



TOWN OF SURFSIDE

# FISCAL YEAR 2025

## **ANNUAL BUDGET**

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# TOWN OF SURFSIDE FLORIDA

## FISCAL YEAR 2025 ANNUAL BUDGET



**TOWN OF SURFSIDE**  
**ANNUAL BUDGET**  
**FISCAL YEAR 2025**  
**Town Commission:**

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Mayor Charles W. Burkett



Vice Mayor Tina Paul



Commissioner Ruben A. Coto



Commissioner Nelly Velasquez



Commissioner Gerardo Vildostegui



# TOWN OF SURFSIDE, FLORIDA

## ADMINISTRATIVE STAFF

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Mark Blumstein, Acting Town Manager

Thais Hernandez, Acting Town Attorney

Enrique Doce, Police Chief

Andre Eugent, Capital improvement Program Director

Sandra McCready, Town Clerk

Andria Meiri, Budget Officer

Tim Milian, Parks and Recreation Director

Carmen Santos-Alborna, Code Compliance Director

Randy Stokes, Public Works Director

The Corradino Group, Town Planner

Frank Trigueros, Tourism and Communications Director

Marisol Vargas, Human Resources Director

Chris Wallace, Interim Finance Director



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Town of Surfside  
Florida**

For the Fiscal Year Beginning

**October 01, 2023**

*Christopher P. Morill*

**Executive Director**

Government Finance Officers Association of the United States and Canada presented a Distinguished Budget Presentation Award to the Town of Surfside, for its Fiscal Year 2024 Budget for the fiscal year beginning October 1, 2023. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

# **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 2025 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 town-wide 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 2023, budgeted and projected from Fiscal Year 2023, and budgeted Fiscal Year 2025. The funds are listed in bold in the Table of Contents.

## **Appendix**

This section includes information on the Town's financial policies, debt management, and a glossary of terms used throughout this document.



## ***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

### Incorporated:

May 18, 1935

### Form of Government:

Commission / Manager

### FY 2025 Annual Budget

\$50,564,250

### Town Demographics:

Population	5,398
Median Housing Value	\$736,800
Median Household Income	\$88,938
Total Households	2,053
Persons per household	2.71

### Elections:

Registered Voters	3,831
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### Public Safety Department:

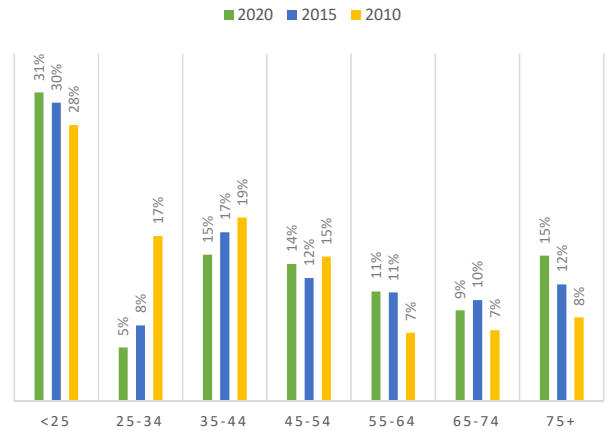
Sworn Officers	32
Non-sworn Personnel	6

### Principal Employers: (2023)

Employees

SC Hotel Property LLC (Four Seasons)	359
Beach House Hotel D/B/A Grand Beach	163
Publix Super Market, Inc.	157
Town of Surfside	139
Flanigan's Seafood Bar & Grill	84
Surf Club Restaurant	83
Residence Inn (Miami Beach Surfside)	53
Solara Surfside Resort	38
Harbor Pita D/B/A Harbor Grill	34
Sushi K Group	33

### POPULATION BY AGE



### Education:

2023 Enrollment

Ruth K. Broad/Bay Harbor K-8	1,258
Nautilus Middle School	902
Miami Beach Senior High School	2,093

### Principal Real Property Taxpayers:

Beach House Hotel LLC	1.44%
SC Hotel Property LLC	1.25%
Continental 647 Fund LLC	1.20%
East Oceanside Development LLC	1.15%
The Surf Club Apartments Inc.	0.79%
Surfside272817 LLC	0.67%
Surf Club 1031 LLC	0.56%
Douglas W Kimmelman TRS	0.56%
Surf Club PH7 LLC	0.54%
Eden Surfside LLC	0.53%
<b>Percentage of Total Taxable Assessed Value</b>	<b>8.69%</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 at 9011 Collins Avenue; Bougainvillea Apartments at 9340 Collins Avenue; and Seaway Villas at 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.

