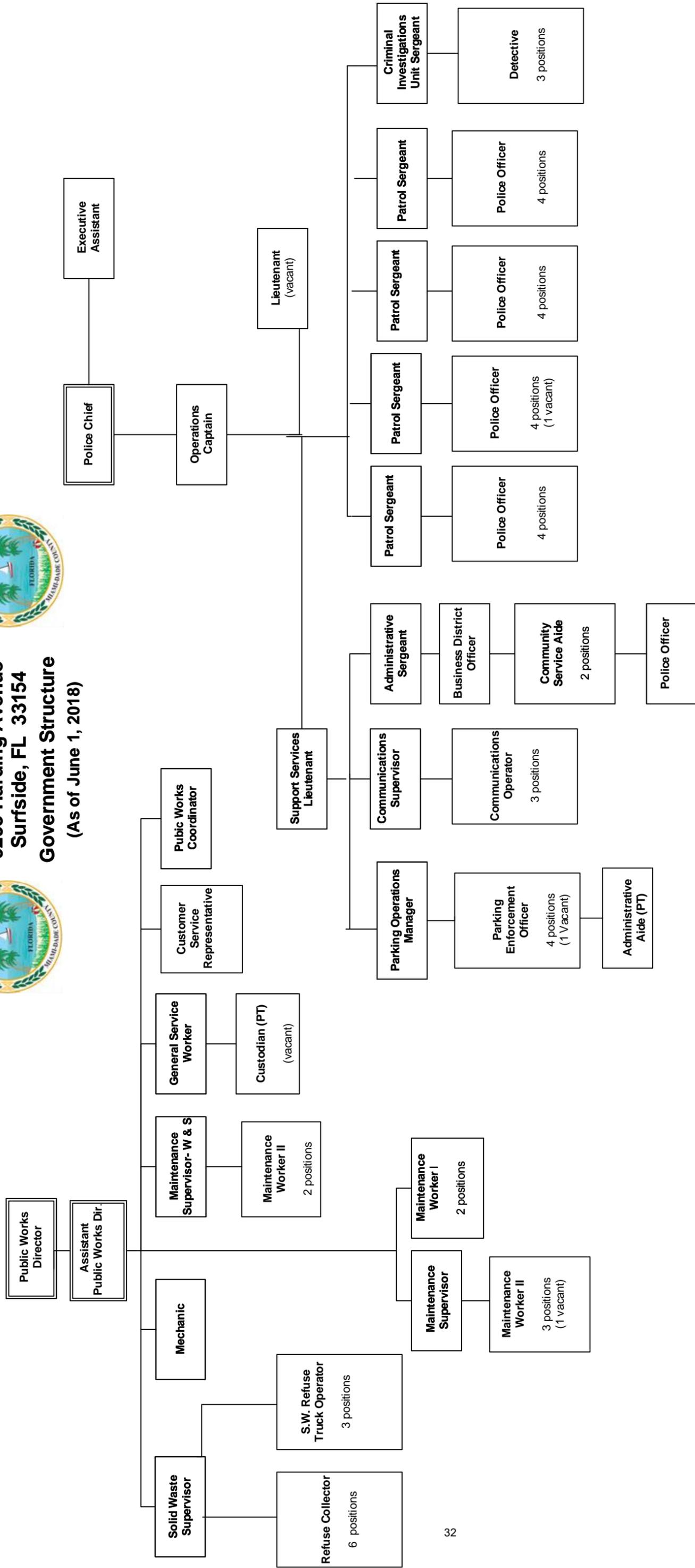


**Government Structure  
 (As of June 1, 2018)**





**Town of Surfside**  
**9293 Harding Avenue**  
**Surfside, FL 33154**  
**Government Structure**  
**(As of June 1, 2018)**



## **Administrative Structure**

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

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

## **Executive Department**

The Executive Department is responsible for the coordination of all Town administrative activity. Phone: (305) 861-4863

## **Human Resources**

The Human Resources element of the Executive Department is responsible for all personnel matters (recruitment, evaluating, promoting, disciplining, benefit management, collective bargaining, employee morale programs etc.). Phone: (305) 861-4863 ext. 227

## **Planning /Code Compliance Division**

The Planning and Code Compliance Division of the Executive Department is responsible for Code Compliance, Development Management, and Planning & Zoning.

Phone: (954) 266-6495 (Planning)

Phone: (305) 861-4863 (Code Compliance)

## **Town Attorney Department**

The Town Attorney's office is responsible for ensuring legal compliance in all areas of Town activity.

Phone: (305) 861-4863

## **Town Clerk Department**

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

Phone: (305) 861-4863

## **Finance Department**

The Finance Department is responsible for ensuring solid recommendations to promote the financial health of the Town as well as accounts payable, payroll processing, risk management, external audits, preparation of the Town's budget and financial statements, and Information Technology systems.

Phone: (305) 861-4863

## **Parks and Recreation**

The Parks and Recreation Department is responsible for the maintenance of all park facilities and all leisure services programming.

Phone: (305) 866-3635

## **Public Safety Department**

The Public Safety Department is responsible for all preventative and proactive police services as well as managing municipal parking.

Phone: (305) 861-4862

## **Public Works**

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

Phone: (305) 861-4863

## **Tourist Bureau**

The Tourist Bureau is responsible for managing the Tourist Bureau budget to expend resort tax funds allocated by the Town Commission during their annual budgetary process, and promoting the Town to attract tourists and visitors.

Phone: (305) 864-0722

## **Building Services Department**

The Building Services Department is responsible for promoting compliance with all Federal, State, and Municipal codes related to building safety.

Phone: (305) 861-4863.

## Administration Contacts

**Town Manager**, Guillermo Olmedillo  
(305) 861-4863  
golmedillo@townofsurfsidefl.gov

**Assistant Town Manager**, Duncan Tavares  
(305) 861-4863  
dtavares@townofsurfsidefl.gov

**Town Attorney**  
(305) 861-4863

**Police Chief**, Julio Yero  
(305) 861-4862  
jyero@townofsurfsidefl.gov

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

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

**Interim Finance Director**, Chris Wallace  
(305) 861-4863  
cwallace@townofsurfsidefl.gov

**Tourist Bureau Director**, Lindsay Fast  
(305) 864-0722  
lfast@townofsurfsidefl.gov

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

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

**Planning Director**, Sarah Sinatra Gould  
(954) 266-6495  
ssinatra@calvin-giordano.com

**Public Works Director**, Randy Stokes  
(305) 861-4863  
rstokes@townofsurfsidefl.gov

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

## **Emergency Services**

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

## **Police Services**

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

## **Fire & Rescue Services**

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

## **Utilities**

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

## **Electric**

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

## **Natural Gas**

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

## **Solid Waste Collection (Garbage and Recycling)**

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

## **Stormwater Control**

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

## **Water and Sewer**

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





## ***Budget Overview***

This section contains summary information about the Budget. It includes the Town's:

1) budget calendar, 2) budget process, 3) fund structure, 4) budget summaries, 5) millage rate information, 6) personnel complement, 7) new program modifications and capital outlay (expenditures), 8) new program modifications and capital outlay (expenditures), 9) debt management, and 10) revenue trends.



# Budget Overview

## Policy Document

The Budget indicates: 1) the services the Town will provide during the twelve-month period beginning October 1, 2018 and ending September 30, 2019, 2) the level to which those services will be provided and 3) what modifications to previous year practices and policies are recommended for collection of revenue and distribution of resources. The Town Manager's Budget Message summarizes the challenges and opportunities for the coming year.

## Operations Guide

The Budget indicates how revenues are generated and services are delivered to the community. The departmental budget sections provide a multi-year history of expenditures, explain the significant changes in expenditures from the prior year (FY 2018) adopted budget to the recommended upcoming year (FY 2019), and identify funded personnel positions. The document includes an organizational layout for the Town and a three-year breakdown on the levels of staffing.

## Financial Plan

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

## Communications Device

The budget seeks to communicate summary information to a diverse audience. This includes: 1) residents and prospective new residents, 2) business owners and prospective investors, 3) the Town Commission, 4) the Town Manager and operating departments, 5) granting agencies, 6) lenders, and 7) oversight agencies. The document's organization is designed to allow for easy and quick access to relevant information for each of these audiences.

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

The budget document includes all anticipated funds to be received by the Town including carryover from prior years and all anticipated funds to be expended (or encumbered) by the Town during the fiscal year. The fiscal year for Florida municipalities runs from October 1 through September 30. Throughout this document "FY" will be used to represent "Fiscal Year" meaning the period October 1 – September 30. FY 2019, for example, means the fiscal year running October 1, 2018 through September 30, 2019.

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

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



Town of Surfside  
2019 Annual Budget  
BUDGET PREPARATION CALENDAR

Distribution of Department Budget Package to Department Directors	March 5
Submission of Department Budget Requests to Finance Department	March 23
Budget Retreat - Town Manager and Department Directors	April 13
Budget Goals and Objectives Workshop	May 22 (Tuesday 6:15 pm)
Miami Dade Property Appraiser 2018 Assessment Roll Estimate	June 1
Budget Workshop	June 12 (Tuesday 5:00 pm)
Fiscal Year 2019 Proposed Budget Delivered to the Town Commission	July 1
Miami-Dade Property Appraiser Certified Taxable Value	July 1
Town Commission Budget Discussion, Accept Town Manager's Proposed Millage Rate	July 10 (Tuesday 5:00pm)
First Public Hearing	September 12 (Wednesday 5:01pm)
Final Assessment Resolution for Solid Waste	September 12 (Wednesday 7:00pm)
Budget Summary and Notice of Hearing Published	September 23
Second Public Hearing	September 26 (Wednesday 5:01pm)
Fiscal Year 2019 Begins	October 1
	First Public Hearing dates of: Miami-Dade County (September 6) Miami Dade County School Board (July 25)
	Second Public Hearing dates of: Miami-Dade County (September 20) Miami Dade County School Board (September 5)



## **THE BUDGET PROCESS**

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 development and management is a year-round process.

Budget preparation begins in March and is designed to assist the Town's management in the development of short-term and long-term strategies to meet legal and policy directives as well as perceived wishes of the community including the various Advisory and Policy boards and committees. The policy directives of the Town of Surfside's Town Commission are the principal focus of each budget process.

### **Budget Calendar**

Budget preparation begins with the development of instructions and general directives for staff. The documents and policies resulting from these discussions are then presented to each department as a means of soliciting their identified needs and resources. Staff involvement at all levels reinforces the importance of building the budget with the participation of those familiar with their individual operations and who use the resources provided to achieve funded outcomes.

To minimize departmental time required to prepare budget requests, the Finance Department in collaboration with the Human Resources Director, prepares all personnel costs and benefit expenditure information. A number of other expenditures are addressed centrally and allocated to appropriate budgets (shared lease costs, etc.) Departments are responsible for identifying, researching, developing, and submitting requests for operating funds, new programs, capital improvements, and personnel changes.

The budget requests are submitted on forms developed by the Finance Department in an attempt to maintain consistency and to reduce the amount of time spent on formatting issues and to increase the amount of time spent on budget development. To assist departments in developing the budget, the department heads are given detailed actual expenditure reports for their department. All department funding requests are reviewed and revenue projections are completed by mid-June.

Departments are encouraged to review prior spending as a way of reminding themselves of on-going obligations and not as a way to establish a guaranteed base funding level on which to build. Each request for funding must be accompanied by a detailed justification. Each year the departments also submit requests for capital outlay (expenditures) and capital improvement projects. Items that qualify as capital outlay are those that cost \$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 development process involves the efforts of all departments, policy direction by the Town Commission, coordination with several outside agencies, and coordination with external service providers. Often citizen advisory groups are involved as well. Multi-year CIP projects are reviewed during budget workshops and are included as a part of the budget development.

Funding for the projects is appropriated on an annual basis by the Town Commission. Some of the projects included in the Five Year CIP Plan are related to enterprise funds. Only general government capital improvement projects are funded in the Capital Projects Fund. Future operating cost (e.g. additional personnel, maintenance or utility costs) associated with capital projects are projected for each individual CIP. Anticipated operating cost information is not included in the current year's budget unless the projects are expected to be completed prior to year end.

The Town Manager met with the Town Commission at a July 10, 2018 budget discussion to formally present the proposed budget document, discuss a millage rate, and to receive Town Commission direction. The public is invited to attend, but the meeting is not a public hearing per se. The budget meeting provides an opportunity for the Mayor and Town Commission to seek clarification on proposed items, often from department directors, and to provide policy direction to the Town Manager. Two public hearings required by Florida law occur in September 2018.

### **Town Commission Approval**

A current year proposed millage rate is required before August 4, 2018. This is the rate which is reflected on the preliminary tax statement (TRIM statement) sent to each property owner in the Town during the summer. This rate becomes the “not-to-exceed” rate to fund the Town’s budget, which may be lowered without a requirement to re-notice property owners

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

### **The Adopted Budget: The Process Continues**

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

### **Basis of Budgeting**

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

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

### **Basis of Accounting**

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

The accrual (sometimes called “full accrual”) basis of accounting is utilized by proprietary funds (primarily enterprise funds). Under the accrual basis, revenues are recognized in the accounting

period in which they are earned, if objectively measurable, whether collected sooner or later. Expenses are recognized when the benefits of the agreement (cost) have been achieved. This is important to correctly calculate debt service coverage levels mandated in the bond ordinance for retiring water/sewer/storm drainage debt.

## **Budgetary Control**

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

The Town is required to undergo an annual external audit of its financial statements in accordance with auditing standards generally accepted in the United States of America and the standards issued by the Comptroller General of the United States. Upon completion of the annual audit the Town files the Annual Financial Report with the Department of Banking and Financial Services pursuant to Florida Statutes, section 218.32. The most recent external audit was for FY 2017 and was presented in the form of a Comprehensive Annual Financial Report (CAFR). The external auditor provided an unqualified (clean) audit opinion for that period.

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

## **Budget Amendment Process**

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

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

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

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

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

## **Transparency**

In FY 2014, the Town Commission greatly enhanced the citizen's ability to understand the Town's finances and to ensure that Town funds were handled in the most fiscally responsible manner possible. Evidence of this policy include the CAFR report which provides greatly expanded

information regarding the annual audit. Posting weekly check registers on the Town's website ensures that everyone interested in Town finances can determine exactly which vendors receive payments from the Town. The monthly Town Commission agenda also includes a year to date budget to actual summary to reflect how the Town is doing in relation to the projected financial outcomes complete with fund balances. This identifies trends early so that corrective action is taken before a trend becomes a problem. The Town also prepared a Five Year Financial Forecast for Fiscal Years 2017/2018-2021/2022 to analyze and capture the impacts of certain known developments within the Town, real and personal property tax changes, resort tax revenue growth, determine if current policies will result in adequate reserves over a five year horizon, and to analyze current policies to promote the sustainability of Town services and rate structures. This Five Year Financial Forecast informs many policy discussions by the Town Commission and various citizen advisory groups.

### **Issues Influencing the Budget**

The proposed FY 2019 annual budget is balanced and the Town proposes to decrease the millage rate from 4.800 to 4.5000. The Town has experienced a net increase in certified taxable property values of approximately \$935.6 million, or 43.5%. New construction projects added to the tax roll amounted to \$1.01 billion. There was also an approximately \$76 million decrease in existing property values mainly attributable to lower assessed values of oceanfront condominiums which was not expected. In FY 2019 the Town strove to capture the growth of the related income from the increase related to new construction by lowering the tax burden to existing residents, and at the same time, responding to the growing request for increasing services to address quality of life issues; providing the financial ability to make investments in technology, equipment and capital infrastructure; and setting aside resources in reserves for future Town infrastructure and capital needs.

### **Short and Long-term Budgetary Plans**

The Town is experiencing a period of greater economic strength in the local and regional economy. Completion of several infill development projects has positively impacted tax rolls and helped improve the Town's financial outlook. Recent commercial development has shifted the percentage of property tax derived from residential property values lower and the Town's commercial development has diversified and expanded the tax base. Infill development throughout the Town continues to occur and the Town anticipates that commercial properties will favorably provide support to the Town's general government operations and resources to fund a plan for future capital expenditures and infrastructure improvements. While uncertainty about how long the present economic conditions will last, attention on building reserves will help improve the Town's financial position.

The Town's Five Year Financial Forecast encourages: 1) a millage rate stabilization fund to allow for smoothing of anticipated future year incomes; 2) a capital project reserve; 3) an increase in emergency reserves.

The Town's enterprise funds rely on user fees for revenues and borrowing for major capital projects. Costs for water supply and waste water treatment have been increasing and are passed onto municipalities that distribute water and collect sewage. Minimal increases are expected to user fees to cover the pass-through costs to the Town for water purchases, sewage disposal, and solid waste tipping fees. The Town continues to consider the best ways to address parking issues, and in FY 2019 will continue to evaluate public/private partnership opportunities.

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

CIP projects can affect the Town's operating budget by increasing expenditures and offset by projected savings or new revenues generated by the project. Major capital projects for FY 2019 are comprised of IT infrastructure upgrades, a new generator at Town Hall, renovations at 96<sup>th</sup> Street

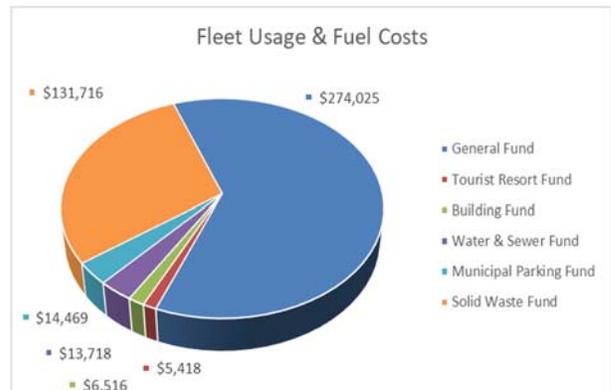
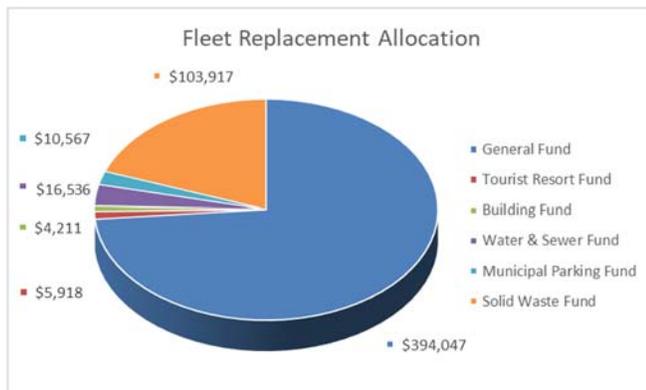
Park, a turnkey solar power system at the Community Center, fencing of the Town Hall southeast parking lot, 92<sup>nd</sup> Street beach street-end improvements, and the replacement of post and rope fencing on the beachwalk and hardpack. These projects improve but do not expand the level of service the Town provides. The operating impact, therefore, is either negligible or indeterminable at this time due to the early stage of the projects.

**Impact of Fleet Management on the Operating Budget**

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

Chargeback fees for fleet replacement is the method used to reimburse the Fleet Management Fund for the usage of a vehicle over its expected useful life. The fees are collected from departments and held in the Fleet Management Fund until needed to purchase vehicles. The total chargeback allocation for FY 2019 for fleet replacement is \$535,196 and the impact to the operating budget is allocated as follows: General Fund \$394,047, Tourist Resort Fund \$5,918, Building Fund \$4,211, Water and Sewer Fund \$16,536, Municipal Parking Fund \$10,567, and Solid Waste Fund \$103,917.

Vehicle usage (maintenance expense & insurance), and fuel costs are also funded by the Fleet Management Fund. Cost recovery for these expenses is collected from departments via interfund transfers. The total cost recovery for FY 2019 is \$445,862 and the impact to the operating budget is allocated as follows: General Fund \$274,025; Tourist Resort Fund \$5,418, Building Fund \$6,516; Water and Sewer Fund \$13,718; Municipal Parking Fund \$14,469; and Solid Waste Fund \$131,716.



## Legislative Issues

### Constitutional Amendments on the November 2018 Ballot

**Additional Homestead Property Tax Exemption** – The Florida Legislature placed Amendment 1 on the 2018 general election ballot. The amendment expands the homestead exemption up to \$75,000 (New Third Homestead) on property values greater than \$100,000 (excludes school board property taxes). If approved by 60% of Florida voters, the additional exemption will be effective January 1, 2019 and will be reflected on the November 2019 property taxes. If approved, the new homestead exemption will have a negative fiscal impact on the Town.

**Extension of the 10 Percent Non-Homestead Assessment Limitation** – The Florida Legislature placed Amendment 2 on the 2018 general election ballot. The amendment continues the 10% Non-Homestead assessment limitation that was previously approved by Florida voters in 2008. The benefit is currently set to expire on January 1, 2019. The proposed amendment, if approved by 60% of Florida voters, will make permanent the 10% non-Homestead assessment limitation and may have a negative fiscal impact on the Town.

### New Benefits and Exemptions

**Homestead Properties Damaged or Destroyed by Hurricanes Hermine, Matthew or Irma** - Owners of homestead property may be eligible to receive a tax credit on a portion of their November 2019 property taxes. To qualify, the homestead property must have been uninhabitable for at least 30 days due to the damage or destruction resulting from Hurricanes Hermine or Matthew during 2016 or Hurricane Irma during 2017. Affected property owners must file an Application for Abatement of Taxes for Homestead Residential Improvements (DR-463) by March 1, 2019 with the Office of the Property Appraiser. (Section 197.318, Florida Statutes)

**Save Our Homes Cap Benefit and Portability Affected by Storm Damage** - Homestead properties that were significantly damaged or destroyed by a named tropical storm or hurricane, such as Hurricane Irma, and not repaired by the following January 1, will now be able to Port the higher Save Our Homes benefit from the year prior to the storm. See more information on the Save Our Homes cap benefit and Portability.

**Exemption for Surviving Spouse of Disabled Ex-Servicemember** - The minimum 5 year marriage requirement is no longer applicable for the surviving spouse to receive the Disabled Veteran Exemption. (Section 196.24, Florida Statutes)

## COMPREHENSIVE PLAN

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

The Florida Statutes also require local governments to evaluate and assess the overall performance of their Comprehensive Plans at least every seven years. The process to evaluate and assess the Comprehensive Plan is referred to as an Evaluation and Appraisal Review (EAR). Since initial adoption in 1989 the Town's Comprehensive Plan has been amended several times. Below is a brief summary of the major amendments.

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

The Comprehensive Plan is comprised of the following elements:

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

### **Future Land Use**

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

### **Transportation**

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

## **Housing**

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

## **Infrastructure**

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

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

## **Coastal Management**

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

## **Conservation**

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

## **Recreation and Open Space**

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

## **Intergovernmental Coordination**

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

## **Capital Improvements**

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

## **Public School Facilities**

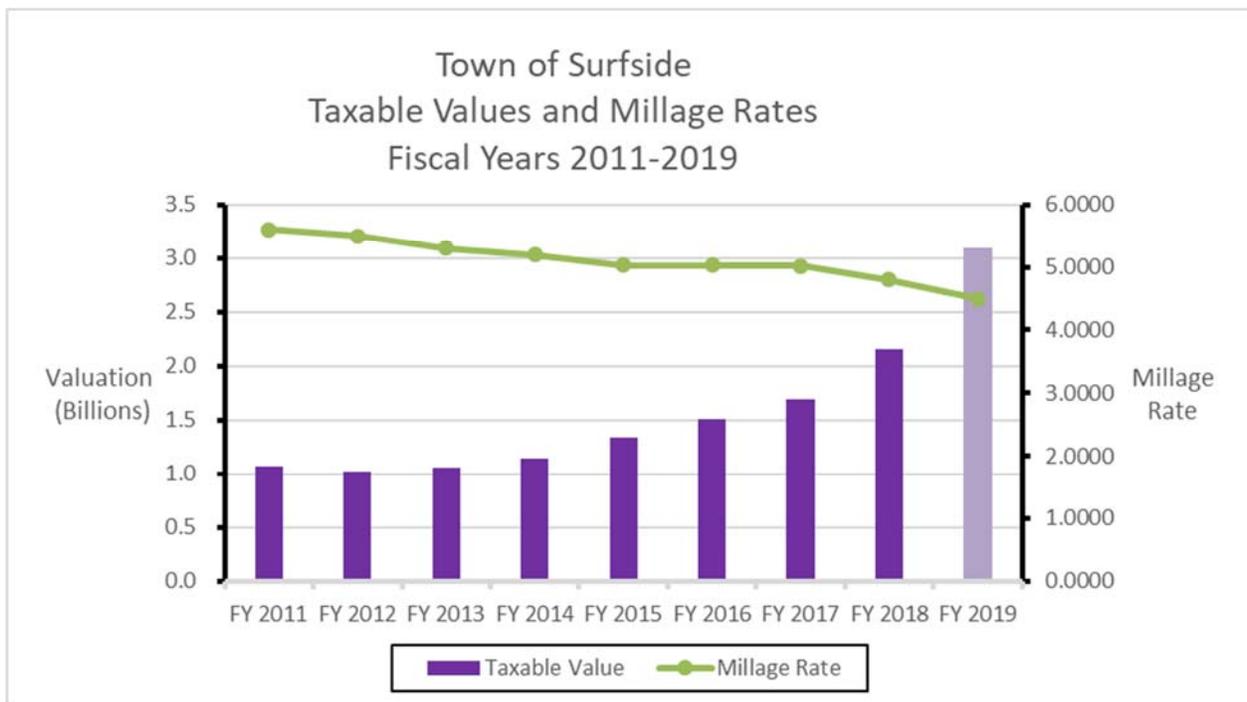
The purpose of the Public School Facilities Element is to assist the Miami-Dade County Public Schools in developing, operating, and maintaining a system of quality public education in Surfside through the provision of adequate public educational facilities.

The Fiscal Year 2019 Annual Budget was adopted on September 26, 2018. The budget was developed to ensure the Town's exceptional level of service delivery and programming to our residents continues, investments are made in Town assets and amenities, and a solid financial position is maintained. It is a plan to allocate the Town's resources to provide quality service to Town residents with improved staffing levels in finance and building services, new investment in technology and capital equipment; to enhance the quality of life in the community through improvements and upgrades to infrastructure, parks and recreational amenities; and improve financial stability by increase reserves for long-range planning and future needs, contingencies, and disaster recovery.

The adopted net operating budget for Fiscal Year 2019 for all funds totals \$31,732,592.

**Highlights of the Fiscal Year 2019 budget:**

- Total certified taxable property value is \$3,086,020,534, a net increase of \$936 million, or 43.5%.
- New construction projects added to the tax roll amounted to \$1.01 billion, of which approximately \$945 million is attributable to the Surf Club Four Seasons Hotel and Residences.
- Existing property values decreased approximate 3% from the prior fiscal year, mainly attributable to lower assessed values of oceanfront condominiums.
- Operating millage rate will be lowered to 4.5000 mills levied on every \$1,000 of taxable property value. The millage rate reduction combined with the assessed value increase will generate approximately \$3.387 million in additional property tax revenue.



### **Property Taxes**

The Town's taxable property value is \$3.086 billion, a 43.5% increase from last year. The Fiscal Year 2019 budget was developed using the proposed operating millage rate of 4.5000. The adopted operating millage rate is lower than the rolled-back rate of 4.8090 mills, which is the rate which when applied to the current year's adjusted taxable value (net of new construction) would generate the same amount of property tax revenue as in the prior year.

The 4.5000 operating millage rate generates property tax revenue of \$13.19 million to the General Fund and represents 79.4% of total General Fund revenues.

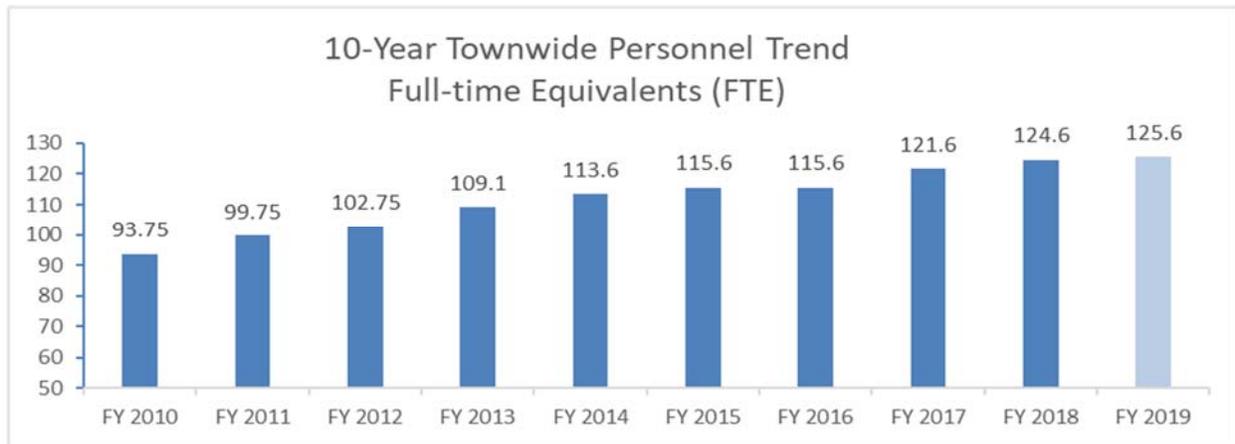
### **8-Year Property Trend**

<b>Fiscal Year</b>	<b>Taxable Value</b>	<b>Percent Change in Taxable Value</b>	<b>Millage Rate</b>	<b>General Fund Tax Revenue*</b>
2011-12	\$1,017,658,274	-4.9%	5.5000	\$5,317,264
2012-13	\$1,062,214,226	4.4%	5.3000	\$5,348,249
2013-14	\$1,144,071,250	7.7%	5.2000	\$5,651,712
2014-15	\$1,336,876,007	16.9%	5.0293	\$6,387,373
2015-16	\$1,502,755,220	12.4%	5.0293	\$7,179,916
2016-17	\$1,689,439,338	12.4%	5.0144	\$8,047,948
2017-18	\$2,150,458,492	27.3%	4.8000	\$9,806,091
2018-19	\$3,086,020,534	43.5%	4.5000	\$13,192,738

\*Budgeted at 95%

### **Staffing**

In Fiscal Year 2019 the number of full-time positions in the Town is 125.6. A net of one (1) new full-time equivalent (FTE's) positions were added as follows: two new full-time positions have been added, offset by the elimination of one full-time position in the Town Attorney department from the change to contracted services. The following table provides a glance at staffing levels over a 10-year period.



Full-time additions for Fiscal Year 2019:

General Fund

One (1) Accountant in the Finance Department to meet the demands of the finance department.

Building Fund

One (1) Assistant Building Official due to the increased volume of work from new development and to provide a greater level of service to the community.

Personnel Services costs represent 37.4 % of the total budget and 60% of the General Fund budget.

- The Public Safety FOP Collective Bargaining Agreement contract from October 1, 2016 to September 30, 2019 was approved in September 2016 and the FY 2019 budget reflects the approved annual changes.
- General town employee salary adjustments are merit based and a merit pool is funded for those adjustments.
- Contributions to the Town’s retirement plan were projected using the Town’s contribution rates based on actuarially determined payroll rates for October 1, 2018 as follows: 23.1% for the Public Safety FOP and 7.8% for general employees.
- The budget includes a 16.2 % increase in health insurance benefit costs.

Enhanced, more comprehensive contractual services of the public information/relations specialist to address content of Chanel 93; improve the content of the *Gazette*; and work with staff for a better overall communications program to residents, neighboring communities and the media is funded from the General Fund.

**Capital Expenditures and Improvements**

In Fiscal Year 2019 the Town will invest \$1,470,000 in capital equipment, technology software, and improvements and upgrades to facilities and amenities throughout the Town. The Capital Improvement Program section of this document provides further details of the following projects planned for this year.

- IT Infrastructure Upgrades – Server \$ 75,000
- Town Hall Generator \$125,000
- 96<sup>th</sup> Street Park Renovation \$700,000
- Solar Power at the Community Center \$100,000
- Town Hall Parking Lot Security Fence \$100,000
- 92<sup>nd</sup> Street Beach End Improvements \$250,000
- Post & Rope Fencing – Beachwalk/Hardpack \$120,000
- Vehicle Replacements \$256,000

**Annual net operating budget and capital improvements**

	<b>FY 2018 Budget</b>	<b>Percent of Total</b>	<b>FY 2019 Budget</b>	<b>Percent of Total</b>	<b>\$ Change</b>	<b>Percent Change</b>
Net Operating Budget	\$25,188,622		\$30,262,592		\$5,073,970	20.14%
Capital Improvements (CIP)	1,552,911		1,470,000		(\$82,911)	-5.34%
<b>Total</b>	<b>\$26,741,533</b>		<b>\$31,732,592</b>		<b>\$4,991,059</b>	<b>14.80%</b>

	<b>FY 2018 Budget</b>	<b>Percent of Total</b>	<b>FY 2019 Budget</b>	<b>Percent of Total</b>	<b>\$ Change</b>	<b>% Change</b>
Net Operating Budget						
General Fund	\$14,598,096	58.0%	\$16,622,251	54.9%	\$2,024,155	13.87%
Special Revenue Funds						
Tourist Resort Fund*	1,081,553	4.3%	2,940,500	9.7%	1,858,947	171.88%
Police Forfeiture Fund	78,192	0.3%	113,800	0.4%	35,608	45.54%
Municipal Transportation Fund	434,250	1.7%	231,262	0.8%	(202,988)	-46.74%
Building Fund	1,657,000	6.6%	1,427,535	4.7%	(229,465)	-13.85%
Enterprise Funds						
Water and Sewer Fund	3,677,158	14.6%	3,807,941	12.6%	130,783	3.56%
Municipal Parking Fund	1,203,158	4.8%	1,219,000	4.0%	15,842	1.32%
Solid Waste Fund	1,767,885	7.0%	1,910,182	6.3%	142,297	8.05%
Stormwater Fund	691,330	2.7%	753,064	2.5%	61,734	8.93%
Internal Service						
Fleet Management Fund**	0	0.0%	1,237,057	4.1%	1,237,057	100.00%
<b>Total Net Operating Budget</b>	<b>\$25,188,622</b>	<b>100.0%</b>	<b>\$30,262,592</b>	<b>100.0%</b>	<b>\$5,073,970</b>	<b>20.14%</b>

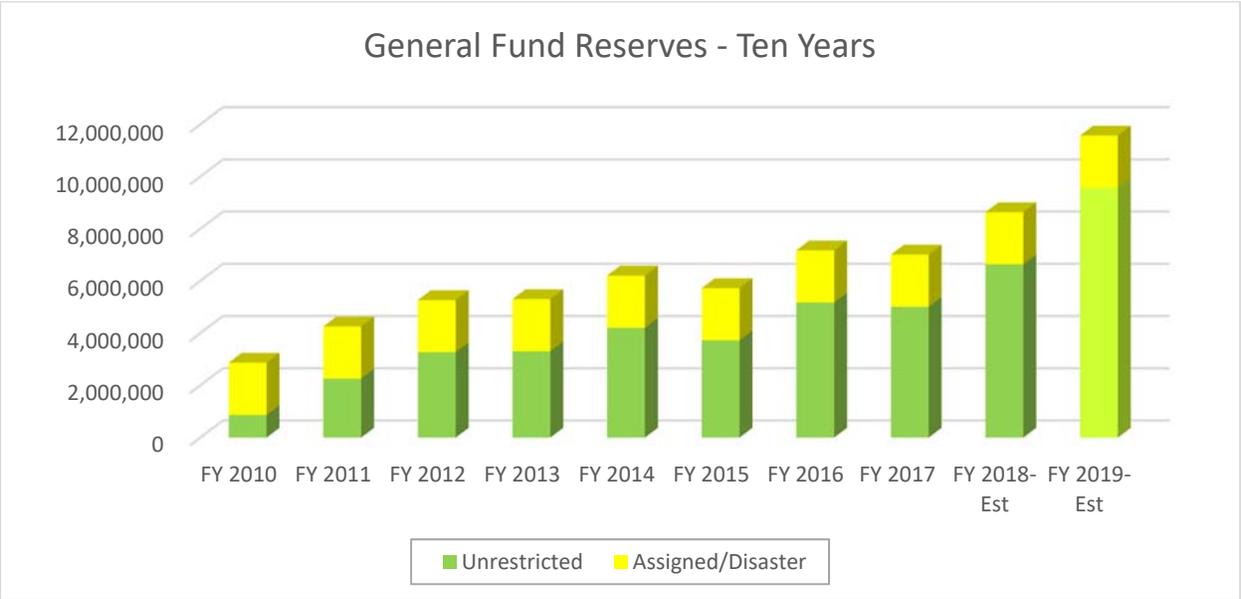
\*Beginning in FY 2019 100% of Resort Tax revenues are budgeted in the Tourist Resort Fund. Prior to FY 2019 the budget allocation was 66% General Fund (001)/ 34% Tourist Resort Fund (102).

\*\*Beginning in FY 2019 the Community Center operations are budgeted in the Tourist Resort Fund. Community Center operations in prior years were budgeted in the General Fund 001.

\*\*The Fleet Management Fund is newly created in FY 2019.

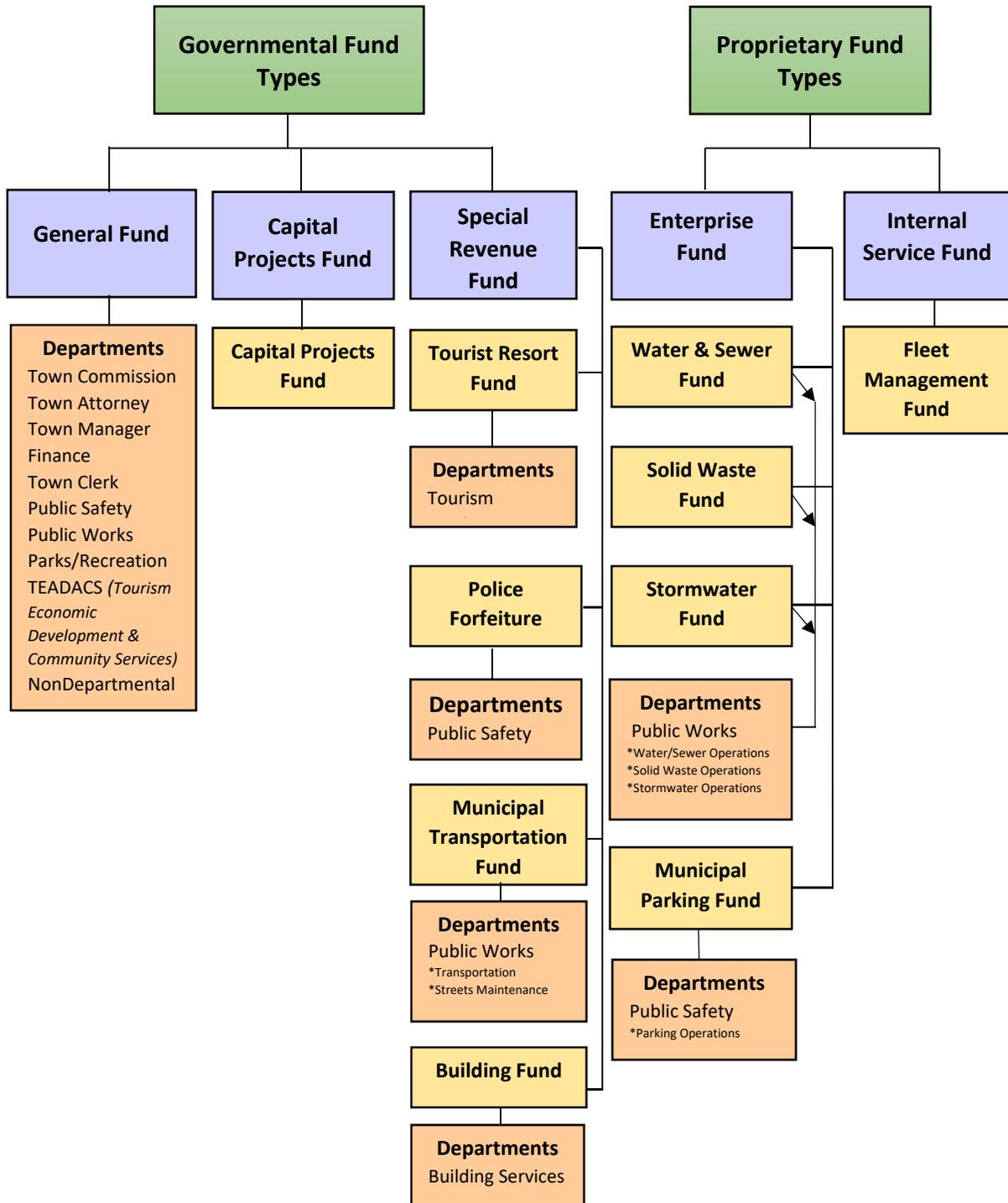
**General Fund Reserves**

The Fiscal Year 2019 budget will continue to improve the Town’s financial stability with an increase in General Fund reserves of \$2,043,835. The General Fund ending unrestricted reserve balance is projected at \$11,572,749. These available reserves consist of \$9.6 million unassigned and \$2 million assigned by the Town for disaster/hurricane recovery.





# Town of Surfside Fund Structure



## FUND DESCRIPTIONS

Governmental accounting systems are organized and operated on a fund basis. A fund is an accountability unit used to maintain control over resources segregated for specific activities or objectives. Individual resources are allocated to, and accounted for, in separate funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. Each separate fund is balanced, with its respective revenues and expenditures appropriated and monitored.

Governmental units establish and maintain funds required by law for sound financial administration. Only the minimum number of funds consistent with legal and operating requirements are established because unnecessary funds result in inflexibility, undue complexity, and inefficient financial administration.

Fund types include:

- *Governmental Funds* – includes the General Fund, Capital Projects Funds, and Special Revenue Funds;
- *Proprietary Funds* – Includes Enterprise Funds and Internal Service Funds; and
- *Fiduciary Funds* – includes funds used to account for assets held in a trustee or agency capacity for others.

The following is a description of the budgeted funds of the Town.

### GOVERNMENTAL FUNDS

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

**General Fund** - General fund is the primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

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

**Capital Projects 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, Town Attorney, Executive, Finance, Town Clerk, 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

## FUND DESCRIPTIONS

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 105 - Police Forfeiture Fund**

The Police Forfeiture Fund is a type of special revenue fund. The revenues received have specific limitations on their use. This fund is used to account for the revenue and expenses from State and Federal forfeitures that the Town receives from various law enforcement agencies. The Public Safety department operates the Police Forfeiture Fund.

### **Fund 107 - Municipal Transportation Fund (CITT)**

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

### **Fund 150 - Building Fund**

The Building Fund is a type of special revenue fund created in FY 2016/17 to properly account for the building department activities within the Town. Revenues are collected from development activity to fund building department operations.

### **Fund 301 - Capital Projects Fund**

This fund is used for the purpose of budgeting general capital improvement projects which are expected to survive for three years or more. As a governmental fund, it shares with the general fund a feature of only including those items which must not be budgeted elsewhere. Consequently, capital improvement projects that are associated with specific special revenue, proprietary, or fiduciary funds are not budgeted in the capital projects fund.

The Capital Projects Fund is closely associated with a five year Capital Improvement Plan. The Capital Improvement Plan, however, includes all major capital improvements across all funds. It includes the forecast of substantial capital investments and anticipated for the upcoming budget year and for an additional four years.

## PROPRIETARY FUNDS

The Town's Proprietary Funds are Enterprise Funds and Internal Service Funds.

**Enterprise Funds** - Enterprise funds are used to account for operations: (a) that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs of providing goods or services to the public on a continuing 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

## FUND DESCRIPTIONS

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

***Internal Service Funds*** - Internal services funds are used to account for the cost of providing specific goods or services to Town departments where those services can reasonably be apportioned to the users on a cost-reimbursement basis.

### **Fund 501 – Fleet Management Fund**

The Fleet Management Fund accounts for the costs of maintaining the Town's fleet and accumulates the cost of operating the central garage facility for vehicle maintenance. The cost allocation utilized provides for capital accumulation for the purpose of vehicle replacement. Costs of operating vehicles (replacement reserve, insurance, maintenance, etc.) are established as a monthly rate per class of vehicle and the user department is charged for each vehicle it uses. This fund is supported by those charges to user departments based on the services provided.

## FIDUCIARY FUNDS

***Fiduciary (Trust and Agency) Funds-*** Fiduciary Funds are used to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other trust funds. An example for the Town of Surfside is the Pension Fund. While the Town is accountable for the maintenance of these funds and their annual audit, the assets do not belong to the Town so the Town does not budget fiduciary funds. The cost for the Town's contribution to keep the Retirement Plan fully funded are budgeted in the various departments.

**BUDGET SUMMARY**  
**TOWN OF SURFSIDE, FLORIDA**  
**FISCAL YEAR 2018 - 2019**

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

General Fund      4.5000  
Voted Debt        0.0000

	GENERAL FUND	SPECIAL REVENUE FUNDS	CAPITAL PROJECTS FUND	ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS	TOTAL BUDGET ALL FUNDS
<b>ESTIMATED REVENUES</b>						
TAXES:                      Millage per \$1,000						
<b>Ad Valorem Taxes            4.5000</b>						
<b>Ad Valorem Taxes            0.0000 (voted debt)</b>	13,192,738					13,192,738
Franchise /Utility Taxes	1,444,996					1,444,996
Sales & Use Taxes	100,560	2,930,000				3,030,560
Licenses/Permits	10,000	666,500				676,500
Intergovernmental	613,043	231,262				844,305
Charges for Services	488,400			7,546,123	981,057	9,015,580
Fines & Forfeitures	169,000					169,000
Miscellaneous Revenues	94,600					94,600
Capital Contributions/Developer Contributions				21,000		21,000
<b>TOTAL SOURCES</b>	<b>16,113,337</b>	<b>3,827,762</b>	<b>0</b>	<b>7,567,123</b>	<b>981,057</b>	<b>28,489,279</b>
Interfund Transfers - In	508,914		1,228,000		256,000	1,992,914
Fund Balance/Reserves/Net Position	9,528,914	2,608,125	319,052	1,238,122	0	13,694,213
<b>TOTAL REVENUES, TRANSFERS &amp; FUND BALANCE/UNRESTRICTED NET POSITION</b>	<b>\$26,151,165</b>	<b>\$6,435,887</b>	<b>\$1,547,052</b>	<b>\$8,805,245</b>	<b>\$1,237,057</b>	<b>\$44,176,406</b>

**EXPENDITURES/EXPENSES**

General Government	4,760,209		1,470,000			6,230,209
Building Services		1,304,668				1,304,668
Public Safety	6,177,020	113,800				6,290,820
Streets	188,156					188,156
Recreation, Culture, and Tourism	669,572	2,750,713				3,420,285
Physical Environment	1,433,459			4,470,975		5,904,434
Municipal Transportation		219,699		1,095,611		1,315,310
Debt Service				1,643,151		1,643,151
Internal Services					701,861	701,861
<b>TOTAL EXPENDITURES/EXPENSES</b>	<b>13,228,416</b>	<b>4,388,880</b>	<b>1,470,000</b>	<b>7,209,737</b>	<b>701,861</b>	<b>26,998,894</b>
Interfund Transfers - Out	1,350,000	268,430		374,484		1,992,914
Fund Balance/Reserves/Net Position	11,572,749	1,778,577	77,052	1,221,024	535,196	15,184,598
<b>TOTAL EXPENDITURES, TRANSFERS, &amp; FUND BALANCE/UNRESTRICTED NET POSITION</b>	<b>\$26,151,165</b>	<b>\$6,435,887</b>	<b>\$1,547,052</b>	<b>\$8,805,245</b>	<b>\$1,237,057</b>	<b>\$44,176,406</b>

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.

# PROPERTY VALUE AND MILLAGE SUMMARY

2017 Gross Taxable Value July 1, 2017	\$2,150,458,492	
Decrease to 2018 Taxable Value	(75,890,065)	-3.5%
2018 Gross Taxable Value July 1, 2018	\$2,074,568,427	
Current Year Additions (New Construction)	1,011,452,107	47.0%
Current Year Gross Taxable Value for Operating Purposes	\$3,086,020,534	43.5%

	FY 2018 Rate	FY 2019 Rolled Back Rate	FY 2019 Proposed Rate	Percentage Increase/Decrease(-) Over	
				FY 2018 Adopted Rate	Rolled Back Rate
<b>Operating Millage</b>	4.8	4.8463	4.5000	-6.25%	-7.15%
				Revenues Generated	
			Mills	Gross	Net (95%)
FY 2019 Adopted Operating Millage			4.5000	\$13,887,092	\$13,192,738
Prior FY 2018 Adopted Operating Millage			4.8000	\$14,812,899	\$14,072,254
Rolled Back Rate			4.8463	\$14,955,781	\$14,207,992
<b>Increase/Decrease(-) from FY 2018</b>			<b>-0.3000</b>		

## 14 Year Millage, Taxable Value and Revenue History

Fiscal Year	Millage Rate	Taxable Value	Percent Change in Taxable Value	Property Tax Revenue	
				Gross	Net (95%)
2006	5.6030	\$1,064,159,853	21.3%	\$5,962,488	\$5,664,363
2007	5.6000	\$1,370,666,796	28.8%	\$7,675,734	\$7,291,947
2008	4.2500	\$1,577,153,935	15.1%	\$6,702,904	\$6,367,759
2009	4.7332	\$1,400,434,957	-11.2%	\$6,628,539	\$6,297,112
2010	4.7332	\$1,172,763,595	-16.3%	\$5,550,925	\$5,273,378
2011	5.6030	\$1,069,725,255	-8.8%	\$5,993,671	\$5,693,987
2012	5.5000	\$1,017,658,274	-4.9%	\$5,597,121	\$5,317,265
2013	5.3000	\$1,062,214,226	4.4%	\$5,629,735	\$5,348,249
2014	5.2000	\$1,144,071,250	7.7%	\$5,949,171	\$5,651,712
2015	5.0293	\$1,336,876,007	16.9%	\$6,723,551	\$6,387,373
2016	5.0293	\$1,502,755,220	12.4%	\$7,557,807	\$7,179,916
2017	5.0144	\$1,689,439,338	12.4%	\$8,471,525	\$8,047,948
2018	4.8000	\$2,150,458,492	27.3%	\$10,322,201	\$9,806,091
2019	4.5000	\$3,086,020,534	43.5%	\$13,887,092	\$13,192,738

\*Based on July 1, 2018 Miami-Dade County Property Appraiser 2018 Preliminary Taxable Values

## Town-Wide Personnel Complement

Positions by Fund and Department

Fund	Department	Funded FY 2017 Positions				Funded FY 2018 Positions				Funded FY 2019 Positions				
		Full Time	Part Time	Temp	FTE's	Full Time	Part Time	Temp	FTE's	Full Time	Part Time	Temp	FTE's	
General Fund	Legislative	5	0	0	0	5	0	0	0	5	0	0	0	
	Town Attorney	3	0	0	3	1	0	0	1	0	0	0	0	
	Executive	6	0	0	6	6.75	0	0	6.75	6.75	0	0	6.75	
	Finance	4	0	0	4	4	0	0	4	5	0	0	5	
	Town Clerk	3	1	0	3.5	3	1	0	3.5	3	1	0	3.5	
	Public Safety	36.25	0	0	36.25	37.25	0	0	37.25	37.25	0	0	37.25	
	Public Works	6.65	1	0	7.15	6.65	1	0	7.15	5.65	1	0	6.15	
	Leisure Services	11.32	17	27	27.92	10.91	17	27	27.51	2.01	6	0	5.51	
	Tourism	Leisure Services	0.68	0	0	0.68	1.34	0	0	1.34	1.34	0	0	1.34
		Leisure Services - Community Center**								8.9	15	27	22	
Forfeitures	Public Safety	0	0	0	0	0	0	0	0	0	0	0		
Transportation		0	0	0	0	0	0	0	0	0	0	0		
Building	Building Services*	5	7		8.5	6	8		10.5	7	8	11.5		
Water/Sewer	Public Works	4.55	0	0	4.55	4.55	0	0	4.55	4.55	0	0	4.55	
Parking	Public Safety	6.75	1	0	7.25	6.75	1	0	7.25	6.75	1	0	7.25	
Solid Waste	Public Works	11.25	0	0	11.25	12.25	0	0	12.25	12.25	0	0	12.25	
Stormwater	Public Works	1.55	0	0	1.55	1.55	0	0	1.55	1.55	0	0	1.55	
Fleet Management	Public Works								1	0	0	1		
<b>Total</b>		<b>105</b>	<b>27</b>	<b>27</b>	<b>121.6</b>	<b>107</b>	<b>28</b>	<b>27</b>	<b>124.6</b>	<b>108</b>	<b>32</b>	<b>27</b>	<b>125.6</b>	

\* In FY 2019 Public Works/Mechanic position is budgeted in the Fleet Management Fund.

\*\* In FY 2019 Community Center operations are budgeted in the Tourist Resort Fund.

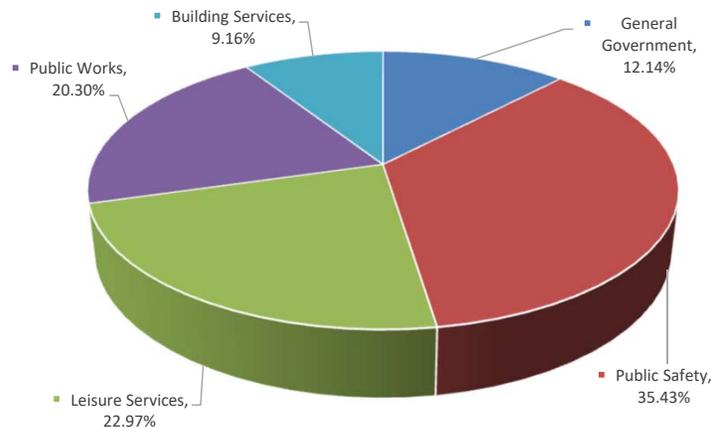
### Staffing Changes from FY 2018 to FY 2019

**Full time positions:** The net number of FY 2019 full time funded positions has increased by one (1) from positions funded in FY 2018. Following are the position changes in FY 2019.