## County Designated Historic Properties

Name	Address	Year Built	Architectural Style
Surf Club	9011 Collins Ave	1930	Mediterranean Revival ca. 1880-1940
Bougainvillea Apartments	9340 Collins Ave	1940	Streamline Modern
Seaway Villas	9149 Collins Ave	1936	Masonry Vernacular with Mediterranean
Collins Avenue Historic District	90th Street to 91st Street	1946-1957	Streamline Modern and Miami Modern (MiMo)

## 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 175 room Marriott 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; and the Four Seasons Private Residences at The Surf Club were completed in 2018.

## Population

The US Census Bureau 2023 population estimate of the Town of Surfside is 5,472 full-time residents and was 5,689 per the 2020 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 2020 US Census data. Data comes from the US Census Bureau Fact Finder website.

Gender: According to the 2020 census, the Town of Surfside had a slightly higher than average number of women compared to men in the Town (approximately 55.0% female compared to a US average of 50.5%)

Median Age: The Median Age in 2020 was 46.0 years with 72.8% of the population over the age of 18 years.

Race: According to the 2020 census, 86.4% of the population identifies with a single race, but there is diversity among the races with which people identify. 53.6% identified themselves as

White alone and 44.9% of the population identified themselves as: "Hispanic or Latino (of any race)."

Housing: The 2020 census shows the owner-occupied housing unit rate at 59.1%.

Housing Values: The median value of owner-occupied housing units in 2016-2020 is \$619,300 for the Town compared to a median value of owner-occupied housing units in Miami Dade County of \$310,700, and in the US of \$229,800.

Education: The educational attainment of Surfside residents averages more than the percentage of the United States (US) population. The Town population with a high school degree or higher is 97.6% vs. 88.5% overall for the US. The Town population with a bachelor's degree or higher was 55.3% vs. the US average of 32.9% according to the 2020 census.

Income: With 12.2% of the population reporting themselves below the poverty line, for the 2020 census, the Town was above the US average percentage of 11.4%.

### 2010 US Census Data:

Median household income: \$67,760  
Number of households: 2,057  
Persons per household: 2.79

### 2020 US Census Bureau Quick Facts:

Median household income: \$57,775  
Number of households: 2,285  
Persons per household: 2.48  
Persons in poverty: 12.2%  
Educational Attainment: high school graduate or higher: 97.6 %  
Persons without health insurance: 13.1 %  
Median Housing Value: \$619,300  
Total Housing Units: N/A  
Number of Firms: 1,302  
Male Median Income: \$63,311  
Female Median Income: \$35,771  
Veterans: 62  
Percent of households with a computer: 94.2%  
Percent of households with a broadband Internet subscription: 82.2%

## **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 2024.

## **The Incumbent Commission**

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

- ✓ Mayor Charles W. Burkett
- ✓ Vice Mayor Tina Paul
- ✓ Commissioner Ruben A. Coto
- ✓ Commissioner Nelly Velasquez
- ✓ Commissioner Gerardo Vildostegui

The Town Commission provides policy guidance to the Town at a salary of one dollar (\$1) per year. See the Legislative Department section on page 111 under the General Fund for more information.

## **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 Charles W. Burkett:  
[mayor@townofsurfsidefl.gov](mailto:mayor@townofsurfsidefl.gov)

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

Commissioner Ruben A. Coto:  
[rcoto@townofsurfsidefl.gov](mailto:rcoto@townofsurfsidefl.gov)

Commissioner Nelly Velasquez:  
[nvelasquez@townofsurfsidefl.gov](mailto:nvelasquez@townofsurfsidefl.gov)

Commissioner Gerardo Vildostegui:  
[gvildostegui@townofsurfsidefl.gov](mailto:gvildostegui@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 663.

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

### 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

An official website of the United States government [Here's how you know](#)



**QuickFacts**

**Surfside town, Florida; Miami-Dade County, Florida; Florida; United States**

QuickFacts provides statistics for all states and counties. Also for cities and towns with a *population of 5,000 or more*.



















































Enter state, county, city, town, or zip code

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**Table**


All Topics	Surfside town, Florida	Miami-Dade County, Florida	Florida	United States
<b>Population estimates, July 1, 2024, (V2024)</b>	NA	NA	23,372,215	340,110,988
<b>PEOPLE</b>				
<b>Population</b>				
<b>Population estimates, July 1, 2024, (V2024)</b>	NA	NA	23,372,215	340,110,988
Population estimates, July 1, 2023, (V2023)	5,472	2,686,867	22,610,726	334,914,895
Population estimates base, April 1, 2020, (V2024)	NA	NA	21,538,192	331,515,736
Population estimates base, April 1, 2020, (V2023)	5,683	2,701,776	21,538,216	331,464,948
Population, percent change - April 1, 2020 (estimates base) to July 1, 2024, (V2024)	NA	NA	8.5%	2.6%
Population, percent change - April 1, 2020 (estimates base) to July 1, 2023, (V2023)	-3.7%	-0.6%	5.0%	1.0%
Population, Census, April 1, 2020	5,689	2,701,767	21,538,187	331,449,281
Population, Census, April 1, 2010	5,744	2,496,435	18,801,310	308,745,538
<b>Age and Sex</b>				
Persons under 5 years, percent	9.2%	5.4%	5.0%	5.5%
Persons under 18 years, percent	32.3%	19.8%	19.4%	21.7%
Persons 65 years and over, percent	18.1%	17.4%	21.7%	17.7%
Female persons, percent	54.0%	50.9%	50.9%	50.5%
<b>Race and Hispanic Origin</b>				
White alone, percent	76.1%	79.6%	76.7%	75.3%
Black alone, percent (a) (a)	4.7%	16.9%	16.9%	13.7%
American Indian and Alaska Native alone, percent (a) (a)	0.0%	0.4%	0.6%	1.3%
Asian alone, percent (a) (a)	2.0%	1.8%	3.2%	6.4%
Native Hawaiian and Other Pacific Islander alone, percent (a) (a)	0.0%	0.1%	0.1%	0.3%
Two or More Races, percent	16.1%	1.4%	2.5%	3.1%
Hispanic or Latino, percent (b) (b)	34.1%	69.1%	27.4%	19.5%
White alone, not Hispanic or Latino, percent	57.5%	13.9%	51.9%	58.4%
<b>Population Characteristics</b>				
Veterans, 2019-2023	52	45,319	1,347,330	16,569,149
Foreign-born persons, percent, 2019-2023	41.0%	54.3%	21.4%	13.9%
<b>Housing</b>				
Housing Units, July 1, 2023, (V2023)	X	1,104,711	10,451,818	145,344,636
Owner-occupied housing unit rate, 2019-2023	66.1%	52.2%	67.3%	65.0%
Median value of owner-occupied housing units, 2019-2023	\$736,800	\$425,400	\$325,000	\$303,400
Median selected monthly owner costs - with a mortgage, 2019-2023	\$3,471	\$2,326	\$1,860	\$1,902
Median selected monthly owner costs -without a mortgage, 2019-2023	\$1,487	\$771	\$629	\$612
Median gross rent, 2019-2023	\$1,795	\$1,731	\$1,564	\$1,348
Building Permits, 2023	X	12,781	193,788	1,511,102
<b>Families &amp; Living Arrangements</b>				
Households, 2019-2023	2,053	964,805	8,550,911	127,482,865
Persons per household, 2019-2023	2.71	2.74	2.51	2.54
Living in the same house 1 year ago, percent of persons age 1 year+, 2019-2023	77.2%	88.0%	86.0%	87.3%