General Fund	Tow Attorney	Assistant to Town Attorney	(1.00)
General Fund	Finance	Accountant	1.00
General Fund	Public Works	Mechanic transferred to Fleet Management Fund	(1.00)
		Community Center Operations allocated positions are budgeted under Tourist Resort Fund	
General Fund	Leisure Services	Community Center Operations allocated positions	(22.00)
Tourist Resort Fund	Leisure Services	Community Center Operations allocated positions	22.00
Building Fund	Building Services	Assistant Building Official	1.00
Fleet Management Fund	Public Works	Mechanic	1.00
<b>Total</b>			<b><u>1.00</u></b>

**Part time positions:** The net number of part time and other temporary positions is unchanged.

### Summary of Personnel by Function



## SUMMARY OF NEW PROGRAM MODIFICATIONS

**FY 2019**

Department/Division	Description of Program Modifications	Type	Fund	Total Cost	Funded
<b>GENERAL FUND</b>					
Legislative	Homeless Trust Contributions	PM	001	\$50,000	\$50,000
Legislative	Ruth K. Broad Bay Harbor K-8 Mental Health Initiative	PM	001	\$6,000	\$6,000
Town Attorney	Non-Contract Professional Services and Special Projects/ Excluded Services	PM	001	\$125,000	\$125,000
Planning & Zoning	10-year Water Supply Plan Update	PM	001	\$15,000	\$15,000
Planning & Zoning	Florida Green Building Coalition Certification	PM	001	\$26,350	\$26,350
Planning & Zoning	Impact Fee Study	PM	001	\$50,000	\$50,000
Planning & Zoning	Town-wide Visioning Initiative	PM	001	\$100,000	\$100,000
Finance	Accountant Position	PM	001	\$78,000	\$78,000
Finance/ IT	Cloud E-mail Services	PM	001	\$23,760	\$23,760
Finance/ IT	Backup Software Upgrade and Cloud-Based Backup Services	PM	001	\$15,500	\$15,500
Finance/ IT	Closed Captioning	PM	001	\$25,000	\$25,000
Public Safety	Hurricane / Critical Incident Items and Equipment	PM	001	\$30,000	\$30,000
Public Safety	Ruth K. Broad Bay Harbor K-8 School Overtime Detail	PM	001	\$17,000	\$17,000
Public Works	Bigbelly Program Phase II - WIFI Enabled	PM	001	\$350,000	\$70,000
Public Works	Tree Giveaway	PM	001	\$50,000	\$50,000
Parks & Recreation	Tennis Court Resurfacing	PM	001	\$12,000	\$12,000
TEDACS	Enhanced Public Information Representative Retainer	PM	001	\$51,540	\$51,540
Non-departmental	FPL Undergrounding Binding Cost Estimate	PM	001	\$60,432	\$60,432
<b>TOTAL</b>	<b>GENERAL FUND</b>			<b>\$1,085,582</b>	<b>\$805,582</b>
<b>SPECIAL REVENUE FUNDS:</b>					
<b>TOURIST RESORT FUND</b>					
Tourism (572)	Beach raking	PM	102	\$84,000	\$84,000
Tourism (572)	Beach litter contractual maintenance	PM	102	\$40,000	\$40,000
<b>TOTAL</b>	<b>TOURIST RESORT FUND</b>			<b>\$124,000</b>	<b>\$124,000</b>
<b>BUILDING FUND</b>					
Building Services	Assistant Building Official	PM	150	\$123,000	\$123,000
<b>TOTAL</b>	<b>BUILDING FUND</b>			<b>\$123,000</b>	<b>\$123,000</b>
<b>ENTERPRISE FUNDS:</b>					
<b>WATER AND SEWER FUND</b>					
Public Works / Water & Sewer	Alternative Rate Structure Sensitivity Study	PM	401	\$33,750	\$33,750
Public Works / Water & Sewer	Sewer & Stormwater Pump Maintenance	PM	401	\$25,000	\$25,000
<b>TOTAL</b>	<b>WATER AND SEWER FUND</b>			<b>\$58,750</b>	<b>\$58,750</b>
<b>STORMWATER FUND</b>					
Public Works / Stormwater	Alternative Rate Structure Sensitivity Study	PM	404	\$11,250	\$11,250
Public Works / Stormwater	Sewer & Stormwater Pump Maintenance	PM	404	\$25,000	\$25,000
<b>TOTAL</b>	<b>STORMWATER FUND</b>			<b>\$36,250</b>	<b>\$36,250</b>
<b>TOTAL ALL FUNDS</b>				<b>\$1,427,582</b>	<b>\$1,147,582</b>

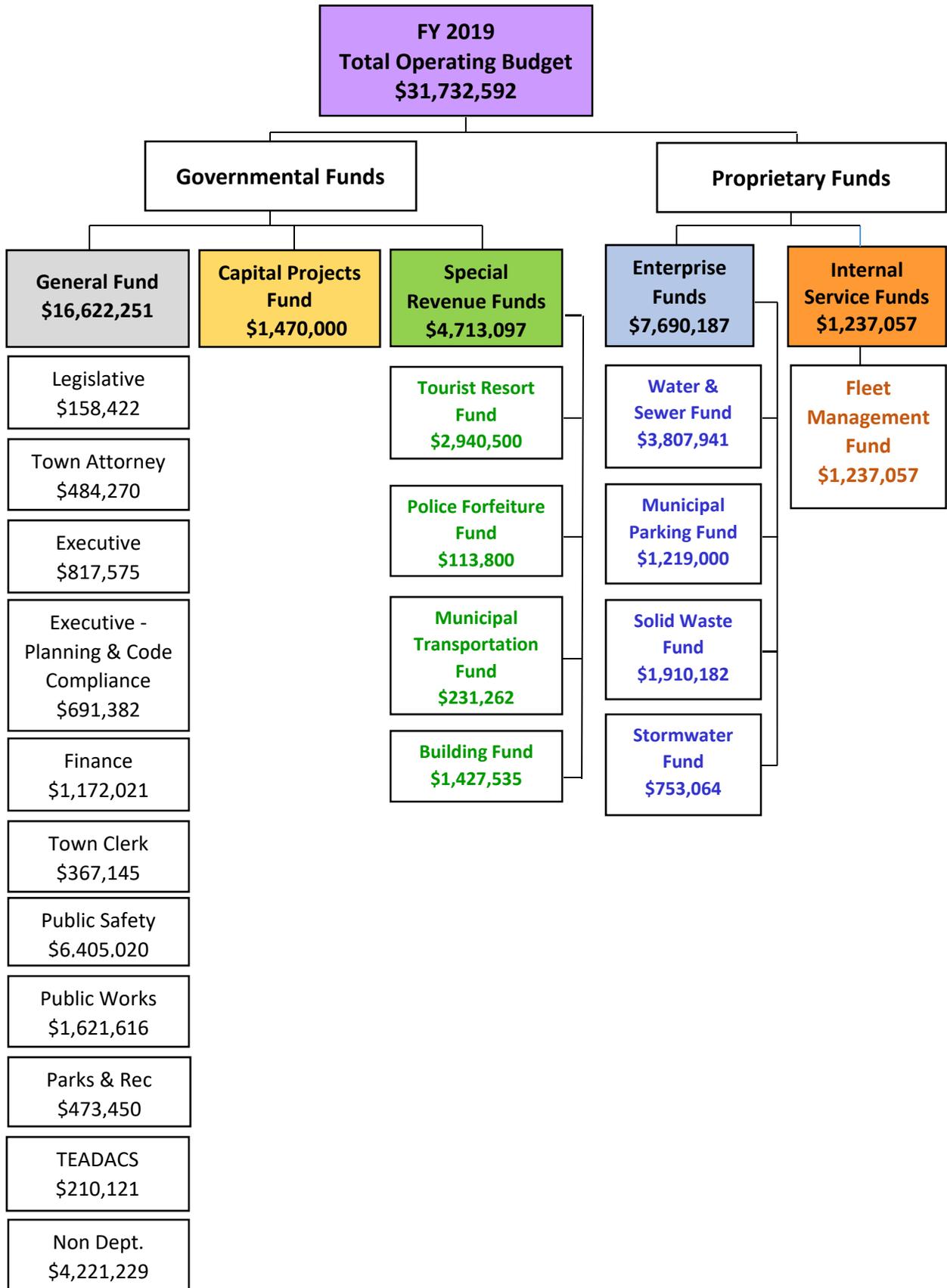
**SUMMARY OF NEW CAPITAL EXPENDITURES  
FY 2019**

Department/Division		Description of New Capital Expenditures	Type	Fund	Total Cost	Funded
<b>GENERAL FUND</b>						
Finance	6410	Network Switch Upgrades	CO	001	\$10,000	\$10,000
Public Safety	6410	Police Handheld Radios	CO	001	\$129,600	\$129,600
<b>TOTAL GENERAL FUND</b>					<b>\$139,600</b>	<b>\$139,600</b>
<b>CAPITAL IMPROVEMENT FUND</b>						
Finance/ IT	6410	IT Infrastructure Upgrades - Server	CO	301	\$75,000	\$75,000
Public Works	6410	Town Hall Generator	CIP	301	\$125,000	\$125,000
Public Works	6410	Solar Panels at Town Facilities	CIP	301	\$100,000	\$100,000
Public Works	63TBD	Town Hall Parking Lot Security Fence	CIP	301	\$100,000	\$100,000
Public Works	63TBD	92nd St. Beachend Improvements	CIP	301	\$250,000	\$250,000
Parks & Recreation	63TBD	96th Street Park Renovation	CIP	301	\$700,000	\$700,000
Parks & Recreation	63TBD	Rope Fencing & Posts-Beachwalk/Hardpack	CIP	301	\$120,000	\$120,000
<b>TOTAL CAPITAL IMPROVEMENT FUND</b>					<b>\$1,470,000</b>	<b>\$1,470,000</b>
<b>SPECIAL REVENUE FUNDS: POLICE FORFEITURE FUND</b>						
Public Safety	6410	Police Mobile Laptops	CO	105	\$133,509	\$44,503
<b>TOTAL POLICE FORFEITURE FUND</b>					<b>\$133,509</b>	<b>\$44,503</b>
<b>ENTERPRISE FUNDS: MUNICIPAL PARKING FUND</b>						
Public Safety	6410	Handheld Radios	CIP	402	\$21,600	\$21,600
<b>TOTAL MUNICIPAL PARKING FUND</b>					<b>\$21,600</b>	<b>\$21,600</b>
<b>INTERNAL SERVICE FUNDS: FLEET MANAGEMENT FUND</b>						
Public Works	6410	Police Vehicles	CO	501	\$228,000	\$228,000
Public Works	6410	Parks & Recreation Replacement Vehicle	CO	501	\$28,000	\$28,000
<b>TOTAL</b>					<b>\$28,000</b>	<b>\$28,000</b>
<b>TOTAL ALL FUNDS</b>					<b>\$2,020,709</b>	<b>\$1,931,703</b>

**Town of Surfside  
FY 2019 - 2023  
Five Year Capital Improvement Plan**

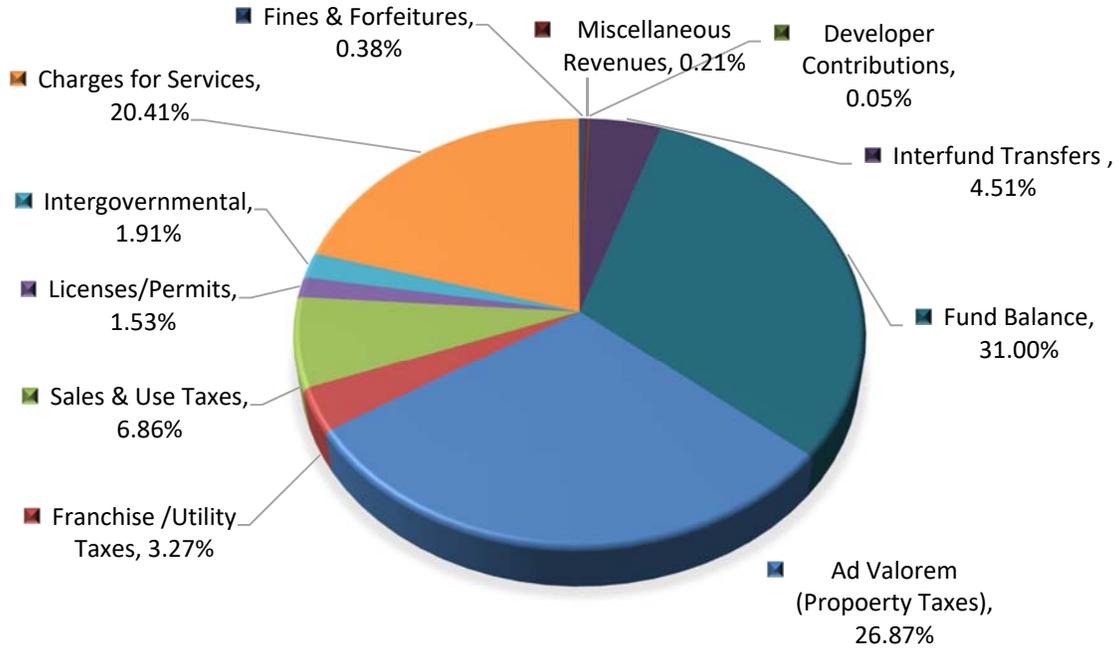
Department	Projects	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	5YR TOTAL
Code Compliance	Replacement Vehicle				\$ 27,000		\$ 27,000
Finance / IT	IT Infrastructure Upgrades - Server	\$75,000					\$ 75,000
Building Services	Replacement Vehicle		30,000				\$ 30,000
Public Safety	Replacement Vehicles	228,000	152,000	152,000	152,000	152,000	\$ 836,000
	Replacement Vehicle - Parking					28,000	\$ 28,000
Public Works	Replacement Vehicle - Garbage Truck		240,000				\$ 240,000
	Replacement Vehicles		78,000	51,000			\$ 129,000
	Town Hall Generator	125,000					\$ 125,000
	91st Street Improvement Project			1,000,000			\$ 1,000,000
	Alleyway 9500-9600 Electrical Connections/Drainage		500,000				\$ 500,000
	Town Resilience - Infrastructure		500,000	500,000			\$ 1,000,000
	Solar Power System at Community Center	100,000					\$ 100,000
	Town Hall Parking Lot Security Fence	100,000					\$ 100,000
	92nd Street Beachend Improvements	250,000					\$ 250,000
	Post & Rope Fencing - Beachwalk/Hardpack	120,000					\$ 120,000
Leisure Services	96th Street Park Renovation	700,000					\$ 700,000
	Westside Street End Improvements		200,000	200,000			\$ 400,000
	Replacement Vehicle	28,000			27,000		\$ 55,000
	<b>Total Projects</b>	<b>\$ 1,726,000</b>	<b>\$ 1,700,000</b>	<b>\$ 1,903,000</b>	<b>\$ 206,000</b>	<b>\$ 180,000</b>	<b>\$ 5,715,000</b>

Source Code	Revenue Sources	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	5YR TOTAL
GAS	Second Local Option Gas Tax			50,000			\$50,000
GF	General Fund 001	\$ 1,350,000	\$ 1,115,000	\$ 1,100,000			3,565,000
GF - CIP	Capital Projects Fund Balance (301)	16,367					16,367
CIPPR	Capital Projects Fund Balance for P&R	225,633					225,633
DC	Developer Contributions		110,000	400,000			510,000
INC	Indian Creek Share of Project Costs			50,000			50,000
MTF	Municipal Transportation Fund (CITT)			100,000			100,000
TRF	Tourist Resort Fund	134,000					134,000
BF	Building Fund		22,000				22,000
SWCF	Solid Waste Fund		190,000				190,000
WS	Water and Sewer Fund - Net Assets		25,000				25,000
FMF	Fleet Management Fund		238,000	203,000	206,000	180,000	827,000
	<b>Total Revenue Sources</b>	<b>\$ 1,726,000</b>	<b>\$ 1,700,000</b>	<b>\$ 1,903,000</b>	<b>\$ 206,000</b>	<b>\$ 180,000</b>	<b>\$ 5,715,000</b>

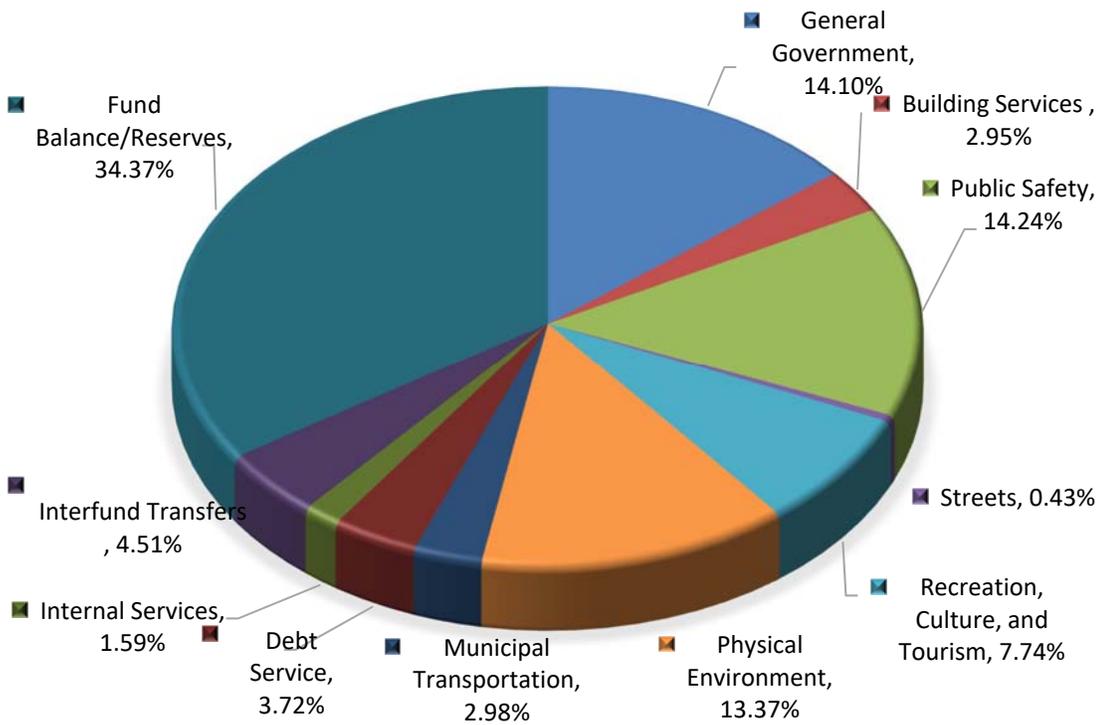


# ALL FUNDS BUDGET SUMMARY CHART

## REVENUES, TRANSFERS & FUND BALANCE BY SOURCE FY 2019 BUDGET – ALL FUNDS \$44,176,406



## EXPENDITURES, TRANSFERS & FUND BALANCE BY TYPE FY 2019 BUDGET – ALL FUNDS \$44,176,406



## ALL FUNDS SCHEDULE OF REVENUES

Revenue Source	FY 2017 Actual	FY 2018 Adopted	FY 2018 Estimated	FY 2019 Proposed
<b>GENERAL FUND (001) - MAJOR FUND</b>				
Property Taxes	\$8,167,329	\$9,806,091	\$9,806,091	\$13,192,738
Sales and Use Taxes	1,482,210	1,706,861	1,706,861	100,560
Franchise and Utility Taxes	1,427,399	1,328,059	1,328,059	1,444,996
Permits/Licenses/Inspections	20,150	5,000	13,375	10,000
Intergovernmental Revenues	610,631	581,854	581,854	613,043
Charges for Services	747,347	459,125	518,625	488,400
Fines and Forfeitures	1,546,610	184,000	347,221	169,000
Miscellaneous Revenues	90,791	56,700	97,165	94,600
Other Sources - Transfers In	446,116	470,406	470,406	508,914
<b>Total General Fund</b>	<b>\$14,538,583</b>	<b>\$14,598,096</b>	<b>\$14,869,657</b>	<b>\$16,622,251</b>
<b>CAPITAL PROJECTS FUND (301) - MAJOR FUND</b>				
Miscellaneous Revenues	\$2,351	\$0	\$0	\$0
Developer Contributions	170,000	0	125,000	0
Other Sources - Transfers In	100,000	\$1,227,911	1,227,911	\$1,228,000
Appropriated Fund Balance		325,000	382,070	242,000
<b>Total Capital Projects Fund</b>	<b>\$272,351</b>	<b>\$1,552,911</b>	<b>\$1,734,981</b>	<b>\$1,470,000</b>
<b>TOURIST RESORT FUND (102) - MAJOR FUND</b>				
Sales and Use Taxes	\$707,641	\$829,617	\$829,617	\$2,930,000
Miscellaneous Revenues	14,392	10,500	10,500	10,500
Appropriated Fund Balance		241,436	360,436	0
<b>Total Tourist Resort Fund</b>	<b>\$722,033</b>	<b>\$1,081,553</b>	<b>\$1,200,553</b>	<b>\$2,940,500</b>
<b>POLICE FORFEITURE FUND (105) - NONMAJOR FUND</b>				
Fines and Forfeitures	\$61,950	0	\$27,305	0
Miscellaneous Revenues	135	0	0	0
Appropriated Fund Balance		\$78,192	50,887	\$113,800
<b>Total Police Forfeiture Fund</b>	<b>\$62,085</b>	<b>\$78,192</b>	<b>\$78,192</b>	<b>\$113,800</b>
<b>MUNICIPAL TRANSPORTATION FUND (107) - NONMAJOR FUND</b>				
Intergovernmental Revenues	\$228,739	\$223,000	\$223,000	\$231,262
Appropriated Fund Balance		211,250	279,320	0
<b>Total Municipal Transportation Fund</b>	<b>\$228,739</b>	<b>\$434,250</b>	<b>\$502,320</b>	<b>\$231,262</b>

## ALL FUNDS SCHEDULE OF REVENUES

Revenue Source	FY 2017 Actual	FY 2018 Adopted	FY 2018 Estimated	FY 2019 Proposed
<b>BUILDING FUND (150) - MAJOR FUND</b>				
Permits/Licenses/Inspections	1,690,316	1,646,000	1,822,450	\$654,000
Miscellaneous Revenues	12,534	11,000	11,000	2,000
Other Sources - Transfers In	941,983	0	0	0
Appropriated Fund Balance				771,535
<b>Total Building Fund</b>	<b>\$2,644,833</b>	<b>\$1,657,000</b>	<b>\$1,833,450</b>	<b>\$1,427,535</b>
<b>ENTERPRISE FUNDS</b>				
<b>WATER AND SEWER FUND (401) - MAJOR FUND</b>				
Charges for Services	\$3,223,986	\$3,677,158	\$3,677,158	\$3,807,941
Miscellaneous Revenues	88,564	0	0	0
<b>Total Water and Sewer Fund</b>	<b>\$3,312,550</b>	<b>\$3,677,158</b>	<b>\$3,677,158</b>	<b>\$3,807,941</b>
<b>MUNICIPAL PARKING FUND (402) - MAJOR FUND</b>				
Charges for Services	\$1,110,024	\$1,035,000	\$1,035,000	\$1,198,000
Developer Contributions	0	21,000	21,000	21,000
Proceeds from Disposal of Assets	154,807	0	0	0
Appropriated Fund Balance		147,158	147,158	
<b>Total Municipal Parking Fund</b>	<b>\$1,264,831</b>	<b>\$1,203,158</b>	<b>\$1,203,158</b>	<b>\$1,219,000</b>
<b>SOLID WASTE FUND (403) - MAJOR FUND</b>				
Charges for Services	\$1,827,550	\$1,767,885	\$1,767,885	\$1,910,182
Miscellaneous Revenues	1,305	0	0	0
Proceeds from Disposal of Assets	24,000	0	0	0
<b>Total Solid Waste Fund</b>	<b>\$1,852,855</b>	<b>\$1,767,885</b>	<b>\$1,767,885</b>	<b>\$1,910,182</b>
<b>STORMWATER FUND (404) - MAJOR FUND</b>				
Charges for Services	\$531,309	\$606,000	\$606,000	\$630,000
Appropriated Fund Balance		85,330	85,330	123,064
<b>Total Stormwater Fund</b>	<b>\$531,309</b>	<b>\$691,330</b>	<b>\$691,330</b>	<b>\$753,064</b>
<b>FLEET MANAGEMENT FUND (501) - INTERNAL SERVICE FUND</b>				
Charges for Services				\$981,057
Other Sources - Transfers In				256,000
<b>Total Fleet Management Fund</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,237,057</b>
<b>TOTAL REVENUES - ALL FUNDS</b>	<b>\$25,430,169</b>	<b>\$26,741,533</b>	<b>\$27,558,684</b>	<b>\$31,732,592</b>

## ALL FUNDS SCHEDULE OF EXPENDITURES

	FY 2017 Actual	FY 2018 Adopted	FY 2018 Estimated	FY 2019 Proposed
<b>GENERAL FUND (001) - MAJOR FUND</b>				
Personnel Services	\$8,143,267	\$8,500,951	\$8,565,949	\$7,630,498
Operating Expenses	3,718,207	3,904,659	3,972,064	4,925,523
Capital Outlay	127,980	274,345	274,345	153,500
Debt Service	56,507	50,669	50,669	4,228
Non-Operating Expenses	8,667	8,000	8,000	64,667
Transfers Out	1,041,983	947,911	1,004,981	1,350,000
Contingency		100,000	100,000	450,000
Contingency/Reserve		811,561	893,649	2,043,835
<b>Total General Fund</b>	<b>\$13,096,611</b>	<b>\$14,598,096</b>	<b>\$14,869,657</b>	<b>\$16,622,251</b>
<b>CAPITAL PROJECTS FUND (301) - MAJOR FUND</b>				
Capital Expenditures - Capital Improvement Projects	\$ 800,581	\$ 1,552,911	\$ 1,609,981	1,470,000
Non-Operating Expenses	\$50,000		\$0	
Reserves Restricted - P&R CIP			125,000	
<b>Total Capital Projects Fund</b>	<b>\$850,581</b>	<b>\$1,552,911</b>	<b>\$1,734,981</b>	<b>\$1,470,000</b>
<b>TOURIST RESORT FUND (102) - MAJOR FUND</b>				
Personnel Services	\$64,501	\$120,077	\$120,077	\$1,236,399
Operating Expenses	553,859	781,476	900,476	1,514,314
Transfers Out		180,000	180,000	134,000
Contingency/Reserve				55,787
<b>Total Tourist Resort Fund</b>	<b>\$618,360</b>	<b>\$1,081,553</b>	<b>\$1,200,553</b>	<b>\$2,940,500</b>
<b>POLICE FORFEITURE FUND (105) - NONMAJOR FUND</b>				
Operating Expenses	\$39,260	\$73,192	\$73,192	\$113,800
Capital Outlay	0	5,000	5,000	0
<b>Total Police Forfeiture Fund</b>	<b>\$39,260</b>	<b>\$78,192</b>	<b>\$78,192</b>	<b>\$113,800</b>
<b>MUNICIPAL TRANSPORTATION FUND (107) - NONMAJOR FUND</b>				
Operating Expenses	\$183,890	\$273,000	\$282,024	\$219,699
Capital Outlay	0	50,000	109,046	0
Transfers Out	10,750	111,250	111,250	11,563
<b>Total Municipal Transportation Fund</b>	<b>\$194,640</b>	<b>\$434,250</b>	<b>\$502,320</b>	<b>\$231,262</b>
<b>BUILDING FUND (150) - MAJOR FUND</b>				
Personnel Services	\$636,466	\$767,787	\$872,294	\$1,103,641
Operating Expenses	\$156,792	\$223,750	\$223,750	201,027
Capital Outlay	\$0	\$90,000	\$90,000	0
Transfers Out	\$108,482	\$114,906	\$114,906	122,867
Contingency/Reserve		460,557	532,500	
<b>Total Building Fund</b>	<b>\$901,740</b>	<b>\$1,657,000</b>	<b>\$1,833,450</b>	<b>\$1,427,535</b>

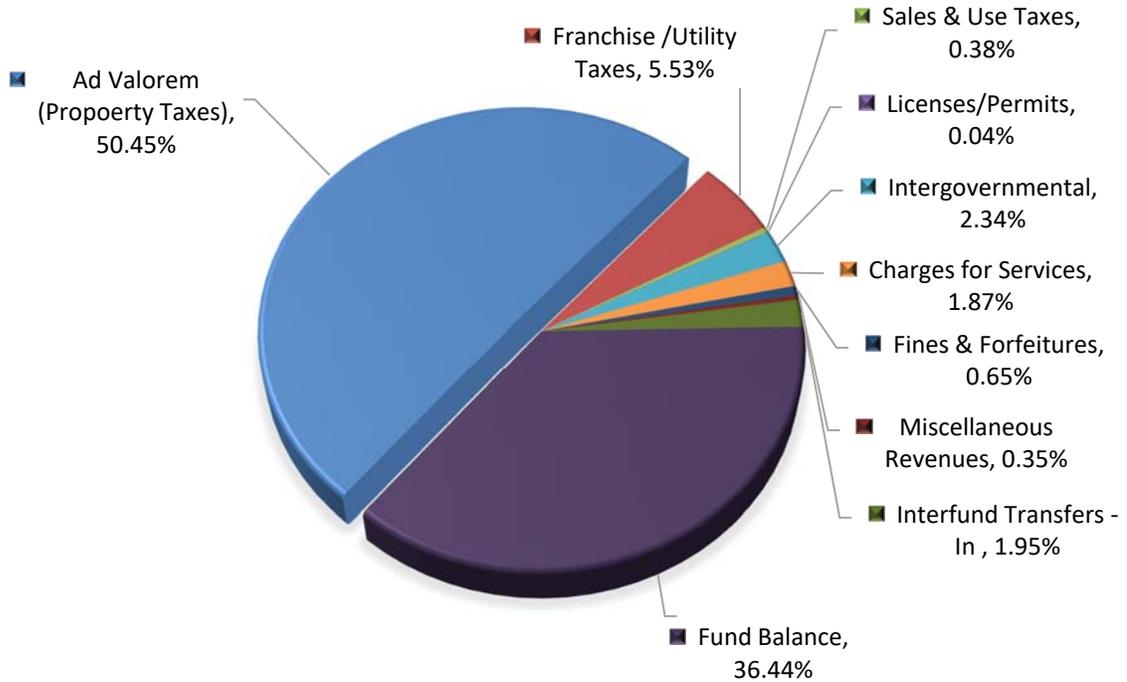
## ALL FUNDS SCHEDULE OF EXPENDITURES

	FY 2017 Actual	FY 2018 Adopted	FY 2018 Estimated	FY 2019 Proposed
<b>ENTERPRISE FUNDS</b>				
<b>WATER AND SEWER FUND (401) - MAJOR FUND</b>				
Personnel Services	\$324,207	\$342,877	\$342,877	\$357,738
Operating Expenses	1,902,901	1,876,238	1,901,238	2,115,450
Capital Outlay	0	0	0	0
Debt Service	1,236,580	1,245,717	1,245,717	1,232,364
Transfers Out	87,965	93,230	93,230	102,389
Contingency/Reserve		94,096	94,096	
Reserves - Rate Stabilization		25,000		
<b>Total Water and Sewer Fund</b>	<b>\$3,551,653</b>	<b>\$3,677,158</b>	<b>\$3,677,158</b>	<b>\$3,807,941</b>
<b>MUNICIPAL PARKING FUND (402) - MAJOR FUND</b>				
Personnel Services	\$462,424	\$492,013	\$492,013	\$515,766
Operating Expenses	459,998	503,795	503,795	558,245
Capital Outlay	555,698	93,120	93,120	21,600
Transfers Out	87,965	93,230	93,230	102,389
Renewal & Replacement Reserves		21,000	21,000	21,000
<b>Total Municipal Parking Fund</b>	<b>\$1,566,085</b>	<b>\$1,203,158</b>	<b>\$1,203,158</b>	<b>\$1,219,000</b>
<b>SOLID WASTE FUND (403) - MAJOR FUND</b>				
Personnel Services	\$693,001	\$793,646	\$793,646	\$820,335
Operating Expenses	618,737	729,565	729,565	865,892
Capital Outlay	216,655	0	0	0
Transfers Out	124,565	129,830	129,830	138,989
Contingency/Reserve		114,844	114,844	84,966
<b>Total Solid Waste Fund</b>	<b>\$1,652,958</b>	<b>\$1,767,885</b>	<b>\$1,767,885</b>	<b>\$1,910,182</b>
<b>STORMWATER FUND (404) - MAJOR FUND</b>				
Personnel Services	\$116,704	\$127,621	\$127,621	\$131,880
Operating Expenses	\$105,311	\$124,962	\$124,962	\$179,680
Capital Outlay	\$0	\$0	\$0	\$0
Debt Service	\$410,788	\$410,787	\$410,787	\$410,787
Transfers Out	\$26,389	\$27,960	\$27,960	\$30,717
<b>Total Stormwater Fund</b>	<b>\$659,192</b>	<b>\$691,330</b>	<b>\$691,330</b>	<b>\$753,064</b>
<b>FLEET MANAGEMENT FUND (501) - INTERNAL SERVICE FUND</b>				
Personnel Services				\$79,888
Operating Expenses				\$365,973
Capital Outlay				\$256,000
Contingency/Reserve				535,196
<b>Total Fleet Management Fund</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,237,057</b>
<b>TOTAL EXPENDITURES - ALL FUNDS</b>	<b>\$23,131,080</b>	<b>\$26,741,533</b>	<b>\$27,558,684</b>	<b>\$31,732,592</b>

# GENERAL FUND BUDGET SUMMARY CHART

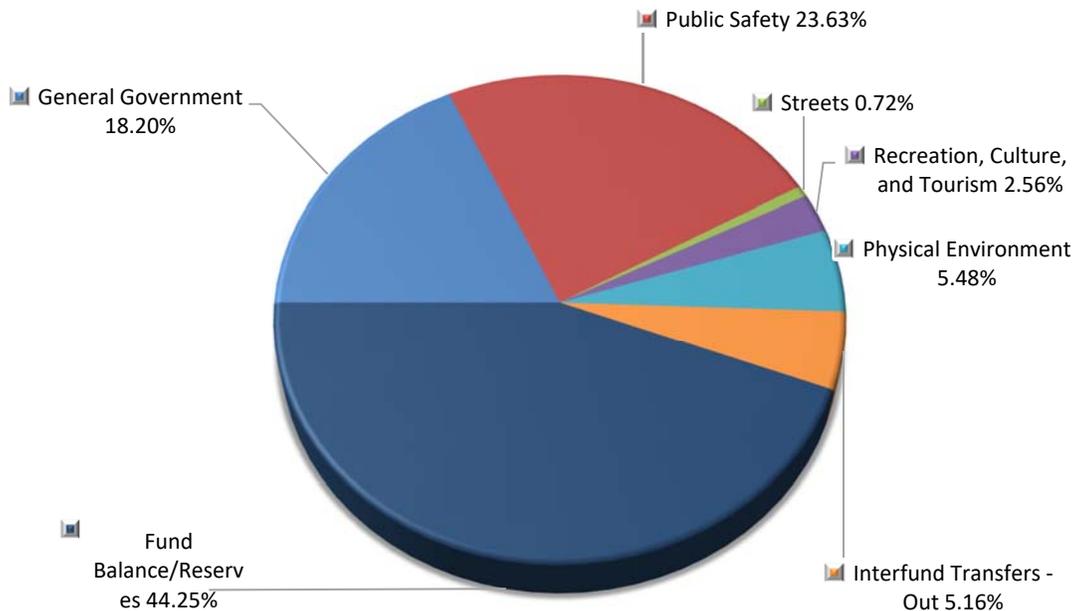
## Where Do the Funds Come From?

Total General Fund Revenues, Transfers & Fund Balance \$26,151,165



## Where Do the Funds Go?

Total General Fund Expenditures, Transfer & Fund Balance \$26,151,165





## 001 GENERAL FUND

### TOTAL REVENUES

Line Item Prefix: 001-0000-:		FY 2017	FY 2018	FY 2018	FY 2019
		Actual	Adopted	Estimated	Proposed
311-1000	Current & Delinquent Real Property	8,077,548	9,736,091	9,736,091	13,102,738
311-1001	Current & Delinquent Personal Property	89,781	70,000	70,000	90,000
<b>TOTAL</b>	<b>Real Property Tax</b>	<b>\$8,167,329</b>	<b>\$9,806,091</b>	<b>\$9,806,091</b>	<b>\$13,192,738</b>
312-1200	Two Percent Resort Tax (Food)*	377,349	357,324	357,324	
312-1400	Four Percent Resort Tax*	993,780	1,253,109	1,253,109	
312-1500	Resort Tax Penalties / Interest	3,228	4,000	4,000	3,000
312-4100	First Local Option Fuel Tax	77,629	66,605	66,605	70,725
312-4200	Second Local Option Fuel Tax	30,224	25,823	25,823	26,835
<b>TOTAL</b>	<b>Sales and Use Taxes</b>	<b>\$1,482,210</b>	<b>\$1,706,861</b>	<b>\$1,706,861</b>	<b>\$100,560</b>
314-1000	Electric Utility	610,459	550,000	550,000	620,000
314-4000	Gas Utility	20,109	22,000	22,000	20,000
315-0100	Communication Services Tax	220,848	220,559	220,559	223,496
316-0100	Surfside Local Business Licensing Tax	97,651	80,000	80,000	95,000
316-0200	Miami-Dade Occ Licenses Tax Share	7,194	12,000	12,000	7,000
316-0300	Surfside Local Business License Penalty	2,612	1,500	1,500	1,500
<b>TOTAL</b>	<b>Municipal Utility &amp; Other Use Taxes</b>	<b>\$958,873</b>	<b>\$886,059</b>	<b>\$886,059</b>	<b>\$966,996</b>
323-1000	Electric Franchise	449,758	415,000	415,000	460,000
323-4000	Gas Franchise	18,768	27,000	27,000	18,000
<b>TOTAL</b>	<b>Franchise Fees</b>	<b>\$468,526</b>	<b>\$442,000</b>	<b>\$442,000</b>	<b>\$478,000</b>
329-2010	Lobbyist Fees / Registrations	20,150	5,000	13,375	10,000
<b>TOTAL</b>	<b>Permits/Licenses/Inspection</b>	<b>\$20,150</b>	<b>\$5,000</b>	<b>\$13,375</b>	<b>\$10,000</b>
335-1200	State Revenue Sharing	164,597	155,400	155,400	160,811
335-1500	Beverage License	6,810	7,500	7,500	7,500
335-1800	Half Cent Sales Tax	430,815	412,454	412,454	437,232
335-4900	Motor Fuel Tax Rebate	8,409	6,500	6,500	7,500
<b>TOTAL</b>	<b>Intergovernmental - Federal/State</b>	<b>\$610,631</b>	<b>\$581,854</b>	<b>\$581,854</b>	<b>\$613,043</b>
341-8000	Permit Penalties				
341-9000	Election Qualifying Fees		125	125	
342-1010	Special Police Detail - Extra Duty	458,601	180,000	245,000	215,000
347-2002	Pool Admission Fees	24,154	25,000	25,000	24,000
347-2003	Recreation - Aquatic Programs	27,280	28,000	28,000	27,000
347-2004	Recreation - Community Ctr Facility Rentals	6,337	6,000	6,000	6,000
347-2005	Recreation - ID Cards	305	400	400	300
347-2006	Recreation - Winter Camp	4,735	5,000	5,000	5,000
347-2007	Recreation - Summer Camp	104,653	106,000	106,000	110,000
347-2022	Recreation - Spring Camp	6,008	6,000	6,000	6,000
347-2008	Recreation - Locker Rentals	37			
347-2015	Recreation - Adult Programs	33,743	21,000	21,000	21,000
347-2016	Recreation - Youth Programs	70,554	70,000	70,000	70,000
347-2018	Recreation - Senior Programs	3,460	4,000	4,000	3,500
347-2019	Recreation - Tennis Reservations	630	1,000	1,000	600
347-2090	Recreation - Concessions	6,600	6,600	1,100	
347-2095	Recreation - Community Ctr Brick Sponsors	250			
<b>TOTAL</b>	<b>Charges for Services</b>	<b>\$747,347</b>	<b>\$459,125</b>	<b>\$518,625</b>	<b>\$488,400</b>

## 001 GENERAL FUND

### TOTAL REVENUES

Line Item Prefix: 001-0000-:		FY 2017	FY 2018	FY 2018	FY 2019
		Actual	Adopted	Estimated	Proposed
351-5005	Traffic Violations	28,370	40,000	40,000	25,000
351-5010	Parking Violations	120,709	120,000	120,000	120,000
351-5030	Red Light Enforcement	1,354,610		163,221	
359-4000	Code Enforcement Fees and Penalties	42,921	24,000	24,000	24,000
<b>TOTAL</b>	<b>Fines &amp; Forfeitures</b>	<b>\$1,546,610</b>	<b>\$184,000</b>	<b>\$347,221</b>	<b>\$169,000</b>
361-1000	Interest Earnings	36,223	17,500	37,500	38,000
364-1000	Disposition of Assets	1,975			
369-9004	Other Miscellaneous Revenues - Police	2,762	3,100	3,100	3,100
369-9009	Blue Prints	124	1,000	1,000	1,000
369-9010	Other Miscellaneous Revenues	32,094	26,000	40,000	40,000
369-9030	Public Works Repairs Revenue	3,379	1,000	1,000	1,000
369-9040	Beach Furniture Registration	3,500		2,000	2,000
369-9050	Bike Sharing Revenue	4,932	8,000	8,000	4,900
369-9055	Car Charging Station Revenue	102	100	100	100
369-9060	Sidewalk Café Site Permit	390			
369-9065	Gazette Advertisement Revenue	5,000		4,465	4,500
369-9075	Special Event Coordination	310			
<b>TOTAL</b>	<b>Miscellaneous Revenues</b>	<b>\$90,791</b>	<b>\$56,700</b>	<b>\$97,165</b>	<b>\$94,600</b>
381-1700	Interfund Transfer: Mun. Transportation	10,750	11,250	11,250	11,563
381-1TBD	Interfund Transfer: Building Services	108,482	114,906	114,906	122,867
381-4100	Interfund Transfer: Water / Sewer	87,965	93,230	93,230	102,389
381-4200	Interfund Transfer: Mun. Parking	87,965	93,230	93,230	102,389
381-4300	Interfund Transfer: Solid Waste	124,565	129,830	129,830	138,989
381-4400	Interfund Transfer: Stormwater	26,389	27,960	27,960	30,717
<b>TOTAL</b>	<b>Interfund Transfers</b>	<b>\$446,116</b>	<b>\$470,406</b>	<b>\$470,406</b>	<b>\$508,914</b>
392-0000	Appropriated Fund Balance				
<b>TOTAL</b>	<b>Appropriated Fund Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL</b>	<b>REVENUES</b>	<b>\$14,538,583</b>	<b>\$14,598,096</b>	<b>\$14,869,657</b>	<b>\$16,622,251</b>

\*Note: In FY 2019 Resort Tax revenues are budgeted 100% in the Resort Tax Fund 102.  
Prior to FY 2019 budget allocation: 66% General Fund / 34% Resort Tax Fund 102.

# 001 GENERAL FUND

## TOTAL EXPENDITURES

Line Item		FY 2017 Actual	FY 2018 Adopted	FY 2018 Estimated	FY 2019 Proposed
<b><u>Personnel Services</u></b>					
1210	Regular Salaries	\$4,877,085	\$5,178,075	\$5,178,074	\$4,799,386
1310	Other Salaries	437,468	459,576	459,576	78,549
1320	Other Salaries-Reserve Officer/Extra Duty	3,520	0	0	0
1410	Overtime	218,674	218,000	218,000	228,700
1510	Special pay	102,071	140,867	140,867	151,155
1520	Extra Duty Pay	427,942	185,000	250,000	215,000
2110	Payroll Taxes	447,047	460,872	460,872	405,342
2210	Retirement Contribution	704,289	828,029	828,030	798,416
2310	Life & Health Insurance	729,790	849,804	849,805	797,285
2410	Workers Compensation	195,381	180,727	180,725	156,665
<b>Total</b>	<b>Personnel Services</b>	<b>\$8,143,267</b>	<b>\$8,500,951</b>	<b>\$8,565,949</b>	<b>\$7,630,498</b>
<b><u>Operating Expenses</u></b>					
3103	Lobbyist	45,500	46,000	46,000	46,000
3110/3115	Professional Services	645,320	942,089	942,089	1,487,927
3111/3120	Lawsuits and Prosecutions	6,186	50,900	50,900	900
3112	Physical Examinations	18,236	22,220	22,220	16,120
3210	Accounting and Auditing	75,370	105,400	105,400	92,200
3410	Other Contractual Services	140,202	221,445	221,445	273,605
3411	Nuisance Abatement	0	10,000	10,000	10,000
3420	Other Code Services	6,964	3,500	3,500	7,300
4009	Car Allowance	20,616	17,250	17,250	21,450
4110	Telecommunications	72,039	73,420	73,420	97,376
4111	Postage	9,751	17,400	17,400	19,200
4112	Mobile Phone Allowance	21,399	23,514	23,514	21,363
4310	Electricity	80,335	100,250	100,250	50,150
541-4310	Roadway Electricity	31,285	41,000	41,000	41,000
4311	Water and Sewer	84,192	102,800	102,800	107,800
4312	Natural Gas Service	26,757	27,200	27,200	0
4402	Building Rental/Leasing	3,390	4,000	4,000	4,000
4403	Equipment/Vehicle Leasing	30,594	82,300	82,300	178,503
4510	Property and Liability Insurance	216,032	283,170	283,170	228,249
4601	Maintenance Service/Repair Contracts	121,417	144,581	144,581	173,753
4602	Building Maintenance	77,478	137,000	137,000	91,800
4603	Equipment Maintenance	63,529	56,180	56,180	66,340
4604	Grounds Maintenance	332,833	372,480	372,480	333,062
4611	Miscellaneous Maintenance	63,508	150,805	150,805	164,805
4612	Vehicle Maintenance - Usage	31,748	39,400	39,400	153,523
4613	Vehicle Maint. - Fleet Replacement				394,046
4710	Printing & Binding	1,260	2,250	2,250	2,300
4810	Promotional Activities	184,245	185,955	185,955	98,640

# 001 GENERAL FUND

## TOTAL EXPENDITURES

		FY 2017	FY 2018	FY 2018	FY 2019
	Line Item	Actual	Adopted	Estimated	Proposed
4910	Legal Advertisement	13,806	23,800	23,800	25,200
4911	Other Current Charges	324,007	167,080	167,080	216,870
4915	Red Light State Portion	648,230	0	51,003	0
5110	Office Supplies	34,126	50,500	50,500	49,500
5210	Property and Maintenance	0	35,000	35,000	35,000
5213	Landscape Improvements	5,832	5,750	5,750	3,930
5214	Uniforms	33,323	40,370	40,370	36,463
5215	Uniform Allowance	1,600	1,200	1,200	1,200
5216	Gasoline	75,540	81,990	98,390	120,504
5225	Merchant Fees	16,279	18,200	18,200	18,700
5290	Miscellaneous Operating Supplies	84,649	102,520	102,520	116,320
5310	Road Materials	7,009	7,000	7,000	7,000
5410	Subscriptions and Memberships	16,308	18,100	18,100	18,810
5420	Conferences and Seminars	40,667	56,840	56,840	60,815
5510	Training & Educational	6,645	33,800	33,800	33,800
<b>Total</b>	<b>Operating Expenses</b>	<b>\$3,718,207</b>	<b>\$3,904,659</b>	<b>\$3,972,062</b>	<b>\$4,925,523</b>
<b>Capital Outlay</b>					
6310	Improvements other than Building	3,399	0		
6410	Machinery and Equipment	124,581	274,345	274,345	153,500
<b>Total</b>	<b>Capital Outlay</b>	<b>\$127,980</b>	<b>\$274,345</b>	<b>\$274,345</b>	<b>\$153,500</b>
<b>Debt Service</b>					
7110	Principal	54,638	50,005	50,005	4,216
7210	Interest	1,869	664	664	12
<b>Total</b>	<b>Debt Service</b>	<b>\$56,507</b>	<b>\$50,669</b>	<b>\$50,669</b>	<b>\$4,228</b>
<b>Non-operating Expenses</b>					
8300	Other Grants and Aid	8,667	8,000	8,000	64,667
9TBD	Transfer to Building Fund	941,983	0	0	0
9120	Transfers to Capital Projects Fund	100,000	947,911	1,004,981	1,108,000
91TBD	Transfer to Fleet Management Fund				242,000
9TBD	Contingency		100,000	100,000	450,000
9310	Reserves/Return to Fund Balance	0	811,561	893,649	2,043,835
<b>Total</b>	<b>Non-operating Expenses</b>	<b>\$1,050,650</b>	<b>\$1,867,472</b>	<b>\$2,006,630</b>	<b>\$3,908,502</b>
<b>TOTAL</b>	<b>GENERAL FUND EXPENDITURES</b>	<b>\$13,096,611</b>	<b>\$14,598,096</b>	<b>\$14,869,655</b>	<b>\$16,622,251</b>

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

	<b>General Fund</b>	<b>Capital Projects Fund</b>	<b>Total Special Revenue Funds</b>	<b>Total Enterprise Funds</b>	<b>Internal Service Funds**</b>
<b>October 1, 2017 Fund Balance</b>	<b>\$8,635,263</b>	<b>\$576,122</b>	<b>\$2,766,268</b>	<b>\$3,447,225</b>	
<b>Fiscal Year 2018 Estimated</b>					
FY 2018 Estimated Revenues*	\$14,869,657	\$1,352,911	\$2,923,872	\$7,107,043	
FY 2018 Estimated Expenditures*	13,976,006	1,609,981	3,082,015	7,203,687	
Net Increase (Decrease) in Fund Balance/Net Assets	\$893,651	(\$257,070)	(\$158,143)	(\$96,644)	
<b>September 30, 2018 Fund Balance (Estimated)*</b>	<b>\$9,528,914</b>	<b>\$319,052</b>	<b>\$2,608,125</b>	<b>\$3,350,581</b>	
<b>Fiscal Year 2019</b>					
FY 2019 Budgeted Revenues	\$16,622,251	\$1,228,000	\$3,827,762	\$7,567,123	\$1,237,057
FY 2019 Budgeted Expenditures	14,578,416	1,470,000	4,657,310	7,584,222	701,861
Net Increase (Decrease) in Fund Balance/Net Assets	\$2,043,835	(\$242,000)	(\$829,548)	(\$17,099)	\$535,196
<b>September 30, 2019 Fund Balance (Projected)</b>	<b>\$11,572,749</b>	<b>\$77,052</b>	<b>\$1,778,578</b>	<b>\$3,333,482</b>	<b>\$535,196</b>

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

\*\*In FY 2019 the Fleet Management Fund (Internal Service) is established.

**Changes in Fund Balance**

**General Fund:** The FY 2019 Budget provides for an increase of \$2,043,845 to fund balance. The changes in fund balance are mainly attributable to:

- 1) Increase in property tax revenue (\$3,386,647);
- 2) Decrease to fund capital improvements (\$1,108,000);
- 3) Decrease for transfer to Fleet Management Fund for vehicle replacements (\$242,000).

**Capital Projects Fund:** Fund balance decrease is attributable to:

96th Street Park Renovations (\$242,000) funded from developer contributions received in prior years.

**Special Revenue Funds**

**Tourist Resort Fund:** Fund balance increase is attributable to:

Projected revenue increase from Resort Tax (\$55,787).

**Police Forfeiture Fund:** Fines & forfeitures revenues are budgeted when the Town receives its share of seized assets dispositions. The fund balance decrease during FY 2019 is anticipated due to the timing of revenue recognition and expenditure requirements (\$113,800).

**Municipal Transportation Fund:** No change.

**Building Fund:** Fund balance decrease is attributable to:

Building permit revenue is volatile and fluctuates with construction cycles. The fund balance decrease (\$771,535) is anticipated due to the timing of revenue recognition and expenditure requirements. The FY 2019 budget is prepared in support of continuing operations. Staffing levels are made in support of new residential and other development that began coming online in FY 2018 and is anticipated to continue, at least in the near future.

**Enterprise Funds**

**Water and Sewer Fund:** No change.

**Municipal Parking Fund:** Fund balance increase is attributable to one-time developer contributions (\$21,000).

**Solid Waste Fund:** Fund balance increase is attributable to:

- 1) New residential property assessment (\$41,163);
- 2) New development online (\$43,803).

**Stormwater Fund:** Fund balance decrease is attributable to:

- 1) Stormwater equipment maintenance (\$25,000);
- 2) Alternative rate structure sensitivity study (\$11,250);
- 3) The FY 2019 budget is prepared in support of continuing operations at current service levels.

**Internal Service Funds**

**Fleet Management Fund:** Fund balance increase is attributable to transfers from other funds to accumulate sufficient reserves to provide for long-term replacement of the Town's vehicles (\$535,196).

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

	<b>Tourist Resort Fund</b>	<b>Police Forefeiture Fund</b>	<b>Municipal Transportation Fund</b>	<b>Building Fund</b>
<b>October 1, 2017 Fund Balance</b>	<b>\$469,880</b>	<b>\$164,933</b>	<b>\$388,362</b>	<b>\$1,743,093</b>
<b>Fiscal Year 2018 Estimated</b>				
FY 2018 Estimated Revenues*	\$840,117	\$27,305	\$223,000	\$1,833,450
FY 2018 Estimated Expenditures*	1,200,553	78,192	502,320	1,300,950
Net Increase (Decrease) in Fund Balance/Net Assets	(\$360,436)	(\$50,887)	(\$279,320)	\$532,500
<b>September 30, 2018 Fund Balance (Estimated)*</b>	<b>\$109,444</b>	<b>\$114,046</b>	<b>\$109,042</b>	<b>\$2,275,593</b>
<b>Fiscal Year 2019</b>				
FY 2019 Budgeted Revenues	\$2,940,500	\$0	\$231,262	\$656,000
FY 2019 Budgeted Expenditures	2,884,713	113,800	231,262	1,427,535
Net Increase (Decrease) in Fund Balance/Net Assets	\$55,787	(\$113,800)	\$0	(\$771,535)
<b>September 30, 2019 Fund Balance (Projected)</b>	<b>\$165,231</b>	<b>\$246</b>	<b>\$109,042</b>	<b>\$1,504,058</b>

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

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

	<b>Water/ Sewer Fund</b>	<b>Municipal Parking Fund</b>	<b>Solid Waste Fund</b>	<b>Stormwater Fund</b>
<b>October 1, 2017 Fund Balance</b>	<b>(\$1,283,260)</b>	<b>\$689,223</b>	<b>\$429,743</b>	<b>\$3,611,519</b>
<b>Fiscal Year 2018 Estimated</b>				
FY 2018 Estimated Revenues*	\$3,677,158	\$1,056,000	\$1,767,885	\$606,000
FY 2018 Estimated Expenditures*	<u>3,677,158</u>	<u>1,182,158</u>	<u>1,653,041</u>	<u>691,330</u>
Net Increase (Decrease) in Fund Balance/Net Assets	<u>(\$0)</u>	<u>(\$126,158)</u>	<u>\$114,844</u>	<u>(\$85,330)</u>
<b>September 30, 2018 Fund Balance (Estimated)*</b>	<b>(\$1,283,260)</b>	<b>\$563,065</b>	<b>\$544,587</b>	<b>\$3,526,189</b>
<b>Fiscal Year 2019</b>				
FY 2019 Budgeted Revenues	\$3,807,941	\$1,219,000	\$1,910,182	\$630,000
FY 2019 Budgeted Expenditures	<u>3,807,941</u>	<u>1,198,000</u>	<u>1,825,216</u>	<u>753,064</u>
Net Increase (Decrease) in Fund Balance/Net Assets	<u>\$0</u>	<u>\$21,000</u>	<u>\$84,966</u>	<u>(\$123,064)</u>
<b>September 30, 2019 Fund Balance (Projected)</b>	<b>(\$1,283,260)</b>	<b>\$584,065</b>	<b>\$629,553</b>	<b>\$3,403,125</b>

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

# BUDGET SUMMARY

## ALL FUNDS

	FY 2017	FY 2018	FY 2018	FY 2019
	<u>Actual</u>	<u>Adopted</u>	<u>Estimated</u>	<u>Proposed</u>
<b>ALL FUNDS</b>				
<b><u>Financing Sources</u></b>				
Property Taxes	\$8,167,329	\$9,806,091	\$9,806,091	\$13,192,738
Sales and Use Taxes	2,189,851	2,536,478	2,536,478	3,030,560
Franchise and Utility Taxes	1,427,399	1,328,059	1,328,059	1,444,996
Permits/Licenses/Inspections	1,710,466	1,651,000	1,835,825	689,000
Intergovernmental Revenues	839,370	804,854	804,854	844,305
Charges for Services	7,440,216	7,545,168	7,604,668	9,015,580
Fines and Forfeitures	1,608,560	184,000	374,526	169,000
Miscellaneous Revenues	388,879	78,200	118,665	82,100
Developer Contributions	170,000	21,000	146,000	21,000
<b>Subtotal</b>	<b>\$23,942,070</b>	<b>\$23,954,850</b>	<b>\$24,555,166</b>	<b>\$28,489,279</b>
Other Sources - Transfers In	1,488,099	1,698,317	1,698,317	1,992,914
Beginning Fund Balance	13,272,430	12,675,126	15,424,878	13,694,213
<b>Total</b>	<b><u>\$38,702,599</u></b>	<b><u>\$38,328,293</u></b>	<b><u>\$41,678,361</u></b>	<b><u>\$44,176,406</u></b>

<b><u>Financing Uses</u></b>				
Personnel Services	\$10,440,570	\$11,144,974	\$11,314,477	\$11,876,144
Operating Expenses	7,738,955	8,584,731	8,805,160	11,059,604
Capital Outlay	1,700,914	2,065,376	2,181,492	1,901,100
Debt Service	1,703,875	1,707,173	1,707,173	1,647,379
Non-Operating Expenses	58,667	108,000	108,000	514,667
Transfers Out	1,488,099	1,698,317	1,755,387	1,992,914
Ending Fund Balance - Assigned	2,576,122	2,351,406	2,319,052	2,077,052
Unassigned Fund Balance	12,995,397	10,668,316	13,487,620	13,107,546
<b>Total</b>	<b><u>\$38,702,599</u></b>	<b><u>\$38,328,293</u></b>	<b><u>\$41,678,361</u></b>	<b><u>\$44,176,406</u></b>

## BUDGET SUMMARY

### MAJOR GOVERNMENTAL FUNDS

	FY 2017	FY 2018	FY 2018	FY 2019
	Actual*	Adopted*	Estimated*	Proposed**
<b>MAJOR GOVERNMENTAL FUNDS* (Aggregate)</b>				
<b><u>Financing Sources</u></b>				
Property Taxes	\$8,167,329	\$9,806,091	\$9,806,091	\$13,192,738
Sales and Use Taxes	1,482,210	1,706,861	1,706,861	3,030,560
Franchise and Utility Taxes	1,427,399	1,328,059	1,328,059	1,444,996
Permits/Licenses/Inspections	20,150	5,000	13,375	676,500
Intergovernmental Revenues	610,631	581,854	581,854	613,043
Charges for Services	747,347	459,125	518,625	488,400
Fines and Forefeitures	1,546,610	184,000	347,221	169,000
Miscellaneous Revenues	90,791	56,700	97,165	94,600
Interest	2,351	0	0	0
Developer Contributions	170,000	0	125,000	0
Other Sources - Transfers In	546,116	1,698,317	1,698,317	1,736,914
Beginning Fund Balance	8,347,643	7,685,538	9,211,385	12,233,003
<b>Total</b>	<b><u>\$23,158,577</u></b>	<b><u>\$23,511,545</u></b>	<b><u>\$25,433,953</u></b>	<b><u>\$33,679,754</u></b>
<b><u>Financing Uses</u></b>				
Personnel Services	\$8,143,267	\$8,500,951	\$8,565,949	\$9,970,538
Operating Expenses	3,718,207	3,904,659	3,972,062	6,640,864
Capital Outlay /Capital Improvement Program	928,561	1,827,256	1,884,326	1,623,500
Debt Service	56,507	50,669	50,669	4,228
Non-Operating Expenses	58,667	108,000	108,000	64,667
Transfers Out	1,041,983	947,911	1,004,981	1,606,867
Contingency				450,000
Ending Fund Balance - Assigned	2,576,122	2,351,406	2,319,052	2,077,052
Ending Fund Balance - Unassigned	6,635,263	5,820,693	7,528,914	11,242,038
<b>Total</b>	<b><u>\$23,158,577</u></b>	<b><u>\$23,511,545</u></b>	<b><u>\$25,433,953</u></b>	<b><u>\$33,679,754</u></b>

\*The Major Governmental Funds consist of the General Fund (001) and the Capital Projects Fund (301).

\*\* Beginning in FY 2019 the Major Governmental Funds consist of the General Fund (001), the Capital Projects Fund (301), the Tourist Resort Fund (102), and the Building Fund (150).

# BUDGET SUMMARY

## OTHER GOVERNMENTAL FUNDS

	FY 2017	FY 2018	FY 2018	FY 2019
	Actual*	Adopted*	Estimated*	Proposed**
<b>OTHER GOVERNMENTAL FUNDS*(Aggregate)</b>				
<b><u>Financing Sources</u></b>				
Sales and Use Taxes	\$707,641	\$829,617	\$829,617	\$0
Permits/Licenses/Inspections	1,690,316	1,646,000	1,822,450	0
Intergovernmental Revenues	228,739	223,000	223,000	231,262
Fines and Forfeitures	61,950	0	27,305	0
Miscellaneous Revenues	27,061	21,500	21,500	0
Developer Contributions				
Capital Loan Proceeds				
Other Sources - Transfers In	941,983	0	0	0
Beginning Fund Balance	862,581	1,869,266	2,766,268	223,088
<b>Total</b>	<b><u>\$4,520,271</u></b>	<b><u>\$4,589,383</u></b>	<b><u>\$5,690,140</u></b>	<b><u>\$454,350</u></b>
<b><u>Financing Uses</u></b>				
Personnel Services	\$700,967	\$887,864	\$992,371	\$0
Operating Expenses	933,801	1,351,418	1,479,442	333,499
Capital Outlay	0	145,000	204,046	0
Transfers Out	119,232	406,156	406,156	11,563
Ending Fund Balance	2,766,271	1,798,945	2,608,125	109,288
<b>Total</b>	<b><u>\$4,520,271</u></b>	<b><u>\$4,589,383</u></b>	<b><u>\$5,690,140</u></b>	<b><u>\$454,350</u></b>

\*The Other Governmental Funds consist of the Tourist Resort Fund (102), the Police Forfeiture Fund (105), the Municipal Transportation Fund (107), and the Building Fund (150).

\*\*Beginning in FY 2019 the Other Governmental Funds consist of the Police Forfeiture Fund (105), and the Municipal Transportation Fund (107). The Tourist Resort Fund (102) and the Building Fund (150) are reclassified as major governmental funds.

# BUDGET SUMMARY

## ALL GOVERNMENTAL FUNDS

	FY 2017 <u>Actual</u>	FY 2018 <u>Adopted</u>	FY 2018 <u>Estimated</u>	FY 2019 <u>Proposed</u>
<b>GOVERNMENTAL FUNDS</b>				
<b>GENERAL FUND (001) - MAJOR FUND</b>				
<b><u>Financing Sources</u></b>				
Property Taxes	\$8,167,329	\$9,806,091	\$9,806,091	\$13,192,738
Sales and Use Taxes	1,482,210	1,706,861	1,706,861	100,560
Franchise and Utility Taxes	1,427,399	1,328,059	1,328,059	1,444,996
Permits/Licenses/Inspections	20,150	5,000	13,375	10,000
Intergovernmental Revenues	610,631	581,854	581,854	613,043
Charges for Services	747,347	459,125	518,625	488,400
Fines and Forfeitures	1,546,610	184,000	347,221	169,000
Miscellaneous Revenues	90,791	56,700	97,165	94,600
Other Sources - Transfers In	446,116	470,406	470,406	508,914
Beginning Fund Balance	7,193,291	7,009,132	8,635,263	9,528,914
<b>Total</b>	<b><u>\$21,731,874</u></b>	<b><u>\$21,607,228</u></b>	<b><u>\$23,504,920</u></b>	<b><u>\$26,151,165</u></b>
<b><u>Financing Uses</u></b>				
Personnel Services	\$8,143,267	\$8,500,951	\$8,565,949	\$7,630,498
Operating Expenses	3,718,207	3,904,659	3,972,062	4,925,523
Capital Outlay	127,980	274,345	274,345	153,500
Debt Service	56,507	50,669	50,669	4,228
Non-Operating Expenses	8,667	108,000	108,000	64,667
Transfers Out	1,041,983	947,911	1,004,981	1,350,000
Contingency				450,000
Ending Fund Balance - Assigned	2,000,000	2,000,000	2,000,000	2,000,000
Ending Fund Balance - Unassigned	6,635,263	5,820,693	7,528,914	9,572,749
<b>Total</b>	<b><u>\$21,731,874</u></b>	<b><u>\$21,607,228</u></b>	<b><u>\$23,504,920</u></b>	<b><u>\$26,151,165</u></b>
<b>CAPITAL PROJECTS FUND (301) - MAJOR FUND</b>				
<b><u>Financing Sources</u></b>				
Interest	\$2,351	\$0	\$0	\$0
Developer Contributions	170,000	0	125,000	0
Other Sources - Transfers In	100,000	1,227,911	1,227,911	1,228,000
Beginning Fund Balance	1,154,352	676,406	576,122	319,052
<b>Total</b>	<b><u>\$1,426,703</u></b>	<b><u>\$1,904,317</u></b>	<b><u>\$1,929,033</u></b>	<b><u>\$1,547,052</u></b>

# BUDGET SUMMARY

## ALL GOVERNMENTAL FUNDS

	FY 2017 Actual	FY 2018 Adopted	FY 2018 Estimated	FY 2019 Proposed
<b>GOVERNMENTAL FUNDS</b>				
<b>CAPITAL PROJECTS FUND (301) - MAJOR FUND</b>				
<b><u>Financing Uses</u></b>				
Capital Expenditures - Capital Improvement Projects	\$800,581	\$1,552,911	\$1,609,981	\$1,470,000
Non-Operating Expenses	\$50,000		\$0	
Ending Fund Balance - Assigned	576,122	351,406	319,052	77,052
<b>Total</b>	<b><u>\$1,426,703</u></b>	<b><u>\$1,904,317</u></b>	<b><u>\$1,929,033</u></b>	<b><u>\$1,547,052</u></b>
<b>TOURIST RESORT FUND (102) - MAJOR FUND</b>				
<b><u>Financing Sources</u></b>				
Sales and Use Taxes	\$707,641	\$829,617	\$829,617	\$2,930,000
Miscellaneous Revenues	14,392	10,500	10,500	10,500
Beginning Fund Balance	366,208	302,036	469,880	109,444
<b>Total</b>	<b><u>\$1,088,241</u></b>	<b><u>\$1,142,153</u></b>	<b><u>\$1,309,997</u></b>	<b><u>\$3,049,944</u></b>
<b><u>Financing Uses</u></b>				
Personnel Services	\$64,501	\$120,077	\$120,077	\$1,236,399
Operating Expenses	553,859	781,476	900,476	1,514,314
Transfers Out		180,000	180,000	134,000
Ending Fund Balance	469,881	60,600	109,444	165,231
<b>Total</b>	<b><u>\$1,088,241</u></b>	<b><u>\$1,142,153</u></b>	<b><u>\$1,309,997</u></b>	<b><u>\$3,049,944</u></b>
<b>POLICE FORFEITURE FUND (105) - NONMAJOR FUND</b>				
<b><u>Financing Sources</u></b>				
Fines and Forfeitures	\$61,950		\$27,305	
Miscellaneous Revenues	135			
Beginning Fund Balance	142,108	\$91,516	164,933	\$114,046
<b>Total</b>	<b><u>\$204,193</u></b>	<b><u>\$91,516</u></b>	<b><u>\$192,238</u></b>	<b><u>\$114,046</u></b>
<b><u>Financing Uses</u></b>				
Operating Expenses	\$39,260	\$73,192	\$73,192	\$113,800
Capital Outlay	0	5,000	5,000	0
Ending Fund Balance	164,933	13,324	114,046	246
<b>Total</b>	<b><u>\$204,193</u></b>	<b><u>\$91,516</u></b>	<b><u>\$192,238</u></b>	<b><u>\$114,046</u></b>

# BUDGET SUMMARY

## ALL GOVERNMENTAL FUNDS

	FY 2017 Actual	FY 2018 Adopted	FY 2018 Estimated	FY 2019 Proposed
<b>GOVERNMENTAL FUNDS</b>				
<b>MUNICIPAL TRANSPORTATION FUND</b>				
<b>(107) - NONMAJOR FUND</b>				
<b><u>Financing Sources</u></b>				
Intergovernmental Revenues	\$228,739	\$223,000	\$223,000	\$231,262
Beginning Fund Balance	354,265	274,466	388,362	109,042
<b>Total</b>	<b><u>\$583,004</u></b>	<b><u>\$497,466</u></b>	<b><u>\$611,362</u></b>	<b><u>\$340,304</u></b>
<b><u>Financing Uses</u></b>				
Operating Expenses	\$183,890	\$273,000	\$282,024	\$219,699
Capital Outlay	0	50,000	109,046	0
Transfers Out	10,750	111,250	111,250	11,563
Ending Fund Balance	388,364	63,216	109,042	109,042
<b>Total</b>	<b><u>\$583,004</u></b>	<b><u>\$497,466</u></b>	<b><u>\$611,362</u></b>	<b><u>\$340,304</u></b>
<b>BUILDING FUND (150) - MAJOR FUND</b>				
<b><u>Financing Sources</u></b>				
Permits/Licenses/Inspections	1,690,316	1,646,000	1,822,450	654,000
Miscellaneous Revenues	12,534	11,000	11,000	2,000
Other Sources - Transfers In	941,983	0	0	0
Beginning Fund Balance		1,201,248	1,743,093	2,275,593
<b>Total</b>	<b><u>\$2,644,833</u></b>	<b><u>\$2,858,248</u></b>	<b><u>\$3,576,543</u></b>	<b><u>\$2,931,593</u></b>
<b><u>Financing Uses</u></b>				
Personnel Services	\$636,466	\$767,787	\$872,294	\$1,103,641
Operating Expenses	\$156,792	\$223,750	\$223,750	\$201,027
Capital Outlay		\$90,000	\$90,000	\$0
Transfers Out	\$108,482	\$114,906	\$114,906	\$122,867
Ending Fund Balance	1,743,093	1,661,805	2,275,593	1,504,058
<b>Total</b>	<b><u>\$2,644,833</u></b>	<b><u>\$2,858,248</u></b>	<b><u>\$3,576,543</u></b>	<b><u>\$2,931,593</u></b>

## BUDGET SUMMARY ENTERPRISE FUNDS

	FY 2017	FY 2018	FY 2018	FY 2019
	Actual	Adopted	Estimated	Proposed
<b>ENTERPRISE FUNDS</b>				
<b>*** (Aggregate)</b>				
<b><u>Financing Sources</u></b>				
Charges for Services	\$6,692,869	\$7,086,043	\$7,086,043	\$7,546,123
Miscellaneous Revenues	268,676	0	0	
Developer Contributions	0	21,000	21,000	21,000
Beginning Fund Balance	4,062,206	3,120,322	3,447,225	1,238,122
<b>Total</b>	<b><u>\$11,023,751</u></b>	<b><u>\$10,227,365</u></b>	<b><u>\$10,554,268</u></b>	<b><u>\$8,805,245</u></b>
<b><u>Financing Uses</u></b>				
Personnel Services	\$1,596,336	\$1,756,158	\$1,756,157	\$1,825,718
Operating Expenses	3,086,947	3,328,655	3,353,656	3,719,268
Capital Outlay	772,353	93,120	93,120	21,600
Debt Service	1,647,368	1,656,504	1,656,504	1,643,151
Transfers Out	326,884	344,250	344,250	374,484
Ending Fund Balance	3,593,863	3,048,678	3,350,581	1,221,024
<b>Total</b>	<b><u>\$11,023,751</u></b>	<b><u>\$10,227,365</u></b>	<b><u>\$10,554,268</u></b>	<b><u>\$8,805,245</u></b>

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

# BUDGET SUMMARY

## ALL ENTERPRISE FUNDS

	FY 2017 <u>Actual</u>	FY 2018 <u>Adopted</u>	FY 2018 <u>Estimated</u>	FY 2019 <u>Proposed</u>
<b>ENTERPRISE FUNDS</b>				
<b>WATER AND SEWER FUND</b>				
<b>(401) - MAJOR FUND</b>				
<b><u>Financing Sources</u></b>				
Charges for Services	\$3,223,986	\$3,677,158	\$3,677,158	\$3,807,941
Miscellaneous Revenues	88,564			
Beginning Fund Balance	(1,044,157)	(1,432,738)	(1,283,260)	(1,283,260)
<b>Total</b>	<b><u>\$2,268,393</u></b>	<b><u>\$2,244,420</u></b>	<b><u>\$2,393,898</u></b>	<b><u>\$2,524,681</u></b>
<b><u>Financing Uses</u></b>				
Personnel Services	\$324,207	\$342,877	\$342,877	\$357,738
Operating Expenses	1,902,901	1,970,334	1,995,334	2,115,450
Debt Service	1,236,580	1,245,717	1,245,717	1,232,364
Transfers Out	87,965	93,230	93,230	102,389
Ending Fund Balance	(1,283,260)	(1,407,738)	(1,283,260)	(1,283,260)
<b>Total</b>	<b><u>\$2,268,393</u></b>	<b><u>\$2,244,420</u></b>	<b><u>\$2,393,898</u></b>	<b><u>\$2,524,681</u></b>
<b>MUNICIPAL PARKING FUND</b>				
<b>(402) - MAJOR FUND</b>				
<b><u>Financing Sources</u></b>				
Charges for Services	\$1,110,024	\$1,035,000	\$1,035,000	\$1,198,000
Miscellaneous Revenues	154,807	0	0	0
Developer Contributions	0	21,000	21,000	21,000
Beginning Fund Balance	1,137,115	689,223	689,223	563,065
<b>Total</b>	<b><u>\$2,401,946</u></b>	<b><u>\$1,745,223</u></b>	<b><u>\$1,745,223</u></b>	<b><u>\$1,782,065</u></b>
<b><u>Financing Uses</u></b>				
Personnel Services	\$462,424	\$492,013	\$492,013	\$515,766
Operating Expenses	459,998	503,795	503,795	558,245
Capital Outlay	555,698	93,120	93,120	21,600
Transfers Out	87,965	93,230	93,230	102,389
Ending Fund Balance	835,861	563,065	563,065	584,065
<b>Total</b>	<b><u>\$2,401,946</u></b>	<b><u>\$1,745,223</u></b>	<b><u>\$1,745,223</u></b>	<b><u>\$1,782,065</u></b>

# BUDGET SUMMARY

## ALL ENTERPRISE FUNDS

	FY 2017 <u>Actual</u>	FY 2018 <u>Adopted</u>	FY 2018 <u>Estimated</u>	FY 2019 <u>Proposed</u>
<b>ENTERPRISE FUNDS</b>				
<b>SOLID WASTE FUND (403) - MAJOR FUND</b>				
<b><u>Financing Sources</u></b>				
Charges for Services	\$1,827,550	\$1,767,885	\$1,767,885	\$1,910,182
Miscellaneous Revenues	25,305	0	0	0
Beginning Fund Balance	229,846	238,444	429,743	544,587
<b>Total</b>	<b><u>\$2,082,701</u></b>	<b><u>\$2,006,329</u></b>	<b><u>\$2,197,628</u></b>	<b><u>\$2,454,769</u></b>
<b><u>Financing Uses</u></b>				
Personnel Services	\$693,001	\$793,646	\$793,646	\$820,335
Operating Expenses	618,737	729,565	729,565	865,892
Capital Outlay	216,655	0	0	0
Transfers Out	124,565	129,830	129,830	138,989
Ending Fund Balance	429,743	353,288	544,587	629,553
<b>Total</b>	<b><u>\$2,082,701</u></b>	<b><u>\$2,006,329</u></b>	<b><u>\$2,197,628</u></b>	<b><u>\$2,454,769</u></b>
<b>STORMWATER FUND (404) - MAJOR FUND</b>				
<b><u>Financing Sources</u></b>				
Charges for Services	\$531,309	\$606,000	\$606,000	\$630,000
Beginning Fund Balance	3,739,402	3,625,393	3,611,519	3,526,189
<b>Total</b>	<b><u>\$4,270,711</u></b>	<b><u>\$4,231,393</u></b>	<b><u>\$4,217,519</u></b>	<b><u>\$4,156,189</u></b>
<b><u>Financing Uses</u></b>				
Personnel Services	\$116,704	\$127,621	\$127,621	\$131,880
Operating Expenses	\$105,311	\$124,962	\$124,962	\$179,680
Debt Service	\$410,788	\$410,787	\$410,787	\$410,787
Transfers Out	\$26,389	\$27,960	\$27,960	\$30,717
Ending Fund Balance	3,611,519	3,540,063	3,526,189	3,403,125
<b>Total</b>	<b><u>\$4,270,711</u></b>	<b><u>\$4,231,393</u></b>	<b><u>\$4,217,519</u></b>	<b><u>\$4,156,189</u></b>

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

# MAJOR REVENUE SOURCES TRENDS AND FORECASTS

## General Fund Revenues:

### Property Taxes (Ad Valorem)

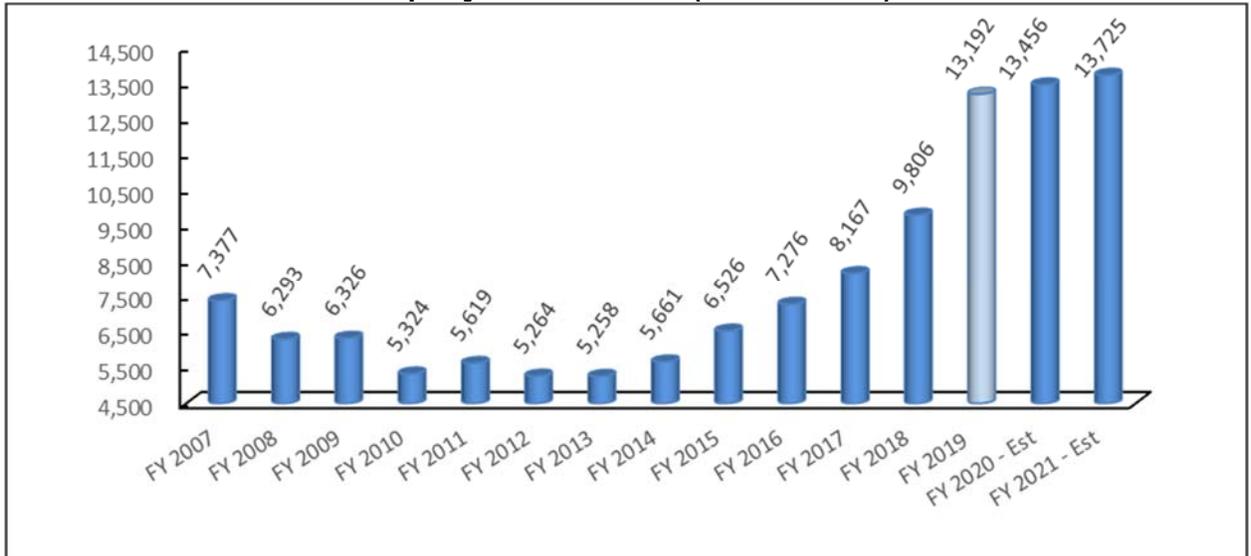
The primary General Fund revenue source for the Town of Surfside is property tax (ad valorem translates from Latin, "according to value.") In FY 2019 property taxes will account for 79% of total General Fund revenues. Property tax is based upon the taxable values of properties as provided by the Miami-Dade County Property Appraiser and it is multiplied by the Town's adopted millage rate. Annually, the Miami-Dade County Property Appraiser's Office provides the Town's assessed and taxable property values. The property appraised and assessed is either real property (for example, a house) or personal property (for example, a boat). The personal property may include intangible assets (for example, the value of holding a patent). The Town's property tax millage rate is approved by the Town Commission and is applied to the taxable property values. Each mill generates \$1 of tax revenue for every \$1,000 of taxable property value. Taxable value may differ from assessed value because of exemptions, the most common of which is the \$50,000 homestead exemption, and \$75,000 in exemption for homeowners aged 65 or greater, subject to income requirements. The 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 Constitution, the annual increase in assessment on a homestead property shall not exceed the lower of 3% or the Consumer Price Index (CPI). For FY 2019 the increase is capped at 2.1%. For FY 2019, the State Constitution also sets the maximum millage that can be levied by a local government simple majority vote at the roll-back rate plus the adjustment for growth in Florida per capita personal income.

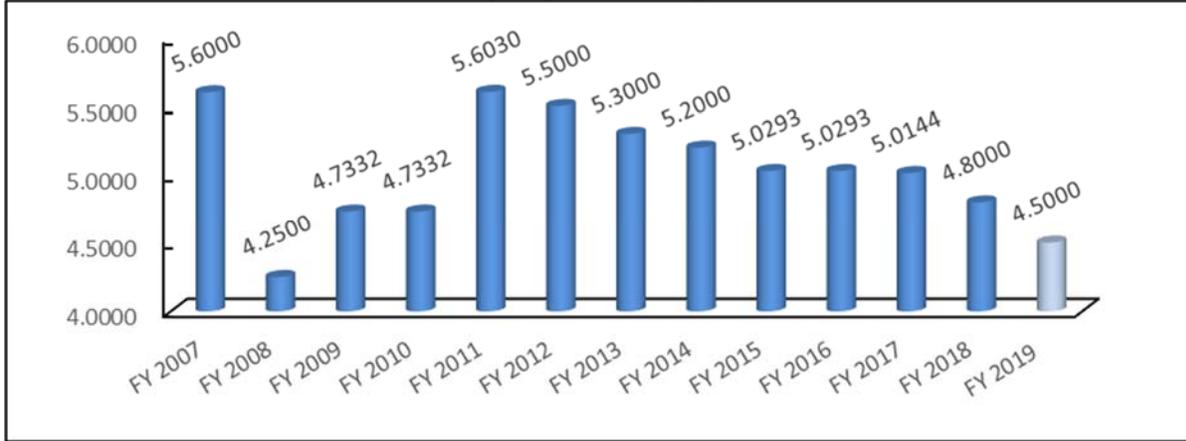
Each year property tax revenues are estimated using current taxable property values as provided by Miami-Dade County at the Town's levied millage rate. The revenue generated is budgeted at 95 percent of its gross value to take into account early payment discounts and other adjustments in accordance with Florida Statutes. The Miami Dade Property Appraiser's July 1, 2018 Preliminary Taxable Value for the FY 2019 budget is \$3,086,020,534. This value is 43.5% or \$935,562,042 higher than last year. The net increase is attributed to new construction of \$1,011,452,107 (47%) and a 75,899,065 decrease (-3.5%) in existing property values. The operating millage rate has decreased by 0.3000 mills to an adopted operating millage rate of 4.5000 mills for FY 2019 (less than the rolled-back rate of 4.8090 mills). The graph below illustrates the recent history and projections for the Town's property tax revenue. Property tax revenue estimates are based on moderate annual increases of 1% on the property tax base due to rising property values, loss of exemptions, change in ownership, and buildout and renovation of property. The Town expects moderate growth from new property tax revenue in FY 2020 and FY 2021 as some development projects are completed and added to the tax rolls.

# MAJOR REVENUE SOURCES TRENDS AND FORECASTS

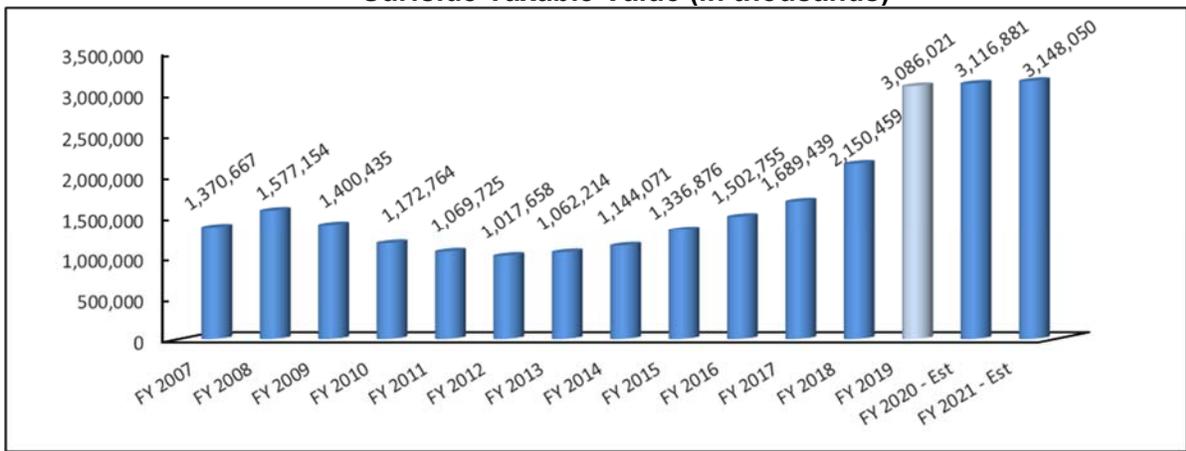
## Property Tax Revenues (in thousands)



## Property Tax Millage Rates



## Surfside Taxable Value (in thousands)

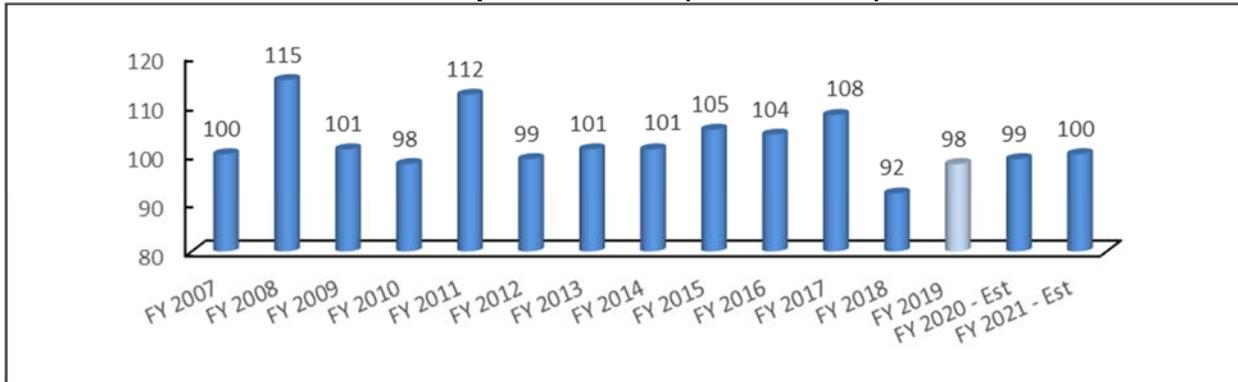


# MAJOR REVENUE SOURCES TRENDS AND FORECASTS

## Sales and Use Taxes

**Local Option Fuel Tax** is levied by Miami-Dade County at a total of 9¢ per gallon. The 9¢ is comprised of the full 6¢ (First) allowed by Florida Statute 366.025(1)(a) and 3¢ (Second) allowed by Florida Statute 336.025(1)(b). The tax is a combination of 6¢ on every net gallon of motor and diesel fuel sold within the county (First) and 3¢ on every net gallon of motor fuel (Second). This tax is shared with the Town through an interlocal agreement. Miami-Dade County receives 74 percent and municipalities in Miami-Dade County receive 26 percent. The funds are used for transportation expenditures. Revenue estimates are indexed conservatively at 1% annually.

**Local Option Fuel Tax (in thousands)**

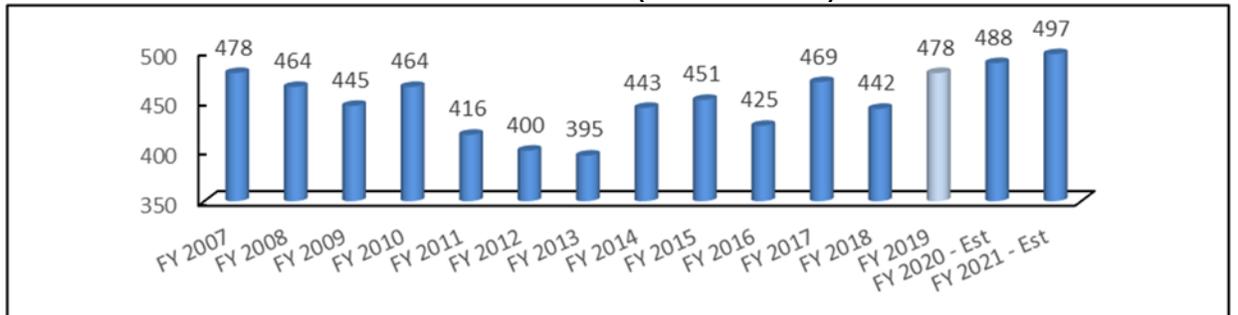


## Franchise, Utility, Communications, and Occupational (Local Business) Taxes

The Town collects franchise, utility, communications and occupational (local business) taxes. The latter has traditionally not been considered a franchise tax. However, the State of Florida's Department of Financial Services now requires that it be represented as a tax. In FY 2019 these revenue sources will account for 9% of total General Fund revenues.

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

**Franchise Fees (in thousands)**



## MAJOR REVENUE SOURCES TRENDS AND FORECASTS

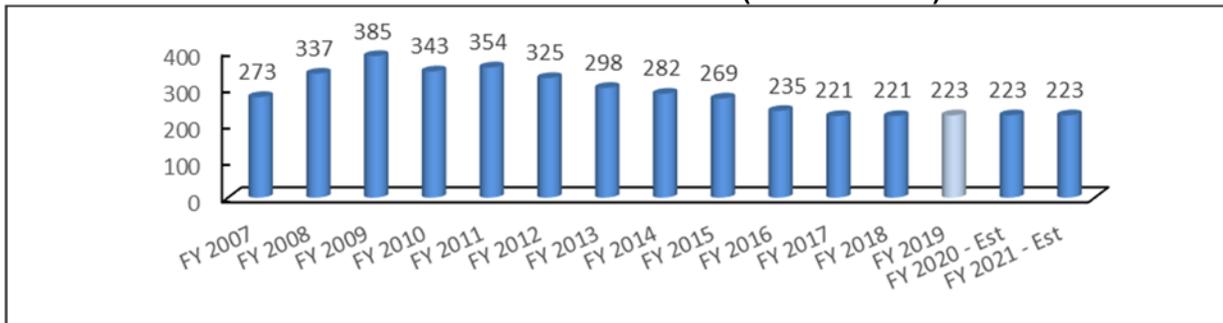
**Utility Services Taxes** are public service taxes on the purchase of electricity, metered natural gas, manufactured gas, and water services. The tax is levied upon purchases within Surfside and may be levied at a maximum rate of 10% for each utility. Revenue from franchise fees is expected to slightly increase with new development online.

**Utility Service Taxes (in thousands)**



**Communications Services Tax (CST)** applies to retail sales of telecommunications, video, direct-to-home satellite and related services. This revenue is collected by the State of Florida's Department of Revenue and distributed to municipalities according to use records. It is a combination of two individual taxes: a Florida Communications Services Tax and the local communications services tax. Town forecasts from this revenue source are held steady based on historical trends and volatile impact from changing consumer technology preferences.

**Communications Services Tax (in thousands)**

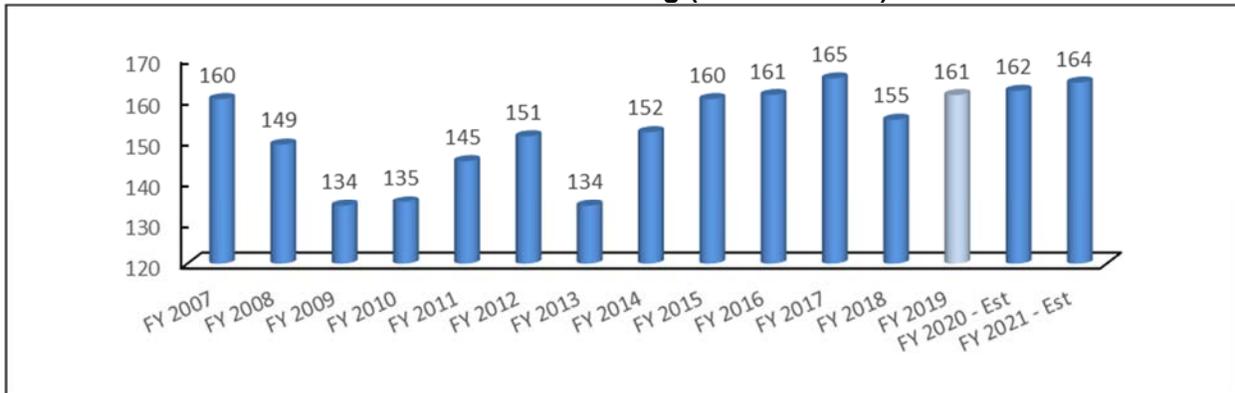


### Intergovernmental Revenue

The Town receives revenues from revenue sharing programs with the State of Florida. These revenues are considered a major revenue source to Surfside and are comprised of State Revenue Sharing and the Local Government Half-cent Sales Tax. In FY 2019 intergovernmental revenues will account for 4% of total General Fund revenues. Revenue projections are established by the State of Florida's Department of Revenue which collects and distributes these revenues based on tax collections and the Town's population. The revenue is allocated based on each municipality's proportionate share of the total population in the county. The Town forecasts modest growth in these revenues from a small improvement in the economy. Municipalities are required to budget at least 95% of the State's estimates.

# MAJOR REVENUE SOURCES TRENDS AND FORECASTS

## State Revenue Sharing (in thousands)



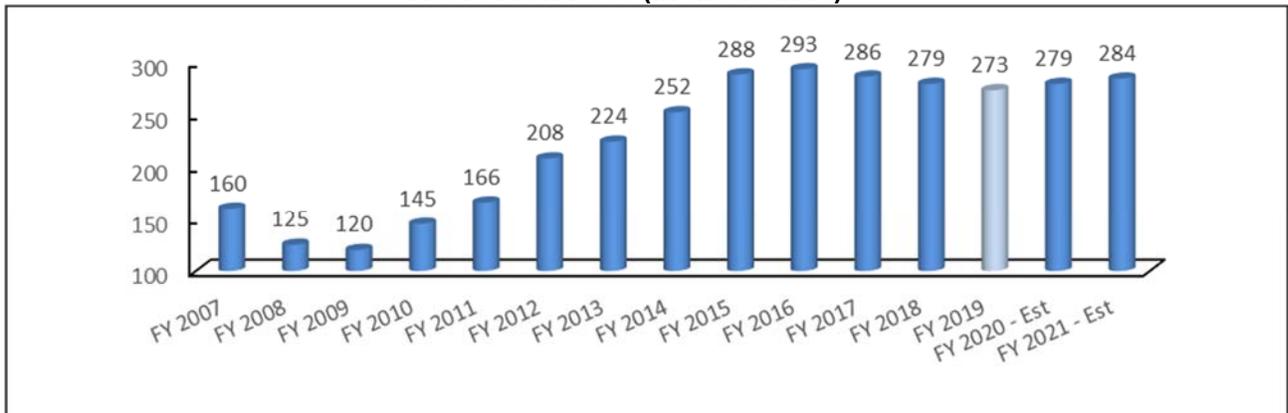
## Local Government Half Cent Tax (in thousands)



### Services Revenues

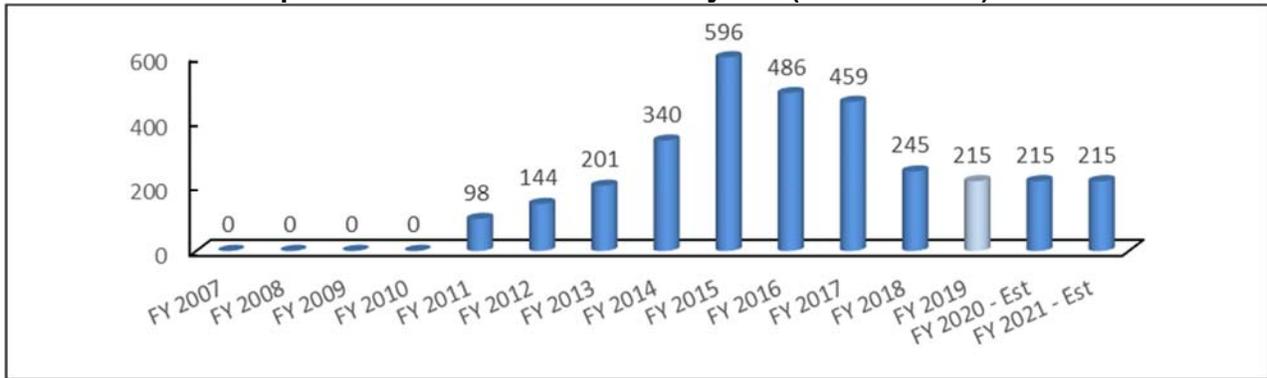
Service Revenues represent fees generated from services provided by the Town. Fees are charged to cover the costs of services which benefit the user directly. In the General Fund these revenues mostly consist of recreation fees, and Special Police Detail/Extra Duty fees mainly from construction projects in development. In FY 2019 these revenues represent 3% of General Fund revenue. In FY 2019 these revenues are projected as follows: 1) Recreation fees \$273,400; and Special Police Detail \$215,000. The Town forecasts modest growth of 2% in Recreation fees and no increase in Special Police Detail as growth in this revenue is mainly related to growth in construction projects. Fees generated from Water and Sewer, Parking, Solid Waste and Stormwater are accounted for in their respective Enterprise Funds.

## Recreation Fees (in thousands)



## MAJOR REVENUE SOURCES TRENDS AND FORECASTS

**Special Police Detail – Extra Duty Fee (in thousands)**

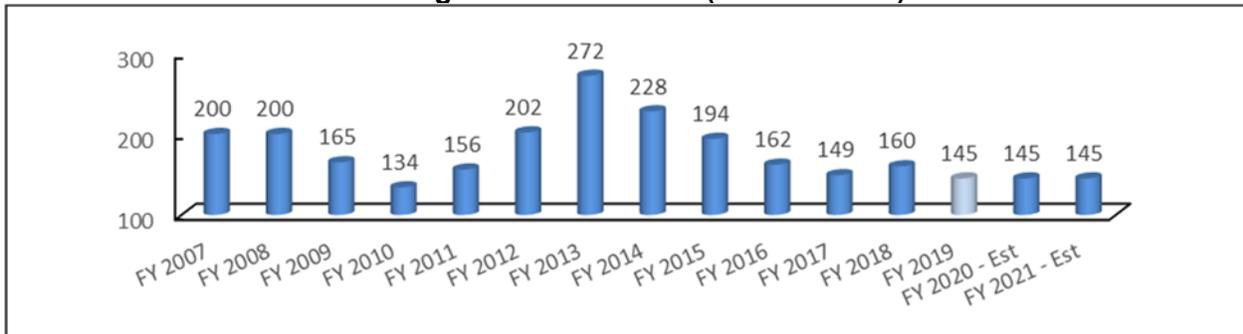


### **Fines and Forfeitures**

Fines for the general fund derive from code enforcement and parking/traffic violations. FY 2019 General Fund total revenues from this source are projected at \$169,000. Revenue forecasts were held level due to historical data and overall compliance.

Funds to promote public safety and other projects are received by the Town from fines, forfeitures, and/or seizures connected with illegal behavior in the community. Those funds are restricted to, and accounted for, in the Town's Forfeiture fund.

**Parking/Traffic Violations (in thousands)**



### **Miscellaneous Revenues**

Any revenues that the Town receives which do not reasonably conform to any of the above identified categories are included in this category. This category includes interest earnings, receipts from the disposition of assets by sale, and similar items. In FY 2019, miscellaneous revenues are estimated a \$94,600.

### **Appropriations and Transfers:**

These sources of funding may not fit into a strictly drawn definition of "revenue," but are sources of funding nevertheless. Appropriations are the use of reserves (available fund balance) resulting from attaining revenues in excess of expenditures in prior periods. For FY 2019, a balanced budget is proposed with no appropriation (use) of General Fund unassigned balance (reserves). FY 2018 is projected to end with \$9,572,749 in available fund balance and \$2.0 million in assigned disaster recovery reserves.

## MAJOR REVENUE SOURCES TRENDS AND FORECASTS

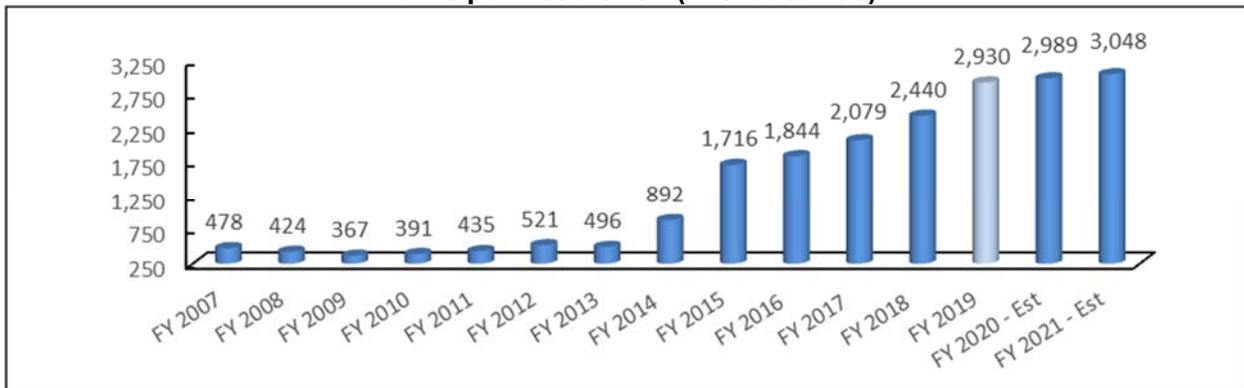
Transfers are funding sources resulting from the movement of available funds from one fund to another. The Town’s Special Revenue Funds and Enterprise Funds transfer payments to the General Fund to pay for services provided by General Fund employees such as general management, payroll, human resources, agenda preparation, records retention, risk management. These administrative services are provided to the Municipal Transportation Fund, Building Fund, Water and Sewer Fund, Municipal Parking Fund, Solid Waste Fund and Stormwater Fund to support their operations. In FY 2019 the General Fund includes \$508,914 in interfund transfers.

### Special Revenue Funds:

#### Tourist Resort Fund – Municipal Resort Tax Revenues

Tourist Resort Fund revenues are derived from the Municipal Resort Tax. Municipal Resort Tax is generated by local jurisdictions under authorization by the State of Florida. Surfside is one of three municipalities in the State of Florida which controls its own resort tax proceeds rather than utilizing the State system. The tax generally is 2% on food and beverage sales (although some sales are excluded) and 4% on short-term rentals. Municipal resort tax revenue can be used for tourism promotion activities, capital construction, operations, and maintenance of convention and cultural facilities, and relief of ad valorem (property) taxes used for those purposes. Revenues are allocated as follows: 66% in support of the Community Center operations/maintenance, and administration of the fund; and 34% for services and programs to promote the Town as a tourist destination with the help of the Tourist Board. Beginning in FY 2019 all Municipal Resort Tax revenues are reported in the Resort Tax Fund, and the following chart reflects all resort taxes collected since FY 2007. Revenue forecasts capture the growth in revenues from completed hotel development projects and new restaurants at full year tax remittance. The Town forecasts overall growth of 2% in FY 2020 and FY 2021.

**Municipal Resort Tax (in thousands)**

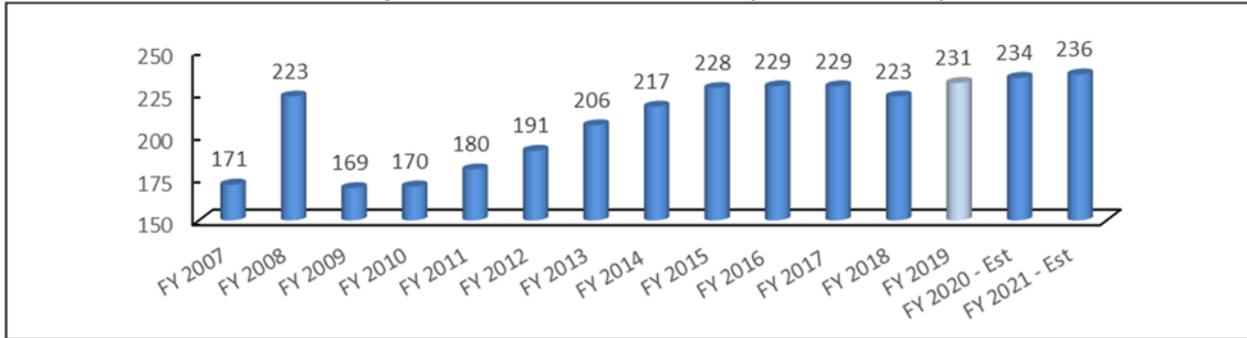


#### Municipal Transportation Fund – Transportation Surtax Revenues

These revenues are derived from the transportation surtax approved by Miami-Dade County voters in November 2002. The Town entered into a local option agreement with Miami-Dade County to adopt the People’s Transportation Plan and share in this surtax. The county receives 80 percent of the annual funds and participating municipalities share in 20 percent. The Town forecasts modest growth of 1% annually in these revenues.

## MAJOR REVENUE SOURCES TRENDS AND FORECASTS

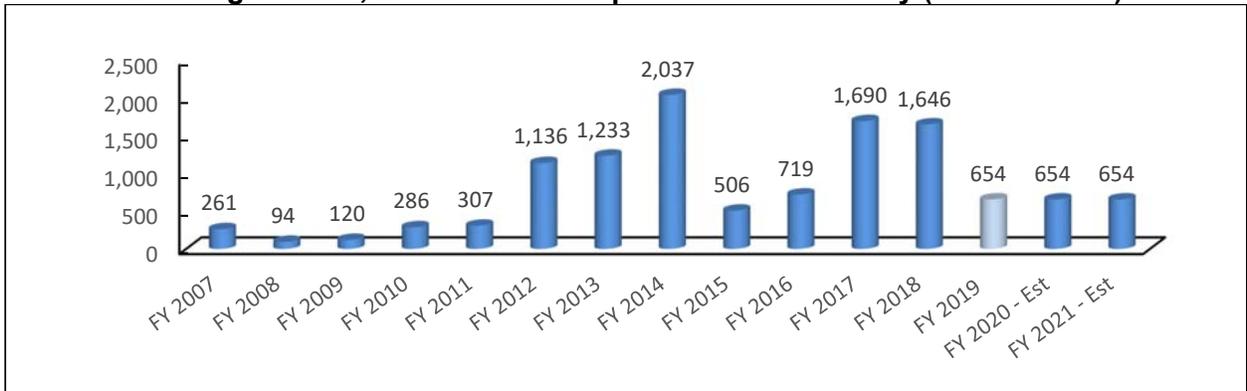
**Transportation Surtax Revenue (in thousands)**



### **Building Fund - Permits/Licenses/and Inspections**

Licenses, permits and inspection fees are collected for services performed at specific properties for the benefit of those property owners. Building permit categories include: structural, electrical, plumbing, roofing and mechanical permits. Building permits are volatile to building cycles within the Town. The Town projects \$654,000 in revenues for FY 2019 from these combined sources. The FY 2019 projection is based on building permit fees from moderate construction and residential renovations, and the Town estimates revenue levels will remain constant.

**Building Permits, Licenses and Inspections Fees History (in thousands)**



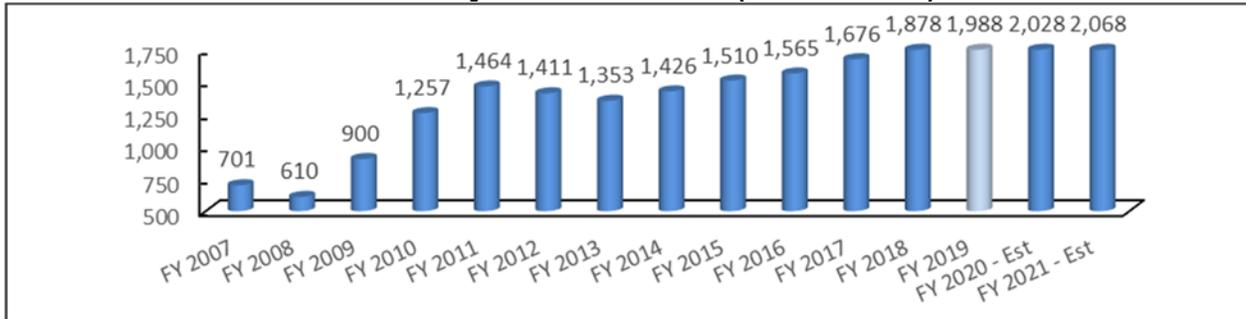
**Enterprise Fund Service Revenues** represent fees generated from services provided by the Town for Water and Sewer, Parking, Solid Waste collection, and Stormwater.

### **Water and Sewer Fund: Water and Wastewater Revenues**

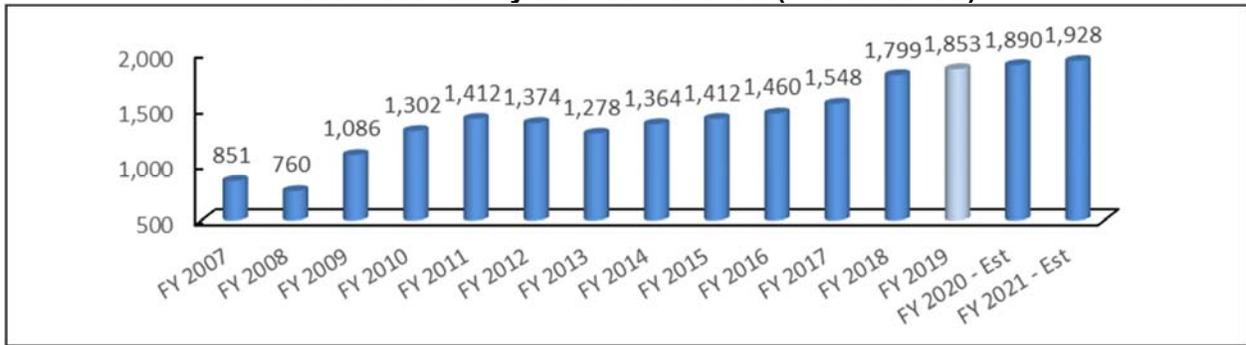
The Water and Sewer Fund is funded through charges for services to residential and commercial customers for water and wastewater charges. The Town provides quality potable water, and safe and environmentally sound removal of wastewater from the customers' property. The Town purchases water from Miami Dade County and pays the City of Miami Beach for the wastewater disposal. Charges for Services revenue support the operations and capital costs of the Water and Sewer Fund. A 2% revenue increase is forecast.

# MAJOR REVENUE SOURCES TRENDS AND FORECASTS

**Water Utility Service Revenue (in thousands)**



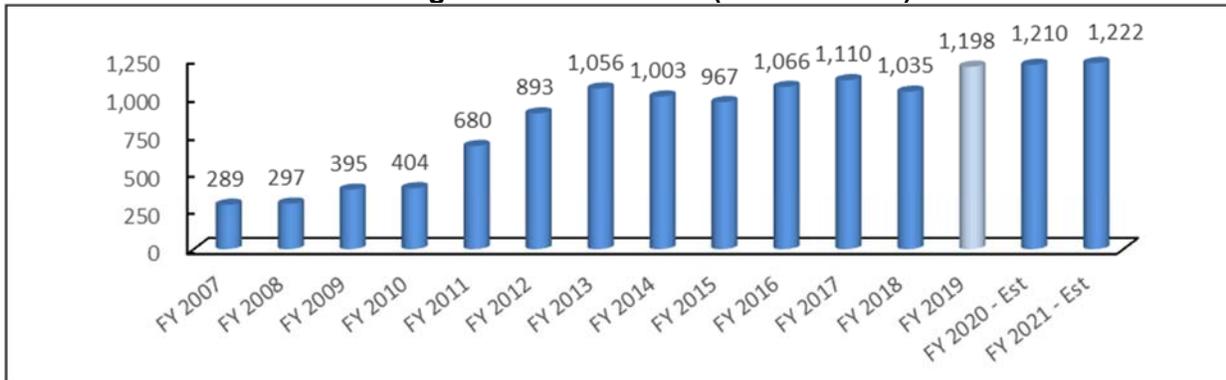
**Wastewater Utility Service Revenue (in thousands)**



**Municipal Parking Fund: Parking Service Revenues**

The Town operates and maintains several public parking lots and on-street parking for access to the Harding Avenue Business District, the beach and other town locations. Charges for Services are generated from metered parking fees, permit parking fees and leasing fees. The Town forecasts modest growth of 1% annually in these revenues.

**Parking Service Revenues (in thousands)**

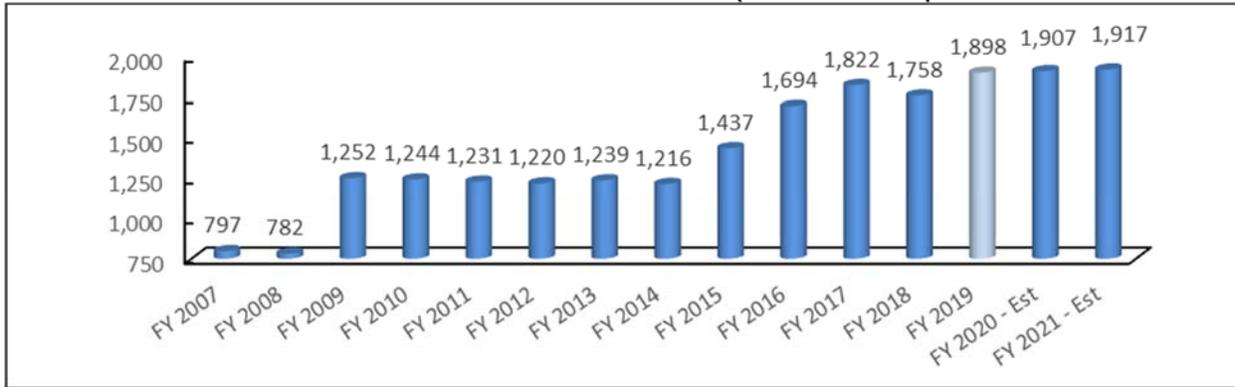


# MAJOR REVENUE SOURCES TRENDS AND FORECASTS

## Solid Waste Fund: Solid Waste Service Revenues

The Town runs its own operations to provide solid waste and recycling collection and disposal to residential and commercial properties. Charges for Services are generated from user fees for garbage collection and recycling collection. The Town forecasts a conservative increase of 0.5% annually in these revenues as new in-fill development is occupied.

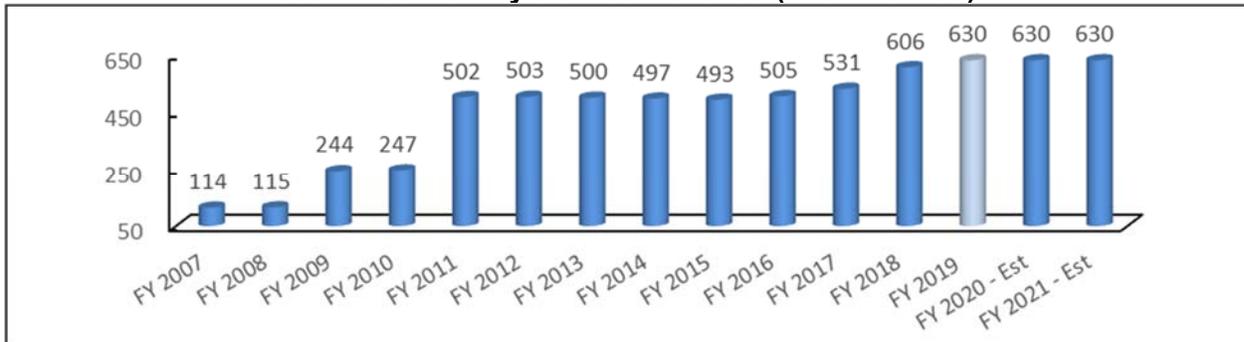
**Solid Waste Service Revenue (in thousands)**



## Stormwater Fund: Stormwater Service Revenues

Stormwater Utility Fees are collected to support requirements of the National Pollutant Discharge Elimination System (NPDES). The Stormwater fee is charged to all residential and commercial properties. Revenue forecasts were held level since additional revenues are based on increases in new construction and the Town does not anticipate significant new construction in the near future.

**Stormwater Utility Service Revenue (in thousands)**





## ***Major 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 Town revenues, 3) summary information on departmental expenditures by type, 4) departmental information, 5) departmental expenditures, and 6) other information related to these two funds.



# 001 GENERAL FUND FINANCIAL SUMMARY

	FY 2017	FY 2018	FY 2018	FY 2019
	Actual	Adopted	Estimated	Proposed
<b><u>FUNDS AVAILABLE</u></b>				
Property Taxes	\$8,167,329	\$9,806,091	\$9,806,091	\$13,192,738
Sales and Use Taxes	\$1,482,210	\$1,706,861	\$1,706,861	\$100,560
Franchise and Utility Taxes	\$1,427,399	\$1,328,059	\$1,328,059	\$1,444,996
Permits/Licenses/Inspections	\$20,150	\$5,000	\$13,375	\$10,000
Intergovernmental Revenues	\$610,631	\$581,854	\$581,854	\$613,043
Charges for Services	\$747,347	\$459,125	\$518,625	\$488,400
Fines and Forfeitures	\$1,546,610	\$184,000	\$347,221	\$169,000
Miscellaneous Revenues	\$88,816	\$56,700	\$97,165	\$94,600
Proceeds from Disposal of Assets	1,975	0	0	0
Other Sources	446,116	470,406	470,406	508,914
Projected Fund Balance Beginning	7,193,291	7,009,132	8,635,263	9,528,914
<b>TOTAL</b>	<b>\$ 21,731,874</b>	<b>\$21,607,228</b>	<b>\$ 23,504,920</b>	<b>\$ 26,151,165</b>
<b><u>APPROPRIATIONS</u></b>				
Personnel Costs	\$8,143,267	\$8,500,951	\$8,565,949	\$7,630,498
Operating Expenses	\$3,718,207	\$3,904,659	\$3,972,062	\$4,925,523
Capital Outlay	\$127,980	\$274,345	\$274,345	\$153,500
Debt Service	\$56,507	\$50,669	\$50,669	\$4,228
Non-Operating Expenses	8,667	108,000	108,000	514,667
Transfers to Other Funds	1,041,983	947,911	1,004,981	1,350,000
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 13,096,611</b>	<b>\$13,786,535</b>	<b>\$ 13,976,006</b>	<b>\$ 14,578,416</b>
Ending Fund Balance - Assigned				
Disaster Recovery	2,000,000	2,000,000	2,000,000	2,000,000
Projected Fund Balance Ending	6,635,263	5,820,693	7,528,914	9,572,749
<b>TOTAL</b>	<b>\$ 21,731,874</b>	<b>\$21,607,228</b>	<b>\$ 23,504,920</b>	<b>\$ 26,151,165</b>

# 001 GENERAL FUND

	FY 2017	FY 2018	FY 2018	FY 2019
	Actual	Adopted	Estimated	Proposed
<b>REVENUES</b>				
Property Taxes	\$8,167,329	\$9,806,091	\$9,806,091	\$13,192,738
Sales and Use Taxes	\$1,482,210	\$1,706,861	\$1,706,861	\$100,560
Franchise and Utility Taxes	\$1,427,399	\$1,328,059	\$1,328,059	\$1,444,996
Permits/Licenses/Inspections	\$20,150	\$5,000	\$13,375	\$10,000
Intergovernmental Revenues	\$610,631	\$581,854	\$581,854	\$613,043
Charges for Services	\$747,347	\$459,125	\$518,625	\$488,400
Fines and Forfeitures	\$1,546,610	\$184,000	\$347,221	\$169,000
Miscellaneous Revenues	54,568	39,200	59,665	56,600
Interest	36,223	17,500	37,500	38,000
Other Sources - Transfers In	446,116	470,406	470,406	508,914
<b>TOTAL REVENUES</b>	<b>\$ 14,538,583</b>	<b>\$14,598,096</b>	<b>\$ 14,869,657</b>	<b>\$ 16,622,251</b>
<b>EXPENDITURES</b>				
Personnel Costs	\$8,143,267	\$8,500,951	\$8,565,949	\$7,630,498
Operating Expenses	3,718,207	3,904,659	3,972,064	4,925,523
Capital Outlay	127,980	274,345	274,345	153,500
Debt Service	\$56,507	\$50,669	\$50,669	\$4,228
Non-Operating Expenses	8,667	8,000	8,000	64,667
Transfers to Other Funds	1,041,983	947,911	1,004,981	1,350,000
Contingency	-	100,000	100,000	450,000
Return to Reserves	-	811,561	893,649	2,043,835
<b>TOTAL EXPENDITURES</b>	<b>\$ 13,096,611</b>	<b>\$14,598,096</b>	<b>\$ 14,869,657</b>	<b>\$ 16,622,251</b>
<b>Net Results</b>	<b>\$ 1,441,972</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ 0</b>

## 001 GENERAL FUND

### TOTAL REVENUES

Line Item Prefix: 001-0000-:		FY 2017	FY 2018	FY 2018	FY 2019
		Actual	Adopted	Estimated	Proposed
311-1000	Current & Delinquent Real Property	8,077,548	9,736,091	9,736,091	13,102,738
311-1001	Current & Delinquent Personal Property	89,781	70,000	70,000	90,000
<b>TOTAL</b>	<b>Real Property Tax</b>	<b>\$8,167,329</b>	<b>\$9,806,091</b>	<b>\$9,806,091</b>	<b>\$13,192,738</b>
312-1200	Two Percent Resort Tax (Food)*	377,349	357,324	357,324	
312-1400	Four Percent Resort Tax*	993,780	1,253,109	1,253,109	
312-1500	Resort Tax Penalties / Interest	3,228	4,000	4,000	3,000
312-4100	First Local Option Fuel Tax	77,629	66,605	66,605	70,725
312-4200	Second Local Option Fuel Tax	30,224	25,823	25,823	26,835
<b>TOTAL</b>	<b>Sales and Use Taxes</b>	<b>\$1,482,210</b>	<b>\$1,706,861</b>	<b>\$1,706,861</b>	<b>\$100,560</b>
314-1000	Electric Utility	610,459	550,000	550,000	620,000
314-4000	Gas Utility	20,109	22,000	22,000	20,000
315-0100	Communication Services Tax	220,848	220,559	220,559	223,496
316-0100	Surfside Local Business Licensing Tax	97,651	80,000	80,000	95,000
316-0200	Miami-Dade Occ Licenses Tax Share	7,194	12,000	12,000	7,000
316-0300	Surfside Local Business License Penalty	2,612	1,500	1,500	1,500
<b>TOTAL</b>	<b>Municipal Utility &amp; Other Use Taxes</b>	<b>\$958,873</b>	<b>\$886,059</b>	<b>\$886,059</b>	<b>\$966,996</b>
323-1000	Electric Franchise	449,758	415,000	415,000	460,000
323-4000	Gas Franchise	18,768	27,000	27,000	18,000
<b>TOTAL</b>	<b>Franchise Fees</b>	<b>\$468,526</b>	<b>\$442,000</b>	<b>\$442,000</b>	<b>\$478,000</b>
329-2010	Lobbyist Fees / Registrations	20,150	5,000	13,375	10,000
<b>TOTAL</b>	<b>Permits/Licenses/Inspection</b>	<b>\$20,150</b>	<b>\$5,000</b>	<b>\$13,375</b>	<b>\$10,000</b>
335-1200	State Revenue Sharing	164,597	155,400	155,400	160,811
335-1500	Beverage License	6,810	7,500	7,500	7,500
335-1800	Half Cent Sales Tax	430,815	412,454	412,454	437,232
335-4900	Motor Fuel Tax Rebate	8,409	6,500	6,500	7,500
<b>TOTAL</b>	<b>Intergovernmental - Federal/State</b>	<b>\$610,631</b>	<b>\$581,854</b>	<b>\$581,854</b>	<b>\$613,043</b>
341-8000	Permit Penalties				
341-9000	Election Qualifying Fees		125	125	
342-1010	Special Police Detail - Extra Duty	458,601	180,000	245,000	215,000
347-2002	Pool Admission Fees	24,154	25,000	25,000	24,000
347-2003	Recreation - Aquatic Programs	27,280	28,000	28,000	27,000
347-2004	Recreation - Community Ctr Facility Rentals	6,337	6,000	6,000	6,000
347-2005	Recreation - ID Cards	305	400	400	300
347-2006	Recreation - Winter Camp	4,735	5,000	5,000	5,000
347-2007	Recreation - Summer Camp	104,653	106,000	106,000	110,000
347-2022	Recreation - Spring Camp	6,008	6,000	6,000	6,000
347-2008	Recreation - Locker Rentals	37			
347-2015	Recreation - Adult Programs	33,743	21,000	21,000	21,000
347-2016	Recreation - Youth Programs	70,554	70,000	70,000	70,000
347-2018	Recreation - Senior Programs	3,460	4,000	4,000	3,500
347-2019	Recreation - Tennis Reservations	630	1,000	1,000	600
347-2090	Recreation - Concessions	6,600	6,600	1,100	
347-2095	Recreation - Community Ctr Brick Sponsors	250			
<b>TOTAL</b>	<b>Charges for Services</b>	<b>\$747,347</b>	<b>\$459,125</b>	<b>\$518,625</b>	<b>\$488,400</b>

## 001 GENERAL FUND

### TOTAL REVENUES

Line Item Prefix: 001-0000-:		FY 2017	FY 2018	FY 2018	FY 2019
		Actual	Adopted	Estimated	Proposed
351-5005	Traffic Violations	28,370	40,000	40,000	25,000
351-5010	Parking Violations	120,709	120,000	120,000	120,000
351-5030	Red Light Enforcement	1,354,610		163,221	
359-4000	Code Enforcement Fees and Penalties	42,921	24,000	24,000	24,000
<b>TOTAL</b>	<b>Fines &amp; Forfeitures</b>	<b>\$1,546,610</b>	<b>\$184,000</b>	<b>\$347,221</b>	<b>\$169,000</b>
361-1000	Interest Earnings	36,223	17,500	37,500	38,000
364-1000	Disposition of Assets	1,975			
369-9004	Other Miscellaneous Revenues - Police	2,762	3,100	3,100	3,100
369-9009	Blue Prints	124	1,000	1,000	1,000
369-9010	Other Miscellaneous Revenues	32,094	26,000	40,000	40,000
369-9030	Public Works Repairs Revenue	3,379	1,000	1,000	1,000
369-9040	Beach Furniture Registration	3,500		2,000	2,000
369-9050	Bike Sharing Revenue	4,932	8,000	8,000	4,900
369-9055	Car Charging Station Revenue	102	100	100	100
369-9060	Sidewalk Café Site Permit	390			
369-9065	Gazette Advertisement Revenue	5,000		4,465	4,500
369-9075	Special Event Coordination	310			
<b>TOTAL</b>	<b>Miscellaneous Revenues</b>	<b>\$90,791</b>	<b>\$56,700</b>	<b>\$97,165</b>	<b>\$94,600</b>
381-1700	Interfund Transfer: Mun. Transportation	10,750	11,250	11,250	11,563
381-1TBD	Interfund Transfer: Building Services	108,482	114,906	114,906	122,867
381-4100	Interfund Transfer: Water / Sewer	87,965	93,230	93,230	102,389
381-4200	Interfund Transfer: Mun. Parking	87,965	93,230	93,230	102,389
381-4300	Interfund Transfer: Solid Waste	124,565	129,830	129,830	138,989
381-4400	Interfund Transfer: Stormwater	26,389	27,960	27,960	30,717
<b>TOTAL</b>	<b>Interfund Transfers</b>	<b>\$446,116</b>	<b>\$470,406</b>	<b>\$470,406</b>	<b>\$508,914</b>
392-0000	Appropriated Fund Balance				
<b>TOTAL</b>	<b>Appropriated Fund Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL</b>	<b>REVENUES</b>	<b>\$14,538,583</b>	<b>\$14,598,096</b>	<b>\$14,869,657</b>	<b>\$16,622,251</b>

\*Note: In FY 2019 Resort Tax revenues are budgeted 100% in the Resort Tax Fund 102.  
Prior to FY 2019 budget allocation: 66% General Fund / 34% Resort Tax Fund 102.

# 001 GENERAL FUND

## TOTAL EXPENDITURES

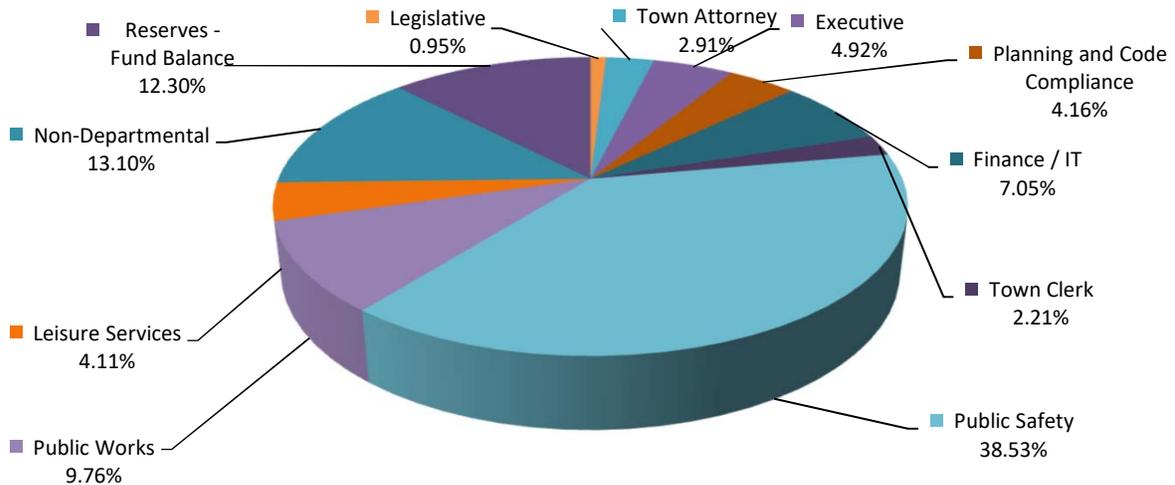
Line Item		FY 2017 Actual	FY 2018 Adopted	FY 2018 Estimated	FY 2019 Proposed
<b><u>Personnel Services</u></b>					
1210	Regular Salaries	\$4,877,085	\$5,178,075	\$5,178,074	\$4,799,386
1310	Other Salaries	437,468	459,576	459,576	78,549
1320	Other Salaries-Reserve Officer/Extra Duty	3,520	0	0	0
1410	Overtime	218,674	218,000	218,000	228,700
1510	Special pay	102,071	140,867	140,867	151,155
1520	Extra Duty Pay	427,942	185,000	250,000	215,000
2110	Payroll Taxes	447,047	460,872	460,872	405,342
2210	Retirement Contribution	704,289	828,029	828,030	798,416
2310	Life & Health Insurance	729,790	849,804	849,805	797,285
2410	Workers Compensation	195,381	180,727	180,725	156,665
<b>Total</b>	<b>Personnel Services</b>	<b>\$8,143,267</b>	<b>\$8,500,951</b>	<b>\$8,565,949</b>	<b>\$7,630,498</b>
<b><u>Operating Expenses</u></b>					
3103	Lobbyist	45,500	46,000	46,000	46,000
3110/3115	Professional Services	645,320	942,089	942,089	1,487,927
3111/3120	Lawsuits and Prosecutions	6,186	50,900	50,900	900
3112	Physical Examinations	18,236	22,220	22,220	16,120
3210	Accounting and Auditing	75,370	105,400	105,400	92,200
3410	Other Contractual Services	140,202	221,445	221,445	273,605
3411	Nuisance Abatement	0	10,000	10,000	10,000
3420	Other Code Services	6,964	3,500	3,500	7,300
4009	Car Allowance	20,616	17,250	17,250	21,450
4110	Telecommunications	72,039	73,420	73,420	97,376
4111	Postage	9,751	17,400	17,400	19,200
4112	Mobile Phone Allowance	21,399	23,514	23,514	21,363
4310	Electricity	80,335	100,250	100,250	50,150
541-4310	Roadway Electricity	31,285	41,000	41,000	41,000
4311	Water and Sewer	84,192	102,800	102,800	107,800
4312	Natural Gas Service	26,757	27,200	27,200	0
4402	Building Rental/Leasing	3,390	4,000	4,000	4,000
4403	Equipment/Vehicle Leasing	30,594	82,300	82,300	178,503
4510	Property and Liability Insurance	216,032	283,170	283,170	228,249
4601	Maintenance Service/Repair Contracts	121,417	144,581	144,581	173,753
4602	Building Maintenance	77,478	137,000	137,000	91,800
4603	Equipment Maintenance	63,529	56,180	56,180	66,340
4604	Grounds Maintenance	332,833	372,480	372,480	333,062
4611	Miscellaneous Maintenance	63,508	150,805	150,805	164,805
4612	Vehicle Maintenance - Usage	31,748	39,400	39,400	153,523
4613	Vehicle Maint. - Fleet Replacement				394,046
4710	Printing & Binding	1,260	2,250	2,250	2,300
4810	Promotional Activities	184,245	185,955	185,955	98,640

## 001 GENERAL FUND TOTAL EXPENDITURES

Line Item	FY 2017 Actual	FY 2018 Adopted	FY 2018 Estimated	FY 2019 Proposed	
4910	Legal Advertisement	13,806	23,800	23,800	25,200
4911	Other Current Charges	324,007	167,080	167,080	216,870
4915	Red Light State Portion	648,230	0	51,003	0
5110	Office Supplies	34,126	50,500	50,500	49,500
5210	Property and Maintenance	0	35,000	35,000	35,000
5213	Landscape Improvements	5,832	5,750	5,750	3,930
5214	Uniforms	33,323	40,370	40,370	36,463
5215	Uniform Allowance	1,600	1,200	1,200	1,200
5216	Gasoline	75,540	81,990	98,390	120,504
5225	Merchant Fees	16,279	18,200	18,200	18,700
5290	Miscellaneous Operating Supplies	84,649	102,520	102,520	116,320
5310	Road Materials	7,009	7,000	7,000	7,000
5410	Subscriptions and Memberships	16,308	18,100	18,100	18,810
5420	Conferences and Seminars	40,667	56,840	56,840	60,815
5510	Training & Educational	6,645	33,800	33,800	33,800
<b>Total</b>	<b>Operating Expenses</b>	<b>\$3,718,207</b>	<b>\$3,904,659</b>	<b>\$3,972,062</b>	<b>\$4,925,523</b>
<b>Capital Outlay</b>					
6310	Improvements other than Building	3,399	0		
6410	Machinery and Equipment	124,581	274,345	274,345	153,500
<b>Total</b>	<b>Capital Outlay</b>	<b>\$127,980</b>	<b>\$274,345</b>	<b>\$274,345</b>	<b>\$153,500</b>
<b>Debt Service</b>					
7110	Principal	54,638	50,005	50,005	4,216
7210	Interest	1,869	664	664	12
<b>Total</b>	<b>Debt Service</b>	<b>\$56,507</b>	<b>\$50,669</b>	<b>\$50,669</b>	<b>\$4,228</b>
<b>Non-operating Expenses</b>					
8300	Other Grants and Aid	8,667	8,000	8,000	64,667
9TBD	Transfer to Building Fund	941,983	0	0	0
9120	Transfers to Capital Projects Fund	100,000	947,911	1,004,981	1,108,000
91TBD	Transfer to Fleet Management Fund				242,000
9TBD	Contingency		100,000	100,000	450,000
9310	Reserves/Return to Fund Balance	0	811,561	893,649	2,043,835
<b>Total</b>	<b>Non-operating Expenses</b>	<b>\$1,050,650</b>	<b>\$1,867,472</b>	<b>\$2,006,630</b>	<b>\$3,908,502</b>
<b>TOTAL</b>	<b>GENERAL FUND EXPENDITURES</b>	<b>\$13,096,611</b>	<b>\$14,598,096</b>	<b>\$14,869,655</b>	<b>\$16,622,251</b>

## General Fund Expenditures Summary by Department

	FY 2017	FY 2018	FY 2018	FY 2019
Department	Actual	Adopted	Estimated	Proposed
Legislative	\$75,717	\$99,055	\$99,055	\$158,422
Town Attorney	431,567	494,817	418,920	484,270
Executive	714,900	803,822	879,719	817,575
Planning and Code Compliance	452,540	470,168	470,168	691,382
Finance / IT	748,845	857,648	857,647	1,172,021
Town Clerk	272,417	352,890	352,890	367,145
Public Safety	6,088,215	5,531,739	5,664,142	6,405,020
Public Works	1,114,982	1,572,744	1,572,744	1,621,616
Leisure Services	1,947,494	2,066,444	2,066,444	683,572
Non-Departmental	1,249,934	1,537,207	1,594,277	2,177,394
Non-Departmental - Reserves/ Fund Balance		811,561	893,649	2,043,835
<b>Total</b>	<b>\$13,096,611</b>	<b>\$14,598,095</b>	<b>\$14,869,655</b>	<b>\$16,622,251</b>





# Legislative Department

## **Services, Functions, and Activities:**

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

The Legislative Department consists of the Mayor, Vice Mayor and three Town Commissioners. They are identified by name and title on the title page of this document. Collectively, the legislative body is responsible principally for setting the general policy direction of the town. The Town Commission makes four critically important appointments on behalf of the Town and provides oversight to those appointments. The appointments are: 1) the Town Attorney, 2) Town Board members, 3) the Town Manager, and 4) the Town's external auditor.

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

# LEGISLATIVE (1000)

001 General Fund

	FY 2017	FY 2018	FY 2018	FY 2019
	Actual	Adopted	Estimated	Proposed
<b>APPROPRIATIONS</b>				
Personnel Services	\$5	\$5	\$5	\$5
Operating Expenses	\$67,045	\$91,050	\$91,050	\$93,750
Capital Outlay	\$0	\$0	\$0	\$0
Non-operating Expenses	\$8,667	\$8,000	\$8,000	\$64,667
<b>TOTAL</b>	<b>\$ 75,717</b>	<b>\$ 99,055</b>	<b>\$ 99,055</b>	<b>\$ 158,422</b>

## Significant Changes from FY 2018 Adopted Budget

### Operating Expenses

Operating supplies 12 additional Town Commission meetings	\$ 1,200
Conference and seminars	\$ 1,500

### Non-Operating Expenses

Homeless Trust Contribution	\$ 50,000
Addition School Mental Health Initiative	\$ 6,000

Position Title	Personnel Complement							
	FY 2018				FY 2019			
	Funded				Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Mayor	1.00				1.00			
Vice Mayor	1.00				1.00			
Town Commissioners	3.00				3.00			
<b>Total</b>	<b>5.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

# LEGISLATIVE (1000)

## 001 General Fund

### EXPENDITURES

		FY 2017	FY 2018	FY 2018	FY 2019
Line Item Prefix: 001-1000-511-:		Actual	Adopted	Estimated	Proposed
<b>Suffix</b>	<b>Object Description</b>				
<b>Personnel Services</b>					
1210	Regular Salaries	\$5	\$5	\$5	\$5
<b>Total</b>	<b>Personnel Services</b>	<b>\$5</b>	<b>\$5</b>	<b>\$5</b>	<b>\$5</b>
<b>Operating Expenses</b>					
3103	Lobbyist	45,500	46,000	46,000	46,000
3110	Professional Services		15,000	15,000	15,000
4110	Telecommunications	5,505	6,000	6,000	6,000
5110	Office Supplies	1,500	3,000	3,000	3,000
5290	Miscellaneous Operating Supplies	6,618	9,000	9,000	10,200
5410	Subscriptions and Memberships	707	3,300	3,300	3,300
5420	Conferences and Seminars	7,215	8,750	8,750	10,250
<b>Total</b>	<b>Operating Expenses</b>	<b>\$67,045</b>	<b>\$91,050</b>	<b>\$91,050</b>	<b>\$93,750</b>
<b>Total</b>	<b>Capital Outlay</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Non-operating Expenses</b>					
8300	Other Grants/Aid	8,667	8,000	8,000	64,667
<b>Total</b>	<b>Non-operating Expenses</b>	<b>\$8,667</b>	<b>\$8,000</b>	<b>\$8,000</b>	<b>\$64,667</b>
<b>Total</b>	<b>Department Expenditures</b>	<b>\$75,717</b>	<b>\$99,055</b>	<b>\$99,055</b>	<b>\$158,422</b>

## FY 2019 New Program Enhancement (Modification)

<b>Homeless Trust Contribution</b>				
Department Name	Division Name	Funding Source	Department Priority	Total Requested
Legislative		General Fund		\$50,000
<b>Justification and Description</b>				
<p>The Miami-Dade County Homeless Trust (Trust), established in 1994 (<a href="http://www.homelesstrust.org">www.homelesstrust.org</a>), is tasked with assisting the homeless and addressing homelessness in the County. A major funding source for the Trust is the County's dedicated 1% tourism development tax on food &amp; beverage. The Town does not levy this additional 1% and, therefore, does not directly contribute to the Trust from a similar levy. However, the Town does receive the benefits of the County's Community Homeless Plan and the Commission has expressed a desire to contribute to the Trust.</p>				
<b>Benefits or Alternative/Adverse Impact if not funded</b>				
<p>By funding this initiative, the Town would assign a fixed dollar contribution to the Miami-Dade County Homeless Trust for the first time in an effort to support the organization tasked with addressing homelessness within the County; an issue that affects all of the municipalities within Miami-Dade. If this initiative is not funded, the Town will continue to enjoy the benefits of the County's Community Homeless Plan.</p>				
<b>Required Resources</b>				
<b>New Personnel</b>				
Number of Positions	Title	Salary	Fringe Benefits	Cost
<b>Other Recurring Operating Costs</b>				
Account Number	Description	Cost		
<b>One Time Costs</b>				
Account Number	Description	Cost		
001-1000-511-8300	Other Grants/Aid	\$50,000		

## FY 2019 New Program Enhancement (Modification)

<b>Additional School Mental Health Initiative</b>				
Department Name	Division Name	Funding Source	Department Priority	Total Requested
Legislative		General Fund		\$6,000
<b>Justification and Description</b>				
<p>Ruth K. Broad Bay Harbor K-8 Center has one day of youth mental health support per week. To provide for an additional day per week of support to address the needs of students and bring the availability to two days per week, an approximately \$18,000 annual contribution will be required. This would be funded through a collaborative effort with the following municipalities contributing \$6,000 each: Town of Surfside, Bal Harbour Village and the Town of Bay Harbor Islands.</p>				
<b>Benefits or Alternative/Adverse Impact if not funded.</b>				
<p>If not funded, one day of youth mental health support will remain. The City of Miami Beach has expanded it's K-8 center support to three days per week, while North Bay Village opted to retain the one day.</p>				
<b>Required Resources</b>				
<b>New Personnel</b>				
Number of Positions	Title	Salary	Fringe Benefits	Cost
<b>Other Recurring Operating Costs</b>				
Account Number	Description	Cost		
<b>One Time Costs</b>				
Account Number	Description	Cost		
001-1000-511-8300	Additional School Mental Health Initiative	\$6,000		



## Office of the Town Attorney

The Town Attorney is a Charter Officer appointed by and directly responsible to the Town Commission. The Town Attorney provides legal counsel to the Town Commission, various advisory boards and committees, and Town Administration and staff. The Town retains the Town Attorney services through a contractual agreement that commenced in July, 2017 as the Town transitioned from an in-house legal department to outside services with the firm of Weiss Serota Helfman Cole & Bierman, P.L.

### Services, Functions, and Activities:

The Town Attorney prepares legislation (resolutions, ordinances) and contracts, provides in-house legal representation and legal advice on all aspects of Town administration, retains subject matter legal experts as needed, and works with the Florida Municipal Insurance Trust ("FMIT") on claims and lawsuits. The Town Attorney attends all regular and special Town Commission meetings, Board and Committee meetings and Special Master Hearings, as needed.

### Fiscal Year 2018 Accomplishments:

- Prepared, attended and rendered advice to the Town Commission, Planning & Zoning and Design Review Board, Development Review Group, Development Impact Committee, Parks & Recreation Committee, Resort Tax Board, Sustainability Subcommittee of the Planning and Zoning Board, and at Special Master Hearings, as needed.
- Transition of legal services from in-house legal department to outside full-service municipal law firm with various areas of expertise.
- As directed by the Town Commission, represented the Town at local, regional, state and federal meetings, hearings and conferences.
- Provided legal advice for the March 20, 2018 General and Special Elections (proposed Charter amendment) of the Town.
- In addition to general municipal services, provided specialized legal services in the areas of litigation and appeal, ethics, labor and land use and zoning.
- Provided assistance with procurement and preparation of various contracts and agreements for myriad of services.

### Fiscal Year 2019 Objectives:

- Support the Town Commission, Town Boards and Committees, Town Manager and Town departments and staff with their legal needs.
- Research and draft opinions on legal matters in response to requests of the Town Commission and Town Administration.
- Monitor changes in law and legislation that may affect the Town at county, state, and federal levels.
- Provide legal advice regarding unsolicited Public-Private Partnership (P3) proposals received for development of mixed-use parking facilities.
- Provide legal advice and support in the development and implementation of sustainable and resiliency policies and programs to address climate change and sea level rise.

# TOWN ATTORNEY (1500)

001 General Fund

	FY 2017	FY 2018	FY 2018	FY 2019
	Actual	Adopted	Estimated	Proposed
<b><u>APPROPRIATIONS</u></b>				
Personnel Services	\$323,546	\$75,897	\$0	\$0
Operating Expenses	\$108,021	\$418,920	\$418,920	\$484,270
<b>TOTAL</b>	<b>\$ 431,567</b>	<b>\$ 494,817</b>	<b>\$ 418,920</b>	<b>\$ 484,270</b>

<b>Significant Changes from FY 2018 Adopted Budget</b>
--

**Operating Expenses**

Non-contract additional professional services	\$ 25,000
Special projects or excluded legal services	\$ 100,000

The Town Attorney services are through a contractual agreement and, therefore, no positions are associated with this department.

# TOWN ATTORNEY (1500)

## 001 General Fund

### EXPENDITURES

Line Item Prefix: 001-1500-514-:		FY 2017	FY 2018	FY 2018	FY 2019
		Actual	Adopted	Estimated	Proposed
<b>Suffix</b>	<b>Object Description</b>				
<b><u>Personnel Services</u></b>					
1210	Regular Salaries	\$265,392	\$65,391		
1510	Special pay	1,000			
2110	Payroll Taxes	18,856	5,002		
2210	Retirement Contribution	20,641	5,318		
2310	Life & Health Insurance	17,005			
2410	Workers Compensation	652	185		
<b>Total</b>	<b>Personnel Services</b>	<b>\$323,546</b>	<b>\$75,897</b>	<b>\$0</b>	<b>\$0</b>
<b><u>Operating Expenses</u></b>					
3110	Professional Services	94,318	365,000	365,000	480,350
3111	Lawsuits and Prosecutions	4,206	50,000	50,000	
4110	Telecommunications	323			
4111	Postage	5			
4403	Equipment/Vehicle Leasing	2,099	3,420	3,420	3,420
5110	Office Supplies	403	500	500	500
5290	Miscellaneous Operating Supplies	199			
5410	Subscriptions and Memberships	5,058			
5420	Conferences and Seminars	1,410			
<b>Total</b>	<b>Operating Expenses</b>	<b>\$108,021</b>	<b>\$418,920</b>	<b>\$418,920</b>	<b>\$484,270</b>
<b>Total</b>	<b>Capital Outlay</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total</b>	<b>Department Expenditures</b>	<b>\$431,567</b>	<b>\$494,817</b>	<b>\$418,920</b>	<b>\$484,270</b>

## FY 2019 New Program Enhancement (Modification)

Town Attorney - Non-Contract Professional Services and Special Projects/Excluded Services				
Department Name	Division Name	Funding Source	Department Priority	Total Requested
Town Attorney				\$125,000
Justification and Description				
<ul style="list-style-type: none"> <li>• Non-contract additional professional services - \$25,000</li> <li>• Special Projects or Excluded Legal Services - \$100,000</li> </ul>				
Required Resources				
New Personnel				
Number of Positions	Title	Salary	Fringe Benefits	Cost
Other Recurring Operating Costs				
Account Number	Description	Cost		
001-1500-514-3110	Professional Services	\$125,000		
One Time Costs				
Account Number	Description	Cost		

# Executive Department

## Services, Functions, and Activities:

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

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

The position of Assistant Town Manager was established in FY 2017 to assist the Town Manager on responsibilities as designated. Furthermore, 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 *Gazette* from the Executive Department. The *Gazette* is a publication which provides information on services, recent legislative action and special programs and events. Other forms of communication to the Town's residents and the public include the Town's website and public access Channel 93.

The Planning and Compliance Division is responsible for code compliance, community development and planning and zoning functions.

## Town Manager:

### Fiscal Year 2018 Accomplishments:

- Coordinated with Staff to carry out the policies adopted by the Town Commission.
- The Town received, for the third time, the Distinguished Budget Presentation Award from the Government Finance Officers Association. The Award corresponds to the FY 2018 Annual Budget.
- Continued to work with Miami-Dade County, other municipalities and environmental organizations on ideas to make the Town more environmentally resilient.
- Continued to address beach chair compliance and outreach to the community.

- Continued coordination with our Police Department, the Florida Department of Transportation, Miami-Dade County and members of the community to address traffic issues.
- Continued temporary traffic mitigation measures to address cut through traffic into residential neighborhoods.
- Recognized by Miami-Dade County for the One-Way Streets Trial.
- Continued to work with Staff to provide a better working environment and to promote retention of our highly qualified personnel, maintain high morale and work ethic.
- Participated in all the meetings of the Town's Pension Board, who protects the financial health of our employees' funds.
- Presented with the Public Pension Coordinating Council's Public Pension Standards Award for both Funding and Administration.
- Completed all required documentation for FEMA related to Hurricane Irma.
- Received Tree City USA designation for the second year.
- Initiated ERP process.
- Implemented the new Town website.
- Coordinated public outreach through the Public Information Representative.
- Worked daily with citizenry to address other pending issues.
- Continued the tri-municipal shuttle bus initiative with FIU.

### **Fiscal Year 2019 Primary Objectives:**

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

- **Sea level:** Probably the most important sustainability issue for our Town. Miami-Dade County has a number of programs that will be useful to us and they will welcome our engagement. We will seek additional ways to participate in the different programs provided.
- **Beach re-nourishment:** The Town has to coordinate with Federal, State and County agencies who are in charge of such projects.
- **Beach maintenance:** Coordination with Miami-Dade County to obtain necessary permits for regular beach maintenance.
- **Beach furniture:** The enacting of the ordinance to establish rules and regulations for the use of lounge chairs and other appurtenances on the beach will enable enforcement provisions and subsequent monitoring of its effectiveness.
- **Evolution of the corridor:** Manage development rights by processing all applications filed with the Town.
- **Building permit fees:** The Building Code provides a schedule of fees. Up to now, the Town has relied on the information provided by the applicant to estimate the cost of construction when applications are filed. We will provide the Town Commission with drafted legislation that will provide the Town with construction cost standards to calculate the true cost of construction and obtain the appropriate building permit fees.
- **Code Compliance:** Given the budgetary constraints it is important to continue structuring a more efficient process to achieve code compliance.

- **Traffic intrusion in single-family area:** Options to divert or exclude regional traffic from the single-family area have been explored. Short term palliatives have been proposed. It is both a traffic and a life safety issue.
- **Parking Garage:** continue to address Town Commission direction on this initiative.
- **Regional mass transit:** Coordination with Bal-Bay and Miami Beach continues with the Surf-Bal-Bay communities now committed to advance this initiative.
- **Sidewalks:** Essential to safety in a walkable community. A plan presented to the Commission, which includes a financing scheme, is in process.
- **Underground utilities:** This will reduce our vulnerability to storms. We will develop a plan to present to the Commission which will include a financing scheme.
- **Facade improvement program:** Program to distribute the budgeted amount to improve signage.
- **Succession planning:** It is of critical importance for any organization to provide stability to its staff. In order to take advantage of the institutional memory and experience we do invest in training and educating existing staff so that they can advance to higher positions within the organization. We will include programs to provide for educational opportunities.
- **Employee morale and loyalty:** Employees should learn to love their work place. It is the most efficient way to achieve quality products. Again, we have to invest in programs to improve the working environment, such as, adequate space and equipment.
- **Five Year Financial Projection Plan:** Continue to address projections to project our capacity to bring better services and facilities to the Town.

The main purpose of identifying the primary objectives is to keep reminding us that among all projects and programs to implement, a priority system is established addressing the critical issues to undertake before they become crises.

### **Human Resources:**

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

- Recruitment functions includes: assisting all departments with recruitment efforts to fill vacant positions through advertising, screening applications/resumes, preparing interview questions, conducting interviews, conducting background checks, selection and conducting initial orientation.
- Compensation function includes: preparation and maintenance of classification expectations, preparation and maintenance of job descriptions, maintaining personnel files to include payroll related forms such as Form W4, direct deposit, child support deductions, garnishments, union dues, and all other payroll changes.
- Employee relations functions includes: partnering with departments to provide guidance and consultation on human resources matters. Employee disciplinary actions are coordinated with the assistance of the Human Resources Director to ensure proper procedures and consistency with the process.

- Employee benefits function includes: providing assistance with retirement plans, health, dental, vision and supplemental insurance plans. Benefits may vary by collective bargaining agreement.
- Labor relations function includes: assisting with contract negotiations between union representatives and management; provide assistance to employees and management with conflict resolution.
- Risk management function includes: assisting with workers' compensation claims, compliance with the American with Disabilities Act (ADA), Patient Protection, Affordable Care Act and Equal Employment Opportunity Commission (EEOC).

**Fiscal Year 2018 Accomplishments:**

- The Town was awarded the Public Pension Standards Award for Funding and Administration.
- Obtained approximately \$76,000 savings from the success of the health reimbursement account (HRA).
- The FY 2018 health insurance renewal rate increase was less than the medical inflation rate.
- Initiated an online personnel development training program with the Florida League of Cities LocalGovU.
- Successfully conducted the fourth annual employee wellness fair.
- Completed recruitment process for non-executive vacancies in a timely manner.
- Successfully recruited a Tourism Director.

**Fiscal Year 2019 Objectives:**

- Provide training and development opportunities in the areas of leadership and personnel development.
- Develop, communicate and implement new policies.
- Effectively assist with the FOP collective bargaining negotiations / agreement.

# EXECUTIVE (2000)

001 General Fund

	FY 2017	FY 2018	FY 2018	FY 2019
	Actual	Adopted	Estimated	Proposed
<b>APPROPRIATIONS</b>				
Personnel Services	\$530,279	\$592,928	\$668,825	\$592,503
Operating Expenses	\$173,235	\$210,894	\$210,894	\$225,072
Capital Outlay	\$11,386	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$ 714,900</b>	<b>\$ 803,822</b>	<b>\$ 879,719</b>	<b>\$ 817,575</b>

## Significant Changes from FY 2018 Adopted Budget

### Operating Expenses

HR additional employee training programs	\$	8,000
Conferences and seminars	\$	3,000

Position Title	Personnel Complement							
	FY 2018				FY 2019			
	Funded				Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Town Manager	1.00			1.00	1.00			1.00
Assistant Town Manager	0.75			0.75	0.75			0.75
Senior Executive Assistant to Town Manager	1.00			1.00	1.00			1.00
Human Resources Director	1.00			1.00	1.00			1.00
<b>Total</b>	<b>3.75</b>	<b>0.00</b>	<b>0.00</b>	<b>3.75</b>	<b>3.75</b>	<b>0.00</b>	<b>0.00</b>	<b>3.75</b>

# EXECUTIVE (2000)

## 001 General Fund

### EXPENDITURES

Line Item Prefix: 001-2000-512--		FY 2017	FY 2018	FY 2018	FY 2019
		Actual	Adopted	Estimated	Proposed
<b>Suffix</b>	<b>Object Description</b>				
<b><u>Personnel Services</u></b>					
1210	Regular Salaries	\$400,900	\$438,923	\$504,314	\$447,403
1510	Special pay	1,498	3,250	3,250	2,000
2110	Payroll Taxes	28,087	31,917	36,920	32,081
2210	Retirement Contribution	46,387	47,013	52,331	47,119
2310	Life & Health Insurance	52,392	70,581	70,581	62,819
2410	Workers Compensation	1,015	1,244	1,429	1,080
<b>Total</b>	<b>Personnel Services</b>	<b>\$530,279</b>	<b>\$592,928</b>	<b>\$668,825</b>	<b>\$592,503</b>
<b><u>Operating Expenses</u></b>					
3110	Professional Services	33,036	24,000	24,000	24,000
3112	Physical Examinations		1,140	1,140	1,290
3410	Other Contractual Services	4,677	3,200	3,200	3,200
4009	Vehicle Allowance	13,050	14,850	14,850	14,850
4110	Telecommunications	1,709	2,244	2,244	2,300
4112	Mobile Phone Allowance	1,400	1,800	1,800	1,800
4510	Property and Liability Insurance	10,676	17,190	17,190	18,192
4710	Printing & Binding	280	250	250	300
4810	Promotional Activities / Newsletter	76,946	78,720	78,720	80,640
4911	Other Current Charges	1,270	7,000	7,000	7,000
5110	Office Supplies	2,064	4,000	4,000	4,000
5290	Miscellaneous Operating Supplies	14,185	17,000	17,000	25,000
5410	Subscriptions and Memberships	2,043	4,500	4,500	4,500
5420	Conferences and Seminars	5,254	5,000	5,000	8,000
5510	Training & Educational	6,645	30,000	30,000	30,000
<b>Total</b>	<b>Operating Expenses</b>	<b>\$173,235</b>	<b>\$210,894</b>	<b>\$210,894</b>	<b>\$225,072</b>
<b><u>Capital Outlay</u></b>					
6410	Machinery and Equipment	11,386			
<b>Total</b>	<b>Capital Outlay</b>	<b>\$11,386</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total</b>	<b>Department Expenditures</b>	<b>\$714,900</b>	<b>\$803,822</b>	<b>\$879,719</b>	<b>\$817,575</b>



Public Pension Coordinating Council

***Public Pension Standards Award  
For Funding and Administration  
2017***

Presented to

***Retirement Plan for Employees of the Town of Surfside***

In recognition of meeting professional standards for  
plan funding and administration as  
set forth in the Public Pension Standards.

*Presented by the Public Pension Coordinating Council, a confederation of*

National Association of State Retirement Administrators (NASRA)  
National Conference on Public Employee Retirement Systems (NCPERS)  
National Council on Teacher Retirement (NCTR)

A handwritten signature in cursive script that reads "Alan H. Winkle".

Alan H. Winkle  
Program Administrator



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

### **Services, Functions, and Activities:**

The Planning and Code Compliance Division of the Executive Department includes three primary functions: Code Compliance, Community Development Services, and Planning and Zoning. The Planning and Community Development functions will continue to be outsourced to Calvin, Giordano & Associates and report directly to the Town Manager. The Code Compliance Division provides town residents and the business community with a well-balanced code enforcement program and compliance process through a professional, courteous and stepped approach. In addition, the Code Compliance Director schedules and administers the Special Magistrate Hearing cases after voluntary efforts to obtain compliance have failed. The Code Compliance Director reports directly to the Town Manager.

Code Compliance Services: This Division is responsible for ensuring that the Property Maintenance Standards and other sections of the Code of the Town of Surfside, as well as the Minimum Housing Standards, as adopted from the Miami-Dade County Code, are met by residential and commercial property owners. To accomplish code compliance, the Division enforces regulations concerning zoning requirements, requirements for building permits, landscaping, signs, land clearance, property maintenance, abandoned property, illegal trash disposal and other issues that affect the welfare of the community. This Division works to enhance the quality of life in the Town of Surfside through diligent observation, education, enforcement, coordination with other departments including Police, and Public Works and eventual progressive economic penalties when voluntary compliance is not attained.

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

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

## **Code Compliance:**

Code Compliance staff receives and documents from the public various complaints of municipal code violations. Each complaint is investigated, and staff takes appropriate actions which may lead to the issuance of a courtesy notice, a civil violation notice, and/or the scheduling of the case before the Town's Special Master.

The Code Compliance Division is involved in a multitude of activities, including but not limited to the following:

- receiving and processing complaints
- performing routine and special inspection of the residential and commercial areas of the town
- monitoring and proactively patrolling the Surfside beach area
- serving and posting of notices of violation required notices
- scheduling and presenting non-compliant cases before the Special Master code enforcement hearings in accordance with State Statute.

As residential and commercial development continues in the Town, the Code Compliance Division faces continued demands for code compliance enforcement throughout the Town. A continuous issue is the monitoring of placement, storage and use of beach furniture items on Surfside beach. In addition, other issues have arisen such as enforcement of turtle protection and signage in the public right-of-way.

## **Fiscal Year 2018 Accomplishments:**

- Presented 66 cases before the Code Enforcement Special Master.
- Continued to utilize the Code Enforcement Special Master hearing process for non-compliant offenders and provided for hearings, default orders, and liens as necessary.
- Assisted other departments in the collection of overdue fees and revenues.
- Monitored and enforced the Sidewalk Café Permit Program.
- Monitored and enforced the Beach Furniture Operation Program.
- Monitored short term rentals for compliance, collected short term rental registration fees and issued citations to offenders.

## **Fiscal Year 2019 Objectives:**

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

- Property Inspection
- Minimum Housing Standard Inspection (County Mandated)
- Code Enforcement Special Master Hearings
- Sidewalk Café Permits
- Short-term rental monitoring
- Beach patrol/monitoring

- Beach furniture operation permit processing program
- Paperless initiative for the filing and documenting of code cases

	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>
<b>Performance Measures</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>YTD</b>
Cases opened	295	199	700	933	611
Cases closed	271	148	566	857	452
Percentage of resolved cases	92%	74%	81%	92%	74%
Code fines collected	\$82,997	\$103,914	\$137,254	\$42,921	\$21,154
Short-term Rental Fees	N/A	N/A	N/A	\$28,841	\$11,146

### **Planning and Zoning:**

#### **Fiscal Year 2018 Accomplishments:**

- Completion of the update of the Comprehensive Plan.
- Completion of numerous code modifications resulting requests from Planning & Zoning.
- Completion of site plan review for the Surf Club II including coordination with the Miami-Dade Historic staff on the historic building located on the site.
- Completion of the site plan review for 8995 Collins Ave., 9116 Harding Ave., and 8851 Harding Ave.
- Prepared code language to address increases in freeboard as a way to mitigate sea level rise.

#### **Fiscal Year 2019 Objectives:**

- Continue to review site plans and design review items efficiently.
- Possible zoning and land use changes to accommodate a parking structure.
- Preparation of the update to the Water Supply Plan.

# PLANNING AND CODE COMPLIANCE DIVISION (2000-524)

001 General Fund

	FY 2017	FY 2018	FY 2018	FY 2019
	Actual	Adopted	Estimated	Proposed
<b>APPROPRIATIONS</b>				
Personnel Services	\$165,717	\$224,773	\$224,773	\$229,635
Operating Expenses	\$276,486	\$243,375	\$243,375	\$461,747
Capital Outlay	\$10,337	\$2,020	\$2,020	\$0
<b>TOTAL</b>	<b>\$ 452,540</b>	<b>\$ 470,168</b>	<b>\$ 470,168</b>	<b>\$ 691,382</b>

<b>Significant Changes from FY 2018 Adopted Budget</b>
--

<b>Personnel Services</b>	
Planned salary and benefit adjustments	\$ 4,862

<b>Operating Expenses</b>	
10-year water supply plan update	\$ 15,000
Florida Green Building Coalition certification	\$ 26,350
Impact fee study	\$ 50,000
Town-wide Visioning Initiative	\$ 100,000
Lot lawn mowing for liened property	\$ 3,800
Vehicle maintenance - usage	\$ 5,375
Vehicle maintenance - fleet replacement	\$ 11,472

<b>Personnel Complement</b>								
<b>Position Title</b>	<b>FY 2018</b>				<b>FY 2019</b>			
	<b>Funded</b>				<b>Funded</b>			
	<b>Full Time</b>	<b>Part Time</b>	<b>Temp</b>	<b>FTEs</b>	<b>Full Time</b>	<b>Part Time</b>	<b>Temp</b>	<b>FTEs</b>
Code Compliance Director	1.00			1.00	1.00			1.00
Code Compliance Officer	2.00			2.00	2.00			2.00
<b>Total</b>	<b>3.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3.00</b>	<b>3.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3.00</b>

# PLANNING AND CODE COMPLIANCE (2000)

## 001 General Fund

### EXPENDITURES

		FY 2017	FY 2018	FY 2018	FY 2019
Line Item Prefix: 001-2000-524-:		Actual	Adopted	Estimated	Proposed
<b>Suffix</b>	<b>Object Description</b>				
<b>Personnel Services</b>					
1210	Regular Salaries	\$126,372	\$167,950	\$167,950	\$170,527
1310	Other Salaries	3,024	0		
1410	Overtime				
2110	Payroll Taxes	9,829	12,848	12,848	13,045
2210	Retirement Contribution	7,817	13,645	13,645	13,301
2310	Life & Health Insurance	15,508	25,705	25,705	28,662
2410	Workers Compensation	3,167	4,625	4,625	4,100
<b>Total</b>	<b>Personnel Services</b>	<b>\$165,717</b>	<b>\$224,773</b>	<b>\$224,773</b>	<b>\$229,635</b>
<b>Operating Expenses</b>					
3110/3115	Professional Services	238,345	192,660	192,660	389,490
3112	Physical Examinations	115	380	380	430
3410	Other Contractual Services	6,801	14,780	14,780	15,400
3420	Other Code Services	6,964	3,500	3,500	7,300
4110	Telecommunications	2,028	2,880	2,880	2,880
4111	Postage	5,220	5,400	5,400	7,200
4510	Property and Liability Insurance	1,269	1,775	1,775	
4601	Maintenance Service/Repair Contracts	10,834	12,000	12,000	12,000
4610	Vehicle Maintenance - Usage	460	1,200	1,200	6,575
4613	Vehicle Maint - Fleet Replacement				11,472
4810	Promotional Activities/Newsletter		1,000	1,000	1,000
5110	Office Supplies	1,260	1,650	1,650	1,650
5214	Uniforms	551	750	750	750
5216	Vehicle Maintenance - Fuel	1,268	2,400	2,400	2,400
5290	Miscellaneous Operating Supplies	311	1,000	1,000	1,000
5410	Subscriptions and Memberships	70	500	500	700
5420	Conferences and Seminars	990	1,500	1,500	1,500
<b>Total</b>	<b>Operating Expenses</b>	<b>\$276,486</b>	<b>\$243,375</b>	<b>\$243,375</b>	<b>\$461,747</b>
<b>Capital Outlay</b>					
6410	Machinery and Equipment	10,337	2,020	2,020	
<b>Total</b>	<b>Capital Outlay</b>	<b>\$10,337</b>	<b>\$2,020</b>	<b>\$2,020</b>	<b>\$0</b>
<b>Total</b>	<b>Department Expenditures</b>	<b>\$452,540</b>	<b>\$470,168</b>	<b>\$470,168</b>	<b>\$691,382</b>

## FY 2019 New Program Enhancement (Modification)

<b>10 Year Water Supply Plan Update</b>				
Department Name	Division Name	Funding Source	Department Priority	Total Requested
Executive	Planning	General	1	\$15,000
<b>Justification and Description</b>				
<p>The Town is required to update its 10 Year Water Supply plan. This includes identifying any sources of an alternative water supply and analyzing data from its supplier.</p>				
<b>Benefits or Alternative/Adverse Impact if not funded</b>				
<p>The Town will not be in compliance with Florida State Statute.</p>				
<b>Required Resources</b>				
<b>New Personnel</b>				
Number of Positions	Title	Salary	Fringe Benefits	Cost
<b>Other Recurring Operating Costs</b>				
Account Number	Description	Cost		
<b>One Time Costs</b>				
Account Number	Description	Cost		
001-2000-524-3110	Professional Services	\$15,000		

## FY 2019 New Program Enhancement (Modification)

<b>Florida Green Building Coalition Certification</b>				
Department Name	Division Name	Funding Source	Department Priority	Total Requested
Executive	Planning	General	2	\$26,350
<b>Justification and Description</b>				
<p>Obtain a Florida Green Building Coalition Certification for the Town. This initiative was identified in the Mayor's Town Commission memorandum dated December 1, 2017 titled "Additional Sustainability Initiatives" and endorsed by both the Planning &amp; Zoning Board and the Sustainability Sub-Committee. The FGBC Green Local Government Standard designates Green Cities and Green Counties for outstanding environmental stewardship. It is expected that certified green city and county governments will not only gain recognition and publicity, but also function in a more efficient manner through better internal communication, cost reductions, and effective risk and asset management.</p>				
<b>Benefits or Alternative/Adverse Impact if not funded</b>				
<p>Following the green designation standard will likely lead to reduced government utility use, reduced waste and reduced expenditures on toxic cleansers and pest controls.</p>				
<b>New Personnel</b>				
Number of Positions	Title	Salary	Fringe Benefits	Cost
<b>Other Recurring Operating Costs</b>				
Account Number	Description	Cost		
<b>One Time Costs</b>				
Account Number	Description	Cost		
001-2000-524-3110	Professional Fees	\$26,350		

## FY 2019 New Program Enhancement (Modification)

<b>Impact Fee Study</b>				
Department Name	Division Name	Funding Source	Department Priority	Total Requested
Executive	Planning	General	2	\$50,000
<b>Justification and Description</b>				
<p>Impact fees are one-time charges levied on new development designed to cover the portion of capital costs of infrastructure required to support the additional demand created by new growth. The purpose of an impact fee is to assist in funding capital improvement projects and equipment for the related facility/service categories such as roads, police services and parks and recreation. To establish an impact fee, a study demonstrating that the fees are proportionate in amount to the need created by new development is required. This request is for financial consulting services to perform an impact fee study to determine the appropriate level of impact fees that the Town could charge.</p>				
<b>Benefits or Alternative/Adverse Impact if not funded</b>				
<b>Required Resources</b>				
<b>New Personnel</b>				
Number of Positions	Title	Salary	Fringe Benefits	Cost
<b>Other Recurring Operating Costs</b>				
Account Number	Description	Cost		
<b>One Time Costs</b>				
Account Number	Description	Cost		
001-2000-524-3110	Impact Fee Study	\$50,000		

## FY 2019 New Program Enhancement (Modification)

<b>Town-wide Visioning Initiative</b>				
Department Name	Division Name	Funding Source	Department Priority	Total Requested
Executive	Planning	General Fund		\$100,000
<b>Justification and Description</b>				
<p>The Mayor, Town Commission, and Town administration support developing a long-range vision to assist Surfside in future planning efforts to preserve and enhance what residents love about Surfside - its sense of community, small scale, recreational areas, and natural resources. The Town has engaged in conversations with Florida International University and the University of Miami Schools of Architecture to develop visualized potential scenarios to help achieve a consensus on actions required to ensure traffic management, walkability, and sustainability. The manpower for the initiative will be provided at no cost to the Town. Costs for associated components integral to the visioning process such as reports, presentations, modeling, hosting and transporting student teams, and other related needs that arise during the visioning process will be funded by the Town.</p>				
<b>Benefits or Alternative/Adverse Impact if not funded</b>				
<p>The two academic approaches will provide the Town with options to address such issues as traffic intrusion and calming, walkability and the connectivity of Town assets as well as address related matters of sustainability.</p>				
<b>Required Resources</b>				
<b>New Personnel</b>				
Number of Positions	Title	Salary	Fringe Benefits	Cost
<b>Other Recurring Operating Costs</b>				
Account Number	Description	Cost		
<b>One Time Costs</b>				
Account Number	Description	Cost		
001-2000-524-3115	Town-wide Visioning Initiative	\$100,000		



# Finance Department

## Services, Functions, and Activities:

The Finance Department provides for the effective, lawful, and efficient management of the Town's financial matters. The department manages and maintains the Town's financial records in conformity with generally accepted accounting principles and in compliance with state, federal, and local laws. The department develops and maintains effective and efficient financial planning and reporting. It supports other departments in achieving their program objectives. The department provides the Town Commission and residents with transparent financial information in a timely and meaningful manner. The department provides quality service to the Town's residents and businesses. The department is charged with safeguarding the Town's assets.

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

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

Accounting functions include: accounts payable; accounts receivable; pension; and general accounting activities that comply with generally accepted accounting principles, federal, state, and local laws, cash management and deposits.

Payroll insures prompt and accurate payments to employees while complying with all applicable federal, state, and local laws.

Risk Management includes: risk-related policy development and recommendations, that minimize risk exposures to the Town; procurement of applicable insurance policies or other risk reduction techniques; processing of claims; identification of exposures; vendor compliance with risk management policies and procedures; and timely maintenance of schedules of insured coverages.

Budgeting responsibilities include: development; revision; publication; managing the adoption process; implementation; monitoring the budget throughout the year; Capital Improvement Plan coordination; and coordination of annual budgets with long-term financial plans.

Treasury Management responsibilities include: identifying available balances for investment; reviewing placement options to ensure each conforms to Town policies; regularly reviewing yields and other investment options; ensuring transfers are completed; maintaining a professional working relationship with bank officials; bank account reconciliations; interest allocations; and maximizing yields while maintaining liquidity and safety of Town funds.

Debt Management involves: the identification of debt needs; researching available options for debt placement; issuing debt; avoiding negative arbitrage; ensuring timely debt principal and interest payments; maintaining debt service covenants and coverage requirements; and identifying refunding opportunities when market conditions merit consideration.

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

Information Technology Management: The Finance Director serves as liaison between a contracted IT vendor, including on-site IT staff, and all Town staff and Elected Officials. Those services include:

- hardware, including desktop computers, laptops, telephones, office machines including copiers and printers for all departments
- network trouble shooting
- software maintenance and development
- phone hardware and software
- provide broadcast services and monitor Channel 93
- automation of billing service payments through credit cards on Web access

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

### **Fiscal Year 2018 Accomplishments**

- Received the Distinguished Budget Presentation Award by the Government Finance Officers Association for the 2018 Annual Budget.
- Provided financial information and input for the Parking Garage options.
- Managed the extensive reviews and site visits for an Enterprise Resource Planning (ERP) computer software system to update the Town's computer applications.
- Completed the Comprehensive Annual Financial Report for the Fiscal Year Ended September 30, 2017, and submitted the report to the Government Finance Officers Association for the Certificate of Achievement for Excellence in Financial Reporting. The Town received the Award for the previous fiscal year.

### **Fiscal Year 2019 Objectives**

- Implement and manage the Enterprise Resource Planning (ERP) computer software system.
- Manage the process of auditing businesses in the Town that remit resort taxes by an outside independent auditor to ensure compliance with the Resort Tax Ordinance.
- Complete the Comprehensive Annual Financial Report (CAFR) before March 31, 2018 and submit for the Certificate of Achievement for Excellence in Financial Reporting.
- Submit the Annual Budget for the Distinguished Budget Presentation Award by the Government Finance Officers Association.

# FINANCE (2100)

## 001 General Fund

	FY 2017 Actual	FY 2018 Adopted	FY 2018 Estimated	FY 2019 Proposed
<b>APPROPRIATIONS</b>				
Personnel Services	\$453,774	\$467,244	\$467,243	\$543,991
Operating Expenses	\$293,575	\$372,079	\$372,079	\$618,030
Capital Outlay	\$1,496	\$18,325	\$18,325	\$10,000
<b>TOTAL</b>	<b>\$748,845</b>	<b>\$857,648</b>	<b>\$857,647</b>	<b>\$1,172,021</b>

### Significant Changes from FY 2018 Adopted Budget

#### Personnel Services

Planned salary and benefit adjustments	\$ 41,472
Finance Director position @ 9 months	\$ (42,725)
New position - Accountant	\$ 78,000

#### Operating Expenses

Contractual Finance Director Services @ 50%	\$ 54,200
ERP implementation project management	\$ 115,200
Cloud email services	\$ 23,760
IT - Closed captioning	\$ 25,000
IT - equipment backup software upgrade	\$ 3,500
IT service contract for cloud-based backup	\$ 12,000
Conferences & continuing educations	\$ 3,300

#### Capital Outlay

Network switch upgrades	\$ 10,000
-------------------------	-----------

### Personnel Complement

Position Title	FY 2018 Funded				FY 2019 Funded			
	Full		Part		Full		Part	
	Time	Temp	Time	FTEs	Time	Temp	Time	FTEs
Finance Director	1.00			1.00	1.00			1.00
Controller	1.00			1.00	1.00			1.00
Budget Officer	1.00			1.00	1.00			1.00
Accountant					1.00			1.00
Accounting Clerk	1.00			1.00	1.00			1.00
<b>Total</b>	<b>4.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4.00</b>	<b>5.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5.00</b>

# FINANCE (2100)

## 001 General Fund

### EXPENDITURES

Line Item Prefix: 001-2100-513-:		FY 2017	FY 2018	FY 2018	FY 2019
		Actual	Adopted	Estimated	Proposed
<b>Suffix</b>	<b>Object Description</b>				
<b><u>Personnel Services</u></b>					
1210	Regular Salaries	\$342,474	\$341,537	\$341,537	\$394,483
1410	Overtime	1,048	1,500	1,500	3,500
1510	Special pay	1,306	4,750	4,750	3,750
2110	Payroll Taxes	25,211	26,746	26,746	30,733
2210	Retirement Contribution	24,426	27,776	27,776	28,859
2310	Life & Health Insurance	58,407	63,966	63,966	81,430
2410	Workers Compensation	902	968	968	1,238
<b>Total</b>	<b>Personnel Services</b>	<b>\$453,774</b>	<b>\$467,244</b>	<b>\$467,243</b>	<b>\$543,991</b>
<b><u>Operating Expenses</u></b>					
3110	Professional Services	8,993	9,000	9,000	63,200
516-3110	Professional Services IT	133,604	162,524	162,524	279,635
3112	Physical Examinations		380	380	420
3210	Accounting and Auditing	70,618	92,200	92,200	92,200
3410	Other Contractual Services	3,643			
516-3410	Other Contractual Services IT	15,922	48,515	48,515	73,515
4110	Telecommunications	333			720
4111	Postage	97	350	350	350
4112	Mobile Phone Allowance	825	900	900	900
516-4403	Equipment Leasing IT	512	7,795	7,795	7,795
516-4601	IT Maint Svs Repair Contracts	8,968	14,325	14,325	55,885
516-4603	IT Equipment Maintenance	30,514	16,740	16,740	17,500
4710	Printing & Binding	980	2,000	2,000	2,000
4910	Legal Advertisement	5,015	3,800	3,800	5,200
5110	Office Supplies	4,173	3,000	3,000	4,350
5290	Miscellaneous Operating Supplies	53	1,750	1,750	1,750
5410	Subscriptions and Memberships	2,020	1,600	1,600	2,110
5420	Conferences and Seminars	7,305	7,200	7,200	10,500
<b>Total</b>	<b>Operating Expenses</b>	<b>\$293,575</b>	<b>\$372,079</b>	<b>\$372,079</b>	<b>\$618,030</b>
<b><u>Capital Outlay</u></b>					
516-6410	Machinery and Equipment	1,496	18,325	18,325	10,000
<b>Total</b>	<b>Capital Outlay</b>	<b>\$1,496</b>	<b>\$18,325</b>	<b>\$18,325</b>	<b>\$10,000</b>
<b>Total</b>	<b>Department Expenditures</b>	<b>\$748,845</b>	<b>\$857,648</b>	<b>\$857,647</b>	<b>\$1,172,021</b>

## FY 2019 New Program Enhancement (Modification)

<b>Accountant</b>				
Department Name	Division Name	Funding Source	Department Priority	Total Requested
Finance		General	1	
<b>Justification and Description</b>				
A Senior Accountant position to meet the demands of the finance department.				
<b>Benefits or Alternative/Adverse Impact if not funded</b>				
<b>Required Resources</b>				
<b>New Personnel</b>				
Number of Positions	Title	Salary	Fringe Benefits	Cost
1	Accountant	\$57,000	\$21,000	\$78,000
<b>Other Recurring Operating Costs</b>				
Account Number	Description	Cost		
<b>One Time Costs</b>				
Account Number	Description	Cost		

## FY 2019 New Program Enhancement (Modification)

<b>Cloud E-mail Services</b>				
Department Name	Division Name	Funding Source	Department Priority	Total Requested
Finance	Information Technology	General Fund	2	\$23,760
<b>Justification and Description</b>				
<p>The IT Department recommends that the Town transition to Exchange Online with Microsoft GovCloud for their e-mail services. Moving the Town's e-mail to the cloud provides for better reliability, security, and disaster recovery. Using a cloud-based e-mail service allows for the Town to continue operating with no interruptions during a disaster recovery scenario, ensuring that Town communications can remain operational without depending on Town hardware and building resources. The projected costs for FY 2019 include the up-front annual cost (\$11,760) for the mailbox hosting/storage, and a one-time migration cost (estimated \$12,000) to move the Town's mailboxes into Microsoft Exchange Online.</p>				
<b>Benefits or Alternative/Adverse Impact if not funded</b>				
<b>Required Resources</b>				
<b>New Personnel</b>				
Number of Positions	Title	Salary	Fringe Benefits	Cost
<b>Other Recurring Operating Costs</b>				
Account Number	Description		Cost	
001-2100-516-4601	IT Services Contracts		\$11,760	
<b>One Time Costs</b>				
Account Number	Description		Cost	
001-2100-516-4601	IT Services Contracts		\$23,760	

## FY 2019 New Program Enhancement (Modification)

<b>Backup Software Upgrade and Cloud-Based Backup Services</b>				
Department Name	Division Name	Funding Source	Department Priority	Total Requested
Finance	Information Technology	General	2	\$15,500
<b>Justification and Description</b>				
<p>Replacement of the Town's aging tape backup system with cloud-based backups through a service provider. In order to facilitate this change, the IT division recommends that the Town switch to backup and replication software, with built-in cloud backup capability that can be leveraged by third-party service providers. The software upgrade is a one-time cost with a recurring annual maintenance cost. The cloud-based backups through a service provider will be a recurring annual operating cost. The costs may increase over time as the size and retention period for backups grows. The change will also result in an estimated \$250/month savings in current transportation costs to pick up and deliver tapes.</p>				
<b>Benefits or Alternative/Adverse Impact if not funded</b>				
<p>The Town will continue to use an older tape technology, which is more likely to fail, and requires much longer backup and restore times.</p>				
<b>New Personnel</b>				
Number of Positions	Title	Salary	Fringe Benefits	Cost
<b>Other Recurring Operating Costs</b>				
Account Number	Description	Cost		
001-2100-516-4603	IT - Equipment (Backup software)	\$3,500		
001-2100-516-4601	IT Service Contracts (Cloud-based backup services)	\$12,000		
<b>One Time Costs</b>				
Account Number	Description	Cost		
001-2100-516-4601	IT Service Contracts (Annual software renewal)	\$800		
001-2100-516-4601	IT Service Contracts (Annual cloud-based backup services)	\$12,000		

## FY 2019 New Program Enhancement (Modification)

<b>Closed Captioning</b>				
Department Name	Division Name	Funding Source	Department Priority	Total Requested
Finance	IT	General Fund	1	\$25,000
<b>Justification and Description</b>				
<p>To ensure compliance with the ADA Act, captioning of Town video communications, recordings of town meetings, and other audio and audiovisual information and communication is necessary and required to make this content accessible to the deaf or hard of hearing.</p>				
<b>Benefits or Alternative/Adverse Impact if not funded</b>				
<b>Required Resources</b>				
<b>New Personnel</b>				
Number of Positions	Title	Salary	Fringe Benefits	Cost
<b>Other Recurring Operating Costs</b>				
Account Number	Description	Cost		
001-2100-516-4601	Closed Caption per year	\$25,000		
<b>One Time Costs</b>				
Account Number	Description	Cost		

# FY 2019 New Capital Outlay Request

## Network Switch Upgrades

Department	Division	Funding Source	Dept. Priority	Fiscal Impact
Finance	Information Technology	General Fund/ Capital Projects Fund	1	\$10,000

### Justification and Description

The IT Department recommends that the Town replace and upgrade the existing network access switches used for Town Hall computers and devices. Replacing the existing switches will provide more management, additional ports, and expanded Power-over-Ethernet capability for use with the Town's IP phone system. This is necessary as part of the IT infrastructure upgrades (if approved).

### Alternative/Adverse Impacts if not funded:

The Town's current switches are mixed vendor, with minimal management capability, and will remain out of warranty with limited availability for replacement.

### Required Resources

Account Number	Title or Description of Request	Cost
301-4400-516-6410	Equipment Purchase	\$10,000

### Other Recurring Operating Costs

Account Number	Description	Cost



## Town Clerk Department

### Services, Functions and Activities:

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

Town Clerk Administration: The Town Clerk manages the department's personnel, schedule creation, coordination with internal departments and external vendors. The Town Clerk records and transcribes the minutes of all Town meetings and serves as Clerk for Special Master Hearings. Ordinances and Resolutions passed by the Town Commission are permanently archived by the Town Clerk. The Town Clerk handles all public records requests for the Town in accordance with Florida Statutes. Other the Town Clerk duties include:

- Monitors compliance of Town, County and State regulations pertaining to elections.
- Prepares the agenda for Town Commission Meetings, and other boards and committees.
- Publishes notices of proposed and adopted ordinances.
- Prints, records and indexes ordinances, charter amendments, resolutions and minutes.
- Advertises bids and Requests for Proposals.
- Processes the codification of the Town of Surfside Municipal Code Book.
- Ensures that lobbyists are properly registered with the Office of the Town Clerk.

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

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

### Fiscal Year 2018 Accomplishments:

- Destroyed documents after retention was met in accordance with State Law.
- Successfully completed a Special and General Town election
- Worked on Town wide records management
- Attended meetings and created related minutes for: Parks and Recreation Committee, Tourist Board, Pension Board, and Sustainability Sub Committee.

- Recorded all utilities and code compliance liens with the Miami Dade County Clerk of Courts, as well as select agreements and resolutions.

**Fiscal Year 2019 Objectives:**

- Town Clerk’s Office will be responsible for the creation of all Boards and Committees agendas and agenda packets, attendance to all meetings and the creation and submittal of all minutes.
- Continue to process all Public Records Requests in a timely manner.
- Continue to provide citizens with the most updated documents in an efficient matter.
- Implement an automated system for Town Commission Agenda Management through the ERP solution to support transparency and public meeting workflow initiatives.
- Continue to update the Town Clerk’s page and Town Meeting Calendar on the Town’s website with the most current and accurate information.
- Continue to implement Town wide Records Management.
- Continue to purge documents after retention has been met in accordance with State Law.
- Digitize all historic and permanent records in order to access them electronically.

<b>Performance Measures</b>	<b>FY 2015 Actual</b>	<b>FY 2016 Actual</b>	<b>FY 2017 Actual</b>	<b>FY 2018 Estimated</b>
Public records requests	120	201	87	108
Public notices posted	36	24	42	50
Municode codifications	2	2	2	1
Ordinances processed	6	9	9	17
Resolutions processed	20	52	26	44
Miami Dade Clerk of Courts liens recorded				52
Lobbyist registration packets processed	26	23	43	42
Board and committee meeting minutes completed	53	23	23	25

# TOWN CLERK (2400)

001 General Fund

	FY 2017	FY 2018	FY 2018	FY 2019
	Actual	Adopted	Estimated	Proposed
<b>APPROPRIATIONS</b>				
Personnel Services	\$218,771	\$258,040	\$258,040	\$266,275
Operating Expenses	\$52,481	\$94,850	\$94,850	\$100,870
Capital Outlay	\$1,165	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$ 272,417</b>	<b>\$ 352,890</b>	<b>\$ 352,890</b>	<b>\$ 367,145</b>

## Significant Changes from FY 2018 Adopted Budget

### Personnel Services

Planned salary and benefit adjustments	\$	11,235
Decrease in part-time clerks costs	\$	(3,000)

### Operating Expenses

Town Clerk car allowance	\$	4,200
Office supply increase additional Town Commission meetings, boards & committees	\$	1,300

Position Title	Personnel Complement							
	FY 2018				FY 2019			
	Funded				Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Town Clerk	1.00			1.00	1.00			1.00
Deputy Town Clerk	1.00			1.00	1.00			1.00
Assistant to Town Clerk	1.00			1.00	1.00			1.00
Recording Clerks for Boards		1.00		0.50		1.00		0.50
<b>Total</b>	<b>3.00</b>	<b>1.00</b>	<b>0.00</b>	<b>3.50</b>	<b>3.00</b>	<b>1.00</b>	<b>0.00</b>	<b>3.50</b>

# TOWN CLERK (2400)

001 General Fund

## EXPENDITURES

		FY 2017	FY 2018	FY 2018	FY 2019
Line Item prefix: 001-2400-519-:		Actual	Proposed	Estimated	Proposed
<b>Suffix</b>	<b>Object Description</b>				
<b><u>Personnel Services</u></b>					
1210	Regular Salaries	\$173,228	\$194,446	\$194,446	\$199,782
1310	Other Salaries	1,921	5,000	5,000	2,000
1410	Overtime		1,500	1,500	1,000
1510	Special pay	373	2,500	2,500	2,500
2110	Payroll Taxes	13,694	16,214	16,214	15,934
2210	Retirement Contribution	8,907	11,585	11,585	15,583
2310	Life & Health Insurance	20,199	26,244	26,244	28,994
2410	Workers Compensation	449	551	551	482
<b>Total</b>	<b>Personnel Services</b>	<b>\$218,771</b>	<b>\$258,040</b>	<b>\$258,040</b>	<b>\$266,275</b>
<b><u>Operating Expenses</u></b>					
3112	Physical Examinations		380	380	420
3410	Other Contractual Services	23,502	21,150	21,150	21,150
4009	Car Allowance	4,200			4,200
4110	Telecommunications	460			480
4111	Postage	98	300	300	300
4112	Mobile Phone Allowance	1,425	1,800	1,800	1,800
4402	Building Rental/Leasing	3,390	4,000	4,000	4,000
4910	Legal Advertisement	8,791	20,000	20,000	20,000
4911	Other Current Charges	891	30,000	30,000	30,000
5110	Office Supplies	4,054	5,200	5,200	6,500
5290	Miscellaneous Operating Supplies	1,015	1,920	1,920	1,920
5410	Subscriptions and Memberships	1,442	1,600	1,600	1,600
5420	Conferences and Seminars	3,213	8,500	8,500	8,500
<b>Total</b>	<b>Operating Expenses</b>	<b>\$52,481</b>	<b>\$94,850</b>	<b>\$94,850</b>	<b>\$100,870</b>
<b><u>Capital Outlay</u></b>					
6410	Machinery and Equipment	1,165			
<b>Total</b>	<b>Capital Outlay</b>	<b>\$1,165</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total</b>	<b>Department Expenditures</b>	<b>\$272,417</b>	<b>\$352,890</b>	<b>\$352,890</b>	<b>\$367,145</b>

# Public Safety Department

## Services, Functions, and Activities:

The Public Safety Department strives to provide the highest level of police service to the community in a professional, courteous, ethical, and judicious manner. Police services maintain peace and order within the community and provide for the protection of life and property.

Public Safety services include:

- receipt, dispatch and response to public safety calls
- detection, prevention, deterrence and reduction of crime through proactive and progressive community policing
- addressing traffic, parking and quality of life issues
- conducting criminal investigations
- investigating internal complaints
- hiring and background investigations
- in-service, supervisory, tactical and state mandatory training of personnel
- maintaining state professional accreditation standards
- police public record requests

## Fiscal Year 2018 Accomplishments:

- Reduced overall crime through enforcement and crime prevention initiatives by 44%.
- Hired and trained two new police lieutenants.
- Hired and trained two new police officers.
- Hired and trained two new Community Service Aides.
- Implemented numerous traffic mitigation initiatives and conducted several community workshops.
- Seized \$74,569.78 in currency from money laundering/narcotic investigations in 2017.
- High Visibility Enforcement (HVE) for Pedestrian and Bicycle Safety Grants was awarded in 2018 to target the safe operation of vehicles to lessen pedestrian and bicycle involved crashes.
- Full inventory of the Police Property Room conducted to ensure integrity of police component.
- Department personnel were awarded 2017 Miami-Dade County Law Enforcement Officer of the Year in Patrol Services and Safety Services.
- Deployed new and improved less lethal (Taser) weapons to officers on the street.
- Replaced three police vehicles.
- Updated and improved the Communications Unit.
- Added a surveillance camera that produces investigative solutions and acts as a crime prevention tool.
- The succession for Chief of Police was implemented.

**Fiscal Year 2019 Objectives:**

- Prevent and reduce crime through enforcement and crime prevention initiatives.
- Attain full re-accreditation status through the Commission for Florida Law Enforcement Accreditation.
- Determine design and cost structure for an improved / safer police parking and prisoner transport area.
- Replace six police vehicles.
- Replace police handheld radios.
- Replace / update officer assigned laptop computers.
- Update Police Computer Aided Dispatch and Records Management Systems.
- Continue to develop innovative traffic control and intrusion efforts through enforcement, education and design while working in partnership with State and County departments.
- Continue to address the need for improved / additional parking spaces and provide input for the Town's development of a parking solution.

<b>Performance Measures</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Actual</b>
Percent of annual change in overall crime	-13.3%	32.8%	-44.0%
Crime Prevention / Community Events	190	164	170
Incident Reports	1,256	1,430	2,871
Arrests	151	198	116
Criminal Investigations	208	239	141
Traffic Crash Investigations	267	269	215
Traffic Citations	4,686	4,899	3,413
Traffic Warnings	3,825	3,360	3,205
Red Light Camera Reviews	6,854	10,208	11,533
Parking Citations	13,816	13,916	10,658
Code Violations Calls	159	272	182

# PUBLIC SAFETY (3000)

001 General Fund

	FY 2017 Actual	FY 2018 Adopted	FY 2018 Estimated	FY 2019 Proposed
<b>APPROPRIATIONS</b>				
Personnel Services	\$4,720,093	\$4,975,130	\$5,040,130	\$5,162,680
Operating Expenses	\$1,214,486	\$383,940	\$451,343	\$866,612
Capital Outlay	\$97,129	\$122,000	\$122,000	\$143,500
Total Debt Service	\$56,507	\$50,669	\$50,669	\$4,228
Non-operating Expenses	-	\$0	\$0	\$228,000
<b>TOTAL</b>	<b>\$ 6,088,215</b>	<b>\$5,531,739</b>	<b>\$5,664,142</b>	<b>\$6,405,020</b>

## Significant Changes from FY 2018 Adopted Budget

### Personnel Services

Planned step, salary and benefit increases	\$ 132,873
Increase for Ruth K. Broad overtime detail	\$ 17,000

### Operating Expenses

Increase in service/repair contracts	\$ 2,040
Decrease in auto insurance from change to internal service fund in FY 2019	\$ (28,433)
Vehicle maintenance - usage adjustment from change to internal service fund in FY 2019	\$ 102,913
Vehicle maintenance - fleet replacement adjustment from change to internal service fund in FY 2019	\$ 349,752
Increased fuel costs	\$ 38,000
Increase in miscellaneous operating supplies for hurricane supplies	\$ 16,100

### Capital Outlay

A/C unit for communications area	\$ 5,500
Upgraded two-way radios non-police frequency	\$ 8,400
Police handheld radios	\$ 129,600

### Non-operating Expenses

Transfer to Fleet Management Fund to	\$ 228,000
--------------------------------------	------------

Position Title	Personnel Complement							
	FY 2018				FY 2019			
	Funded				Funded			
	Full	Part			Full	Part		
	Time	Time	Temp	FTEs	Time	Time	Temp	FTEs
Police Chief	1.00			1.00	1.00			1.00
Police Captain	1.00			1.00	1.00			1.00
Lieutenant*	1.50			1.50	1.50			1.50
Community Service Aide**	1.00			1.00	1.00			1.00
Accreditation Manager**		1.00		0.50		1.00		0.50
Executive Assistant to the Chief*	0.75			0.75	0.75			0.75
Business District Officer	1.00			1.00	1.00			1.00
Communications Operators	4.00			4.00	4.00			4.00
Patrol Officers	17.00			17.00	17.00			17.00
Detectives	3.00			3.00	3.00			3.00
Police Sergeants	6.00			6.00	6.00			6.00
<b>Total</b>	<b>36.25</b>	<b>1.00</b>	<b>0.00</b>	<b>36.75</b>	<b>36.25</b>	<b>1.00</b>	<b>0.00</b>	<b>36.75</b>

\*General Fund allocation only. Position split funded with Municipal Parking Fund 402.

\*\*During FY 2018 a full time Community Service Aide position was eliminated and the related funding was allocated for a newly created part time Accreditation Manager position.

# PUBLIC SAFETY (3000)

## 001 General Fund

### EXPENDITURES

		FY 2017	FY 2018	FY 2018	FY 2019
Line Item Prefix: 001-3000-521-:		Actual	Adopted	Estimated	Proposed
<b>Suffix</b>	<b>Object Description</b>				
<b><u>Personnel Services</u></b>					
1210	Regular Salaries	\$2,725,906	\$3,004,171	\$3,004,171	\$3,053,689
1320	Reserve Officer/Extra Duty	3,520			
1410	Overtime	185,741	180,000	180,000	200,000
1510	Special pay	90,713	113,967	113,967	136,218
1520	Extra Duty Pay	427,942	185,000	250,000	215,000
2110	Payroll Taxes	252,064	266,460	266,460	275,775
2210	Retirement Contribution	535,684	657,579	657,579	663,642
2310	Life & Health Insurance	364,940	439,732	439,732	492,965
2410	Workers Compensation	133,583	128,221	128,221	125,391
<b>Total</b>	<b>Personnel Services</b>	<b>\$4,720,093</b>	<b>\$4,975,130</b>	<b>\$5,040,130</b>	<b>\$5,162,680</b>
<b><u>Operating Expenses</u></b>					
3110	Professional Services	1,504	10,000	10,000	10,000
3111	Lawsuits and Prosecutions - Red Light	1,980	900	900	900
3112	Physical Examinations	12,208	12,300	12,300	12,300
3410	Other Contractual Services	6,734	7,300	7,300	7,800
4110	Telecommunications	2,073	1,980	1,980	2,600
4111	Postage	892	1,000	1,000	1,000
4112	Mobile Phone Allowance	8,653	9,720	9,720	10,350
4403	Equipment/Vehicle Leasing	6,792	6,120	6,120	6,480
4510	Property and Liability Insurance	76,046	90,500	90,500	62,067
4601	Maintenance Service/Repair Contracts	25,929	29,510	29,510	31,550
4603	Equipment Maintenance	12,993	18,440	18,440	18,840
4612	Vehicle Maintenance - Usage	15,121	20,000	20,000	122,913
4613	Vehicle Maint - Fleet Replacement				349,752
4810	Promotional Activities	5,729	8,000	8,000	8,000
4911	Other Current Charges	253,627	10,680	10,680	10,470
4915	Red Light State Portion	648,230		51,003	
5110	Office Supplies	5,438	6,500	6,500	6,500
5214	Uniforms	19,786	25,000	25,000	25,000
5215	Uniform Allowance	1,600	1,200	1,200	1,200
5216	Vehicle Maintenance - Fuel	67,873	70,000	86,400	108,000
5290	Miscellaneous Operating Supplies	27,051	31,700	31,700	47,800
5410	Subscriptions and Memberships	4,318	5,000	5,000	5,000
5420	Conferences and Seminars	9,909	18,090	18,090	18,090
<b>Total</b>	<b>Operating Expenses</b>	<b>\$1,214,486</b>	<b>\$383,940</b>	<b>\$451,343</b>	<b>\$866,612</b>

# PUBLIC SAFETY (3000)

001 General Fund

EXPENDITURES

		FY 2017	FY 2018	FY 2018	FY 2019
Line Item Prefix: 001-3000-521-:		Actual	Adopted	Estimated	Proposed
Suffix	Object Description				
<b><u>Capital Outlay</u></b>					
6410	Machinery and Equipment	97,129	122,000	122,000	143,500
<b>Total</b>	<b>Capital Outlay</b>	<b>\$97,129</b>	<b>\$122,000</b>	<b>\$122,000</b>	<b>\$143,500</b>
<b><u>Debt Service</u></b>					
7110	Principal Capital Lease	54,638	50,005	50,005	4,216
7210	Interest Capital Lease	1,869	664	664	12
<b>Total</b>	<b>Debt Service</b>	<b>\$56,507</b>	<b>\$50,669</b>	<b>\$50,669</b>	<b>\$4,228</b>
591-8TBD	Transfer to Fleet Management Fund				228,000
<b>Total</b>	<b>Non-operating Expenses</b>				<b>\$228,000</b>
<b>Total</b>	<b>Department Expenditures</b>	<b>\$6,088,215</b>	<b>\$5,531,739</b>	<b>\$5,664,142</b>	<b>\$6,405,020</b>

## FY 2019 New Program Enhancement (Modification)

<b>Ruth K. Broad K-8 School Overtime Detail</b>				
Department Name	Division Name	Funding Source	Department Priority	Total Requested
Executive	Planning	General	2	\$17,000
<b>Justification and Description</b>				
<p>In response to the horrific shooting at the Marjory Stoneman Douglas High School, the Florida Legislature produced, in the 2018 Legislative Session, the Marjory Stoneman Douglas High School Safety Act, Senate Bill SB 7026. The legislation represents a comprehensive approach to addressing school safety and includes a requirement to assign one or more safe-school officers at each school facility in the state beginning at the start of the new school year. The Miami-Dade Schools Police has requested assistance from local police agencies to assist in staffing some schools until proper staffing levels are achieved to fulfill the new mandate. Ruth K. Broad K-8 Center is one of the schools that will be staffed by the local agency, Bay Harbor Islands Police. Bay Harbor Islands Police has requested Surfside Police staff the school with one officer, one day per week during regular school hours for the upcoming school year beginning in August of 2018. This position will require one overtime officer each day the assignment is filled in order to maintain proper staffing levels and not have a negative impact on Surfside Police Department regular duties / calls for service. One overtime officer position for one day each week of the regular school year is estimated to cost \$17,000.</p>				
<b>Benefits or Alternative/Adverse Impact if not funded</b>				
<p>If not funded, the Surfside Police Department regular staffing will be reduced upon one officer being assigned to Ruth K. Broad K-8 security.</p>				
<b>New Personnel</b>				
Number of Positions	Title	Salary	Fringe Benefits	Cost
<b>Other Recurring Operating Costs</b>				
Account Number	Description	Cost		
001-3000-521-1410	Overtime	\$17,000		
<b>One Time Costs</b>				
Account Number	Description	Cost		

## FY 2019 New Program Enhancement (Modification)

<b>Hurricane / Critical Incident Items and Equipment</b>				
Department Name	Division Name	Funding Source	Department Priority	Total Requested
Public Safety	Police	General	1	\$30,000
<b>Justification and Description</b>				
<p>Surfside Police Department Command Staff recommend the procurement of hurricane/emergency items to ensure operational effectiveness/readiness during hurricane season, and during critical incident or mass casualty events. These needed items were identified and documented in the Surfside PD Hurricane Irma After Action Report which was the result of a comprehensive process involving police personnel, Town administration, Town officials, and the citizenry. It was noted in the report that "preparedness is essential for effective incident and emergency management and involves engaging in a continuous cycle of planning, organizing, training, equipping, exercising, evaluating, and taking corrective action to achieve and maintain readiness to respond to emergencies". The items identified for procurement include a self-contained HVAC unit for the Communications Center, industrial fans, cots, portable lighting, portable stop signs, food preparation equipment, vehicle/tire maintenance items, and upgraded 2-way non-police frequency radios.</p> <p>The cost to purchase, outfit, and install the necessary hurricane/emergency Incident equipment is approximately \$30,000. The estimated cost includes an extended warranty for two years on the self-contained HVAC unit.</p>				
<b>Benefits or Alternative/Adverse Impact if not funded</b>				
<p>The Surfside Police Department's and the Town's ability to ensure operational effectiveness / readiness in the event of a hurricane event or a critical incident event will be diminished if these items are not procured.</p>				
<b>Required Resources</b>				
<b>New Personnel</b>				
Number of Positions	Title	Salary	Fringe Benefits	Cost
<b>Other Recurring Operating Costs</b>				
Account Number	Description	Cost		
<b>One Time Costs</b>				
Account Number	Description	Cost		
001-3000-521-6410	Equipment-Communications Unit- HVAC unit	\$5,500		
001-3000-521-6410	Equipment-Upgraded two-way radios (non-police frequency)	\$8,400		
001-3000-521-5290	Fans for Town Hall and Police Department	\$2,000		
001-3000-521-5290	Cots	\$3,500		
001-3000-521-5290	Portable lighting/flood lighting	\$3,000		
001-3000-521-5290	Portable stop signs	\$5,750		
001-3000-521-5290	Food preparation equipment	\$750		
001-3000-521-4612	Vehicle/tire maintenance items	\$1,100		
Total				\$30,000

## FY 2019 New Capital Outlay Request

### Police Handheld Radios

Department	Division	Funding Source	Dept. Priority	Fiscal Impact
Public Safety	Police	General	1	\$129,600

#### Justification and Description

Purchase thirty-six (36) handheld police radios to support the operation, maintenance, and modernization of the Surfside PD radio system. The new model handheld radios will allow for the latest security protocols, address mandated technical standards, and achieve communications standards that enable effective and secure interoperability with local, county, and state communications systems. The primary objective of this purchase is to deploy secure, interoperable, and reliable radio communications equipment to Surfside PD personnel to ensure tactical law enforcement communications and directly supports communications requirements during emergency and critical incidents. A one year warranty is included.

#### Alternative/Adverse Impacts if not funded:

The present handheld radios are several generations old. The Police Department will continue to utilize outdated handheld radios that lack the functionality needed to efficiently communicate while on-duty possibly leading to officer safety concerns.

#### Required Resources

Account Number	Title or Description of Request	Cost
001-3000-521-6410	Equipment	\$129,600

#### Other Recurring Operating Costs

Account Number	Description	Cost

# Public Works Department

## Services, Functions, and Activities:

The Public Works Department provides for the effective management and maintenance of the Town's roadways, infrastructure systems, and facilities as well as the management and supervision of the solid waste collection operation and the storm water and water/sewer utilities. Public Works also responds to and assists other Town departments in emergencies and instances of severe weather preparation and recovery. The Department is directly responsible for several specialized divisions: public works - administration, capital improvement plan management, general maintenance, facilities maintenance and street maintenance; solid waste; water and sewer; and stormwater.

## Public Works Division

- **Administration:** The Public Works Director is responsible for all administrative activity for the Department such as management of all the day-to-day field operations, personnel management, departmental records management, agenda preparation, research, customer service, and all related managerial responsibilities.
- **Capital Improvement Plan Management:** This area of responsibility includes coordination, planning, and management of infrastructure related improvements within the Town. An example of current projects includes the street end improvements. Contract management related to capital improvement projects rests with the Public Works Department.
- **General Maintenance:** This area of responsibility includes needs identification, assignment and supervision for general maintenance to Town property including: equipment, grounds, streets, vehicles and landscape maintenance as well as miscellaneous maintenance items.
- **Facilities Maintenance:** Public Works is responsible for the maintenance of all Town owned buildings and provides support services such as painting, plumbing, air conditioning, construction and electrical. Facilities maintenance also includes oversight/supervision of contracted vendors providing work related to large maintenance projects.
- **Street Maintenance:** Maintenance of roadways, roadway cleaning, coordination with other departments regarding community bus schedules, and roadway hazards is the responsibility of Public Works. Expenditures directly related to street operations are identified within this section either by title or by the presence of "541" in the line item coding.

### **Solid Waste Division**

The division provides services for garbage, yard waste and recycling collection and disposal services for 1,147 residential customers and 176 commercial customers. A function of the Solid Waste Division is recycling for residential and some commercial accounts, which in the past was a county function. Further information about solid waste operations and the related budget is found in the Solid Waste section of this document.

### **Stormwater Division**

The division is responsible for all stormwater drainage in the Town and is focused on providing functional, well maintained drainage to minimize flooding. The division plans and manages improvements, maintains efficient stormwater collection, routing and pumping systems, repairs stormwater infrastructure and is responsible for maintaining permitting compliance under the National Pollutant Discharge Elimination System (NPDES) permit. Further information about stormwater utility operations and the related budget is found in the Stormwater section of this document.

### **Water and Sewer Division**

This division provides planning, maintenance and repair of water supply and sanitary sewer systems pipelines, valves, manholes, and hydrants along with maintenance and monitoring of sanitary and sewer pump stations. This division is also responsible for reading and installation of water meters and the related billing function. Additional information about water/sewer utility operations is found in the Water/Sewer section of this document.

### **Fiscal Year 2018 Accomplishments:**

- Follow up and ensure that the sidewalk corridor is safe and intact.
- Continued implementation of yearly Hazardous Waste Day event.
- In house staff pressure washed and painted sidewalks from 96th street to 94th street for downtown beautification as well as sidewalks on 88th, 89th, and 100 level of 9500 block
- Installation of shower at 89th Street & 92nd Street beach street ends
- Continued traffic mitigation implementation throughout Town
- Implementation of zika mitigation
- Certified as Tree City USA City 2nd Year
- 89th & 90th Street One-Way Trial Project
- 88th Street & Abbott Ave Roundabout
- Installation of flow meter
- Valve exercise program
- Pre-hurricane preparation
- Hurricane Irma debris collection
- Grant matching approval (Neat Street Miami)



- Coordination of police dispatch construction
- Lifeguard tower demolition and construction of temporary lifeguard tower
- Tide flex valve installation
- Installation of Community Center crosswalk
- Construction of planting beds for Community Garden
- Town-wide drain structure cleaning
- Purchase of bucket truck
- Town Hall Painting
- Hiring of additional maintenance worker for the Solid Waste Department
- Hiring of Customer Service Representative for the Utility Department
- Water and sewer rate increase
- Finalization of Seawall Phase 2 project
- Installation of sidewalks at Publix
- Installation of ADA ramps at Abbott Parking lot
- Installation of lights for Town owned parking lots

**Fiscal Year 2019 Objectives:**

- Tree City USA re-certification
- Increase building security
- Follow up and ensure that the sidewalk corridor and storm water grates are safe and intact.
- Perform water meter audit
- Parking lot re-striping
- Increase emergency funding for pumps maintenance and repairs
- Develop Town-wide operations & maintenance plan

<b>Performance Measures</b>	<b>FY 2015 Actual</b>	<b>FY 2016 Actual</b>	<b>FY 2017 Actual</b>
Public Works permits issued	32	83	80
Turnaround time	> 3 days	> 3 days	> 3 days

# PUBLIC WORKS (5000)

001 General Fund

	FY 2017 Actual	FY 2018 Adopted	FY 2018 Estimated	FY 2018 Proposed
<b>APPROPRIATIONS</b>				
Personnel Services	\$466,926	\$500,428	\$500,428	\$456,249
Operating Expenses	\$641,589	\$952,316	\$952,316	\$1,165,367
Capital Outlay	\$6,467	\$120,000	\$120,000	\$0
<b>TOTAL</b>	<b>\$ 1,114,982</b>	<b>\$ 1,572,744</b>	<b>\$ 1,572,744</b>	<b>\$ 1,621,616</b>

## Significant Changes from FY 2018 Adopted Budget

### Personnel Services

Planned salary and benefit adjustments	\$ 35,708
Decrease - mechanic position funded in Fleet Maintenance Fund	\$ (79,888)

### Operating Expenses

Engineering services annual increase	\$ 2,655
Water and Sewer Town billed charges increase	\$ 15,000
Equipment leasing -13 Bigbelly stations	\$ 43,000
Equipment leasing -existing Bigbelly stations	\$ 21,168
Repair contracts - full year adjustment for chiller	\$ 13,122
Equipment maintenance 13 Bigbelly wifi assessment and shipping	\$ 15,000
Equipment maintenance generator needs	\$ 3,000
Tree giveaway	\$ 50,000
Vehicle maintenance - usage adjustment from change to internal service fund in FY 2019	\$ 4,913
Vehicle maintenance - fleet replacement adjustment from change to internal service fund in FY 2019	\$ 26,905
Increased fuel costs	\$ 1,808

Position Title	Personnel Complement							
	FY 2018 Funded				FY 2019 Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Public Works Director*	0.25			0.25	0.25			0.25
Assistant Public Works Director**	0.40			0.40	0.40			0.40
Public Works Coordinator	1.00			1.00	1.00			1.00
Mechanic***	1.00			1.00	0.00			0.00
Maintenance Supervisor	1.00			1.00	1.00			1.00
Maintenance Worker II	1.00			1.00	1.00			1.00
Maintenance Worker I (CITT - MOE)	1.00			1.00	1.00			1.00
General Service Worker	1.00			1.00	1.00			1.00
Custodian		1.00		0.50		1.00		0.50
<b>Total</b>	<b>6.65</b>	<b>1.00</b>	<b>0.00</b>	<b>7.15</b>	<b>5.65</b>	<b>1.00</b>	<b>0.00</b>	<b>6.15</b>

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

\*\*General Fund allocation. Position split funded with Water & Sewer Fund, and Stormwater Fund.

\*\*\*Position funded in the Fleet Management Fund in FY 2019.

# PUBLIC WORKS (5000)

## 001 General Fund

### EXPENDITURES

Line Item Prefix: 001-5000-539 (unless noted):		FY 2017	FY 2018	FY 2018	FY 2019
		Actual	Adopted	Estimated	Proposed
Suffix	Object Description				
<b>Personnel Services</b>					
1210	Regular Salaries	\$258,421	\$266,034	\$266,034	\$230,333
541-1210	Road's Regular Salaries	35,329	35,194	35,194	36,250
1310	Other Salaries	13,235	21,598	21,598	21,598
1410	Overtime	11,530	15,000	15,000	16,000
541-1410	Road's Overtime	6,101	6,000	6,000	6,200
1510	Special pay	3,460	5,650	5,650	4,000
541-1510	Road's Special Pay	1,328	1,250	1,250	1,500
2110	Payroll Taxes	21,402	23,962	23,962	20,803
541-2110	Road's Payroll Taxes	3,063	3,247	3,247	3,362
2210	Retirement Contribution	17,999	20,416	20,416	17,966
541-2210	Road's Retirement Contribution	2,571	2,862	2,862	2,827
2310	Life & Health Insurance	65,646	72,362	72,362	58,715
541-2310	Road's Life & Health Insurance	12,777	14,714	14,714	18,104
2410	Workers Compensation	11,997	10,281	10,281	14,677
541-2410	Road's Workers Compensation	2,067	1,858	1,858	3,913
<b>Total</b>	<b>Personnel Services</b>	<b>\$466,926</b>	<b>\$500,428</b>	<b>\$500,428</b>	<b>\$456,249</b>

### Operating Expenses

3110	Professional Services	100,122	107,565	107,565	110,220
3112	Physical Examinations	280	760	760	760
3410	Other Contractual Services		5,000	5,000	5,000
3411	Nuisance Abatement		10,000	10,000	10,000
4009	Vehicle Allowance	1,155	1,050	1,050	1,050
4110	Telecommunications	1,367	1,200	1,200	1,200
4111	Postage		100	100	100
4112	Mobile Phone Allowance	2,764	3,900	3,900	3,900
4310	Electricity	38,437	48,750	48,750	48,000
541-4310	Roadway Electricity	31,285	41,000	41,000	41,000
4311	Water and Sewer	47,921	70,000	70,000	85,000
4403	Equipment/Vehicle Leasing		3,000	3,000	67,168
4510	Property and Liability Insurance	39,761	47,780	47,780	47,780
4601	Maintenance Service/Repair Contracts	46,273	46,276	46,276	59,398
4602	Building Maintenance	15,853	85,000	85,000	85,000
4603	Equipment Maintenance	4,051	9,000	9,000	27,000
4604	Grounds Maintenance	209,592	233,310	233,310	249,560
4611	Miscellaneous Maintenance	47,883	68,305	68,305	68,305
541-4611	Miscellaneous Maintenance	8,500	75,000	75,000	75,000

## PUBLIC WORKS (5000)

001 General Fund

### EXPENDITURES

Line Item Prefix: 001-5000-539 (unless noted):		FY 2017	FY 2018	FY 2018	FY 2019
		Actual	Adopted	Estimated	Proposed
Suffix	Object Description				
4612	Vehicle Maintenance - Usage	15,009	15,000	15,000	19,913
4613	Vehicle Maint - Fleet Replacement				26,905
4911	Other Current Charges	2,264	2,600	2,600	52,600
5110	Office Supplies	995	2,000	2,000	2,500
5210	Property and Maintenance		35,000	35,000	35,000
5214	Uniforms	8,709	8,770	8,770	9,250
5216	Vehicle Maintenance - Fuel	4,683	7,000	7,000	8,808
5290	Miscellaneous Operating Supplies	7,056	10,250	10,250	10,250
5310	Road Materials	7,009	7,000	7,000	7,000
5410	Subscriptions and Memberships	620	1,300	1,300	1,300
5420	Conferences and Seminars		2,600	2,600	2,600
5510	Training & Educational		3,800	3,800	3,800
<b>Total</b>	<b>Operating Expenses</b>	<b>\$641,589</b>	<b>\$952,316</b>	<b>\$952,316</b>	<b>\$1,165,367</b>
<b>Capital Outlay</b>					
6310	Improvements other than Building	3,399			
6410	Machinery and Equipment	3,068	120,000	120,000	
<b>Total</b>	<b>Capital Outlay</b>	<b>\$6,467</b>	<b>\$120,000</b>	<b>\$120,000</b>	<b>\$0</b>
<b>Total</b>	<b>Department Expenditures</b>	<b>\$1,114,982</b>	<b>\$1,572,744</b>	<b>\$1,572,744</b>	<b>\$1,621,616</b>

## FY 2019 New Program Enhancement (Modification)

<b>Bigbelly Program Phase II</b>				
Department Name	Division Name	Funding Source	Department Priority	Total Requested
Public Works		General		\$70,000
<b>Justification and Description</b>				
<p>Five-year program for the installation of 13 WIFI enabled Bigbelly double compacting stations to alleviate trash and provide hotspot coverage in the business district and beachends. Bigbelly is a turnkey smart city solution which delivers a solar powered smart waste and recycling platform. The additional WIFI compacting stations will expand the Town's Bigbelly fleet, and the existing Bigbelly stations will be relocated to street ends and public parks. The total five-year program costs are estimated at\$350,00 (\$70,000 annually).</p>				
<b>Benefits or Alternative/Adverse Impact if not funded</b>				
<b>Required Resources</b>				
<b>New Personnel</b>				
Number of Positions	Title	Salary	Fringe Benefits	Cost
<b>Other Recurring Operating Costs</b>				
Account Number	Description	Cost		
001-5000-539-4403	Equipment Leasing - Annual (5 years \$215,000)	\$43,000		
001-7900-590-4110	Telecommunications (5 years \$120,000 estimated)	\$24,000		
<b>One Time Costs</b>				
Account Number	Description	Cost		
001-5000-539-4603	Equipment Maintenance	\$15,000		

## FY 2019 New Program Enhancement (Modification)

<b>Tree Giveaway</b>				
Department Name	Division Name	Funding Source	Department Priority	Total Requested
Public Works		General Fund		\$50,000
<b>Justification and Description</b>				
<p>The Planning &amp; Zoning Board requested \$50,000 for a tree giveaway for town residents. The Town Commission voted to add this to the Fiscal Year 2019 Budget at the First Budget Hearing on September 12, 2018.</p>				
<b>Benefits or Alternative/Adverse Impact if not funded</b>				
<b>Required Resources</b>				
<b>New Personnel</b>				
Number of Positions	Title	Salary	Fringe Benefits	Cost
<b>Other Recurring Operating Costs</b>				
Account Number	Description	Cost		
<b>One Time Costs</b>				
Account Number	Description	Cost		
001-5000-539-4911	Tree Giveaway	\$50,000		

# Parks and Recreation Department

## Services, Functions, and Activities:

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

The Parks and Recreation Department operates the Community Center and provides for the planning, supervision, maintenance and development of parks, park facilities, recreational programming, beach activities and supervision, and numerous special events while balancing those needs with available resources. The Department strives to courteously assist patrons in meeting their needs for recreation, community involvement, and enjoyable leisure time through the development of diverse offerings in a safe, attractive and well maintained environment. A five year capital plan developed with the assistance of the Parks and Recreation Committee focuses on providing quality facilities to meet the recreational needs of the ever changing Town demographics. Under this plan, the Tennis Center facility and the Hawthorne Tot Lot were renovated. During FY 2019 the design phase of 96<sup>th</sup> Street Park, a project on the five year plan, will be reviewed for implementation. An allocation from the General Fund combined with developer contributions received for projects on the five year will provide funding for the 96<sup>th</sup> Street Park to move forward.

To accomplish park related objectives, the Department offers a variety of well-maintained park facilities (active recreation, passive recreation, and aquatic opportunities). To accomplish community related objectives, the Department continues its involvement in the coordination of numerous special events throughout the year. To accomplish the recreational objectives, the Department continues offering diverse programming for all ages and abilities. The Community Center operates on a year round basis and provides quality programming and activities to all segments of the community. The beach is also maintained and supervised year round. New programs are provided on an annual basis to meet community needs as they arise during the course the year.

## Fiscal Year 2018 Accomplishments:

- Developed and implemented eight (8) new programs to include Senior, Teen, Aquatic, Youth and Cultural Events. The programs are generated through the needs of the community or recommendations from the Parks and Recreation Committee.
- Reviewed possible options for the design and renovation of the 96<sup>th</sup> Street Park.
- Completed the plans and designs for the replacement of the 93<sup>rd</sup> street beach lifeguard tower.
- Assisted and completed the repairs resumed the day to day operations at all the Parks and Recreation Facilities following Hurricane Irma. This included the paper work preparation for FEMA reimbursement.
- Continual update to the Parks and Recreation Department web page displayed on the Town Web Site.
- Emergency replacement of pool heater.

**Fiscal Year 2019 Objectives:**

- Continue implementing the Parks and Recreation five year capital plan subject to policy direction from the Town Commission.
- Develop a plan and time frame for the renovation of 96<sup>th</sup> Street Park that could include the possibility of renovation of the park in phases.
- Develop a 3 year maintenance plan for the pool filtration equipment along with the water playground apparatuses.

<b>Performance Measures</b>	<b>FY 2015 Actual</b>	<b>FY 2016 Actual</b>	<b>FY 2017 Actual</b>	<b>FY 2018 Estimated</b>
Senior Program Participants	1,670	1,814	1,941	2,054
Tennis Program Participants	117	245	279	302
Community Center Rentals	49	52	50	58

# PARKS AND RECREATION (6000)

## 001 General Fund

	FY 2017	FY 2018	FY 2018	FY 2019
	Actual	Adopted	Estimated	Proposed*
<b>APPROPRIATIONS</b>				
Personnel Services	\$1,152,885	\$1,174,535	\$1,174,535	\$142,397
Operating Expenses	\$670,939	\$713,995	\$713,995	\$317,053
Capital Outlay	\$0	\$12,000	\$12,000	\$0
Non-operating Expenses	-	-	-	\$14,000
<b>TOTAL</b>	<b>\$ 1,823,824</b>	<b>\$ 1,900,530</b>	<b>\$ 1,900,530</b>	<b>\$ 473,450</b>

\*Note: Beginning in FY 2019 Community Center operations are budgeted in the Resort Tax Fund 102. The FY 2019 General Fund 001 budget reflects Parks & Recreation expenses only. FY 2017 and FY 2018 include the Community Center operations and Parks & Recreation.

<b>Significant Changes from FY 2018 Adopted Budget</b>
--

<b>Personnel Services</b>	
Planned salary and benefit adjustments	\$ 2,992
<b>Operating Expenses</b>	
Increased cost of P&R programs	\$ 4,000
Vehicle maintenance - usage adjustment from change to internal service fund in FY 2019	\$ 2,522
Vehicle maintenance - fleet replacement adjustment from change to internal service fund in FY 2019	\$ 2,960
Landscape improvements	\$ 1,055
<b>Non-operating Expenses</b>	
Transfer to Fleet Management Fund	\$ 14,000

Position Title	Personnel Complement							
	FY 2018 Funded				FY 2019 Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Parks & Recreation Director	1.00			1.00	0.05			0.05
Parks & Recreation Superintendent	1.00			1.00	0.05			0.05
Customer Services Representative	1.00			1.00				
Aquatics Supervisor	1.00			1.00				
Lifeguard, Head	1.00			1.00				
Lifeguard, Lead	1.00			1.00				
Lifeguard	1.00			1.00				
Lifeguards*		10.00	8.00	6.60				
Custodian		2.00		1.00		1.00		0.50
Program and Events Coordinator	1.00			1.00				
Recreation Leader II	2.00			2.00	1.00			1.00
Recreation Leader I		9.00		5.00		5.00		3.00
Camp Counselors**			19.00	4.00				
<b>Total</b>	<b>10.00</b>	<b>21.00</b>	<b>27.00</b>	<b>26.60</b>	<b>1.10</b>	<b>6.00</b>	<b>0.00</b>	<b>4.60</b>

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

\*\*Camp Counselor positions consist of 14 positions for ten weeks for Summer Camp and 5 positions for two weeks for Winter Camp and Spring Camp.

# PARKS AND RECREATION (6000)

## 001 General Fund EXPENDITURES

Line Item Prefix: 001-6000-572-:		FY 2017	FY 2018	FY 2018	FY 2019
		Actual	Adopted	Estimated	Proposed*
Suffix	Object Description				
<b><u>Personnel Services</u></b>					
1210	Regular Salaries	\$463,512	\$453,368	\$453,368	\$52,804
1310	Other Salaries - Includes Seasonal	419,288	432,978	432,978	54,952
1410	Overtime	13,223	13,000	13,000	1,000
1510	Special pay	2,109	9,250	9,250	938
2110	Payroll Taxes	68,170	\$69,508	\$69,508	\$8,392
2210	Retirement Contribution	32,140	36,870	36,870	4,119
2310	Life & Health Insurance	113,159	126,942	126,942	14,566
2410	Workers Compensation	41,284	32,619	32,619	5,629
<b>Total</b>	<b>Personnel Services</b>	<b>\$1,152,885</b>	<b>\$1,174,535</b>	<b>\$1,174,535</b>	<b>\$142,397</b>
<b><u>Operating Expenses</u></b>					
3112	Physical Examinations	5,633	6,880	6,880	500
3410	Other Contractual Services	78,923	81,500	81,500	56,000
4110	Telecommunications	3,289	3,600	3,600	1,200
4111	Postage	47	100	100	100
4112	Mobile Phone Allowance	5,272	4,500	4,500	1,125
4310	Electricity	41,898	51,500	51,500	2,150
4311	Water and Sewer	36,271	32,800	32,800	22,800
4312	Natural Gas Service	26,757	27,200	27,200	
4510	Property and Liability Insurance	41,117	52,520	52,520	14,074
4601	Maintenance Service/Repair Contracts	19,392	29,950	29,950	2,400
4602	Building Maintenance	61,625	52,000	52,000	6,800
4603	Equipment Maintenance	15,971	12,000	12,000	3,000
4604	Grounds Maintenance	123,241	139,170	139,170	83,502
4611	Miscellaneous Maintenance	7,125	7,500	7,500	21,500
4612	Vehicle Maintenance - Usage	1,158	3,200	3,200	4,122
4613	Vehicle Fleet Replacement				5,917
4810	Promotional Activities	99,853	95,235	95,235	6,000
4815:4911	Other Current Charges	54,695	70,000	70,000	70,000
5110	Office Supplies	6,607	5,150	5,150	1,000
5213	Landscape Improvements	5,832	5,750	5,750	3,930
5214	Uniforms	4,277	5,850	5,850	1,463
5216	Vehicle Maintenance - Fuel	1,716	2,590	2,590	1,296
5225	Merchant Fees	4,537	3,000	3,000	1,500
5290	Miscellaneous Operating Supplies	20,302	16,500	16,500	5,000
5410	Subscriptions and Memberships	30	300	300	300
5420	Conferences and Seminars	5,371	5,200	5,200	1,375
<b>Total</b>	<b>Operating Expenses</b>	<b>\$670,939</b>	<b>\$713,995</b>	<b>\$713,995</b>	<b>\$317,053</b>

# PARKS AND RECREATION (6000)

## 001 General Fund EXPENDITURES

Line Item Prefix: 001-6000-572-:		FY 2017	FY 2018	FY 2018	FY 2019
		Actual	Adopted	Estimated	Proposed*
Suffix	Object Description				
<b>Capital Outlay</b>					
6410	Machinery and Equipment		12,000	12,000	
<b>Total</b>	<b>Capital Outlay</b>	\$0	\$12,000	\$12,000	\$0
91TBD	Transfer to Fleet Mangement Fund				14,000
<b>Total</b>	<b>Non-operating Expenses</b>	0	0	0	\$14,000
<b>Total</b>	<b>Department Expenditures</b>	<b>\$1,823,824</b>	<b>\$1,900,530</b>	<b>\$1,900,530</b>	<b>\$473,450</b>

\*Note: Beginning in FY 2019 Community Center operations are budgeted in the Resort Tax Fund 102.

The FY 2019 General Fund 001 budget reflects Parks & Recreation expenses only. FY 2017 and FY 2018 include the Community Center operations and Parks & Recreation.

## FY 2019 New Program Enhancement (Modification)

<b>Tennis Court Resurfacing</b>				
Department Name	Division Name	Funding Source	Department Priority	Total Requested
Parks & Recreation		General Fund	2	\$12,000
<b>Justification and Description</b>				
<p>The Tennis Center court renovations were completed in January 2014. Court resurfacing is recommended every four to six years in order to maintain the courts and prolong the productive lifespan of the three existing tennis courts. This resurfacing schedule would fall in the fifth year.</p>				
<b>Benefits or Alternative/Adverse Impact if not funded</b>				
<p>Exposure to salt air, harsh sun and normal wear and tear affect the tennis courts' condition. Planned resurfacing maintains and prolongs the courts' lifespan.</p>				
<b>Required Resources</b>				
<b>New Personnel</b>				
Number of Positions	Title	Salary	Fringe Benefits	Cost
<b>Other Recurring Operating Costs</b>				
Account Number	Description	Cost		
<b>One Time Costs</b>				
Account Number	Description	Cost		
001-6000-572-4611	Miscellaneous Maintenance	\$12,000		

# Tourism, Economic Development & Community Services Department

## Services, Functions, and Activities:

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

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

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

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

A Business Improvement District (BID) would provide a needed partner on the numerous revitalization efforts occurring and earmarked for downtown. An approximately one year effort on the development and outreach on the formation of a BID culminated in the BID not receiving the required votes of the downtown property owners. The Town Commission could authorize another attempt at forming a BID in FY 2019. An organized association could assist the Town on such issues as parking, sidewalk café compliance, holiday and year round tree lighting expenses, maintenance of the area and marketing initiatives. Presently the Town finances and manages these and other initiatives without any support from the downtown property owners and business operators.

There are various projected FY 2019 objectives, under both TEDACS and the Tourist Bureau portions of the proposed FY 2019 Annual Budget related to the downtown district. These initiatives could be enhanced both in scope and financially by a BID if formed. Often some of these objectives cross into the Tourist Bureau area of responsibility. These are listed under the Tourist Bureau section of the budget due to Tourist Board approval and/or for budgetary alignment.

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

TEDACS also plans, prepares and develops information to enhance the Town’s communication platforms. TEDACS oversees the development and content input on the Town’s website and on Channel 93. The Town’s website and Channel 93 data entries are implemented through the Town’s agreement with Calvin, Giordano & Associates for IT services. However, the coordination of this data and the management of the site remain within this department. TEDACS also implements and manages a variety of special projects and programs as assigned.

**Fiscal Year 2018 Accomplishments:**

- Revisited Downtown Dialogues to inform and assist the downtown businesses
- Assisted /coordinated the next phases of the parking structure process
- Furthered the Surf-Bal-Bay shuttle initiative
- Assisted with the upgrading and permanent changeable lighting in the downtown district
- Managed Public Information outreach
- Coordinated all Sustainability initiatives
- Assisted with the One-Way Street Trial initiative
- Managed the proposed Charter Amendment informational campaign
- Coordinated the initiation of the ERP process

**Fiscal Year 2019 Objectives:**

- Continue assistance and outreach to the downtown businesses and property owners
- Assisted /coordinated the next phases of the parking structure process
- Complete the Surf-Bal-Bay shuttle initiative
- Coordinate the Feral Cat management initiative
- Manage Public Information outreach
- Improve content on Channel 93
- Assist with the implementation of the ERP process

<b>Performance Measures</b>	<b>FY 2014 Actual</b>	<b>FY 2015 Actual</b>	<b>FY 2016 Actual</b>	<b>FY 2017 Actual</b>	<b>FY 2018 Estimated</b>
Town Website Subscribers	300	375	380	500	750

# TOURISM SERVICES/TEDACS (6600)

001 General Fund

	FY 2017	FY 2018	FY 2018	FY 2018
	Actual	Adopted	Estimated	Proposed
<b>APPROPRIATIONS</b>				
Personnel Services	\$111,271	\$81,970	\$81,970	\$86,763
Operating Expenses	\$12,399	\$83,944	\$83,944	\$123,358
Capital Outlay	\$0	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$ 123,670</b>	<b>\$ 165,914</b>	<b>\$ 165,914</b>	<b>\$ 210,121</b>

## Significant Changes from FY 2018 Adopted Budget

### Personnel Services

Planned salary and benefit adjustments \$ 4,793

### Operating Expenses

Contractual Public Information Officer enhanced services \$ 51,540

Position Title	Personnel Complement							
	FY 2018				FY 2019			
	Funded				Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Assistant Town Manager*	0.25			0.25	0.25			0.25
Marketing & Special Projects Coordinator**	0.66			0.66	0.66			0.66
<b>Total</b>	<b>0.91</b>	<b>0.00</b>	<b>0.00</b>	<b>0.91</b>	<b>0.91</b>	<b>0.00</b>	<b>0.00</b>	<b>0.91</b>

\*TEDACS allocation only. Position split funded with Executive Department.

\*\*General Fund allocation only. Position split funded with Tourist Resort Fund 102.

# TOURISM SERVICES/TEDACS (6600)

001 General Fund

## EXPENDITURES

Line Item prefix: 001-6600-552-:		FY 2017	FY 2018	FY 2018	FY 2019
		Actual	Adopted	Estimated	Proposed
Suffix	Object Description				
<b><u>Personnel Services</u></b>					
1210	Regular Salaries	\$85,546	\$61,055	\$61,055	\$64,110
1410	Overtime	1,031	1,000	1,000	1,000
1510	Special Pay	284	250	250	250
2110	Payroll Taxes	6,671	4,967	4,967	5,217
2210	Retirement Contribution	7,717	4,966	4,966	5,001
2310	Life & Health Insurance	9,757	9,559	9,559	11,031
2410	Workers Compensation	265	173	173	155
<b>Total</b>	<b>Personnel Services</b>	<b>\$111,271</b>	<b>\$81,970</b>	<b>\$81,970</b>	<b>\$86,763</b>
<b><u>Operating Expenses</u></b>					
3210	Accounting and Auditing	4,752	13,200	13,200	
3410	Other Contractual Services		40,000	40,000	91,540
4009	Vehicle Allowance	2,211	1,350	1,350	1,350
4110	Telecommunications	1,054			480
4112	Mobile Phone Allowance	1,060	894	894	1,488
4810	Promotional Activities	1,717	3,000	3,000	3,000
4911	Other Current Charges	960	25,000	25,000	25,000
5290	Miscellaneous Operating Supplies	645	500	500	500
<b>Total</b>	<b>Operating Expenses</b>	<b>\$12,399</b>	<b>\$83,944</b>	<b>\$83,944</b>	<b>\$123,358</b>
<b><u>Capital Outlay</u></b>					
<b>Total</b>	<b>Capital Outlay</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total</b>	<b>Department Expenditures</b>	<b>\$123,670</b>	<b>\$165,914</b>	<b>\$165,914</b>	<b>\$210,121</b>

## FY 2019 New Program Enhancement (Modification)

Enhanced Public Information Representative (PIR) Retainer												
Department Name	Division Name	Funding Source	Department Priority	Total Requested								
TEDACS		General	2	\$51,540								
Justification and Description												
<p>Pinzur Communications (Pinzur) has operated as the Town's Public Information Representative since October 1, 2017. Pinzur's agreement is up for renewal in September 2018 and this provides the Town an opportunity to identify services and related costs for a better the overall communications program beginning in fiscal year 2019. An enhanced, more comprehensive PIR program will include:</p> <ul style="list-style-type: none"> <li>• addressing the content of Channel 93;</li> <li>• coordinating and improving the content of the Gazette;</li> <li>• working with staff on customer services responses.</li> </ul> <table style="width: 100%; margin-top: 10px;"> <tr> <td style="width: 70%;">Estimated total PIR services</td> <td style="text-align: right;">\$90,020</td> </tr> <tr> <td>Less: Existing Public Information Representative services</td> <td style="text-align: right;">-</td> </tr> <tr> <td></td> <td style="text-align: right; border-top: 1px solid black;">\$38,480</td> </tr> <tr> <td>FY 2019 enhancement/modification request</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$51,540</td> </tr> </table>					Estimated total PIR services	\$90,020	Less: Existing Public Information Representative services	-		\$38,480	FY 2019 enhancement/modification request	\$51,540
Estimated total PIR services	\$90,020											
Less: Existing Public Information Representative services	-											
	\$38,480											
FY 2019 enhancement/modification request	\$51,540											
Benefits or Alternative/Adverse Impact if not funded												
<p>The first year of PIR services has facilitated a better way to communicate with the residents of Surfside. Without a more comprehensive approach and more involvement from a PIR, the Town will continue to be more reactive than proactive.</p>												
Required Resources												
New Personnel												
Number of Positions	Title	Salary	Fringe Benefits	Cost								
Other Recurring Operating Costs												
Account Number	Description	Cost										
001-6600-552-3410	Other Contractual Services	\$51,540										
One Time Costs												
Account Number	Description	Cost										



## Non-Departmental Allocation Center

### Services, Functions, and Activities:

The Non-Departmental Allocation Center is a method to reflect those General Fund expenditures which are not otherwise classified or identifiable. It includes any interfund transfers out of the General Fund. In FY 2019, the General Fund transfers out to the Capital Projects Fund \$1,108,000 for the following projects:

- IT Infrastructure Upgrades – Server \$ 75,000
- Town Hall Generator \$125,000
- 96<sup>th</sup> Street Park Renovation \$458,000
- Solar Panels at Community Center \$100,000
- Town Hall Parking Lot Security Fence \$100,000
- 92<sup>nd</sup> Street Beach End Improvements \$250,000

This allocation center may include other centralized costs which are not easily distributed. In FY 2019, for example, the portion of the Town's property and liability insurance to cover the Town Hall building is included in this allocation center rather than distributed across the departments within Town Hall.

Significant items funded here for FY 2019 include \$150,000 allocated for a merit pool for general employees, \$24,000 for WIFI in the downtown area, and \$60,432 for an FPL undergrounding binding cost estimate. Other significant changes and information may be found at the bottom of the allocation center's expenditure sheet.

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

# NON-DEPARTMENTAL (7900)

001 General Fund

	FY 2017	FY 2018	FY 2018	FY 2019
	Actual	Adopted	Estimated	Proposed
<b><u>APPROPRIATIONS</u></b>				
Personnel Services	\$0	\$150,000	\$150,000	\$150,000
Operating Expenses	\$207,951	\$339,296	\$339,296	\$469,394
Capital Outlay	\$0	\$0	\$0	\$0
Non-operating Expenses	\$1,041,983	\$1,047,911	\$1,104,981	\$1,558,000
Contingency/Return to Reserves	-	811,561	893,649	2,043,835
<b>TOTAL</b>	<b>\$ 1,249,934</b>	<b>\$ 2,348,768</b>	<b>\$ 2,487,926</b>	<b>\$ 4,221,229</b>

<b>Significant Changes from FY 2018 Adopted Budget</b>
--

**Operating Expenses**

Telecommunications wifi for new 13 Bigbelly stations	\$ 24,000
FPL binding cost estimate	\$ 60,432
Equipment leasing new computers full year	\$ 13,450
Equipment leasing Tyler/Sungard simultaneous for partial year	\$ 18,225
Property & liability insurance	\$ 12,731
Merchant fees	\$ 2,000

# NON-DEPARTMENTAL (7900)

## 001 General Fund EXPENDITURES

Line Item Prefix: 001-7900-:		FY 2017	FY 2018	FY 2018	FY 2019
		Actual	Adopted	Estimated	Proposed
Suffix	Object description				
<b><u>Personnel Services</u></b>					
590-1210	Regular Salaries		\$150,000	\$150,000	\$150,000
<b>Total</b>	<b>Personnel Services</b>	\$0	\$150,000	\$150,000	\$150,000
<b><u>Operating Expenses</u></b>					
590-3110	Professional Services	35,398	56,340	56,340	116,032
590-4110	Telecommunications	53,898	55,516	55,516	79,516
590-4111	Postage	3,392	10,150	10,150	10,150
590-4403	Equipment/Vehicle Leasing	21,191	61,965	61,965	93,640
590-4510	Property and Liability Insurance	47,163	73,405	73,405	86,136
590-4601	Maintenance Service/Repair Contracts	10,021	12,520	12,520	12,520
590-4911	Other Current Charges	10,300	21,800	21,800	21,800
590-5110	Office Supplies	7,632	19,500	19,500	19,500
590-5225	Merchant Fees	11,742	15,200	15,200	17,200
590-5290	Miscellaneous Operating Supplies	7,214	12,900	12,900	12,900
<b>Total</b>	<b>Operating Expenses</b>	\$207,951	\$339,296	\$339,296	\$469,394
<b><u>Capital Outlay</u></b>					
590-6410	Machinery and Equipment				
<b>Total</b>	<b>Capital Outlay</b>	\$0	\$0	\$0	\$0
<b><u>Non-operating Expenses</u></b>					
581-9150	Transfer to Building Fund	941,983			
581-9130	Transfers to Capital Projects Fund	100,000	947,911	1,004,981	1,108,000
590-9920	Contingency - General CY		100,000	100,000	450,000
590-9910	Return to Reserves		811,561	893,649	2,043,835
<b>Total</b>	<b>Non-operating Expenses</b>	\$1,041,983	\$1,859,472	\$1,998,630	\$3,601,835
<b>Total</b>	<b>Department Expenditures</b>	<b>\$1,249,934</b>	<b>\$2,348,768</b>	<b>\$2,487,926</b>	<b>\$4,221,229</b>

## FY 2019 New Program Enhancement (Modification)

<b>FPL Undergrounding Binding Cost Estimate</b>				
Department Name	Division Name	Funding Source	Department Priority	Total Requested
Non-departmental		General Fund		\$60,432
<b>Justification and Description</b>				
<p>A cost estimate is necessary for the process of undergrounding above-ground power lines to continue.</p> <p>FPL requires customers pay a non-refundable engineering deposit to prepare a binding cost estimate for underground service in a community. Under the binding cost estimate FPL will:</p> <ul style="list-style-type: none"> <li>• calculate the cost for conversion of existing overhead to underground facilities (good for 180 days);</li> <li>• provide details on what agreements are required for the undergrounding project;</li> <li>• provide payment options;</li> <li>• set up a meeting to review final design and charges.</li> </ul>				
<b>Benefits or Alternative/Adverse Impact if not funded</b>				
<b>Required Resources</b>				
<b>New Personnel</b>				
Number of Positions	Title	Salary	Fringe Benefits	Cost
<b>Other Recurring Operating Costs</b>				
Account Number	Description	Cost		
<b>One Time Costs</b>				
Account Number	Description	Cost		
001-7900-590-3110	Professional fees	\$60,432		



## ***Capital Projects Fund***

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

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

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



# 301 CAPITAL PROJECTS FUND

## FINANCIAL SUMMARY

	FY 2017 Actual	FY 2018 Adopted	FY 2018 Estimated	FY 2019 Proposed
<b><u>FUNDS AVAILABLE</u></b>				
Interest	2,351	0	0	0
Developer Contributions	170,000	0	125,000	0
Transfers In	100,000	1,227,911	1,227,911	1,228,000
Fund Balance Beginning	1,154,352	676,406	576,122	319,052
<b>TOTAL</b>	<b>\$ 1,426,703</b>	<b>\$ 1,904,317</b>	<b>\$ 1,929,033</b>	<b>\$ 1,547,052</b>

<b><u>APPROPRIATIONS</u></b>				
Capital Outlay	\$800,581	\$1,552,911	\$1,609,981	\$1,470,000
Non-Operating Expenses	50,000			
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 850,581</b>	<b>\$ 1,552,911</b>	<b>\$ 1,609,981</b>	<b>\$ 1,470,000</b>
Parks & Rec CIP Reserves	\$ 175,633	\$ 225,632	\$ 225,633	
Fund Balance Ending	400,489	125,774	93,419	77,052
<b>TOTAL</b>	<b>\$ 1,426,703</b>	<b>\$ 1,904,317</b>	<b>\$ 1,929,033</b>	<b>\$ 1,547,052</b>

## Capital Projects Fund

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

Funding for capital projects generally comes from surplus revenues from other governmental funds (particularly the general governmental operating fund – also known as the “General Fund”). Additional revenue may derive from interest earnings or other permissible fund transfers. In FY 2019, \$1,228,000 is being transferred into the Capital Projects Fund for the following projects:

○ IT Infrastructure Upgrades – Server	\$ 75,000
○ Town Hall Generator	\$125,000
○ 96 <sup>th</sup> Street Park Renovation	\$458,000
○ Solar Power at Community Center	\$100,000
○ Town Hall Parking Lot Security Fence	\$100,000
○ 92 <sup>nd</sup> Street Beach End Improvements	\$250,000
○ Post & Rope Fencing – Beachwalk/Hardpack	\$120,000

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

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

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

## 301 CAPITAL PROJECTS FUND

	FY 2017 Actual	FY 2018 Adopted	FY 2018 Estimated	FY 2019 Proposed
<b>REVENUES</b>				
Developer Contributions	170,000	0	125,000	0
Interest	2,351	0	0	0
Other - Transfers In	100,000	1,227,911	1,227,911	1,228,000
Use of Fund Balance	0	325,000	382,070	242,000
<b>TOTAL REVENUES</b>	<b>\$ 272,351</b>	<b>\$ 1,552,911</b>	<b>\$ 1,734,981</b>	<b>\$ 1,470,000</b>
<b>EXPENDITURES</b>				
Capital Outlay Expenditures	\$800,581	\$1,552,911	\$1,609,981	\$1,470,000
Other Expenditures	\$50,000	\$0	\$0	\$0
Reserve Replenishment	0	0	125,000	0
<b>TOTAL EXPENDITURES</b>	<b>\$ 850,581</b>	<b>\$ 1,552,911</b>	<b>\$ 1,734,981</b>	<b>\$ 1,470,000</b>
<b>Net Results</b>	<b>\$ (578,230)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# CAPITAL IMPROVEMENT PROJECTS

## 301 Capital Projects Fund

### REVENUES

		FY 2017	FY 2018	FY 2018	FY 2019
Line Item Prefix	301-0000-	Actual	Adopted	Estimated	Proposed
<b>Miscellaneous Revenues</b>					
361-1000	Interest Earnings	2,351			
381-0100	Interfund Transfer from General Fund	100,000	947,911	947,911	1,108,000
381-0200	Interfund Transfer from Tourist Resort Fund		180,000	180,000	120,000
381-0700	Interfund Transfer from Mun. Transp.		100,000	100,000	
389-8000	Capital Contributions - Developers	170,000		125,000	
392-0000	Appropriated Fund Balance		250,000	307,070	16,367
392-0000	Appropriated Restricted Fund Balance -P&R		75,000	75,000	225,633
<b>Total Miscellaneous Revenues</b>		<b>\$272,351</b>	<b>\$1,552,911</b>	<b>\$1,734,981</b>	<b>\$1,470,000</b>
<b>Total</b>		<b>\$272,351</b>	<b>\$1,552,911</b>	<b>\$1,734,981</b>	<b>\$1,470,000</b>

# CAPITAL IMPROVEMENT PROJECTS (4400)

## 301 Capital Projects Fund

### EXPENDITURES

Line Item Prefix: 301-4400-:		FY 2017	FY 2018	FY 2018	FY 2019
		Actual	Proposed	Estimated	Proposed
<b>Suffix</b>	<b>Object Description</b>				
<b><u>Capital Outlay</u></b>					
516-6810	Software		\$300,000	\$300,000	
516-6TBD	Server Upgrade				\$75,000
539-6220	Town Hall Improvements	33,566	177,911	177,911	
539-6310	Improvements other than Building				100,000
539-6320	Infrastructure - Beach Walking Path				120,000
539-6410	Machinery and Equipment				125,000
541-6340	Infrastructure - Seawalls Phase II	756,047		57,070	
541-638X	Harding Avenue Downtown Street Lighting		750,000	750,000	
541-638X	91st Street Improvements		50,000	50,000	
541-638X	Beachend Upgrade - Showers		50,000	50,000	
541-638X	Westside Street End Improvements		50,000	50,000	
541-638X	96th Street End Improvements		100,000	100,000	
541-638X	92nd Street Beachend Improvements				250,000
572-3191	Improvements - Tennis Center Solar Panels				100,000
572-63TBD	96th Street Park Renovation		75,000	75,000	700,000
572-6370	Improvements - Hawthorne Tot Lot	10,968			
<b>Total</b>	<b>Capital Outlay</b>	<b>\$800,581</b>	<b>\$1,552,911</b>	<b>\$1,609,981</b>	<b>\$1,470,000</b>
<b><u>Non-operating Expenses</u></b>					
572-8110	Interlocal Skatepark Development Contribution	50,000			
9310	Contingency/Reserve			125,000	
<b>Total</b>	<b>Non-operating Expenses</b>	<b>\$50,000</b>	<b>\$0</b>	<b>\$125,000</b>	<b>\$0</b>
<b>Total</b>	<b>Capital Projects Fund Expenditures</b>	<b>\$850,581</b>	<b>\$1,552,911</b>	<b>\$1,734,981</b>	<b>\$1,470,000</b>

## FY 2019 New Capital Outlay Request

### IT Infrastructure Upgrades

Department	Division	Funding Source	Dept. Priority	Fiscal Impact
Finance	Information Technology	General / Capital Projects	1	\$75,000

#### Justification and Description

The Town's current virtual server infrastructure was purchased in 2013 and is currently running low on storage space. The environment currently houses a domain controller, e-mail server, fileshare, and the parks and recreation application server. Due to the age of the hardware and the limited expansion capability of the current system, the IT Department recommends replacing it with a new hardware solution consisting of multiple hosts and a storage array for redundancy and clustering capability. The additional processing power and storage will allow for expansion of the current servers and the introduction of any newly required servers. This proposed server environment will also require upgraded network switches to support 10Gig ethernet capability for the servers. The IT Department also recommends that the Town upgrade the existing backup environment to support local deduplicated disk backups for quick restores, and migrate to cloud-based backups for long term archival storage. All equipment would be purchased with 3 or 5 year warranty periods, requiring no additional recurring costs. The equipment can be financed monthly over three or five years, requiring no additional recurring costs.

#### Alternative/Adverse Impacts if not funded:

The Town's current hardware will eventually run out of storage space, which will limit expansion for the current servers and future server needs. The hardware and software will also reach end-of-life, making it difficult to get warranty coverage and updates.

#### Required Resources

Account Number	Title or Description of Request	Cost
301-4400-516-6410	IT Equipment	\$75,000

#### Other Recurring Operating Costs

Account Number	Description	Cost

## FY 2019 New Capital Outlay Request

### Town Hall Generator

Department	Division	Funding Source	Dept. Priority	Fiscal Impact
Public Works		General	1	\$125,000

#### Justification and Description

New Town Hall generator. The Town Hall onsite generator approximately 35 years old. Although the generator is in working condition, it is not equipped to run both the lights and the chiller system during both emergency and non-emergency events. A second generator will provide the operation of both lighting and the chiller system during storm, emergency, and non-emergency events. It will also serve as a backup should the existing generator fail.

#### Alternative/Adverse Impacts if not funded:

Town Hall serves as an Emergency Operations Center and emergency operations staff is housed at Town Hall during storm events and other emergencies. A generator that allows the operation of both lighting and the chiller system is crucial to operations during these incidents.

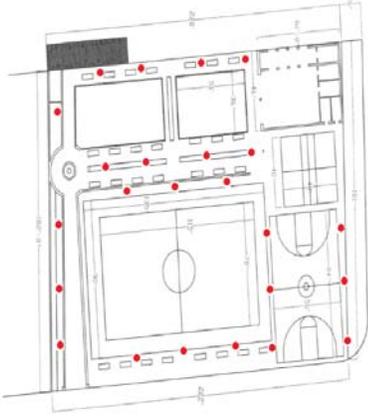
#### Required Resources

Account Number	Title or Description of Request	Cost
001-5000-539-6410	Equipment	\$125,000

#### Other Recurring Operating Costs

Account Number	Description	Cost

## Capital Improvement Project

<b>Project</b>	96th Street Park Renovation	
<b>Location</b>	96th Street Park	
<b>Priority</b>		
<b>Department</b>	Parks and Recreation	
<b>Description/Justification</b>		
<p>The 96th Street Park has not undergone major renovations in over 25 years. The Parks and Recreation Committee considered the town's changing demographics and the age of the existing equipment and identified renovating the park as the second priority in the 5 Year Parks and Recreation Capital plan. Renovating and updating the park as a whole will address an element of the recreational needs of town residents. The Parks and Recreation Department will then have the opportunity to expand programming and recreational activities at this quality facility.</p>		

PROJECT COSTS	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Five Year Total	Prior Fiscal Years
Plans and Studies						\$0	
Land/Site						\$0	
Engineering/Architecture	75,000					\$75,000	
Construction		600,000				\$600,000	
Equipment		100,000				\$100,000	
Other						\$0	
<b>TOTAL COST</b>	<b>\$75,000</b>	<b>\$700,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$775,000</b>	<b>\$0</b>

FUNDING SOURCES	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Five Year Total	
CIP-Developer Contributions/ Fund Balance	75,000	242,000				\$317,000	
General Fund		458,000				\$458,000	
						\$0	
<b>TOTAL</b>	<b>\$75,000</b>	<b>\$700,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$775,000</b>	

ANNUAL OPERATING IMPACT	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Five Year Total	
Personnel						\$0	
Operating						\$0	
Capital Outlay						\$0	
Other						\$0	
<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	

## Capital Improvement Project

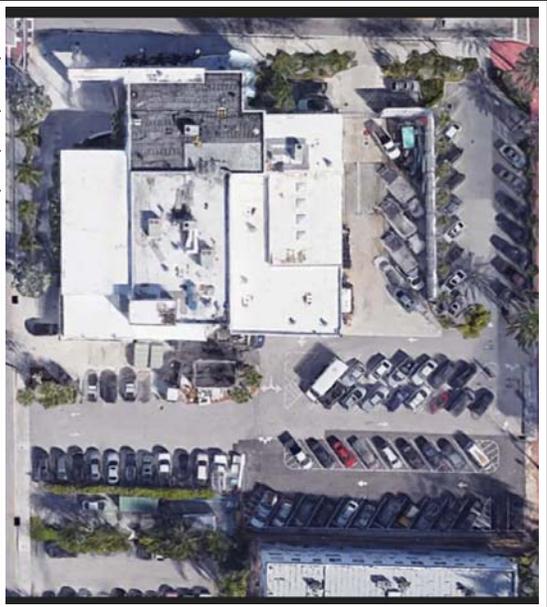
<b>Project</b>	Turnkey Solar Power System	
<b>Location</b>	Community Center	
<b>Priority</b>	Moderate	
<b>Department</b>	Public Works	
<b>Description/Justification</b>		
Installation of a turnkey solar power system at the community center.		

PROJECT COSTS	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Five Year Total	Prior Fiscal Years
Plans and Studies	10,000					\$10,000	
Land/Site							
Engineering/Architecture	75,000					\$75,000	
Construction		525,000				\$525,000	
Equipment							
Other	15,000					\$15,000	
<b>TOTAL COST</b>	<b>\$100,000</b>	<b>\$525,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$625,000</b>	<b>\$0</b>

FUNDING SOURCES	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Five Year Total	
Capital Project Fund - General Fund	100,000	525,000				\$625,000	
						\$0	
						\$0	
<b>TOTAL</b>	<b>\$100,000</b>	<b>\$525,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$625,000</b>	

ANNUAL OPERATING IMPACT	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Five Year Total	
Personnel						\$0	
Operating						\$0	
Capital Outlay						\$0	
Other						\$0	
<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	

## Capital Improvement Project

<b>Project</b>	Town Hall Parking Lot Fencing	
<b>Location</b>	Town Hall	
<b>Priority</b>	High	
<b>Department</b>	Public Works	
<b>Description/Justification</b>		
<p>The Town Hall southeast parking lot is open to both Town staff and visitors. The lot also houses Public Safety vehicles and Public Works' vehicles, heavy equipment, and fuel tanks. The current configuration allows for free movement through the Public Safety and Public Works areas during working and non-working hours. The construction of a security fence will provide a level of protection to Town assets and staff.</p>		

PROJECT COSTS	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Five Year Total	Prior Fiscal Years
Plans and Studies						\$0	
Land/Site						\$0	
Engineering/Architecture/ Design	10,000					\$10,000	
Construction	90,000					\$90,000	
Equipment						\$0	
Other						\$0	
<b>TOTAL COST</b>	\$100,000	\$0	\$0	\$0	\$0	\$100,000	\$0

FUNDING SOURCES	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Five Year Total	
Capital Project Fund - General Fund	100,000					\$100,000	
						\$0	
						\$0	
<b>TOTAL</b>	\$100,000	\$0	\$0	\$0	\$0	\$100,000	

ANNUAL OPERATING IMPACT	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Five Year Total	
Personnel						\$0	
Operating						\$0	
Capital Outlay						\$0	
Other						\$0	
<b>TOTAL</b>	\$0	\$0	\$0	\$0	\$0	\$0	

## Capital Improvement Project

<b>Project</b>	92nd Street Beach Street-end Improvements	
<b>Location</b>	92nd Street Beach Street-end	
<b>Priority</b>	High	
<b>Department</b>	Public Works	
<b>Description/Justification</b>		
<p>Streetend improvement to upgrade and enhance the Town's aesthetics and overall pedestrian experience. In keeping consistent with what has been permitted and constructed elsewhere at other Town beach street ends, the 92nd Street beach street-end project upgrades and replaces landscape, irrigation and seating, provides adequate vegetation harmonized to transition to abutting private properties, accomodates ADA access, and will provide the general public improved connected accessiblity to the beach via public access way. Permitting through FDEP is required which determines what can be built and how it can be built.</p>		

PROJECT COSTS	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Five Year Total	Prior Fiscal Years
Plans and Studies	15,000					\$15,000	
Land/Site						\$0	
Engineering/Architecture							
Construction	230,000					\$230,000	
Equipment						\$0	
Other	5,000					\$5,000	
<b>TOTAL COST</b>	<b>\$250,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$250,000</b>	<b>\$0</b>

FUNDING SOURCES	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Five Year Total	
Capital Project Fund - General Fund	250,000					\$250,000	
						\$0	
						\$0	
<b>TOTAL</b>	<b>\$250,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$250,000</b>	

ANNUAL OPERATING IMPACT	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Five Year Total	
Personnel						\$0	
Operating						\$0	
Capital Outlay						\$0	
Other						\$0	
<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	

## Capital Improvement Project

<b>Project</b>	Replacement of Post and Rope Fencing on Beachwalk and Hardpack	
<b>Location</b>	Beach Corridor	
<b>Priority</b>	High	
<b>Department</b>	Public Works	
<b>Description/Justification</b>		
<p>The beachwalk and hardpack multipurpose paths are a connective system linking recreational and open spaces. The beachwalk and hardpack paths provide public access ways for pedestrian and cyclist movement along the beach corridor and connectivity to the Community Center. This project would address improvements ranging from replacing the current perimeter ropes and 4x4 poles that are beyond life cycle, reducing the daily maintenance costs of the existing deteriorated rope fencing, and providing an aesthetically pleasing pathway to residents and visitors. The project scope would include the removal and disposal of the existing posts and rope fencing, and the installation of new delineator posts and rope fencing along the beachwalk and hardpack beach corridor from 89th Street to 96th Street.</p>		

PROJECT COSTS	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Five Year Total	Prior Fiscal Years
Plans and Studies						\$0	
Land/Site						\$0	
Engineering/Architecture							
Construction	120,000					\$120,000	
Equipment						\$0	
Other						\$0	
<b>TOTAL COST</b>	\$120,000	\$0	\$0	\$0	\$0	\$120,000	\$0

FUNDING SOURCES	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Five Year Total	
Resort Tax Fund	120,000					\$120,000	
						\$0	
						\$0	
<b>TOTAL</b>	\$120,000	\$0	\$0	\$0	\$0	\$120,000	

ANNUAL OPERATING IMPACT	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Five Year Total	
Personnel						\$0	
Operating						\$0	
Capital Outlay						\$0	
Other						\$0	
<b>TOTAL</b>	\$0	\$0	\$0	\$0	\$0	\$0	

**Town of Surfside  
FY 2019 - 2023  
Five Year Capital Improvement Plan**

Department	Projects	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	5YR TOTAL
Code Compliance	Replacement Vehicle				\$ 27,000		\$ 27,000
Finance / IT	IT Infrastructure Upgrades - Server	\$75,000					\$ 75,000
Building Services	Replacement Vehicle		30,000				\$ 30,000
Public Safety	Replacement Vehicles	228,000	152,000	152,000	152,000	152,000	\$ 836,000
	Replacement Vehicle - Parking					28,000	\$ 28,000
Public Works	Replacement Vehicle - Garbage Truck		240,000				\$ 240,000
	Replacement Vehicles		78,000	51,000			\$ 129,000
	Town Hall Generator	125,000					\$ 125,000
	91st Street Improvement Project			1,000,000			\$ 1,000,000
	Alleyway 9500-9600 Electrical Connections/Drainage		500,000				\$ 500,000
	Town Resilience - Infrastructure		500,000	500,000			\$ 1,000,000
	Solar Power System at Community Center	100,000					\$ 100,000
	Town Hall Parking Lot Security Fence	100,000					\$ 100,000
	92nd Street Beachend Improvements	250,000					\$ 250,000
	Post & Rope Fencing - Beachwalk/Hardpack	120,000					\$ 120,000
Leisure Services	96th Street Park Renovation	700,000					\$ 700,000
	Westside Street End Improvements		200,000	200,000			\$ 400,000
	Replacement Vehicle	28,000			27,000		\$ 55,000
	<b>Total Projects</b>	<b>\$ 1,726,000</b>	<b>\$ 1,700,000</b>	<b>\$ 1,903,000</b>	<b>\$ 206,000</b>	<b>\$ 180,000</b>	<b>\$ 5,715,000</b>

Source Code	Revenue Sources	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	5YR TOTAL
GAS	Second Local Option Gas Tax			50,000			\$50,000
GF	General Fund 001	\$ 1,350,000	\$ 1,115,000	\$ 1,100,000			3,565,000
GF - CIP	Capital Projects Fund Balance (301)	16,367					16,367
CIPPR	Capital Projects Fund Balance for P&R	225,633					225,633
DC	Developer Contributions		110,000	400,000			510,000
INC	Indian Creek Share of Project Costs			50,000			50,000
MTF	Municipal Transportation Fund (CITT)			100,000			100,000
TRF	Tourist Resort Fund	134,000					134,000
BF	Building Fund		22,000				22,000
SWCF	Solid Waste Fund		190,000				190,000
WS	Water and Sewer Fund - Net Assets		25,000				25,000
FMF	Fleet Management Fund		238,000	203,000	206,000	180,000	827,000
	<b>Total Revenue Sources</b>	<b>\$ 1,726,000</b>	<b>\$ 1,700,000</b>	<b>\$ 1,903,000</b>	<b>\$ 206,000</b>	<b>\$ 180,000</b>	<b>\$ 5,715,000</b>

### Five Year Capital Improvement Plan Schedule

#### All Funds - Capital Project and Revenue Source Summary FY 2019 to FY 2023

Department Name	Project Name	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	5YR TOTAL
Code Compliance	Replacement Vehicle				27,000		\$27,000
	<i>Funding Source</i>				FMF		
Finance / IT	IT Infrastructure Upgrades - Server	75,000					\$75,000
	<i>Funding Source</i>	GF					
Building Services	Replacement Vehicle		30,000				\$30,000
	<i>Funding Source</i>		BF/ FMF				
Public Safety	Replacement Vehicles	228,000	152,000	152,000	152,000	152,000	\$836,000
	<i>Funding Source</i>	GF	GF/ FMF	GF/ FMF	GF/ FMF	GF/ FMF	
	Replacement Vehicle - Parking					28,000	\$28,000
	<i>Funding Source</i>					MPF/ FMF	
Public Works	Replacement Vehicle - Garbage Truck		240,000				\$240,000
	<i>Funding Source</i>		SWCF/ FMF				
	Replacement Vehicles		78,000	51,000			\$129,000
	<i>Funding Source</i>		GF/ WS/ FMF	GF/ FMF			
	Town Hall Generator	125,000					\$125,000
	<i>Funding Source</i>	GF					
	Solar Power at Community Center	100,000					\$100,000
	<i>Funding Source</i>	GF					
	Town Hall Parking Lot Security Fence	100,000					\$100,000
	<i>Funding Source</i>	GF					
	92nd St Beach End Improvements	250,000					\$250,000
	<i>Funding Source</i>	GF					
	91st Street Improvement Project			1,000,000			\$1,000,000
	<i>Funding Source</i>			GF/DC/INC/MTF			
	Alleyway 9500-9600 Electrical Connections/Drainage		500,000				\$500,000
<i>Funding Source</i>		GF					
Town Resilience - Infrastructure		500,000	500,000			\$1,000,000	
<i>Funding Source</i>		GF/ DC	GF/INC				
Leisure Services	96th Street Park Renovation	700,000					\$700,000
	<i>Funding Source</i>	CIP-FB/GF-FB					
	Westside Street End Improvements		200,000	200,000			\$400,000
	<i>Funding Source</i>		GF	GF			
	Replacement Vehicle	28,000			27,000		\$55,000
	<i>Funding Source</i>	GF/ TRF			FMF		
Post & Rope Fencing-Beachwalk/Hardpack	120,000					\$120,000	
<i>Funding Source</i>	TRF						
	<b>TOTAL</b>	<b>\$1,726,000</b>	<b>\$1,700,000</b>	<b>\$1,903,000</b>	<b>\$206,000</b>	<b>\$180,000</b>	<b>\$5,715,000</b>

Note: The funding source codes provided under the dollar amounts above are located in the following chart. Some single projects have multiple funding sources.

Source Code	Source Name	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	5YR TOTAL
CIP-FB	Capital Projects Fund Fund Balance	16,367					\$16,367
DC	Developers' Contributions	225,633	110,000	400,000			\$735,633
GAS	Second Local Option Gas Tax			50,000			\$50,000
GF	General Fund Operating Revenue	1,350,000	1,115,000	1,100,000			\$3,565,000
BF	Building Fund		22,000				\$22,000
INC	Indian Creek Portion of Project Costs			50,000			\$50,000
MTF (CITT)	Municipal Transport Fund (Reserves)			100,000			\$100,000
TRF	Tourist Resort Fund	134,000					\$134,000
SWCF	Solid Waste Collection Fund or Net Assets		190,000				\$190,000
WS	Water and Sewer Fund - Net Assets		25,000				\$25,000
FMF	Fleet Management Fund		238,000	203,000	206,000	180,000	\$827,000
	<b>TOTAL</b>	<b>\$1,726,000</b>	<b>\$1,700,000</b>	<b>\$1,903,000</b>	<b>\$206,000</b>	<b>\$180,000</b>	<b>\$5,715,000</b>



## ***Special Revenue Funds***

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

The four Special Revenue Funds are: 1) Tourist Resort Fund, 2) Police Forfeiture Fund 3) Municipal Transportation Fund, and 4) Building Fund.

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





## ***Tourist Resort Fund***

The Tourist Resort Fund is a Special Revenue Fund within the Town of Surfside's budget. Funding for the Tourist Resort Fund is derived almost entirely from taxes placed on certain types of private enterprise – food and beverage sales (restaurants), and accommodations (short term rental properties) - that are passed on to consumers.

In FY 2019 the Town will account for 100% of total projected revenues in the Tourist Resort Fund. These revenues are expended to fund tourism related activities and the cost of Community Center operations.

Thirty-four (34%) of total revenues are allocated directly for tourism related activities. The expenditure of these funds is governed by the Tourist Bureau Board of the Town of Surfside. The information associated with tourism services in this section for FY 2017 and FY 2018 reflects only those funds governed by the Tourist Bureau Board.

Prior to FY 2019, the remaining sixty-six percent (66%) of total revenues allocated for the cost of operating the Community Center, collection, handling and processing of resort tax, and other functions related to enhancing the visitor experience were budgeted in the General Fund. Information associated with Community Center operations for prior years FY 2017 and FY 2018 may be found in the General Fund under the Parks and Recreation and TEDACS departments.



# 102 Tourist Resort Fund

## FINANCIAL SUMMARY

	FY 2017	FY 2018	FY 2018	FY 2019
	Actual	Adopted	Estimated	Proposed*
<b><u>FUNDS AVAILABLE</u></b>				
Resort Taxes*	\$707,641	\$829,617	\$829,617	\$2,930,000
Miscellaneous Revenues	14,392	10,500	10,500	10,500
Interest	0	0	0	0
Fund Balance Beginning	366,208	302,036	469,880	109,444
<b>TOTAL</b>	<b>\$ 1,088,241</b>	<b>\$ 1,142,153</b>	<b>\$ 1,309,997</b>	<b>\$ 3,049,944</b>
 <b><u>APPROPRIATIONS**</u></b>				
Personnel Costs	\$64,501	\$120,077	\$120,077	\$1,236,399
Operating Expenses	553,859	781,476	900,476	1,514,314
Capital Outlay	0	0	0	0
Transfer to Other Funds	0	180,000	180,000	134,000
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 618,360</b>	<b>\$ 1,081,553</b>	<b>\$ 1,200,553</b>	<b>\$ 2,884,713</b>
Fund Balance Ending -				
Tourist Bureau	\$ 469,881	\$ 60,600	\$ 109,444	\$ 109,444
Community Center				55,787
<b>TOTAL</b>	<b>\$ 1,088,241</b>	<b>\$ 1,142,153</b>	<b>\$ 1,309,997</b>	<b>\$ 3,049,944</b>

\*Note: Beginning in FY 2019 100% of Resort Tax revenues are budgeted in the Resort Tax Fund. Prior to FY 2019 budget allocation: 66% General Fund 001 / 34% Resort Tax Fund 102.

\*\*Beginning in FY 2019 Community Center operations are budgeted in the Resort Tax Fund 102. Community Center operations in prior years were budgeted in the General Fund 001.

## **Tourist Resort Fund Tourism Department**

### **Services, Functions, and Activities:**

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

The Town's Ordinance No. 11-1574 was modified to clarify the purpose and use of resort taxes. Among other items, the Ordinance clarifies that a percentage of receipts will be allocated:

- sixty-six percent (66%) to be spent in support of such items as the administration of the fund, and the operations/maintenance of the Community Center, therefore directly relieving ad valorem taxes from being used for such purposes;
- thirty four percent (34%) for services and programs to promote the Town as a tourist destination with the help of the Tourist Board and may support the related personnel within the Tourist Bureau department.

The Tourist Board Members, appointed by the Town's Commission, oversee the appropriate use of the 34% resort tax allocation through the Tourism Director and the operations of the Tourist Bureau. The Tourist Bureau is responsible for promoting the Town's dining, shopping, lodging, recreation and beach to visitors nationally, internationally, and within the state of Florida - attracting visitors from within the state as well as other US cities, in addition to many Latin American countries, Canada, Israel, even the United Kingdom.

Surfside is currently experiencing tremendous growth and redevelopment in the tourism sector, including the recent addition of the luxurious Four Seasons at the Surf Club, and family-friendly Residence Inn by Marriott, as well as new restaurants along Harding Avenue. Resort tax revenue, generated by these new businesses as well as the landmark existing businesses, is up by nearly 16% from the previous year despite having a dip in business after Hurricane Irma. Our destination marketing efforts, combined with the marketing efforts of the local hotels and businesses have put Surfside on the proverbial "map". We're proud to re-invest 66% of those tax revenues back into the operations of the Community Center, which is fully funded by these revenues thus lessening the tax burden on residents. The other 34% goes to promote the Town as a tourist destination with the help of the Tourist Board.

Finally, The Town of Surfside's Tourist Bureau is making a concerted effort to promote, assist, partner and advise local businesses in an effort to create a sense of place that encourages retention, and economic development, while retaining and enhancing the characteristics that attract residents and visitors. With unprecedented changes - such as new hotels and the pending expansion of Bal Harbour Shops, in addition to other internal and external factors, together we will continue to grow and enhance our community as a destination.

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

- Plan, organize and manage all Tourist Bureau visitor marketing, public relations, advertising, promotional activities and events based on the Three-Year Tourism Strategic Marketing Agreement.
- Maintain working rapport with hotel management, restaurants, and downtown businesses to encourage and develop participation in Tourist Bureau physical, social and economic initiatives.
- Implement communication plans and strategies to reach various groups and individuals for the purpose of attracting and securing potential customers for accommodations, dining, and shopping for each event and promotion.
- Oversee creative, production and implementation of all marketing communications such as website, new media, brochures, and event signage.
- Assist in resort tax compliance issues in an effort to maximize revenue collection.
- Maintain a welcome service in the Community Center for visitors, business owners/operators and residents and respond to all requests.
- Represent the Town in matters pertaining to various tour and travel associations and similar tourism organizations.

The following are initiatives that, at a minimum, constitute an effective marketing plan:

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

- Website updates & enhancements
- Social media postings
- E-blasts to trade & consumers
- Surfside collateral & promotional materials
- Visitor mobile application
- Travel website promotions
- Travel industry tradeshow & sales missions
- Partnership development initiatives
- Public relations
- Co-operative advertising
- Tradeshow registration & Collateral
- Niche marketing programs
- Familiarization trips
- Visitor guide

**Public programming efforts:**

- Signature events: Third Thursdays & First Friday's Beach Picnic
- Turtle promotion & education
- Street banners
- Holiday lighting
- Work with downtown district business owners & DVAC

**Post-arrival tactics, including but not limited to:**

- Visitor guide
- Concierge outreach program
- Consumer advertising
- Sales tools

## **FY 2018 Accomplishments:**

- Implemented the fifth and final year of the adopted Five Year Strategic Tourism Plan.
- Replaced the Five Year Strategic Tourism Plan, with a new framework via Request for Proposal 3-Year Strategic Marketing Agreement.
- Secured an approved marketing firm for tourism initiatives outlined in the Five Year Strategic Tourism Plan via the request for proposal process.
- Developed a comprehensive marketing plan incorporating the GMCVB, Visit Florida and Brand USA.
- Implemented a comprehensive PR plan, targeting key journalists & influencers highlighting hidden gems & family friendliness of Surfside.
- Activated on-brand experiential marketing via local experiences (Third Thursdays, Paddletopia, and First Friday's).
- Collaborated with local hotels for trade marketing outreach & marketing the destination to the travel industry professionals.
- Post-hurricane recovery tactics putting the destination back into customers' consideration set.
- Post-hurricane outreach to local hotels in order to strengthen partnerships and reinforce our collaborative efforts.
- Integrated online booking portal to [visitsurfsidefl.com](http://visitsurfsidefl.com) website.
- Added new content to photography & video library.

## **FY 2019 Objectives:**

### **Downtown**

- Explore creative solutions for blighted downtown district (physical, social & economic)
- Launch art in public spaces initiatives (physical & social)

### **Resiliency & Beach**

- Initiate Sustainable tourism initiatives, including turtle educational initiatives (physical & social).

### **Communications**

- Implement first year of 3-year strategic marketing agreement (physical, social & economic)
- Capitalize on wellness destination focus with new programming around health & wellness topic (physical, social & economic)
- Trip planning widget integration into website & digital application. (social)
- Continued partnership with key cohorts - GMCVB, Visit Florida and Brand USA. (social)
- Continue resident education & outreach programs. (social)
- Investigate alternative advertising tactics with more favorable returns on investment. (economic)

### **Infrastructure**

- Review for enhancement local way-finding / signage (physical & social)
- Explore installation of interactive infrastructure with identifiable branding for user generated content. (physical & social)

<b>Performance Measures</b>	<b>FY 2017 Actual</b>	<b>FY 2018 Estimated</b>	<b>FY 2019 Target</b>
<i>Social Media Followers:</i>			
Facebook	1,500	2,700	3,500
Instagram	3,500	7,200	10,000
Twitter	166	350	450
Press Coverage		150	200
App Downloads	2,158	2,400	3,000
Hotel Occupancy	65%	71%	75%
Hotel ADR	\$239	\$380	\$425
<i>Event Attendance:</i>			
Third Thursdays	1,200	1,200	1,400
Paddle-topia		500	600
First Fridays	800	1,200	1,200
Visitor Guide Distribution	4,200	6,000	6,000

# 102 Tourist Resort Fund

	FY 2017 Actual	FY 2018 Adopted	FY 2018 Estimated	FY 2019 Proposed*
<b>REVENUES</b>				
Resort Taxes	\$707,641	\$829,617	\$829,617	\$2,930,000
Miscellaneous Revenues	14,392	10,500	10,500	10,500
Use of Fund Balance		241,436	360,436	0
<b>TOTAL REVENUES</b>	<b>\$ 722,033</b>	<b>\$ 1,081,553</b>	<b>\$ 1,200,553</b>	<b>\$ 2,940,500</b>
<b>EXPENDITURES</b>				
<b>Tourist Bureau</b>				
Personnel Costs	\$64,501	\$120,077	\$120,077	\$145,289
Operating Expenses	553,859	781,476	900,476	861,411
Capital Outlay	0			
Transfer to Capital Projects Fund		180,000	180,000	0
<b>Total Tourism Expenditures</b>	<b>\$618,360</b>	<b>\$1,081,553</b>	<b>\$1,200,553</b>	<b>\$1,006,700</b>
<b>Community Center**</b>				
Personnel Costs				1,091,110
Operating Expenses				652,903
Capital Outlay				0
Transfer to Capital Projects Fund				120,000
Transfer to Fleet Management Fund				14,000
Contingency/Return to Reserves				55,787
<b>Total Community Center Expenditures</b>				<b>1,933,800</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 618,360</b>	<b>\$ 1,081,553</b>	<b>\$ 1,200,553</b>	<b>\$ 2,940,500</b>
<b>Net Results</b>	<b>\$ 103,673</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ 0</b>

\*Note: Beginning in FY 2019 100% of Resort Tax revenues are budgeted in the Resort Tax Fund. Prior to FY 2019 budget allocation: 66% General Fund 001 / 34% Resort Tax Fund 102.

\*\*Beginning in FY 2019 Community Center operations are budgeted in the Resort Tax Fund 102. Community Center operations in prior years were budgeted in the General Fund 001.

## TOURIST BUREAU

### Significant Changes from FY 2018 Adopted Budget +/-

#### Personnel Services

Planned merit pay, salary and benefit adjustments \$24,168

#### Operating Expenses

Auditing services 100% allocated \$ 13,200  
 Increase in Promotional Activities \$ 60,000  
 Attendance at additional trade conferences \$ 3,250

## COMMUNITY CENTER

### Operating Expenses

Beach raking \$ 84,000  
 Beach maintenance \$ 40,000

### Non-Operating Expenses

Transfer to Capital Projects Fund \$ 120,000  
 Transfer to Fleet Management Fund \$ 14,000

# 102 Tourist Resort Fund

Personnel Complement								
TOURIST BUREAU	FY 2018				FY 2019			
	Funded				Funded			
	Full	Part		FTEs	Full	Part		FTEs
Position Title	Time	Time	Temp	FTEs	Time	Time	Temp	FTEs
Tourism Director	1.00			1.00	1.00			1.00
Marketing & Special Projects Coordinator*	0.34			0.34	0.34			0.34
<b>Total</b>	<b>1.34</b>	<b>0.00</b>	<b>0.00</b>	<b>1.34</b>	<b>1.34</b>	<b>0.00</b>	<b>0.00</b>	<b>1.34</b>

\*Tourist Resort position allocation only. Split funded with General Fund 001 in FY 2018.

Personnel Complement								
COMMUNITY CENTER	FY 2018				FY 2019			
	Funded				Funded			
	Full	Part		FTEs	Full	Part		FTEs
Position Title	Time	Time	Temp	FTEs	Time	Time	Temp	FTEs
Parks & Recreation Director*					0.95			0.95
Parks & Recreation Superintendent*					0.95			0.95
Customer Services Representative*					1.00			1.00
Aquatics Supervisor*					1.00			1.00
Lifeguard, Head					1.00			1.00
Lifeguard, Lead					1.00			1.00
Lifeguard					1.00			1.00
Lifeguards**						10.00	8.00	6.60
Custodian						1.00		0.50
Program and Events Coordinator*					1.00			1.00
Recreation Leader II*					1.00			1.00
Recreation Leader I*						4.00		2.00
Camp Counselors***							19.00	4.00
<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>8.90</b>	<b>15.00</b>	<b>27.00</b>	<b>22.00</b>

**\*Note: Beginning in FY 2019 Community Center operations are budgeted in the Resort Tax Fund 102. Community Center operations in prior years were budgeted in the General Fund 001.**

\*Tourist Resort position allocation only. Split funded with General Fund 001 in FY 2019.

\*\*Temporary lifeguard position consist of 8 positions for ten weeks for increased summer programming and hours of operation at the Community Center during the summer months.

\*\*\*Camp Counselor positions consist of 14 positions for ten weeks for Summer Camp and 5 positions for two weeks for Winter Camp and Spring Camp.

# TOURIST BUREAU

## 102 Tourist Resort Fund

### REVENUES

		FY 2017	FY 2018	FY 2018	FY 2019
Line Item Prefix: 102-0000-:		Actual	Adopted	Estimated	Proposed*
312-1200	Two Percent Resort Tax	\$194,392	\$184,076	\$184,076	\$680,000
312-1400	Four Percent Resort Tax	511,613	645,541	645,541	2,250,000
312-1500	Resort Tax Penalties/Interest	1,636			
<b>Total</b>	<b>Resort Taxes</b>	<b>\$707,641</b>	<b>\$829,617</b>	<b>\$829,617</b>	<b>\$2,930,000</b>
369-8500	Resort Registration Fees	14,392	10,500	10,500	10,500
<b>Total</b>	<b>Miscellaneous Revenues</b>	<b>\$14,392</b>	<b>\$10,500</b>	<b>\$10,500</b>	<b>\$10,500</b>
392-0000	Use of Restricted Fund Balance		241,436	360,436	
<b>Total</b>	<b>Other Funding Sources</b>	<b>\$0</b>	<b>\$241,436</b>	<b>\$360,436</b>	<b>\$0</b>
<b>Total</b>	<b>Total Revenues</b>	<b>\$722,033</b>	<b>\$1,081,553</b>	<b>\$1,200,553</b>	<b>\$2,940,500</b>

\*Note: Beginning in FY 2019 100% of Resort Tax revenues are budgeted in the Resort Tax Fund. Prior to FY 2019 budget allocation: 66% General Fund 001 / 34% Resort Tax Fund 102.

# TOURIST BUREAU (8000)

## 102 Tourist Resort Fund

### EXPENDITURES

		FY 2017	FY 2018	FY 2018	FY 2019
		Actual	Adopted	Estimated	Proposed*
<b>TOURIST BUREAU</b>					
<b>Line Item Prefix: 102-8000-552:</b>					
<b>Suffix</b>	<b>Object Description</b>				
<b><u>Personnel Services</u></b>					
1210	Regular Salaries	\$44,069	\$84,160	\$84,160	\$98,509
1410	Overtime	5,208	5,000	5,000	5,000
1510	Special pay	174			
2110	Payroll Taxes	3,798	7,142	7,142	8,240
2210	Retirement Contribution	4,912	4,980	4,980	7,460
2310	Life & Health Insurance	5,801	17,963	17,963	25,342
2410	Workers Compensation	282	232	232	438
2610	Other Post Employment Benefits	257	600	600	300
	<b>Total Personnel Services</b>	<b>\$64,501</b>	<b>\$120,077</b>	<b>\$120,077</b>	<b>\$145,289</b>
<b><u>Operating Expenses</u></b>					
3112	Physical Examinations	115			450
3210	Accounting and Auditing	2,448	6,800	6,800	20,000
3410	Other Contractual Services	1,849			
4009	Vehcile Allowance	1,139	4,200	4,200	4,200
4110	Telecommunications		900	900	
4111	Postage	697	2,000	2,000	2,000
4112	Mobile Phone Allowance	567			1,206
4403	Equipment/Vehicle Leasing	3,065	6,576	10,576	8,300
4810	Promotional Activities	531,851	745,000	860,000	805,000
5110	Office Supplies	4,888	3,000	3,000	4,000
5290	Miscellaneous Operating Supplies	3,907	3,000	3,000	3,500
5410	Subscriptions and Memberships	1,484	5,000	5,000	4,755
5420	Conferences and Seminars	1,849	5,000	5,000	8,000
<b>Total</b>	<b>Operating Expenses</b>	<b>\$553,859</b>	<b>\$781,476</b>	<b>\$900,476</b>	<b>\$861,411</b>
<b>Total</b>	<b>Capital Outlay</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b><u>Non-operating Expenses</u></b>					
581-9120	Transfers to Capital Projects Fund		180,000	180,000	
<b>Total</b>	<b>Non-operating Expenss</b>	<b>\$0</b>	<b>\$180,000</b>	<b>\$180,000</b>	<b>\$0</b>
<b>Total</b>	<b>Tourism Expenditures</b>	<b>\$618,360</b>	<b>\$1,081,553</b>	<b>\$1,200,553</b>	<b>\$1,006,700</b>

# TOURIST BUREAU (8000)

## 102 Tourist Resort Fund

### EXPENDITURES

	FY 2017	FY 2018	FY 2018	FY 2019
	Actual	Adopted	Estimated	Proposed*
<b>COMMUNITY CENTER</b>				
<b>Line Item Prefix: 102-8000-572-:</b>				
<b><u>Personnel Services</u></b>				
1210	Regular Salaries			\$434,661
1310	Other Salaries - Includes Seasonal			386,780
1410	Overtime			14,000
1510	Special pay			8,813
2110	Payroll Taxes			64,981
2210	Retirement Contribution			32,916
2310	Life & Health Insurance			109,796
2410	Workers Compensation			39,164
<b>Total</b>	<b>Personnel Services</b>			<b>\$1,091,110</b>
<b><u>Operating Expenses</u></b>				
3112	Physical Examinations			6,880
3410	Other Contractual Services			35,000
4110	Telecommunications			3,600
4111	Postage			100
4112	Mobile Phone Allowance			5,175
4310	Electricity			48,500
4311	Water and Sewer			22,000
4312	Natural Gas Service			28,300
4510	Property and Liability Insurance			41,433
4601	Maintenance Service/Repair Contracts			111,550
4602	Building Maintenance			68,000
4603	Equipment Maintenance			15,000
4604	Grounds Maintenance			95,668
4611	Miscellaneous Maintenance			7,500
4612	Vehicle Maintenance - Usage			4,122
4613	Vehicle Maint. - Fleet Replacement			5,917
4810	Promotional Activities			102,000
5110	Office Supplies			5,500
5213	Landscape Improvements			6,550
5214	Uniforms			4,388
5216	Vehicle Maintenance - Fuel			1,296
5225	Merchant Fees			5,000
5290	Miscellaneous Operating Supplies			25,000
5410	Subscriptions and Memberships			300
5420	Conferences and Seminars			4,125
<b>Total</b>	<b>Operating Expenses</b>			<b>\$652,903</b>
<b><u>Capital Outlay</u></b>				
<b>Total</b>	<b>Capital Outlay</b>			<b>\$0</b>
<b><u>Non-operating Expenses</u></b>				
9120	Transfers to Capital Projects Fund			120,000
591-8TBD	Transfer to Fleet Management Fund			14,000
9310	Contingency/Reserve			55,787
<b>Total</b>	<b>Non-operating Expenses</b>			<b>189,787</b>
<b>Total</b>	<b>Community Center Expenditures</b>			<b>\$1,933,800</b>
<b>Total</b>	<b>Tourist Resort Fund Expenditures</b>	<b>\$618,360</b>	<b>\$1,081,553</b>	<b>\$1,200,553</b>
				<b>\$2,940,500</b>

\*Note: Beginning in FY 2019 Community Center operations are budgeted in the Resort Tax Fund 102. Community Center operations in prior years were budgeted in the General Fund 001.

## FY 2019 New Program Enhancement (Modification)

<b>Beach Raking</b>				
Department Name	Division Name	Funding Source	Department Priority	Total Requested
Public Works		Tourist Resort		\$84,000
<b>Justification and Description</b>				
<p>The Town's coastal community has grown and is expected to continue growing. With this growth, daily visitors to Surfside's beach have increased resulting in the generation of litter, trash, and beach debris accumulation. In addition, varying quantities of debris from natural sources such as seaweed and organic material come ashore each day. Beach grading and sanitizing services are currently approved by Miami Dade County. The County's services are not sufficient to maintain, manicure, and preserve Surfside's beach for tourism, recreation, and enjoyment, and to protect the coastal habitat. Public Works is recommending daily mechanical beach cleaning to supplement the County services and maintain Surfside beach's recreational and economic value.</p>				
<b>Benefits or Alternative/Adverse Impact if not funded</b>				
<p>Debris left behind can pose a hazard to people and animals. Increased beach raking services will help alleviate the accumulation of debris left by the tides, storms, and beach goers on Surfside's shorelines.</p>				
<b>Required Resources</b>				
<b>New Personnel</b>				
Number of Positions	Title	Salary	Fringe Benefits	Cost
<b>Other Recurring Operating Costs</b>				
Account Number	Description	Cost		
<b>One Time Costs</b>				
Account Number	Description	Cost		
		\$84,000		

## FY 2019 New Program Enhancement (Modification)

<b>Beach Maintenance</b>				
Department Name	Division Name	Funding Source	Department Priority	Total Requested
Public Works		Tourist Resort		\$40,000
<b>Justification and Description</b>				
<p>With the onset of new developments, beach activity has and will continue to increase. The increase in activity has generated more litter and trash on the Town's beach, especially during peak season, and there is a need for beach trash clean up. The Town does not have a litter mitigation program to address dune and beach cleaning, and the Public Works Department does not have sufficient in-house staff resources for litter clean up on the beach. To address this deficiency, laborer services through the Town's contracted landscaper will be used to perform this work.</p>				
<b>Benefits or Alternative/Adverse Impact if not funded</b>				
<b>Required Resources</b>				
<b>New Personnel</b>				
Number of Positions	Title	Salary	Fringe Benefits	Cost
<b>Other Recurring Operating Costs</b>				
Account Number	Description	Cost		
<b>One Time Costs</b>				
Account Number	Description	Cost		
102-6000-572-4604	Grounds Maintenance	\$40,000		



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



# 105 POLICE FORFEITURE FUND

## FINANCIAL SUMMARY

	FY 2017	FY 2017	FY 2018	FY 2019
	Actual	Adopted	Estimated	Proposed
<b><u>FUNDS AVAILABLE</u></b>				
Forfeiture Proceeds	\$61,950	\$0	\$27,305	\$0
Interest Earnings	135	0	0	0
Projected Restricted Fund Balance Beginning	142,108	91,516	164,933	114,046
<b>TOTAL</b>	<b>\$ 204,193</b>	<b>\$ 91,516</b>	<b>\$ 192,238</b>	<b>\$ 114,046</b>
<b><u>APPROPRIATIONS</u></b>				
Operating Items	\$39,260	\$73,192	\$73,192	\$113,800
Capital Outlay	0	5,000	5,000	0
<b>TOTAL APPROPRIATIONS</b>	<b>39,260</b>	<b>78,192</b>	<b>78,192</b>	<b>113,800</b>
Projected Restricted Fund Balance Ending	164,933	13,324	114,046	246
<b>TOTAL</b>	<b>\$ 204,193</b>	<b>\$ 91,516</b>	<b>\$ 192,238</b>	<b>\$ 114,046</b>

## **Police Forfeiture Fund**

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

The Police Chief is primarily responsible for identifying and certifying that expenditures from this fund are compliant with the restricted legitimate uses. Generally, the funding may be utilized to support the creation of new programs and to supplement, but not supplant, funding for equipment, crime prevention, crime detection, and enforcement. For example, the programs for FY 2019 include: payment for the department's patrol laptop lease program, specialized equipment, and continued support of current crime prevention/ community policing initiatives.

One of the conditions for receiving this restricted funding is that it needs to be used or have a planned use for accumulated funds. The funding has been used for the purchase of weapons, radios, K-9 program development, bicycle and ATV beach vehicle purchases, a secure ID access system, surveillance equipment, vehicles for undercover operations electronic data storage, tactical equipment, supplemental training and other qualified expenditures.

A personnel complement chart is not provided for this fund as there are no positions funded. This fund is supported by personnel budgeted in other funds. Under the existing authorizing legislation for this restricted revenue, no provision allows for a transfer (or use) of forfeiture revenues for indirect administrative costs. Therefore, no transfer to the General Fund is budgeted.

# 105 POLICE FORFEITURE FUND

	FY 2017	FY 2018	FY 2018	FY 2019
	Actual	Adopted	Estimated	Proposed
<b>REVENUES</b>				
Forfeiture Proceeds	\$61,950	\$0	\$27,305	\$0
Interest	135	-	-	-
Use of Fund Balance	0	78,192	50,887	113,800
<b>TOTAL REVENUES</b>	<b>\$ 62,085</b>	<b>\$ 78,192</b>	<b>\$ 78,192</b>	<b>\$ 113,800</b>
<b>EXPENDITURES</b>				
Operating Expenses	\$39,260	\$73,192	\$73,192	\$113,800
Capital Outlay	0	5,000	5,000	0
<b>TOTAL EXPENDITURES</b>	<b>\$ 39,260</b>	<b>\$ 78,192</b>	<b>\$ 78,192</b>	<b>\$ 113,800</b>
<b>Net Results</b>	<b>\$ 22,825</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Significant Changes from FY 2018 Adopted Budget +/-

### Operating Expenses

Police mobile laptop lease	\$ 44,503
----------------------------	-----------

# 105 POLICE FORFEITURE

## REVENUES

		FY 2017	FY 2018	FY 2018	FY 2019
Line Item: 105-0000:		Actual	Adopted	Estimated	Proposed
<b><u>Fines &amp; Forfeitures</u></b>					
359-2000	Forfeitures and Confiscations				
359-2005	Treasury Confiscations	\$12,798		\$27,305	
359-2010	Federal Confiscations	21,922			
359-2015	State Confiscations	27,230			
<b>Total</b>	<b>Fines &amp; Forfeitures</b>	<b>\$61,950</b>	<b>\$0</b>	<b>\$27,305</b>	<b>\$0</b>
<b><u>Miscellaneous Revenues</u></b>					
361-1000	Interest Earnings	135			
392-0000	Appropriated Fund Balance		78,192	50,887	113,800
<b>Total</b>	<b>Miscellaneous Revenues</b>	<b>\$135</b>	<b>\$78,192</b>	<b>\$50,887</b>	<b>\$113,800</b>
<b>TOTAL</b>	<b>Police Forefeiture Fund Revenues</b>	<b>\$62,085</b>	<b>\$78,192</b>	<b>\$78,192</b>	<b>\$113,800</b>

# 105 POLICE FORFEITURE FUND

## EXPENDITURES

		FY 2017	FY 2018	FY 2018	FY 2019
Line Item Prefix: 105-3300-521:		Actual	Adopted	Estimated	Proposed
Suffix	Object Description				
<b><u>Operating Expenses</u></b>					
4405	Laptop Lease and Air Card	\$17,194	\$20,592	\$20,592	\$61,800
4810	Promotional Activities	5,440	8,000	8,000	8,000
4911	Other Current Charges	16,626	40,000	40,000	40,000
5290	Miscellaneous Operating Supplies		4,600	4,600	4,000
<b>Total</b>	<b>Operating Expenses</b>	<b>\$39,260</b>	<b>\$73,192</b>	<b>\$73,192</b>	<b>\$113,800</b>
<b><u>Capital Outlay</u></b>					
6410	Machinery and Equipment		5,000	5,000	
<b>Total</b>	<b>Capital Outlay</b>	<b>\$0</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$0</b>
<b>Total</b>	<b>Forfeiture Fund Expenditures</b>	<b>\$39,260</b>	<b>\$78,192</b>	<b>\$78,192</b>	<b>\$113,800</b>

# FY 2019 New Capital Outlay Request

## Police Mobile Laptops

Department	Division	Funding Source	Dept. Priority	FY 2019 Fiscal Impact
Public Safety	Police	Forfeiture	1	\$44,503

### Justification and Description

Thirty-seven (37) fully-integrated mobile laptop computers to replace the current aging laptops which are over five years old and unable to meet the continuing needs of the police department. The laptops will be integrated with the police department Computer Aided Dispatch System, Records Management System, and provide for:

- police report writing
- mobile field reporting
- traffic crash reporting
- crime case management tracking/ criminal
- property and evidence tracking
- connectivity to local, county, state, and national law enforcement systems and
- connectivity to databases, and internet based police websites

The lease includes a full three (3) year warranty during the 36 month lease program.

Annual cost - 3 years \$44,503

Total fiscal outlay over three year lease \$133,509

### Alternative/Adverse Impacts if not funded:

The Police Department will continue to utilize outdated laptops that lack the functionality needed to efficiently manage, track, and complete required reporting of calls for service, criminal case management, crime analysis, Uniform Crime Reports, Arrest Reports, Traffic Crash Reports, and associated crime reporting statistics.

### Required Resources

Account Number	Title or Description of Request	Cost
105-3300-521-4405	Equipment Lease - Annual	\$44,503

### Other Recurring Operating Costs

Account Number	Description	Cost



## ***Municipal Transportation Fund***

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

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

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



# 107 Municipal Transportation Fund

## FINANCIAL SUMMARY

	FY 2017	FY 2018	FY 2018	FY 2019
	Actual	Adopted	Estimated	Proposed
<b><u>FUNDS AVAILABLE</u></b>				
Transit Surtax Proceeds	\$228,739	\$223,000	\$223,000	\$231,262
Fund Balance Beginning	354,265	274,466	388,362	109,042
<b>TOTAL</b>	<b>\$ 583,004</b>	<b>\$ 497,466</b>	<b>\$ 611,362</b>	<b>\$ 340,304</b>
<b><u>APPROPRIATIONS</u></b>				
Operating Expenses	\$183,890	\$273,000	\$282,024	\$219,699
Capital Outlay	0	50,000	109,046	0
Transfers to Other Funds	10,750	111,250	111,250	11,563
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 194,640</b>	<b>\$ 434,250</b>	<b>\$ 502,320</b>	<b>\$ 231,262</b>
Fund Balance Ending	388,362	63,216	109,042	109,042
<b>TOTAL</b>	<b>\$ 583,002</b>	<b>\$ 497,466</b>	<b>\$ 611,362</b>	<b>\$ 340,304</b>

## Municipal Transportation Fund

The Municipal Transportation fund is a Special Revenue Fund within the Town of Surfside's budget. Funding for the Municipal Transportation Fund comes from the Town's pro-rata share of a half-cent discretionary sales surtax on purchases made in Miami-Dade County. These Charter County Transportation Sales Surtax proceeds are made available to promote the Peoples' Transportation Plan (PTP) administered by the Citizens' Independent Transportation Trust (CITT) for use on local transportation and transit projects.

The Town estimates a \$231,262 surtax proceeds distribution for use on local transportation and transit projects. Municipalities must apply at least twenty percent (20%) of their share of surtax proceeds toward transit uses. Surfside's FY 2019 community bus service expenditures funded from this source are projected at \$162,000.

The following are funded through CITT and CITT interest revenues of \$231,262.

Community Bus Service (including gas)	\$162,000
Traffic Consulting Services	12,000
Sidewalk Replacements	35,199
Bus Stop Maintenance	10,500
5% (maximum) Administrative Transfer	<u>11,563</u>
Total	\$231,262

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 \$11,563.

The fund balance as of September 30, 2017 was \$388,362. The restricted fund balance is projected to be \$109,042 at the end of FY 2019.

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

# Community Bus Service - Surfside Shuttle

## Objective

To complement existing Miami Dade Transit (MDT) service

Provide direct transportation to destinations in Surfside

Access and connect to neighboring municipalities of Bal Harbour and Bay Harbor Islands

Access and connect to North Beach Library and North Beach Trolley

Connect to Miami Dade Transit (MDT) service

Access and connect to destinations throughout the region

## Service details

Service span:

6 days per week

Monday - Friday 7:30 am - 5:30 pm

Saturday 8 am - 1:30 pm

Number of stops: 13

Fleet: 1 Bus

Bus capacity:

15 - 20 passengers

Shuttle fare: free



# 107 Municipal Transportation Fund

	FY 2017	FY 2018	FY 2018	FY 2019
	Actual	Adopted	Estimated	Proposed
<b>REVENUES</b>				
Transit Surtax Proceeds	\$228,739	\$223,000	\$223,000	\$231,262
Use of Fund Balance	0	211,250	279,320	0
<b>TOTAL REVENUES</b>	<b>\$ 228,739</b>	<b>\$ 434,250</b>	<b>\$ 502,320</b>	<b>\$ 231,262</b>
<b>EXPENDITURES</b>				
Operating Expenses	\$183,890	\$273,000	\$282,024	\$219,699
Capital Outlay	0	50,000	109,046	0
Transfer to General Fund	10,750	11,250	11,250	11,563
Transfer to CIP Fund		100,000	100,000	0
<b>TOTAL EXPENDITURES</b>	<b>\$ 194,640</b>	<b>\$ 434,250</b>	<b>\$ 502,320</b>	<b>\$ 231,262</b>
<b>Net Results</b>	<b>\$ 34,099</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Significant Changes from FY 2018 Adopted Budget +/-

### Operating Expenses

Community bus service	\$ 16,000
-----------------------	-----------

# 107 MUNICIPAL TRANSPORTATION FUND

## REVENUES

		FY 2017	FY 2018	FY 2018	FY 2019
Line Item Prefix: 107-0000-:		Actual	Adopted	Estimated	Proposed
<b><u>Service Revenues</u></b>					
338-1000	Transit Surtax Proceeds	\$228,739	\$223,000	\$223,000	\$231,262
<b>Total</b>	<b>Services Revenues</b>	<b>\$228,739</b>	<b>\$223,000</b>	<b>\$223,000</b>	<b>\$231,262</b>
<b><u>Miscellaneous Revenues</u></b>					
392-0000	Use of Restricted Fund Balance		211,250	279,320	
<b>Total</b>	<b>Miscellaneous Revenues</b>	<b>\$0</b>	<b>\$211,250</b>	<b>\$279,320</b>	<b>\$0</b>
<b>Total</b>	<b>Transportation Fund Revenues</b>	<b>\$228,739</b>	<b>\$434,250</b>	<b>\$502,320</b>	<b>\$231,262</b>

# 107 MUNICIPAL TRANSPORTATION FUND

## EXPENDITURES

		FY 2017	FY 2018	FY 2018	FY 2019
Line Item Prefix: 107-8500-549-:		Actual	Adopted	Estimated	Proposed
<b>Suffix</b>	<b>Object Description</b>				
<b><u>Operating Expenses</u></b>					
3110	Professional Services	\$33,834	\$12,000	\$96,024	\$12,000
3410	Other Contractual Services	122,462	132,000	132,000	150,000
4911	Other Current Charges	19,345	115,000	40,000	45,699
5216	Gasoline	8,249	14,000	14,000	12,000
<b>Total</b>	<b>Operating Expenses</b>	<b>\$183,890</b>	<b>\$273,000</b>	<b>\$282,024</b>	<b>\$219,699</b>
<b><u>Capital Outlay</u></b>					
6320	Improvements other than Building		50,000	109,046	
<b>Total</b>	<b>Capital Outlay</b>	<b>\$0</b>	<b>\$50,000</b>	<b>\$109,046</b>	<b>\$0</b>
<b><u>Non-operating Expenses</u></b>					
581-9130	Transfers to Capital Projects Fund for PTP Eligible Projects		100,000	100,000	
581-9101	Transfer to General Fund	10,750	11,250	11,250	11,563
<b>Total</b>	<b>Non-operating Expenses</b>	<b>\$10,750</b>	<b>\$111,250</b>	<b>\$111,250</b>	<b>\$11,563</b>
<b>Total</b>	<b>Transportation Fund Expenditures</b>	<b>\$194,640</b>	<b>\$434,250</b>	<b>\$502,320</b>	<b>\$231,262</b>



## ***Building Fund***

The Building Fund is a special revenue fund to account for the building department activities within the Town. Revenues are collected from development activity to fund building department operations.



# 150 Building Fund

## FINANCIAL SUMMARY

	FY 2017	FY 2018	FY 2018	FY 2019
	Actual	Adopted	Estimated	Proposed
<b><u>FUNDS AVAILABLE</u></b>				
Building Permits	\$ 1,690,316	\$1,646,000	\$1,822,450	\$654,000
Miscellaneous Revenues	4,058	1,000	1,000	0
Other Revenues	8,476	10,000	10,000	2,000
Other Sources - Transfer from General Fund	941,983	0	0	0
Projected Fund Balance Beginning	0	1,201,248	1,743,093	2,275,593
<b>TOTAL</b>	<b>\$ 2,644,833</b>	<b>\$ 2,858,248</b>	<b>\$ 3,576,543</b>	<b>\$ 2,931,593</b>
<b><u>APPROPRIATIONS</u></b>				
Personnel Costs	\$ 636,466	\$767,787	\$872,294	\$1,103,641
Operating Expenses	156,792	223,750	223,750	201,027
Capital Outlay	0	90,000	90,000	0
Administrative Charge	108,482	114,906	114,906	122,867
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 901,740</b>	<b>\$ 1,196,443</b>	<b>\$ 1,300,950</b>	<b>\$ 1,427,535</b>
Projected Fund Balance Ending	1,743,093	1,661,805	2,275,593	1,504,058
<b>TOTAL</b>	<b>\$ 2,644,833</b>	<b>\$ 2,858,248</b>	<b>\$ 3,576,543</b>	<b>\$ 2,931,593</b>

# Building Services Department

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

## **Services, Functions, and Activities:**

The Building Services Department provides a full range of services to its residents, contractors and the commercial property developers of our Town with the aim of ensuring that all buildings and other regulated structures reflect the Building Departments commitment to the protection of life, health and property in any reasonably predictable environment (sunshine to hurricane). Minimizing hazards of all types through compliance with the Florida Building Code and related Federal, State and Town adopted laws, statutes, codes and ordinances ensures that safe and compliant buildings are completed, used and enjoyed by all.

## **The Building Services Department provides the following services:**

### **Permit Clerks**

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

### **Inspectors**

- Perform field inspections within the respective disciplines for compliance with approved permit documents, the current version of the Florida Building Code and all applicable laws, statutes and ordinances.
- Perform certificate of use and licensing inspections at all commercial locales for compliance with applicable business licensing, life safety and other governing regulations annually.
- Perform inspections and evaluate structures for possible hazards and habitability in violations and unsafe structures cases.
- Perform post-disaster inspections and evaluations.

### **Plans Examiners**

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

### **Fiscal Year 2018 Accomplishments:**

- FEMA's National Flood Insurance Program's Community Assistance was closed on June 27, 2014 after having been open since 2008. It remains in good standing to date.
- Maintained a rank of 3 in the Building Code Effectiveness Grading Schedule by the Insurance Services Office.
- Managed the Surfside Special Flood Hazard Area under the Building Official's Certified Flood Manager license (CFM) maintaining good standing in the National Flood Insurance Program (NFIP) and has again improved it's ranking in the Community Rating System (CRS) having earned a ranking of 7 providing for a 15% discount on all flood insurance premiums in the Town of Surfside.
- Processed applications, coordinated and produced all Design Review Board and Planning and Zoning Board meeting agendas, participated in the meetings which resulted in follow-up evaluations and research of topics and issues as directed by the Board in support of the Planning Department.
- Participated in the Town of Surfside Design Review Group for all new proposed projects which are the preliminary review meetings used to address code issues and multiple areas of impact to the Town.
- Served as liaison for the PACE Program, provided information and support to residents seeking these benefits through direct communication and a Town Hall informational workshop.
- ADA coordination for the Town of Surfside handicap accessibility issues.
- Coordinated compliance with the Beach Sand Quality Ordinance for all new development projects in the Town of Surfside.
- Developed and currently managing a process to address all expired building permits within the Town's reporting and tracking system, successfully closing 124 permit cases of the 2,792 cases dating to 2005.

### **Fiscal Year 2019 Objectives:**

- Provide the community of Surfside with courteous, knowledgeable and professional building regulatory guidance reflecting a commitment to the highest ideals and principles of ethical conduct in safeguarding life, health and the public welfare.
- Manage the Town of Surfside Special Flood Hazard Area per the Federal Emergency Management Agency's (FEMA) National Flood Insurance Program (NFIP).
- Process applications, coordinate and produce all Design Review Board and Planning and Zoning Board meeting agendas and continue participation in all meetings.

- Coordinate and manage all Town ADA issues, the 40-year Building Certification program, and manage the Expired Permit Renewal Program.
- Complete scanning existing building plans and building department documents and publishing to the Town website for convenient public records access.
- Renovate Building Department Town Hall front office space to improve the service provided by accommodating the volume of work in a location and space that will promote greater efficiency and performance.

<b>Performance Measures</b>	<b>FY 2014 Actual</b>	<b>FY 2015 Actual</b>	<b>FY 2016 Actual</b>	<b>FY 2017 Actual</b>	<b>FY 2018 Estimated</b>
Completed Plan Reviews	1,447	1,618	1,602	1,455	650
Completed Inspections	3,000	1,618	2,203	3,113	1,490
Code: Building Cases	264	40	305	36	41
Forty Year Case Management	N/A	122	154	150	36

# 150 Building Fund

	FY 2017	FY 2018	FY 2018	FY 2019
	Actual	Adopted	Estimated	Proposed
<b>REVENUES</b>				
Building Permits	\$1,690,316	\$1,646,000	\$1,822,450	\$654,000
Miscellaneous Revenues	4,058	1,000	1,000	0
Other Revenues	\$8,476	\$10,000	\$10,000	\$2,000
Transfers In	941,983	0	0	0
Use of Fund Balance				771,535
<b>TOTAL REVENUES</b>	<b>\$ 2,644,833</b>	<b>\$ 1,657,000</b>	<b>\$ 1,833,450</b>	<b>\$ 1,427,535</b>
<b>EXPENDITURES</b>				
Personnel Costs	\$636,466	\$767,787	\$872,294	\$1,103,641
Operating Expenses	156,792	223,750	223,750	201,027
Capital Outlay	0	90,000	90,000	0
Transfer to General Fund	108,482	114,906	114,906	122,867
Contingency/Return to Reserves	0	460,557	532,500	0
<b>TOTAL EXPENDITURES</b>	<b>\$ 901,740</b>	<b>\$ 1,657,000</b>	<b>\$ 1,833,450</b>	<b>\$ 1,427,535</b>
<b>Net Results</b>	<b>\$1,743,093</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ 0</b>

## Significant Changes from FY 2018 Adopted Budget +/-

### Personnel Services

Planned merit pay, salary and benefit adjustments	\$78,480
Salary adjustments - Building Inspectors and Plan Examiner	\$ 134,374
Assistant Building Official position	\$ 123,000

### Operating Expenses

Digitalization of building records	\$ (38,600)
Offsite storage cost increase	\$ 8,000
Vehicle Maintenance - Usage	\$ 2,260
Vehicle Maint. - Fleet Replacement	\$ 4,211

Position Title	Personnel Complement				FY 2019			
	FY 2018				Funded			
	Full	Part	Temp	FTEs	Full	Part	Temp	FTEs
Building Official	1.00			1.00	1.00			1.00
Assistant Building Official					1.00			1.00
Building Support Coordinator*	1.00			1.00	1.00			1.00
Building Permit Clerk II**	2.00			2.00	2.00			2.00
Building Permit Clerk I***	1.00			1.00	1.00			1.00
Customer Service Representative	1.00			1.00	1.00			1.00
Chief Building Inspector		2.00		1.00		2.00		1.00
Chief Electrical Inspector		2.00		1.00		2.00		1.00
Chief Plumbing Inspector		2.00		1.00		2.00		1.00
Chief Mechanical Inspector		1.00		1.00		1.00		1.00
Plans Examiner***		1.00		0.50		1.00		0.50
<b>Total</b>	<b>6.00</b>	<b>8.00</b>	<b>0.00</b>	<b>10.50</b>	<b>7.00</b>	<b>8.00</b>	<b>0.00</b>	<b>11.50</b>

\*Position reclassified from Permit Clerk during FY 2018.

\*\*Positions reclassified from Customer Service Representatives during FY 2018.

\*\*\*Position added during FY 2018.

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

		FY 2017	FY 2018	FY 2018	FY 2019
Line Item Prefix: 150-0000-:		Actual	Adopted	Estimated	Proposed
322-1000	Building Permits	\$869,071	\$560,000	\$720,000	\$470,000
322-1500	Building Permits - Other	600,000	900,000	900,000	
322-2000	Electrical Permits	41,918	28,000	28,000	28,000
322-3000	Plumbing Permits	24,742	20,000	20,000	20,000
322-4000	Mechanical Permit	25,627	27,000	27,000	30,000
322-6000	Structural Review	41,740	40,000	40,000	35,000
322-7000	Public Works Permits	1,620			
322-7500	Zoning Review	9,950		7,800	
322-8500	Contractors Registration	59,900	60,000	60,000	60,000
322-8600	Certificate of Use	5,580	5,500	5,500	5,500
322-9600	Permits - 40 Year Certification	1,650		3,150	
322-9700	Renewal Permit Fees	8,518	5,500	11,000	5,500
<b>TOTAL</b>	<b>Permits/Licenses/Inspection</b>	<b>\$1,690,316</b>	<b>\$1,646,000</b>	<b>\$1,822,450</b>	<b>\$654,000</b>
369-9009	Blue Prints		1,000	1,000	
369-9010	Other Miscellaneous Revenues	4,058			
<b>TOTAL</b>	<b>Miscellaneous Revenues</b>	<b>\$4,058</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>\$0</b>
341-8000	Permit Penalties	8,476	10,000	10,000	2,000
<b>TOTAL</b>	<b>Other Revenues</b>	<b>\$8,476</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$2,000</b>
381-TBD	Interfund Transfer: General Fund	941,983			
<b>TOTAL</b>	<b>Other Sources</b>	<b>\$941,983</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
392-0000	Appropriated Fund Balance				\$771,535
<b>TOTAL</b>	<b>Appropriated Fund Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$771,535</b>
<b>Total</b>	<b>Building Fund Revenues</b>	<b>\$2,644,833</b>	<b>\$1,657,000</b>	<b>\$1,833,450</b>	<b>\$1,427,535</b>

# BUILDING SERVICES (2500)

## 150 Building Fund EXPENDITURES

Line Item Prefix: 150-2500-524-:		FY 2017	FY 2018	FY 2018	FY 2019
		Actual	Adopted	Estimated	Proposed
Suffix	Object Description				
<b><u>Personnel Services</u></b>					
1210	Regular Salaries	\$240,325	\$284,993	\$326,056	\$439,359
1310	Other Salaries	282,666	338,581	394,598	457,317
1410	Overtime	3,191	3,000	3,000	6,000
1510	Special pay	257	1,750	1,750	3,917
2110	Payroll Taxes	39,262	46,517	53,944	69,423
2210	Retirement Contribution	22,276	19,608	19,608	25,303
2310	Life & Health Insurance	41,104	55,213	55,213	78,776
2410	Workers Compensation	7,385	18,125	18,125	23,545
<b>Total</b>	<b>Personnel Services</b>	<b>\$636,466</b>	<b>\$767,787</b>	<b>\$872,294</b>	<b>\$1,103,641</b>
<b><u>Operating Expenses</u></b>					
3110	Professional Services	31,550	99,600	99,600	61,000
3410	Other Contractual Services	91,693	80,000	80,000	80,000
4111	Postage	1,515	700	700	700
4112	Mobile Phone Allowance	900	900	900	900
4402	Building Rental/Leasing	15,659	16,800	16,800	24,800
4510	Property and Liability Insurance	431	850	850	900
4601	Maintenance Service/Repair Contracts		3,600	3,600	3,600
4610	Vehicle Maintenance - Usage	3,079	2,000	2,000	4,260
4613	Vehicle Maint. - Fleet Replacement				4,211
4710	Printing & Binding	5,034	6,450	6,450	6,450
4911	Other Current Charges	115			500
5110	Office Supplies	2,648	2,700	2,700	2,700
5214	Uniforms	212	850	850	1,250
5216	Vehicle Maintenance - Fuel	1,817	1,800	1,800	2,256
5290	Miscellaneous Operating Supplies	150	1,500	1,500	1,500
5410	Subscriptions and Memberships	793	3,000	3,000	3,000
5420	Conferences and Seminars	1,196	3,000	3,000	3,000
<b>Total</b>	<b>Operating Expenses</b>	<b>\$156,792</b>	<b>\$223,750</b>	<b>\$223,750</b>	<b>\$201,027</b>
<b><u>Capital Outlay</u></b>					
6220	Buildings - Town Hall		\$90,000	\$90,000	
<b>Total</b>	<b>Capital Outlay</b>	<b>\$0</b>	<b>\$90,000</b>	<b>\$90,000</b>	<b>\$0</b>
<b><u>Non-operating Expenses</u></b>					
581-9101	Administrative Charge	108,482	114,906	114,906	122,867
9910	Contingency/Reserve		460,557	532,500	
<b>Total</b>	<b>Non-operating Expenses</b>	<b>\$108,482</b>	<b>\$575,463</b>	<b>\$647,406</b>	<b>\$122,867</b>
<b>Total</b>	<b>Department Expenditures</b>	<b>\$901,740</b>	<b>\$1,657,000</b>	<b>\$1,833,450</b>	<b>\$1,427,535</b>

## FY 2019 New Program Enhancement (Modification)

<b>Assistant Building Official</b>				
Department Name	Division Name	Funding Source	Department Priority	Total Requested
Building Services		Building	1	\$123,000
<b>Justification and Description</b>				
<p>The Assistant Building Official position is required due to the increased volume of work from new commercial developments, residential construction and remodeling, and the greater level of service to the community that requires higher demands on existing staff to provide the full range of building services.</p>				
<b>Benefits or Alternative/Adverse Impact if not funded</b>				
<p>Support would allow the Building Services Department to meet present volume of work and the expected level of service.</p>				
<b>Required Resources</b>				
<b>New Personnel</b>				
Number of Positions	Title	Salary	Fringe Benefits	Cost
1	Assistant Building Official	\$95,000	\$28,000	\$123,000
<b>Other Recurring Operating Costs</b>				
Account Number	Description	Cost		
<b>One Time Costs</b>				
Account Number	Description	Cost		



## ***Enterprise Funds***

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

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

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





## ***Water and Sewer Fund***

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

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



# 401 WATER & SEWER FUND

## FINANCIAL SUMMARY

	FY 2017	FY 2018	FY 2018	FY 2019
	Actual	Adopted	Estimated	Proposed
<b><u>FUNDS AVAILABLE</u></b>				
Service Revenues	\$3,223,986	\$3,677,158	\$3,677,158	\$3,807,941
Miscellaneous Revenues	88,124	0	0	0
Interest	440	0	0	0
Restricted Net Position - Renewal & Replacement Beginning	1,522,319	1,522,319	1,522,319	1,522,319
Restricted Net Position - Loan Reserve Beginning	243,000	243,000	243,000	243,000
Unrestricted Net Position Beginning	(2,809,476)	(3,198,057)	(3,048,579)	(3,048,579)
<b>TOTAL</b>	<b>\$ 2,268,393</b>	<b>\$ 2,244,420</b>	<b>\$ 2,393,898</b>	<b>\$ 2,524,681</b>
<b><u>USES</u></b>				
Personnel Costs	\$324,207	\$342,877	\$342,877	\$357,738
Operating Expenses	1,902,901	1,970,334	1,995,334	2,115,450
Capital Outlay	0	0	0	0
Debt Service Costs	1,236,580	1,245,717	1,245,717	1,232,364
Transfer to General Fund	87,965	93,230	93,230	102,389
<b>TOTAL USES - EXPENSES</b>	<b>\$ 3,551,653</b>	<b>\$ 3,652,158</b>	<b>\$ 3,677,158</b>	<b>\$ 3,807,941</b>
Restricted Net Position - Renewal & Replacement Ending	1,522,319	1,522,319	1,522,319	1,522,319
Restricted Net Position - Loan Reserve Ending	243,000	243,000	243,000	243,000
Unrestricted Net Position - Rate Stabilization Ending		25,000		
Unrestricted Net Position Ending	(3,048,579)	(3,198,057)	(3,048,579)	(3,048,579)
<b>TOTAL</b>	<b>\$ 2,268,393</b>	<b>\$ 2,244,420</b>	<b>\$ 2,393,898</b>	<b>\$ 2,524,681</b>

## Water and Sewer Fund

The Town operates its Water and Sewer System and funds the operations and maintenance, debt service and infrastructure needs through user fees and available reserves. The Town has issued bonds to pay for a portion of its water and sewer capital project and the debt service is repaid through the system's net revenues. Allowable system development fees are also collected to offset the impact of growth of serving new customers and development.

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

To meet the need for water, the Town purchases water from Miami Dade County Water and Sewer Department (WASD) and for FY 2019 WASD is proposing a 3.89% decrease in the wholesale water rate to \$1.7628 per 1,000 gallons.

To fulfill the wastewater removal component, the Town contracts with the City of Miami Beach. WASD is proposing no rate adjustment to the wholesale wastewater rate in FY 2019, therefore, the average rate of \$3.0937 (wet and dry season) will remain the same as last year. In addition, WASD is estimating a negative true-up to the City of Miami Beach. The City of Miami Beach will pass through this true-up credit to the Town. There is no rate adjustment from the City of Miami Beach for wastewater removal. The chart below reflects the FY 2019 sewer rates charged by the City of Miami Beach (CMB) for the Dry Season (November 1 to April 30) and the Wet Season (May 1 to October 31).

<b>FY 2019</b>	<b>Wet Season</b>	<b>Dry Season</b>
MD Sewer Rate	\$ 3.4804	\$ 2.7070
CMB Surcharge	\$ 0.3496	\$ 0.2987
Rate per 1,000 gal	\$ 3.8300	\$ 3.0057

The City of Miami Beach will also pass through to the Town a negative true-up based upon decreases in WASD sewer operating expenses and debt service, and an increase in renewal & replacements in FY 2017. This negative true-up represents a pass through credit to the Town. The City of Miami Beach has not yet calculated the Town's true-up charge based upon the billed sewer flow in FY 2017.

Miami Dade County rate increases in future years cannot currently be projected. In FY 2019 the Town will contract for an alternative rate structure sensitivity study for water and sewer rates to determine a recommended new rate structure that will provide sufficient service revenues for future years.

The Water and Sewer division also performs functions related to billing and collection for the services provided. General Town administrative support provides services for Water and Sewer operations such as: oversight, finance, payroll, human resources, benefits and pension management, and the provision of office space. The Water and Sewer Fund offsets a portion of these costs with a service payment of \$102,389.

## 401 WATER & SEWER FUND

	FY 2017	FY 2018	FY 2018	FY 2019
	Actual	Adopted	Estimated	Proposed
<b>REVENUES</b>				
Service Revenues	\$3,223,986	\$3,677,158	\$3,677,158	\$3,807,941
Miscellaneous Revenues	88,124	-	-	-
Interest	440	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 3,312,550</b>	<b>\$ 3,677,158</b>	<b>\$ 3,677,158</b>	<b>\$ 3,807,941</b>
<b>EXPENSES</b>				
Personnel Costs	\$324,207	\$342,877	\$342,877	\$357,738
Operating Expenses	\$1,902,901	\$1,876,238	\$1,901,238	\$2,115,450
Capital Outlay	\$0	\$0	-	\$0
Transfer to General Fund	87,965	93,230	93,230	102,389
Debt Service	\$1,236,580	\$1,245,717	\$1,245,717	\$1,232,364
Contingency/Return to Reserves	-	94,096	94,096	-
Reserves - Rent Stabilization		25,000		-
<b>TOTAL EXPENSES</b>	<b>\$ 3,551,653</b>	<b>\$ 3,677,158</b>	<b>\$ 3,677,158</b>	<b>\$ 3,807,941</b>
<b>Net Results</b>	<b>\$ (239,103)</b>	<b>\$ (0)</b>	<b>\$ -</b>	<b>\$ (0)</b>

### Significant Changes from FY 2018 Adopted Budget +/-

#### Personnel Services

Planned salary and benefit adjustments	\$	14,861
--	----	--------

#### Operating Expenses

Water purchases cost increase	\$	60,369
Sewage disposal cost increase	\$	63,446
Alternative rate structure sensitivity study	\$	33,750
Property & liability insurance increase	\$	12,848
Pump maintenance additional needs	\$	25,000
Vehicle maintenance - usage adjustment from change to internal service fund in FY 2019	\$	9,638
Vehicle maintenance - fleet replacement adjustment from change to internal service fund in FY 2019	\$	16,536
Online merchant pay fees increase	\$	7,800

Position Title	Personnel Complement							
	FY 2018				FY 2019			
	Funded				Funded			
	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs	
Public Works Director*	0.25		0.25	0.25			0.25	
Assistant Public Works Director**	0.3		0.30	0.30			0.30	
Maintenance Supervisor	1		1	1			1	
Maintenance Worker II	2		2	2			2	
Customer Service Representative	1		1	1			1	
<b>Total</b>	<b>4.55</b>	<b>0</b>	<b>4.55</b>	<b>4.55</b>	<b>0</b>	<b>0</b>	<b>4.55</b>	

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

\*\*Water and Sewer Fund allocation. Position split funded with General Fund and Stormwater Fund.

# 401 WATER & SEWER FUND

## REVENUES

		FY 2017	FY 2018	FY 2018	FY 2019
Line Item Prefix: 401-0000-:		Actual	Adopted	Estimated	Proposed
<b><u>Services Revenues</u></b>					
324-2100	Residential - Physical Environment				
343-3000	Water Utility Service Revenue	\$1,675,614	\$1,575,900	\$1,575,900	\$1,911,765
343-3600	Penalties	810	1,000	1,000	
343-5000	Wastewater Utility Service Revenue	1,547,562	1,497,105	1,497,105	1,642,856
343-TBD	Rate Study Adjustment		603,153	603,153	253,320
<b>Total</b>	<b>Services Revenues</b>	<b>\$3,223,986</b>	<b>\$3,677,158</b>	<b>\$3,677,158</b>	<b>\$3,807,941</b>
<b><u>Miscellaneous Revenues</u></b>					
363-2300	Development Fees	87,819			
369-9010	Other Miscellaneous Revenues	305			
389-1000	Interest Earnings	440			
<b>Total</b>	<b>Miscellaneous Revenues</b>	<b>\$88,564</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL</b>	<b>Water and Sewer Fund Revenues</b>	<b>\$3,312,550</b>	<b>\$3,677,158</b>	<b>\$3,677,158</b>	<b>\$3,807,941</b>

# 401 WATER & SEWER FUND EXPENSES

Line Item Prefix: 401-9900-536-:		FY 2017	FY 2018	FY 2018	FY 2019
		Actual	Adopted	Estimated	Proposed
Code Suffix	Object Description				
<b><u>Personnel Services</u></b>					
1210	Regular Salaries	\$209,201	\$224,020	\$224,020	\$222,119
1410	Overtime	22,954	17,000	17,000	25,000
1510	Special pay	2,880	4,000	4,000	4,500
2110	Payroll Taxes	17,698	18,813	18,813	19,318
2210	Retirement Contribution	18,215	16,661	16,661	16,821
2310	Life & Health Insurance	43,739	50,820	50,820	58,380
2410	Workers Compensation	8,742	10,064	10,064	10,101
2610	Other Post Employment Benefits	778	1,500	1,500	1,500
<b>Total</b>	<b>Personnel Services</b>	<b>\$324,207</b>	<b>\$342,877</b>	<b>\$342,878</b>	<b>\$357,738</b>
<b><u>Operating Expenses</u></b>					
3110	Professional Services	16,800	20,000	45,000	53,750
3310	Utility Billing Charges	2,077	3,000	3,000	3,000
3401	Water Purchases	599,513	553,498	553,498	613,867
3402	Sewage Disposal	1,106,363	1,086,554	1,086,554	1,150,000
3410	Other Contractual Services	831	1,900	1,900	1,900
4009	Car Allowance	1,085	1,050	1,050	2,130
4110	Telecommunications	2,002	1,920	1,920	2,320
4111	Postage	3,507	3,500	3,500	4,500
4112	Mobile Phone Allowance	43	900	900	900
4113	Credit Card Service Fee	4,547	4,000	4,000	5,040
4310	Electricity	27,088	28,000	28,000	31,150
4403	Equipment/Vehicle Leasing	15,584	17,175	17,175	22,550
4510	Property and Liability Insurance	33,671	47,841	47,841	60,689
4601	Maintenance Service/Repair Contracts	5,870	27,000	27,000	27,700
4603	Equipment Maintenance	52,956	45,000	45,000	70,000
4611	Miscellaneous Maintenance - Water Tests	6,390	10,000	10,000	10,000
4612	Vehicle Maintenance - Usage	772	2,500	2,500	9,638
4613	Vehicle Maintenance - Fleet Replacement				16,536
5110	Office Supplies	1,004	2,000	2,000	2,000
5214	Uniforms	4,203	4,250	4,250	4,750
5216	Vehicle Maintenance - Fuel	2,843	5,000	5,000	4,080
5225	Online Pay Merchant Fees	14,402	8,400	8,400	16,200
5290	Miscellaneous Operating Supplies	1,350	1,650	1,650	1,650
5410	Subscriptions and Memberships		100	100	100

# 401 WATER & SEWER FUND EXPENSES

Line Item Prefix: 401-9900-536-:		FY 2017	FY 2018	FY 2018	FY 2019
		Actual	Adopted	Estimated	Proposed
<b>Code Suffix</b>	<b>Object Description</b>				
5420	Conferences and Seminars		500	500	500
5510	Training & Education		500	500	500
<b>Total</b>	<b>Operating Expenses</b>	\$1,902,901	\$1,876,238	\$1,901,238	\$2,115,450
<b>Capital Outlay</b>					
<b>Total</b>	<b>Capital Outlay</b>	\$0	\$0	\$0	\$0
<b>Debt Service</b>					
7110	Principal - Utility Bond	470,903	493,130	493,130	516,405
7115	Principal - State Revolving Fund Loan	320,303	326,322	326,322	332,452
7120	Principal - Capital Lease Combo BFL	12,747	13,210	13,210	
7210	Interest - Utility Bond	318,882	305,808	305,808	282,532
7215	Interest - State Revolving Fund Loan	113,140	107,105	107,105	100,975
7220	Interest - Capital Lease BFL	605	142	142	
<b>Total</b>	<b>Debt Service</b>	\$1,236,580	\$1,245,717	\$1,245,717	\$1,232,364
<b>Non-operating Expenses</b>					
581-9101	Transfer to General Fund	87,965	93,230	93,230	102,389
99TBD	Reserves - Rate Stabilization		25,000	0	
9910	Contingency/Reserve		94,096	94,096	
<b>Total</b>	<b>Non-operating Expenses</b>	\$87,965	\$212,326	\$187,326	\$102,389
<b>Total</b>	<b>Water &amp; Sewer Fund</b>	<b>\$3,551,653</b>	<b>\$3,677,158</b>	<b>\$3,677,158</b>	<b>\$3,807,941</b>

## FY 2019 New Program Enhancement (Modification)

<b>Alternative Rate Structure Sensitivity Study</b>				
Department Name	Division Name	Funding Source	Department Priority	Total Requested
Finance/ Public Works		Water & Sewer/ Stormwater	1	\$45,000
<b>Justification and Description</b>				
<p>A sensitivity study to review the user rates and charges and develop potential alternative rate structures which will still meet the Town's revenue needs. The following key objectives to be addressed are:</p> <ul style="list-style-type: none"> <li>• Provide for Water, Sewer, and Stormwater utility revenue sufficiency</li> <li>• Develop an estimate of cost of service to provide water, sewer and stormwater services</li> <li>• Evaluate the impact of alternative rate structures</li> <li>• Design of practical Water, Sewer, and Stormwater rates that balance diverse needs including customer affordability, conservation, and financial viability</li> </ul>				
<b>Required Resources</b>				
<b>New Personnel</b>				
Number of Positions	Title	Salary	Fringe Benefits	Cost
<b>Other Recurring Operating Costs</b>				
Account Number	Description	Cost		
<b>One Time Costs</b>				
Account Number	Description	Cost		
401-1500-514-3110	Professional Services	\$33,750		
404-5500-538-3110	Professional Services	\$11,250		

## FY 2019 New Program Enhancement (Modification)

<b>Sewer &amp; Stormwater Pump Maintenance</b>				
Department Name	Division Name	Funding Source	Department Priority	Total Requested
Public Works		Water & Sewer/ Stormwater	1	\$50,000
<b>Justification and Description</b>				
<p>The Town's existing sewer (4) and stormwater (5) pumps are located in proximity to salt water and the pumps' moving parts and metal are exposed to a corrosive environment. Routine maintenance is performed on a scheduled basis to extend their useful life and maintain operations. When pump components wear out or break down, emergency repairs are necessary. Readily available funding to allow for timely repairs to keep the pumps operational throughout the year is needed.</p>				
<b>Benefits or Alternative/Adverse Impact if not funded</b>				
<p>Additional funding will allow the Town to make timely pump repairs as the pumps are vital to the Town's daily operations.</p>				
<b>Required Resources</b>				
<b>New Personnel</b>				
Number of Positions	Title	Salary	Fringe Benefits	Cost
<b>Other Recurring Operating Costs</b>				
Account Number	Description	Cost		
<b>One Time Costs</b>				
Account Number	Description	Cost		
401-9900-536-4603	Equipment Maintenance	\$25,000		
404-5500-538-4603	Equipment Maintenance	\$25,000		





## ***Municipal Parking Fund***

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

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

Parking citation revenue is allocated to the General Fund in FY 2019.



# 402 MUNICIPAL PARKING FUND

## FINANCIAL SUMMARY

	FY 2017	FY 2018	FY 2018	FY 2019
	Actual	Adopted	Estimated	Proposed
<b><u>FUNDS AVAILABLE</u></b>				
Service Revenues	\$1,110,024	\$1,035,000	\$1,035,000	\$1,198,000
Capital Contributions	0	21,000	21,000	21,000
Proceeds from Disposal of Assets	154,807	0	0	0
Net Position Restricted for Parking Development	25,500	46,500	46,500	67,500
Projected Unrestricted Net Position Beginning	1,111,615	642,723	642,723	495,565
<b>TOTAL</b>	<b>\$ 2,401,946</b>	<b>\$ 1,745,223</b>	<b>\$ 1,745,223</b>	<b>\$ 1,782,065</b>
<b><u>USES</u></b>				
Personnel Costs	\$462,424	\$492,013	\$492,013	\$515,766
Operating Expenses	459,998	503,795	503,795	558,245
Capital Outlay	555,698	93,120	93,120	21,600
Transfer to General Fund	87,965	93,230	93,230	102,389
<b>TOTAL USES - EXPENSES</b>	<b>\$ 1,566,085</b>	<b>\$ 1,182,158</b>	<b>\$ 1,182,158</b>	<b>\$ 1,198,000</b>
Net Position Restricted for Parking Development	\$ 25,500	\$ 67,500	\$ 67,500	\$ 88,500
Projected Unrestricted Net Position Ending	810,361	495,565	495,565	495,565
<b>TOTAL</b>	<b>\$ 2,401,946</b>	<b>\$ 1,745,223</b>	<b>\$ 1,745,223</b>	<b>\$ 1,782,065</b>

# Municipal Parking Fund

Municipal Parking operations are under the supervision of the Public Safety Department. Municipal Parking provides parking services for municipal lots and all specified on-street parking spaces to provide sufficient public parking that is safe, self-sustained, visually aesthetic, and provides convenient access for Surfside residents, business owners and visitors at a reasonable rate structure. The Town provides these services with Parking Division in-house staff and contracts with a private company for collection from parking meters.

Parking is a self-sustaining enterprise fund that operates six municipal surface lots and single space on-street parking. In addition, the Town currently has a continuing agreement with the United States Postal Service for 11 spaces at the 95<sup>th</sup> Street lot and 26 spaces at the 94<sup>th</sup> Street lot.

## Municipal Surface Lot Locations:

- 9500 block of Abbott Avenue
- 200 block of 95<sup>th</sup> Street – North side
- 200 block of 95<sup>th</sup> Street – South side
- 94<sup>th</sup> Street and Harding Avenue
- 200 block of 93<sup>rd</sup> Street
- 93<sup>rd</sup> Street and Collins Avenue



Parking Division operations are as follows:

- The Parking Operations Manager oversees the parking operations and enforcement, manages the 37 multi-space parking pay station system, the Pay-by-Phone application system, and the single space parking system.
- Four parking enforcement officers monitor parking spaces to address safety, enforcement needs, and maintenance seven days a week.

- The Executive Assistant to the Chief is responsible for administrative duties, billing, the issuance of approximately 215 monthly business parking permits and special event parking permits.
- A maintenance worker upkeep municipal surface parking lots.
- A part time administrative aide assists with clerical duties.
- Assist in development and monitoring of lease agreements.

The Municipal Parking Division supports Town administration in planning expansions and improvements to parking facilities. Town administration and staff continue to consider the construction of a parking garage to alleviate the lack of parking.

Parking operations have taken several actions to address several parking matters:

- There is a two hour parking limit for commercial vehicles in municipal lots to address the problem of these vehicles parking all day and taking spaces from customers visiting the business district.
- Resident only parking is enforced in the 9400 and 9500 blocks of Byron Avenue to deter construction workers and others from parking all day in front of homes.
- A pay-by-phone system was implemented for all municipal lots and on-street parking spaces.
- Parking pay stations have pay-by-plate functionality and digital patrol applications to enhance operations and administrative reporting.

The chart below reflects the past, current and proposed parking rate structure.

<b>Parking Fee Schedule</b>						
			<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>
<b>Type of parking</b>	<b>Location</b>	<b>Time Period</b>	<b>Rate</b>	<b>Rate</b>	<b>Rate</b>	<b>Proposed Rate</b>
Metered	Off street - lots	Hourly	\$1.50	\$1.50	\$1.50	\$1.75
Metered	On street	Hourly	\$2.00	\$2.00	\$2.00	\$2.00
Business permits	94th Street Lot	Monthly	\$65.00	\$65.00	\$75.00	\$75.00
Business permits	Abbott Lot	Monthly	\$80.00	\$80.00	\$90.00	\$90.00

The FY 2019 budget includes funding for six new model handheld radios for secure interoperability with local, county, and state communications systems. General Town administrative support provides services for Municipal Parking operations such as: oversight, finance, payroll, human resources, benefits and pension management, and the provision of office space. The Municipal Parking Fund offsets a portion of these costs with a service payment of \$102,389.

**Fiscal Year 2018 Accomplishments:**

- Installed a video recording camera system in the Abbott Avenue Parking Lot.
- Procured a parking vehicle to replace an aging one.
- Procured 8 additional parking pay stations to reduce the number of single space meters centralize parking payment points and increase reporting abilities and operational enforcement capabilities.
- The Parking Enforcement Unit was presented a Letter of Commendation for their efforts during Hurricane Irma.
- Parking Manager Elinor Joseph was nominated for a LEO Award from the Miami-Dade County Association of Chiefs of Police.
- Continued the successful Residential Overnight Parking Program which provided additional parking options to residents in specified municipal parking lots and on-street parking spaces.
- Implemented the Pay-by-Plate parking payment option throughout the Town as an additional alternative payment method for municipal lots and on-street parking.
- Proactive enforcement actions and details were instituted in an attempt to reduce the number of construction worker vehicles illegally parked throughout Surfside.
- Additional taxi stands were implemented in the 300 block of 94<sup>th</sup> Street (Publix), and 200 block of 92<sup>nd</sup> Street (Marriott Hotel) to improve resident and tourist transportation options.
- Removed on-street parking spaces in the 200 block and 300 block of 95<sup>th</sup> Street to allow additional lanes for vehicular traffic which improved traffic flow and reduced vehicle wait times at the traffic signal at 95<sup>th</sup> Street and Harding Avenue.

**Fiscal Year 2019 Objectives:**

- Replace handheld devices utilized to issue parking citations and allow Parking Enforcement Officers to access all required databases through one device.
- Manage and control parking for workers and employees at construction sites.
- Restrict parking in the residential area.
- Assist in the decision making process for a parking structure.

## 402 MUNICIPAL PARKING FUND

	FY 2017	FY 2018	FY 2018	FY 2019
	Actual	Adopted	Estimated	Proposed
<b>REVENUES</b>				
Service Revenues	\$1,110,024	\$1,035,000	\$1,035,000	\$1,198,000
Developer Contributions	-	21,000	21,000	21,000
Proceeds from Disposal of Assets	154,807	0	0	0
Use of Net Position (Reserves)	0	147,158	147,158	0
<b>TOTAL REVENUES</b>	<b>\$ 1,264,831</b>	<b>\$ 1,203,158</b>	<b>\$ 1,203,158</b>	<b>\$ 1,219,000</b>
<b>EXPENSES</b>				
Personnel Costs	\$462,424	\$492,013	\$492,013	\$515,766
Operating Expenses	459,998	503,795	503,795	558,245
Capital Outlay	555,698	93,120	93,120	21,600
Transfer to General Fund	87,965	93,230	93,230	102,389
Renewal & Replacement Reserves	-	21,000	21,000	21,000
<b>TOTAL EXPENSES</b>	<b>\$ 1,566,085</b>	<b>\$ 1,203,158</b>	<b>\$ 1,203,158</b>	<b>\$ 1,219,000</b>
<b>Net Results</b>	<b>\$ (301,254)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (0)</b>

### Significant Changes from FY 2018 Adopted Budget +/-

#### Personnel Services

Planned merit pay, salary and benefit adjustments	\$ 23,753
---	-----------

#### Operating Expenses

Extended warranty - parking pay stations	\$ 12,759
Pay-by-plate annual cost	\$ 7,000
Vehicle maintenance - usage adjustment from change to internal service fund in FY 2019	\$ 9,949
Vehicle maintenance - fleet replacement adjustment from change to internal service fund in FY 2019	\$ 10,567
Multi-space monthly software cost adjustment	\$ 5,420
Merchant fees -pay-by-phone/credit cards	\$ 17,000

#### Capital Outlay

Handheld radios (6)	\$ 21,600
---------------------	-----------

Position Title	FY 2018				FY 2019			
	Funded				Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Police Lieutenant*	0.50			0.50	0.50			0.50
Executive Assistant to the Chief*	0.25			0.25	0.25			0.25
Parking Operations Manager	1.00			1.00	1.00			1.00
Parking Enforcement Officer	4.00			4.00	4.00			4.00
Maintenance Worker (Public Works)	1.00			1.00	1.00			1.00
Administrative Aide		1.00		0.50		1.00		0.50
<b>Total</b>	<b>6.75</b>	<b>1.00</b>	<b>0.00</b>	<b>7.25</b>	<b>6.75</b>	<b>1.00</b>	<b>0.00</b>	<b>7.25</b>

\*Parking Fund allocation only. Position split funded with General Fund 001.

# 402 MUNICIPAL PARKING FUND

## REVENUES

		FY 2017	FY 2018	FY 2018	FY 2019
Line Item Prefix: 402-0000-:		Actual	Adopted	Estimated	Proposed
344-5001	Post Office Parking Lease	\$27,500	\$30,000	\$30,000	\$30,000
344-5002	Permit Parking Fees - Business District	94,638	110,000	110,000	100,000
344-5003	Metered Parking Fees	969,985	880,000	880,000	1,050,000
344-5012	Permit Parking Fees - Residential	17,901	15,000	15,000	18,000
<b>Total</b>	<b>Services Revenues</b>	<b>\$1,110,024</b>	<b>\$1,035,000</b>	<b>\$1,035,000</b>	<b>\$1,198,000</b>
389-8000:8045	Developer Contributions		21,000	21,000	21,000
364-1000	Disposition of Assets	154,807			
391-1000	Appropriated Net Assets		147,158	147,158	
<b>Total</b>	<b>Miscellaneous Revenues</b>	<b>\$154,807</b>	<b>\$168,158</b>	<b>\$168,158</b>	<b>\$21,000</b>
<b>TOTAL</b>	<b>Municipal Parking Fund Revenues</b>	<b>\$1,264,831</b>	<b>\$1,203,158</b>	<b>\$1,203,158</b>	<b>\$1,219,000</b>

# 402 MUNICIPAL PARKING FUND

## EXPENSES

		FY 2017	FY 2018	FY 2018	FY 2019
Line Item Prefix: 402-9500-545-:		Actual	Adopted	Estimated	Proposed
<b>Suffix</b>	<b>Object Description</b>				
<b><u>Personnel Services</u></b>					
1210	Regular Salaries	\$308,357	\$312,933	\$312,933	\$326,783
1310	Other Salaries	7,880	20,258	20,258	20,866
1410	Overtime	13,715	15,000	15,000	15,000
1510	Special pay	4,368	5,563	5,563	5,813
2110	Payroll Taxes	28,127	27,257	27,257	28,382
2210	Retirement Contribution	29,932	31,893	31,893	29,522
2310	Life & Health Insurance	53,822	61,419	61,419	72,192
2410	Workers Compensation	15,265	16,745	16,745	16,209
2610	Other Post Employment Benefits	958	945	945	1,000
<b>Total</b>	<b>Personnel Services</b>	<b>\$462,424</b>	<b>\$492,013</b>	<b>\$492,013</b>	<b>\$515,766</b>
<b><u>Operating Expenses</u></b>					
3110	Professional Services		15,000	15,000	15,000
3410	Other Contractual Services	15,476	17,407	17,407	17,407
4112	Mobile Phone Allowance	2,241	2,550	2,550	2,550
4310	Electricity	4,939	7,600	7,600	7,600
4403	Equipment/Vehicle Leasing	2,801	4,834	4,834	8,078
4510	Property and Liability Insurance	5,757	32,718	32,718	24,814
4601	Maintenance Service/Repair Contracts	30,491	36,306	36,306	56,065
4603	Equipment Maintenance	42	5,000	5,000	3,395
4604	Grounds Maintenance	205,094	176,040	176,040	176,040
4611	Miscellaneous Maintenance	4,917	7,500	7,500	7,500
4612	Vehicle Maintenance - Usage	1,662	2,000	2,000	11,949
4613	Vehicle Maint - Fleet Replacement				10,567
4911	Other Current Charges	23,922	24,340	24,340	29,760
5213	Landscape Improvements		5,000	5,000	5,000
5214	Uniforms	1,080	5,000	5,000	3,000
5216	Vehicle Maintenance - Fuel	1,614	2,500	2,500	2,520
5225	Merchant Fees	151,409	148,000	148,000	165,000
5290	Miscellaneous Operating Supplies	8,553	12,000	12,000	12,000
<b>Total</b>	<b>Operating Expenses</b>	<b>\$459,998</b>	<b>\$503,795</b>	<b>\$503,795</b>	<b>\$558,245</b>
<b><u>Capital Outlay</u></b>					
6410	Machinery and Equipment	555,698	93,120	93,120	21,600
<b>Total</b>	<b>Capital Outlay</b>	<b>\$555,698</b>	<b>\$93,120</b>	<b>\$93,120</b>	<b>\$21,600</b>

# 402 MUNICIPAL PARKING FUND EXPENSES

		FY 2017	FY 2018	FY 2018	FY 2019
Line Item Prefix: 402-9500-545-:		Actual	Adopted	Estimated	Proposed
Suffix	Object Description				
<b><u>Non-operating Expenses</u></b>					
581-9101	Transfer to General Fund	87,965	93,230	93,230	102,389
9910	Contingency/Return to Reserve				
9920	Reserve for Renewal & Replacement		21,000	21,000	21,000
<b>Total</b>	<b>Non-operating Expenses</b>	<b>\$87,965</b>	<b>\$114,230</b>	<b>\$114,230</b>	<b>\$123,389</b>
<b>Total</b>	<b>Municipal Parking Fund Expenses</b>	<b>\$1,566,085</b>	<b>\$1,203,158</b>	<b>\$1,203,158</b>	<b>\$1,219,000</b>

## FY 2019 New Capital Outlay Request

### Handheld Radios

Department	Division	Funding Source	Dept. Priority	Fiscal Impact
Public Safety	Parking	Parking	1	\$21,600

#### Justification and Description

The purchase six (6) handheld radios (\$3,600 each) to support the operation, maintenance, and modernization of the Surfside Police Department radio system. The new model handheld radios will allow for the latest security protocols, address mandated technical standards, and achieve communications standards that enable effective and secure interoperability with local, county, and state communications systems. The primary objective of this purchase is to deploy secure, interoperable, and reliable radio communications equipment to Surfside PD personnel to ensure tactical law enforcement communications, and directly supports communications requirements during emergency and critical incidents. A one year warranty is included.

#### Alternative/Adverse Impacts if not funded:

The Police Department will continue to utilize outdated handheld radios that lack the functionality needed to efficiently communicate while on-duty possibly leading to officer safety concerns. The present handheld radios are several generations old.

#### Required Resources

Account Number	Title or Description of Request	Cost
402-9500-545-6410	Equipment	\$21,600

#### Other Recurring Operating Costs

Account Number	Description	Cost





## ***Solid Waste Fund***

The Town operates its own solid waste (garbage, vegetation, and recyclable material) collection and disposal which is supervised by the Public Works Director. The Solid Waste Fund accounts for the cost of these operations.

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



# 403 SOLID WASTE FUND FINANCIAL SUMMARY

	FY 2017	FY 2018	FY 2018	FY 2019
	Actual	Adopted	Estimated	Proposed
<b><u>FUNDS AVAILABLE</u></b>				
Service Revenues	\$1,827,550	\$1,767,885	\$1,767,885	\$1,910,182
Miscellaneous Revenues	1,305	0	0	0
Proceeds from Disposal of Assets	24,000	0	0	0
Projected Unrestricted Net Position Beginning	229,846	238,444	429,743	544,587
<b>TOTAL</b>	<b>\$ 2,082,701</b>	<b>\$ 2,006,329</b>	<b>\$ 2,197,628</b>	<b>\$ 2,454,769</b>
<b><u>USES</u></b>				
Personnel Costs	\$693,001	\$793,646	\$793,646	\$820,335
Operating Expenses	618,737	729,565	729,565	865,892
Capital Outlay	216,655	0	0	0
Transfer to General Fund	124,565	129,830	129,830	138,989
<b>TOTAL USES - EXPENSES</b>	<b>\$ 1,652,958</b>	<b>\$ 1,653,041</b>	<b>\$ 1,653,041</b>	<b>\$ 1,825,216</b>
Projected Unrestricted Net Position Ending	429,743	353,288	544,587	629,553
<b>TOTAL</b>	<b>\$ 2,082,701</b>	<b>\$ 2,006,329</b>	<b>\$ 2,197,628</b>	<b>\$ 2,454,769</b>

## Solid Waste Fund

Solid Waste operations are under the supervision of the Public Works Director. The Solid Waste Fund accounts for the cost of operating and maintaining collection and disposal services for Town residents and commercial businesses/properties. Solid waste collection and disposal services are provided by the Town (garbage, bulk trash and vegetation) and in FY 2016 the Town began to provide in-house collection and disposal of recyclable materials and will continue to phase-in these recycling services during FY 2019.

The Solid Waste division aims to provide for the environmentally sensitive removal and disposal of solid waste materials consistent with balancing quality services at an affordable cost. The Town provides excellent solid waste collection services to the single family homes, condominiums, multi-family buildings, and commercial properties in the downtown area. These customers are collected five days per week. Solid waste collection charges for residential property is billed by Miami Dade County on the real property tax notice as a non-ad valorem assessment.

In FY 2018, the Town contracted with Bell & Associates, a consulting firm with expertise in solid waste collection operations, to assist the Town with updating the rates for solid waste and recycling collection services. Information from the Town's collection operations was utilized to project and allocate costs and determine adequate residential property and commercial collection rates to fiscal year 2021. A new residential property assessment of \$318.67 for garbage/recycle is being proposed for FY 2019. This is an \$41.59 increase from the FY 2018 rate. Variable rates are charged for multi-family units and commercial properties. The Town is in the process of evaluating a new commercial rate for FY 2019.

General Town administrative support provides services for Solid Waste operations such as: oversight, finance, payroll, human resources, benefits and pension management, and the provision of office space. The Solid Waste Fund offsets a portion of these costs with a service payment of \$102,389. The Solid Waste Fund will also transfer \$36,600 to the General Fund for the fourth of five payments to return funding used purchase a garbage truck in FY 2016.

## 403 SOLID WASTE FUND SUMMARY

	FY 2017	FY 2018	FY 2018	FY 2019
	Actual	Adopted	Estimated	Proposed
<b>REVENUES</b>				
Service Revenues	\$1,827,550	\$1,767,885	\$1,767,885	\$1,910,182
Miscellaneous Revenues	1,305	0	0	0
Proceeds from Disposal of Assets	24,000	0	0	0
Use of Net Position (Reserves)	0	0	0	0
<b>TOTAL REVENUES</b>	<b>\$ 1,852,855</b>	<b>\$ 1,767,885</b>	<b>\$ 1,767,885</b>	<b>\$ 1,910,182</b>
<b>EXPENSES</b>				
Personnel Costs	\$693,001	\$793,646	\$793,646	\$820,335
Operating Expenses	618,737	729,565	729,565	865,892
Capital Outlay	216,655	0	0	0
Transfer to General Fund	124,565	129,830	129,830	138,989
Contingency/Return to Reserve		114,844	114,844	84,966
<b>TOTAL EXPENSES</b>	<b>\$ 1,652,958</b>	<b>\$ 1,767,885</b>	<b>\$ 1,767,885</b>	<b>\$ 1,910,182</b>
<b>Net Results</b>	<b>\$ 199,897</b>	<b>\$ (0)</b>	<b>\$ (0)</b>	<b>\$ (0)</b>

### Significant Changes from FY 2018 Adopted Budget +/-

#### Personnel Services

Planned merit pay, salary and benefit adjustments	\$ 13,583
---	-----------

#### Operating Expenses

Tipping fees COLA from MDC	\$ 19,453
Recycling fees COLA & commercial collection	\$ 2,956
Recycling - phased reduction to in-house	\$ (16,470)
Vehicle insurance costs change to vehicle maintenance - usage	\$ (12,060)
Vehicle maintenance - usage adjustment from change to internal service fund in FY 2019	\$ 51,116
Vehicle maintenance - fleet replacement adjustment from change to intrnal service fund in FY 2019	\$ 103,917

Position Title	Personnel Complement							
	FY 2018				FY 2019			
	Funded				Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Public Works Director*	0.25			0.25	0.25			0.25
Solid Waste Supervisor	1			1	1			1
Solid Waste Operator	3			3	3			3
Refuse Collector	6			6	6			6
Maintenance Worker II	1			1	1			1
Customer Service Representative	1			1	1			1
<b>Total</b>	<b>12.25</b>	<b>0</b>	<b>0</b>	<b>12.25</b>	<b>12.25</b>	<b>0</b>	<b>0</b>	<b>12.25</b>

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

# 403 SOLID WASTE FUND

## REVENUES

	FY 2017	FY 2018	FY 2018	FY 2019
Line Item Prefix: 403-0000-:	Actual	Adopted	Estimated	Proposed
325-2000 Special Assessments Solid Waste				\$350,282
343-3600 Miscellaneous Revenues & Penalties	\$405			
343-4000 Commercial Solid Waste Collection Ch	1,662,063	\$1,598,986	\$1,598,986	\$1,532,400
343-4100 Recycling Revenues	126,580	131,798	131,798	0
343-4220 Late Fees & Penalties	5,723	10,000	10,000	12,000
343-4210 Garbage Container Sales/Rentals	631	2,500	2,500	2,500
343-4200 Commercial Roll-offs Revenues	21,240	15,000	15,000	13,000
343-9005 Sales of Recyclables	10,908	9,600	9,600	0
<b>Total Services Revenues</b>	<b>\$1,827,550</b>	<b>\$1,767,885</b>	<b>\$1,767,885</b>	<b>\$1,910,182</b>
364-0000 Disposition of Assets	24,000			
369-9010 Other Miscellaneous Revenues	1,305			
391-1000 Appropriated Retained Earnings				0
<b>Total Miscellaneous Revenues</b>	<b>\$25,305</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL Solid Waste Fund Revenues</b>	<b>\$1,852,855</b>	<b>\$1,767,885</b>	<b>\$1,767,885</b>	<b>\$1,910,182</b>

# 403 SOLID WASTE FUND

## EXPENSES

Line Item Prefix: 403-4000-534:		FY 2017	FY 2018	FY 2018	FY 2019
		Actual	Adopted	Estimated	Proposed
Suffix	Object Description				
<b><u>Personnel Services</u></b>					
1210	Regular Salaries	\$441,992	\$486,482	\$486,482	\$501,656
1310	Other Salaries	595			
1410	Overtime	34,876	32,500	32,500	34,500
1510	Special pay	5,048	11,250	11,250	12,250
2110	Payroll Taxes	35,447	40,563	40,563	42,033
2210	Retirement Contribution	34,856	37,985	37,985	37,990
2310	Life & Health Insurance	101,361	134,477	134,477	147,624
2410	Workers Compensation	38,201	45,889	45,889	39,782
2610	Other Post Employment Benefits	625	4,500	4,500	4,500
<b>Total</b>	<b>Personnel Services</b>	<b>\$693,001</b>	<b>\$793,646</b>	<b>\$793,646</b>	<b>\$820,335</b>
<b><u>Operating Expenses</u></b>					
3110	Professional Services	110	5,000	5,000	5,000
3310	Utility Billing Charges	571	800	800	800
3410	Other Contractual Services	365,929	368,534	368,534	387,969
3420	Recycling Expense	87,830	115,690	115,690	96,264
4009	Car Allowance	875	1,050	1,050	1,050
4110	Telecommunications	1,254	1,320	1,320	1,320
4111	Postage	4,029	4,800	4,800	4,500
4403	Equipment/Vehicle Leasing	24,747	30,480	30,480	21,312
4510	Property and Liability Insurance	23,649	67,132	67,132	60,164
4601	Maintenance Service/Repair Contracts		5,000	5,000	5,000
4603	Equipment Maintenance	9,267	5,500	5,500	5,500
4612	Vehicle Maintenance - Usage	36,371	41,000	41,000	92,116
4613	Vehicle Maint - Fleet Replacement				103,917
4911	Other Current Charges	17,107	22,500	22,500	19,000
5110	Office Supplies	281	500	500	500
5214	Uniforms	14,197	15,360	15,360	15,880
5216	Vehicle Maintenance - Fuel	27,836	38,400	38,400	39,600
5290	Miscellaneous Operating Supplies	4,472	4,500	4,500	4,500
5410	Subscriptions and Memberships	212	500	500	500
5420	Conferences and Seminars		1,500	1,500	1,000
<b>Total</b>	<b>Operating Expenses</b>	<b>\$618,737</b>	<b>\$729,565</b>	<b>\$729,565</b>	<b>\$865,892</b>

# 403 SOLID WASTE FUND

## EXPENSES

Line Item Prefix: 403-4000-534:		FY 2017	FY 2018	FY 2018	FY 2019
		Actual	Adopted	Estimated	Proposed
Suffix	Object Description				
<b>Capital Outlay</b>					
6410	Machinery and Equipment	216,655			
<b>Total</b>	<b>Capital Outlay</b>	\$216,655	\$0	\$0	\$0
<b>Non-operating Expenses</b>					
581-9101	Transfer to General Fund	124,565	129,830	129,830	138,989
9910	Contingency/Reserve Replenishment		114,844	114,844	84,966
<b>Total</b>	<b>Non-operating Expenses</b>	\$124,565	\$244,674	\$244,674	\$223,955
<b>Total</b>	<b>Solid Waste Fund Expenses</b>	<b>\$1,652,958</b>	<b>\$1,767,885</b>	<b>\$1,767,885</b>	<b>\$1,910,182</b>



## ***Stormwater Utility Trust Fund***

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

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



## 404 STORMWATER FUND

### FINANCIAL SUMMARY

	FY 2017	FY 2018	FY 2018	FY 2019
	Actual	Adopted	Estimated	Proposed
<b><u>FUNDS AVAILABLE</u></b>				
Service Revenues	\$531,309	\$606,000	\$606,000	\$630,000
Restricted Net Position - Renewal & Replacement Beginning	32,185	266,140	266,140	266,140
Restricted Net Position - Loan Reserve Beginning	81,000	81,000	81,000	81,000
Unrestricted Net Position Beginning	3,626,217	3,278,253	3,264,379	3,179,049
<b>TOTAL</b>	<b>\$ 4,270,711</b>	<b>\$ 4,231,393</b>	<b>\$4,217,519</b>	<b>\$ 4,156,189</b>
<b><u>USES</u></b>				
Personnel Costs	\$116,704	\$127,621	\$127,621	\$131,880
Operating Expenses	105,311	124,962	124,962	179,680
Capital Outlay	0	0	0	0
Debt Service Costs	410,788	410,787	410,787	410,787
Transfer to Other Funds	26,389	27,960	27,960	30,717
<b>TOTAL USES - EXPENSES</b>	<b>\$ 659,192</b>	<b>\$ 691,330</b>	<b>\$ 691,330</b>	<b>\$753,064</b>
Restricted Net Position - Renewal & Replacement Ending	\$ 266,140	\$ 266,140	\$ 266,140	\$ 266,140
Restricted Net Position - Loan Reserve Ending	\$ 81,000	\$ 81,000	\$ 81,000	\$ 81,000
Unrestricted Net Position Ending	3,264,379	3,192,923	3,179,049	3,055,985
<b>TOTAL</b>	<b>\$ 4,270,711</b>	<b>\$ 4,231,393</b>	<b>\$ 4,217,519</b>	<b>\$ 4,156,189</b>

## Stormwater Utility Fund

The Stormwater Utility Fund accounts for the cost of operating and maintaining the Town's stormwater drainage system in accordance with the Environmental Protection Agency National Pollutant Discharge Elimination System (NPDES) permit. The Stormwater Division operations are under the supervision of the Public Works Director. Stormwater services are provided by the Town with the aim of providing for the safe, efficient, and ecologically responsible removal and discharge of storm related water at an affordable cost.

Revenues are generated from a Stormwater Utility Fee collected through a separate line item on Town water bills. Monthly Stormwater utility rates for FY 2018 are:

Service Type:

Residential Properties:

Single Family (1.0ERU)	\$ 10.70
Multi Family (1.0 ERU per dwelling unit)	\$ 10.70

Non-residential Developed Properties:

Excluding Places of Worship (1.25 ERU per 1,300 sq. ft. of impervious area)	\$ 13.38
Places of Worship (0.5 ERU per 1,300 sq. ft. of impervious area)	\$ 5.35

In FY 2019 the Town will contract for an alternate rate structure sensitivity study to determine a recommended new rate structure that will provide sufficient service revenues for future years.

The Town employs one stormwater maintenance worker who provides recurring maintenance services. Twenty-five percent (25%) of the Public Works Director position and thirty percent (30%) of the Assistant Public Works Director position are also allocated to this fund. The Town contracts out many of the stormwater related functions. These functions include planning, developing, testing, maintaining and improving the management of waters resulting from storm events. Vacuum truck services as well as a street sweeping program to maintain the stormwater infrastructure are funded.

General Town administrative support provides services for stormwater operations such as: oversight, finance, payroll, human resources, benefits and pension management, and the provision of office space. The Stormwater Utility Fund offsets a portion of these costs with a service payment of \$30,717.

# 404 STORMWATER FUND

	FY 2017	FY 2018	FY 2018	FY 2019
	Actual	Adopted	Estimated	Proposed
<b>REVENUES</b>				
Service Revenues	\$531,309	\$606,000	\$606,000	\$630,000
Miscellaneous Revenues	0	0	0	0
Interest	0	0	0	0
Use of Net Position (Fund Balance)	0	85,330	85,330	123,064
<b>TOTAL REVENUES</b>	<b>\$ 531,309</b>	<b>\$ 691,330</b>	<b>\$ 691,330</b>	<b>\$ 753,064</b>
<b>EXPENSES</b>				
Personnel Costs	\$116,704	\$127,621	\$127,621	\$131,880
Operating Expenses	105,311	124,962	124,962	179,680
Capital Outlay	0	0	0	0
Debt Service	410,788	410,787	410,787	410,787
Transfer to Other Funds	26,389	27,960	27,960	30,717
Contingency/Return to Reserve	-	-	-	-
<b>TOTAL EXPENSES</b>	<b>\$ 659,192</b>	<b>\$ 691,330</b>	<b>\$ 691,330</b>	<b>\$ 753,064</b>
<b>Net Results</b>	<b>\$ (127,883)</b>	<b>\$ (0)</b>	<b>\$ (0)</b>	<b>\$ (0)</b>

## Significant Changes from FY 2018 Adopted Budget +/-

### Personnel Services

Planned merit pay, salary and benefit adjustments	\$4,259
---	---------

### Operating Expenses

Alternative rate structure sensitivity study - allocated	\$ 11,250
Pump maintenance needs	\$ 25,000
Routine electrical/motor maintenance and repairs	\$ 8,000

Position Title	Personnel Complement							
	FY 2018				FY 2019			
	Funded				Funded			
	Full	Part	Temp	FTEs	Full	Part	Temp	FTEs
	Time	Time			Time	Time		
Public Works Director*	0.25			0.25	0.25			0.25
Assistant Public Works Director**	0.30			0.30	0.30			0.30
Maintenance Worker	1			1	1			1
<b>Total</b>	<b>1.55</b>	<b>0</b>	<b>0</b>	<b>1.55</b>	<b>1.55</b>	<b>0</b>	<b>0</b>	<b>1.55</b>

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

\*\*Stormwater Fund allocation. Position split funded with General Fund and Water and Sewer Fund.

# 404 STORMWATER FUND

## REVENUES

		FY 2017	FY 2018	FY 2018	FY 2019
Line Item Prefix: 404-0000-:		Actual	Adopted	Estimated	Proposed
<b><u>Services Revenues</u></b>					
343-9110	Stormwater Utility Fees	\$531,309	\$505,000	\$505,000	\$630,000
343-9TBD	Rate Study Contingency		\$101,000	\$101,000	
<b>Total</b>	<b>Services Revenues</b>	<b>\$531,309</b>	<b>\$606,000</b>	<b>\$606,000</b>	<b>\$630,000</b>
<b><u>Miscellaneous Revenues</u></b>					
391-1000	Appropriated Net Assets		85,330	85,330	123,064
<b>Total</b>	<b>Miscellaneous Revenues</b>	<b>\$0</b>	<b>\$85,330</b>	<b>\$85,330</b>	<b>\$123,064</b>
<b>TOTAL</b>	<b>Stormwater Fund Revenues</b>	<b>\$531,309</b>	<b>\$691,330</b>	<b>\$691,330</b>	<b>\$753,064</b>

# 404 STORMWATER FUND

## EXPENSES

Line Item Prefix: 404-5500-538-:		FY 2017	FY 2018	FY 2018	FY 2019
		Actual	Adopted	Estimated	Proposed
<b>Suffix</b>	<b>Object Description</b>				
<b><u>Personnel Services</u></b>					
1210	Regular Salaries	\$82,758	\$90,415	\$90,415	\$90,890
1410	Overtime	1,174	1,000	1,000	1,500
2110	Payroll Taxes	6,475	7,073	7,073	7,231
2210	Retirement Contribution	7,397	6,745	6,745	6,688
2310	Life & Health Insurance	13,265	15,768	15,768	17,861
2410	Workers Compensation	5,635	6,620	6,620	7,710
<b>Total</b>	<b>Personnel Services</b>	<b>\$116,704</b>	<b>\$127,621</b>	<b>\$127,621</b>	<b>\$131,880</b>
<b><u>Operating Expenses</u></b>					
3110	Professional Services (NPDES)	2,585	10,000	10,000	21,250
3310	Utility Billing Charges		1,000	1,000	1,000
4009	Car Allowance	1,085	1,050	1,050	2,130
4310	Electricity	26,251	27,500	27,500	29,150
4403	Equipment/Vehicle Leasing	8,402	9,312	9,312	16,750
4510	Property and Liability Insurance	1,902	5,000	5,000	5,000
4601	Maintenance Service/Repair Contracts	19,896	52,940	52,940	53,240
4603	Equipment Maintenance	44,690	15,000	15,000	48,000
5410	Subscriptions and Memberships	500	660	660	660
5420	Conferences and Seminars		1,500	1,500	1,500
5510	Educational & Training		1,000	1,000	1,000
<b>Total</b>	<b>Operating Expenses</b>	<b>\$105,311</b>	<b>\$124,962</b>	<b>\$124,962</b>	<b>\$179,680</b>
<b><u>Capital Outlay</u></b>					
6410	Machinery and Equipment				
<b>Total</b>	<b>Capital Outlay</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b><u>Debt Service</u></b>					
7110	Principal	160,019	164,376	164,376	172,135
7115	Principal SRF	106,761	108,773	108,773	110,817
7210	Interest	106,294	101,936	101,936	94,178
7215	Interest - SRF	37,714	35,702	35,702	33,657
<b>Total</b>	<b>Debt Service</b>	<b>\$410,788</b>	<b>\$410,787</b>	<b>\$410,787</b>	<b>\$410,787</b>

# 404 STORMWATER FUND EXPENSES

Line Item Prefix: 404-5500-538-:		FY 2017	FY 2018	FY 2018	FY 2019
		Actual	Adopted	Estimated	Proposed
<b><u>Non-operating Expenses</u></b>					
581-9101	Transfer to General Fund	26,389	27,960	27,960	30,717
<b>Total</b>	<b>Non-operating Expenses</b>	<b>\$26,389</b>	<b>\$27,960</b>	<b>\$27,960</b>	<b>\$30,717</b>
<b>Total</b>	<b>Stormwater Fund Expenses</b>	<b>\$659,192</b>	<b>\$691,330</b>	<b>\$691,330</b>	<b>\$753,064</b>

## FY 2019 New Program Enhancement (Modification)

<b>Alternative Rate Structure Sensitivity Study</b>				
Department Name	Division Name	Funding Source	Department Priority	Total Requested
Finance/ Public Works		Water & Sewer/ Stormwater	1	\$45,000
<b>Justification and Description</b>				
<p>A sensitivity study to review the user rates and charges and develop potential alternative rate structures which will still meet the Town's revenue needs. The following key objectives to be addressed are:</p> <ul style="list-style-type: none"> <li>• Provide for Water, Sewer, and Stormwater utility revenue sufficiency</li> <li>• Develop an estimate of cost of service to provide water, sewer and stormwater services</li> <li>• Evaluate the impact of alternative rate structures</li> <li>• Design of practical Water, Sewer, and Stormwater rates that balance diverse needs including customer affordability, conservation, and financial viability</li> </ul>				
<b>Required Resources</b>				
<b>New Personnel</b>				
Number of Positions	Title	Salary	Fringe Benefits	Cost
<b>Other Recurring Operating Costs</b>				
Account Number	Description	Cost		
<b>One Time Costs</b>				
Account Number	Description	Cost		
401-1500-514-3110	Professional Services	\$33,750		
404-5500-538-3110	Professional Services	\$11,250		

## FY 2019 New Program Enhancement (Modification)

<b>Sewer &amp; Stormwater Pump Maintenance</b>				
Department Name	Division Name	Funding Source	Department Priority	Total Requested
Public Works		Water & Sewer/ Stormwater	1	\$50,000
<b>Justification and Description</b>				
<p>The Town's existing sewer (4) and stormwater (5) pumps are located in proximity to salt water and the pumps' moving parts and metal are exposed to a corrosive environment. Routine maintenance is performed on a scheduled basis to extend their useful life and maintain operations. When pump components wear out or break down, emergency repairs are necessary. Readily available funding to allow for timely repairs to keep the pumps operational throughout the year is needed.</p>				
<b>Benefits or Alternative/Adverse Impact if not funded</b>				
<p>Additional funding will allow the Town to make timely pump repairs as the pumps are vital to the Town's daily operations.</p>				
<b>Required Resources</b>				
<b>New Personnel</b>				
Number of Positions	Title	Salary	Fringe Benefits	Cost
<b>Other Recurring Operating Costs</b>				
Account Number	Description	Cost		
<b>One Time Costs</b>				
Account Number	Description	Cost		
401-9900-536-4603	Equipment Maintenance	\$25,000		
404-5500-538-4603	Equipment Maintenance	\$25,000		



## ***Fleet Management Fund***

The Fleet Management Fund is a newly created fund in FY 2019. It is an internal service fund used to account for the purchase, operation, and maintenance costs of the Town's vehicles and to set aside funds for replacement of Town vehicles. The Town's fleet inventory includes patrol cars, vehicles for Code Compliance, Public Works, Parks & Recreation, Water & Sewer, Municipal Parking, and trucks for Solid Waste.



# 501 Fleet Management Fund

## FINANCIAL SUMMARY

	FY 2017	FY 2018	FY 2018	FY 2019
	Actual	Adopted	Estimated	Proposed
<b><u>FUNDS AVAILABLE</u></b>				
Charges for Services				\$981,057
Interfund Transfers In				256,000
Fund Balance Beginning				0
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,237,057</b>
<b><u>APPROPRIATIONS</u></b>				
Personnel Costs				\$79,888
Operating Expenses				365,973
Capital Outlay				256,000
<b>TOTAL APPROPRIATIONS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 701,861</b>
Fund Balance Ending				535,196
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,237,057</b>

## Fleet Management Fund

### Services, Functions, and Activities:

The Fleet Management Fund is an internal service fund which is newly created in FY 2019. Internal service funds are used to account for the provision of services within a government organization. The Town's Fleet Management Fund will account for the purchase, operation, and maintenance of the Town's vehicles; thereby establishing a funding method for vehicle replacement and operating cost allocation to Town departments and enterprises for the vehicles used in their operations.

One of the purposes of the Fleet Management Fund is to ensure that adequate funds are available to purchase vehicles, to stabilize budgeting for these major purchases, and to begin a systematic, town-wide approach to acquisition and disposal of the fleet. The aim is to set charges to Town departments/enterprises to cover all costs. The fund should, over time, accumulate sufficient reserves to cover fluctuations and to provide for long-term vehicle replacement.

As a self-sustaining fund, the Fleet Management Fund provides maintenance services to all applicable departments in the Town on a cost reimbursement basis. Cost recovery is made for fuel, usage (personnel and operating), and a fleet replacement cost. These expenses are budgeted and paid for by the Fleet Management Fund. Therefore, monthly interfund transfers will be processed to reimburse this fund. For example, fleet replacement cost is an operating expense to gradually pay for the use of all vehicles assigned to each department. The amount of annual chargeback is calculated for each type of vehicle taking into account the cost of the vehicle and its expected life plus an inflation adjustment. This chargeback is allocated to the user departments/enterprises annually for the number of years the vehicle will be in service. Budgeting for fleet replacement allows the Town to "pay-as-you-go" finance its vehicles, therefore avoiding debt.

The Town's fleet consists of approximately 131 vehicles. The Public Works Department operates and oversees the garage and fueling facility. There is one full-time mechanic for vehicle maintenance.

FY 2019 revenues of \$981,057 are generated from fleet charges to Town departments and enterprises for cost recovery of a proportional share of fuel, usage, and a replacement cost of their assigned vehicles and their share to operate the fleet division as follows:

	Fleet Replacement	Usage	Fuel
General Fund	\$394,047	\$153,521	\$120,504
Tourist Resort Fund	\$5,918	4,122	\$1,296
Building Fund	\$4,211	\$4,260	\$2,256
Water & Sewer Fund	\$16,536	\$9,638	\$4,080
Municipal Parking Fund	\$10,567	\$11,949	\$2,520
Solid Waste Fund	\$103,917	\$92,116	\$39,600

In addition, \$256,000 of transfers from the General Fund (\$242,000) and Tourist Resort Fund (\$14,000) will be used for the purchase of fleet vehicles during FY 2019.

# 501 Fleet Management Fund

	<u>FY 2017 Actual</u>	<u>FY 2018 Adopted</u>	<u>FY 2018 Estimated</u>	<u>FY 2019 Proposed</u>
<b><u>REVENUES</u></b>				
Interfund Transfers				\$256,000
Services Revenues				\$981,057
Miscellaneous Revenues				0
Use of Fund Balance				0
<b>TOTAL REVENUES</b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 1,237,057</u></b>
<b><u>EXPENDITURES</u></b>				
Personnel Costs				\$79,888
Operating Expenses				365,973
Capital Outlay				256,000
Fleet Replacement Reserves				535,196
<b>TOTAL EXPENDITURES</b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 1,237,057</u></b>
<b>Net Results</b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 0</u></b>

\*Note: The Fleet Management Fund is newly created in FY 2019. The Fleet Management services were budgeted in the General Fund/Public Works Department in years prior to FY 2019.

Position Title	Personnel Complement							
	FY 2018				FY 2019			
	Funded				Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Mechanic (Public Works)*				0.00	1.00			1.00
<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1.00</b>

\*Position funded in the General Fund 001/Public Works Department in years prior to FY 2019.

# FLEET MAINTENANCE (5000)

## 501 Fleet Management Fund

### REVENUES

		FY 2017	FY 2018	FY 2018	FY 2019
Line Item Prefix: 501-0000-:		Actual	Adopted	Estimated	Proposed
341-200	Fleet Charges - All Departments				981,057
<b>TOTAL</b>	<b>Services Revenues</b>				<b>981,057</b>
<b>Total</b>	<b>Miscellaneous Revenues</b>	\$0	\$0	\$0	\$0
381-430	Interfund Transfer from General Fund				242,000
381-4TBD	Interfund Transfer from Tourist Resort Fund				14,000
<b>Total</b>	<b>Other Funding Sources</b>	\$0	\$0	\$0	<b>\$256,000</b>
<b>Total</b>	<b>Total Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,237,057</b>

\*Note: The Fleet Management Fund is newly created in FY 2019. The Fleet Management services were budgeted in the General Fund/Public Works Department in years prior to FY 2019.

# FLEET MAINTENANCE (5000)

## 501 Fleet Management Fund

### EXPENDITURES

		FY 2017	FY 2018	FY 2018	FY 2019*
Line Item Prefix: 501-5000-539:		Actual	Adopted	Estimated	Proposed
<b>Suffix</b>	<b>Object Description</b>				
<b><u>Personnel Services</u></b>					
1210	Regular Salaries				\$43,680
1410	Overtime				2,000
1510	Special pay				1,250
2110	Payroll Taxes				3,590
2210	Retirement Contribution				3,407
2310	Life & Health Insurance				21,723
2410	Workers Compensation				4,238
<b>Total Personnel Services</b>		\$0	\$0	\$0	\$79,888
<b><u>Operating Expenses</u></b>					
4112	Mobil Phone Allowance				1,200
4510	Property and Liability Insurance				65,975
4612	Vehicle Maintenance				128,542
5216	Fuel				170,256
<b>Total</b>	<b>Operating Expenses</b>	\$0	\$0	\$0	\$365,973
6410	Machinery and Equipment				256,000
<b>Total</b>	<b>Capital Outlay</b>	\$0	\$0	\$0	\$256,000
<b><u>Non-operating Expenses</u></b>					
99TBD	Fleet Replacement Reserves				535,196
<b>Total</b>	<b>Non-operating Expenses</b>	\$0	\$0	\$0	\$535,196
<b>Total</b>	<b>Fleet Maintenance Fund Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,237,057</b>

Note: The Fleet Maintenance Fund is newly created in FY 2019.

## FY 2019 New Capital Outlay Request

### Police Vehicles

Department	Division	Funding Source	Dept. Priority	Fiscal Impact
Public Safety	Police	General	1	\$228,000

#### Justification and Description

The Surfside Police Department is seeking to purchase six (6) police vehicles to enable the department to replace its aging fleet and reduce incurred maintenance costs. The vehicles to be replaced are at or exceed approximately 100,000 miles and/or are over six model years old.

The vehicles will be procured under a municipal program in conjunction with the Florida Sheriff's Association and Florida Association of Counties. The cost to outfit, and install the necessary emergency equipment on the six (6) vehicles is approximately \$228,000 (\$38,000 per vehicle). The estimated cost includes an extended bumper-to-bumper warranty for five years or 75,000 miles, whichever comes first. The vehicles to be replaced and their related milage as of April 13, 2018 are:

- 2007 Ford Crown Victoria (97,704 miles);
- 2007 Ford Crown Victoria (104,800 miles);
- 2008 Ford Crown Victoria (90,739 miles);
- 2012 Dodge Charger (128,358 miles)
- Two additional vehicles to be determined.

#### Alternative/Adverse Impacts if not funded:

The repair/maintenance costs for the current fleet will continue to rise and the older vehicles are not as fuel efficient. In addition, older police fleet vehicles present safety and reliability concerns.

#### Required Resources

Account Number	Title or Description of Request	Cost
501-5000-539-6410	Vehicles	\$228,000
Other Recurring Operating Costs		
Account Number	Description	Cost

## FY 2019 New Capital Outlay Request

### Parks and Recreation Administrative Replacement Vehicle

Department	Division	Funding Source	Dept. Priority	Fiscal Impact
Parks and Recreation		General	1	\$28,000

#### Justification and Description

Replacement of the Parks and Recreation Department's hybrid vehicle. The vehicle to be replaced is a 2008 Toyota Prius that is ten years old. The vehicle has significant rust damage from exposure to the corrosive salt air. The vehicle is in need of major repairs, the hybrid battery has an expected life span of 10-15 year, and a replacement battery would cost more then the estimated value of the existing vehicle. This vehicle serves as the main Parks and Recreation transportation to service events, programs, and the day to day operations of the facility and beach.

#### Alternative/Adverse Impacts if not funded:

Continue to repair the existing vehicle. The possibly of not being able to transport electronic equipment for special events when need .

#### Required Resources

Account Number	Title or Description of Request	Cost
501-5000-539-6410	Equipment - Vehicle	\$28,000

#### Other Recurring Operating Costs

Account Number	Description	Cost





## ***Appendix***

This final section of the budget document provides supplemental information and explanations.

The components contained here are: 1) financial policies; 2) debt management; and 3) a general glossary of terms as they are used throughout this document.

## **Financial Policy**

The Town of Surfside has adopted a separate Five Year Financial Forecast document that provides a high level evaluation of the Town's financial future. It serves as a baseline forecast against which the effects of certain policy and funding decisions may be compared. The principal financial policy issues include fund balance reserves, the property tax millage rate, maintaining the Town's infrastructure, and funding for capital projects.

The Town's financial policy looks beyond annual revenues and expenditures to policies promoting the sustainability of Town services and rate structure, property values and capital needs, with the focus of will current policies be financially sustainable over the next five years and beyond. The policy recommends a millage rate stabilization reserve that would allow for the smoothing of future years incomes to be placed in 1) budget stabilization reserve, 2) a capital reserve, and 3) a hurricane/disaster recovery reserve.

To achieve and maintain a resilient financial position, long-term financial planning is critical as is related to: debt, reserves, ad valorem tax revenue goals, residential/commercial property tax distribution and diversification of alternative revenue sources. Institutionalizing long-term financial planning provides a number of advantages, including:

- Helps prioritize services
- Involves and focuses employees
- Decentralizes budget responsibilities and holds department heads accountable
- Stabilizes services and service levels which can be consistently funded
- Encourages consensus from stake holders
- Plays a role in optimizing public investments
- Aids in avoiding potential emergencies / unanticipated challenges

The Town's Financial Forecast is important given the potential for changes in elected and appointed officials, policy direction, intergovernmental relationships, and a variety of other influences.

## **Reserves Policy**

The Town's Financial Forecast recommends a fund balance/reserve funds policy for adoption by the Town Commission. The reserve policy establishes an appropriate level of reserves for the Town to target and maintain in the General Fund and the Enterprise Funds.

### **General Fund**

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

- 20% Unreserved Fund Balance
- 25% Hurricane/Natural Disaster Reserve
- 10% Budget Stabilization Reserve
- 5% Capital Reserve

### **Enterprise Funds**

- Fees charged to customers will cover operating expenses, debt service and required reserves to meet debt service requirements and a reserve for renewal and replacement of capital assets and infrastructure.
- The Town should have an appropriate unrestricted fund balance to be used for cash flow purposes for unanticipated expenses or a non-recurring nature or to meet unexpected increases in service delivery costs.

## **Investment Policy**

The Town of Surfside will follow its adopted investment policy. The policy shall apply to funds under the control of the Town in excess of those required to meet current expenses. The primary objectives of investment activities shall be:

- Safety – The safety of principal through limiting credit risk and interest rate risk to a level commensurate with the risks associated with prudent investment practices and performance benchmark.
- Liquidity – The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated.
- Yield – The investment portfolio shall be designed with the objective of attaining a market return taking into account the investment risk constraints and liquidity needs.
- Transparency – The Town shall operate the portfolio in a transparent manner.

## **Capital Improvements Program Policy**

- The Town will prepare and adopt a five year Capital Improvements Program and a one-year capital budget on an annual basis. Financial feasibility and budget impact will be assessed.
- The Town shall update the Capital Improvements Program annually to ensure level of service standards will be maintained during the next five-year planning period.
- The Town will prudently limit the amount of debt it assumes for capital improvements.

## **Accounts Management and Financial Reporting**

- The Town will maintain an accounting system that facilitates financial reporting that conforms to GAAP and Florida state law.
- The Town will prepare comprehensive annual financial statements in conformity with accounting principles generally accepted in the United States (GAAP) as applied to governmental units.
- An independent audit will be performed annually, and subsequently an annual financial report will be issued as required by Florida state law.
- The Town will annually seek the GFOA Certificate of Achievement for Excellence in Financial Reporting and the Distinguished Budget Presentation Award.

## **Debt Management Policies**

1. Limitations on bonds and bonded indebtedness.  
Bonds issued by the Town of Surfside may or may not be limited as follows:
  - a) The total amount of general obligation bonds of the Town of Surfside outstanding in any one fiscal year shall not exceed fifteen percent of the assessed value of the taxable property of the town according to the assessment roll.
  - b) Bonds payable exclusively from the revenue of a municipal project may be issued without regard to any limitation or indebtedness.
  - c) Bonds, other than bonds payable exclusively from the revenue of a municipal project, issued by the Town of Surfside shall be considered in computing the amount of indebtedness.
  - d) Bonds, payable exclusively from the revenue of a municipal project or from special assessments, shall not be considered in computing the amount of indebtedness.
2. Financing of capital projects.  
The maturity of any debt shall not exceed the useful life of the infrastructure improvement or capital acquisition.

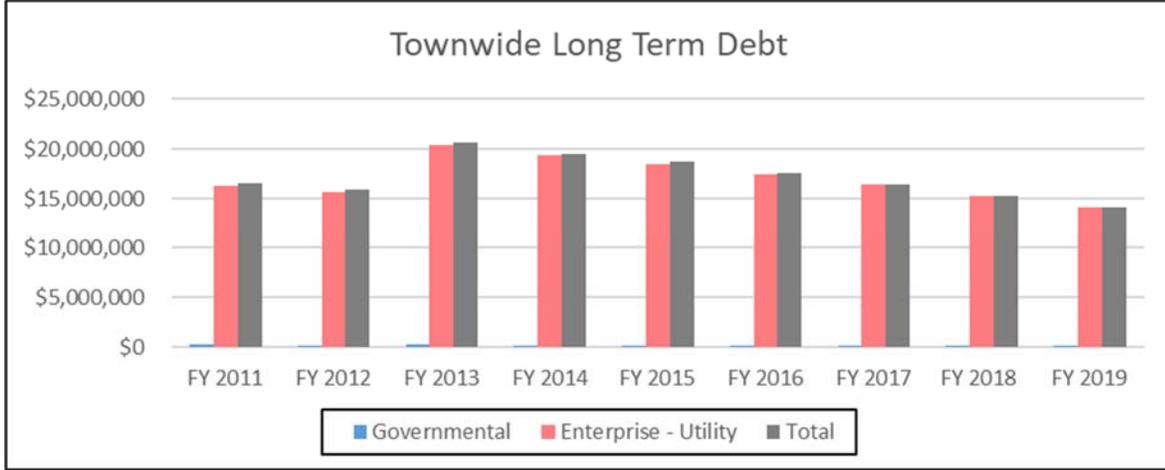


## DEBT MANAGEMENT

As of October 1, 2018 the Town of Surfside will have \$15,297,026 of debt outstanding.

Debt issuance in fiscal year 2019:

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



### GOVERNMENTAL FUNDS

The Town has no general obligation debt which would be subject to approval by a Town wide voter referendum. Existing governmental debt consists of capital leases payable.

#### **GENERAL FUND**

The Town has two capital lease agreements outstanding as follows:

**Capital Lease:** Vehicle Acquisition Lease No. 3

**Original Amount - \$82,559**

**Purpose** - The Town entered into a capital lease agreement to finance the acquisition of three police vehicles. Principal and interest is to be paid monthly. Total principal outstanding at September 30, 2018 is \$2,911. FY 2018-19 debt service which is comprised of accrued interest and principal payments is \$2,920.

Principal amount outstanding at September 30, 2018	\$	2,911
Less: Principal payments	\$	(2,911)
Principal amount outstanding at September 30, 2019	\$	-

**Maturity Date** – November 7, 2018

**Interest Rate** - 2.35%

**Revenues pledged** - The capital lease payments are available within the General Fund budget.

## DEBT MANAGEMENT

**Capital Lease:** Vehicle Acquisition Lease No. 4

**Original Amount - \$127,784**

**Purpose** - The Town entered into a capital lease agreement to finance the acquisition of four police SUV vehicles. Principal and interest is to be paid monthly. Total principal outstanding at September 30, 2018 is \$2,759. FY 2018-19 debt service which is comprised of accrued interest and principal payments is \$2,786.

Principal amount outstanding at September 30, 2018	\$	2,759
Less: Principal payments	\$	(2,759)
Principal amount outstanding at September 30, 2019	\$	<u>-</u>

**Maturity Date** – October 1, 2018

**Interest Rate** – 1.83%

**Revenues pledged** - The capital lease payments are available within the General Fund budget.

### **ENTERPRISE FUNDS**

The Town currently has one revenue bond and one loan. The revenue bond and the loan are secured by pledges of enterprise revenues.

#### **Utility System Revenue Bonds Series 2011**

**Original Issue Amount - \$16,000,000**

**Purpose** - The Utility System Revenue Bonds Series 2011 were issued for the purpose of providing funding, together with certain other available funds of the Town, to finance the cost of certain construction projects, including improvements for the existing facilities for the water, sewer, and storm water systems. Principal and interest is to be paid annually from the pledge of Water/Sewer and Stormwater fund revenues. Total principal remaining on the bond at September 30, 2018 is \$7,981,115. FY 2018-19 debt service which is comprised of accrued interest and principal payments is \$1,065,249.

Principal amount outstanding at September 30, 2018	\$	7,981,115
Less: Principal payments		(688,540)
Principal amount outstanding at September 30, 2019	\$	<u>7,292,575</u>

**Maturity Date** - May 1, 2026

**Interest Rate** - 4.720%

**Revenues pledged** - The Series 2011 Bonds are payable from the revenues generated from the Water/Sewer and Stormwater utility funds.

#### **State Revolving Loan**

**Original Issue Amount - \$9,310,000**

**Purpose** - The Town executed a Clean Water State Revolving Fund Construction Loan Agreement with the State of Florida Department of Environmental Protection on August 24, 2012 in the amount of \$9,310,000 for the construction of wastewater and storm water improvements. Principal and interest is to be paid from the pledge of Water/Sewer and Stormwater fund revenues. Principal and interest is to be paid in semi-annual payments over 20 years beginning July 15, 2013. Total principal outstanding at September 30, 2018 is \$7,309,887. FY 2018-19 debt service which is comprised of accrued interest and principal payments is \$577,901. The loan is secured by the net water, sewer and stormwater revenues after payment of debt service on the Town's existing Series 2011 obligations.

## DEBT MANAGEMENT

Principal amount outstanding at September 30, 2018	\$	7,309,887
Less: Principal payments	\$	(443,269)
Principal amount outstanding at September 30, 2019	\$	6,866,618

**Maturity Date** - January 15, 2033

**Interest Rate** - 1.87%

**Revenues pledged** - The State Revolving Loan is payable from the revenues generated from the Water/Sewer and Stormwater utility funds.

### DEBT SERVICE SCHEDULES

#### DEBT SERVICE REQUIREMENTS TO MATURITY – ALL FUNDS

Fiscal Year	Governmental Debt Service		Utility System			
	Capital Leases	Total	Revenue Bonds Series 2011	State Revolving Loan	Capital Capital Lease	Enterprise Fund Debt Service Total
FY 2018-19	\$5,706	\$5,706	\$1,065,249	\$577,901		\$1,643,150
FY 2019-20			1,065,249	577,901		\$1,643,150
FY 2020-21			1,065,249	577,901		\$1,643,150
FY 2021-22			1,065,249	577,901		\$1,643,150
FY 2023-27			5,732,652	2,889,507		\$8,622,159
FY 2028-33			0	3,178,458		\$3,178,458
<b>TOTAL</b>	<b>\$5,706</b>	<b>\$5,706</b>	<b>\$9,993,648</b>	<b>\$8,379,569</b>	<b>\$0</b>	<b>\$18,373,217</b>

#### GOVERNMENTAL DEBT SERVICE REQUIREMENTS TO MATURITY

##### Capital Lease No. 3

Fiscal Year	Principal	Interest	Total
FY 2018-19	\$2,911	\$9	\$2,920
<b>TOTAL</b>	<b>\$2,911</b>	<b>\$9</b>	<b>\$2,920</b>

##### Capital Lease No. 4

Fiscal Year	Principal	Interest	Total
FY 2018-19	\$2,759	\$27	\$2,786
<b>TOTAL</b>	<b>\$2,759</b>	<b>\$27</b>	<b>\$2,786</b>

## DEBT MANAGEMENT

### ENTERPRISE DEBT SERVICE REQUIREMENTS TO MATURITY

#### Utility System Revenue Bonds Series 2011

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
FY 2018-19	688,540	376,709	1,065,249
FY 2019-20	721,039	344,210	1,065,249
FY 2020-21	755,072	310,177	1,065,249
FY 2021-22	790,711	274,538	1,065,249
FY 2022-23	828,033	237,216	1,065,249
FY 2023-24	867,116	198,133	1,065,249
FY 2024-25	908,044	157,205	1,065,249
FY 2025-26	<u>2,422,560</u>	<u>114,345</u>	<u>2,536,905</u>
<b><u>TOTAL</u></b>	<b><u>\$7,981,115</u></b>	<b><u>\$2,012,533</u></b>	<b><u>\$9,993,648</u></b>

#### State Revolving Loan Fund

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
FY 2018-19	443,269	134,632	577,901
FY 2019-20	451,597	126,304	577,901
FY 2020-21	460,081	117,820	577,901
FY 2021-22	468,725	109,176	577,901
FY 2023-27	2,479,074	410,433	2,889,507
FY 2028-33	<u>3,007,141</u>	<u>171,317</u>	<u>3,178,458</u>
<b><u>TOTAL</u></b>	<b><u>\$7,309,887</u></b>	<b><u>\$1,069,682</u></b>	<b><u>\$8,379,569</u></b>

# GLOSSARY

**Accrual Basis:** A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

**Adopted Budget:** The budget as approved by the Town Commission prior to the beginning of the fiscal year and after two public hearings.

**ADA:** This acronym refers to the United States Federal Americans with Disabilities Act.

**Ad Valorem Taxes:** Of Latin origins, this fairly literally translates “according to value.” Commonly referred to as property taxes, levied on both real and personal property, according to the property’s valuation (tax roll) and tax rate (millage).

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

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

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

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

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

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

**Assets:** Resources owned or held by a government, which have monetary value.

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

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

# GLOSSARY

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

**Balanced Budget:** A budget in which expenditures and ending fund balance are equal to net available resources (beginning fund balance plus revenues).

**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 plant/infrastructure of the government.

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

**Capital Outlay/Capital Expenditure:** An expenditure category for the acquisition of fixed assets which generally have a cost of more than a specified amount (i.e. \$1,000) and have an estimated useful economic life 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.

# GLOSSARY

**Employee (or Fringe) Benefits:** Contributions made by a government to meet commitments or obligations for an employee's compensation package in excess of salary. Included are the government's share of costs for Social Security and the various pension, medical, and life insurance plans.

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

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

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

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

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

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

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

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

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

**Fund Balance:** The difference between fund assets and fund liabilities - similar to net worth in a private sector entity. Includes reserved/designated and unrestricted balances.

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

**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.

# GLOSSARY

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

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

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

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

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

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

**Internal Service Charges:** The charges to user departments for internal services provided by another government agency, such as fleet management.

**Internal Service Fund:** One or more funds that account for the goods and services provided by one department to another within the government on a cost-reimbursement basis. Departments that use internal services (i.e. fleet management) may have a line item in their budget for such services.

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

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

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

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

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

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

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

# GLOSSARY

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

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

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

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

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

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

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

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

**Proprietary funds:** Funds that focus on the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. There are two different types of proprietary funds: enterprise funds and internal service funds.

**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.

# GLOSSARY

**Revenue Bond:** This type of bond is backed only by revenues, which come from a specific enterprise or project, such as a water/sewer/stormwater system or a parking program.

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

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

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

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

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

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

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

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

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

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

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







TOWN OF SURFSIDE, FLORIDA

9293 HARDING AVENUE

SURFSIDE, FL 33154

(305) 861-4863

[www.townofsursidefl.gov](http://www.townofsursidefl.gov)