 Language other than English spoken at home, percent of persons age 5 years+, 2019-2023	60.9%	75.2%	30.1%	22.0%
<b>Computer and Internet Use</b>				
 Households with a computer, percent, 2019-2023	99.0%	95.9%	96.0%	94.8%
 Households with a broadband Internet subscription, percent, 2019-2023	87.6%	87.0%	90.2%	89.7%
<b>Education</b>				
 High school graduate or higher, percent of persons age 25 years+, 2019-2023	98.0%	83.1%	89.6%	89.4%
 Bachelor's degree or higher, percent of persons age 25 years+, 2019-2023	57.3%	33.2%	33.2%	35.0%
<b>Health</b>				
 With a disability, under age 65 years, percent, 2019-2023	8.8%	6.0%	8.8%	9.1%
 Persons without health insurance, under age 65 years, percent	 11.3%	 16.1%	 13.4%	 9.5%
<b>Economy</b>				
 In civilian labor force, total, percent of population age 16 years+, 2019-2023	62.9%	63.9%	59.2%	63.0%
 In civilian labor force, female, percent of population age 16 years+, 2019-2023	56.3%	58.3%	55.0%	58.7%
 Total accommodation and food services sales, 2017 (\$1,000) 	113,450	11,060,042	67,950,386	938,237,077
 Total health care and social assistance receipts/revenue, 2017 (\$1,000) 	10,004	21,236,142	155,283,578	2,527,903,275
 Total transportation and warehousing receipts/revenue, 2017 (\$1,000) 	NA	29,864,739	68,145,959	895,225,411
 Total retail sales, 2017 (\$1,000) 	70,835	45,110,749	333,134,553	4,949,601,481
 Total retail sales per capita, 2017 	\$12,334	\$16,651	\$15,881	\$15,224
<b>Transportation</b>				
 Mean travel time to work (minutes), workers age 16 years+, 2019-2023	31.9	31.0	28.0	26.6
<b>Income &amp; Poverty</b>				
 Median households income (in 2023 dollars), 2019-2023	\$88,938	\$68,694	\$71,711	\$78,538
 Per capita income in past 12 months (in 2023 dollars), 2019-2023	\$54,623	\$37,858	\$41,055	\$43,289
 Persons in poverty, percent	 15.4%	 14.1%	 12.3%	 11.1%
 <b>BUSINESSES</b>				
<b>Businesses</b>				
 Total employer establishments, 2022	X	95,916	633,353	8,298,562
 Total employment, 2022	X	1,009,443	9,628,867	135,748,407
 Total annual payroll, 2022 (\$1,000)	X	64,919,874	556,430,324	8,965,035,263
 Total employment, percent change, 2021-2022	X	5.3%	8.5%	5.8%
 Total nonemployer establishments, 2022	X	682,105	2,968,201	29,811,495
 All employer firms, Reference year 2017	180	74,627	438,491	5,744,643
 Men-owned employer firms, Reference year 2017	S	43,312	261,671	3,480,438
 Women-owned employer firms, Reference year 2017	S	15,974	93,163	1,134,549
 Minority-owned employer firms, Reference year 2017	S	38,353	102,627	1,014,958
 Nonminority-owned employer firms, Reference year 2017	S	29,341	309,451	4,371,152
 Veteran-owned employer firms, Reference year 2017	S	2,826	28,391	351,237
 Nonveteran-owned employer firms, Reference year 2017	S	66,735	382,527	4,968,606
 <b>GEOGRAPHY</b>				
<b>Geography</b>				
 Population per square mile, 2020	10,213.6	1,422.1	401.4	93.8
 Population per square mile, 2010	10,067.9	1,315.5	350.6	87.4
 Land area in square miles, 2020	0.56	1,899.90	53,652.17	3,533,038.28
 Land area in square miles, 2010	0.57	1,897.72	53,624.76	3,531,905.43
 FIPS Code	1270075	12086	12	1

[About datasets used in this table](#)

**Value Notes**

 Methodology differences may exist between data sources, and so estimates from different sources are not comparable.

Some estimates presented here come from sample data, and thus have sampling errors that may render some apparent differences between geographies statistically indistinguishable. Click the Quick Info  icon to the left of each learn about sampling error.

The vintage year (e.g., V2024) refers to the final year of the series (2020 thru 2024). Different vintage years of estimates are not comparable.

Users should exercise caution when comparing 2019-2023 ACS 5-year estimates to other ACS estimates. For more information, please visit the [2023 5-year ACS Comparison Guidance](#) page.

**Fact Notes**

- (a) Includes persons reporting only one race
- (b) Hispanics may be of any race, so also are included in applicable race categories
- (c) Economic Census - Puerto Rico data are not comparable to U.S. Economic Census data

**Value Flags**

- D** Suppressed to avoid disclosure of confidential information
- F** Fewer than 25 firms
- FN** Footnote on this item in place of data
- NA** Not available
- S** Suppressed; does not meet publication standards
- X** Not applicable
- Z** Value greater than zero but less than half unit of measure shown
- Either no or too few sample observations were available to compute an estimate, or a ratio of medians cannot be calculated because one or both of the median estimates falls in the lowest or upper interval of a
- N** Data for this geographic area cannot be displayed because the number of sample cases is too small.

QuickFacts data are derived from: Population Estimates, American Community Survey, Census of Population and Housing, Current Population Survey, Small Area Health Insurance Estimates, Small Area Income and Poverty Est Housing Unit Estimates, County Business Patterns, Nonemployer Statistics, Economic Census, Survey of Business Owners, Building Permits.

**CONNECT WITH US**     

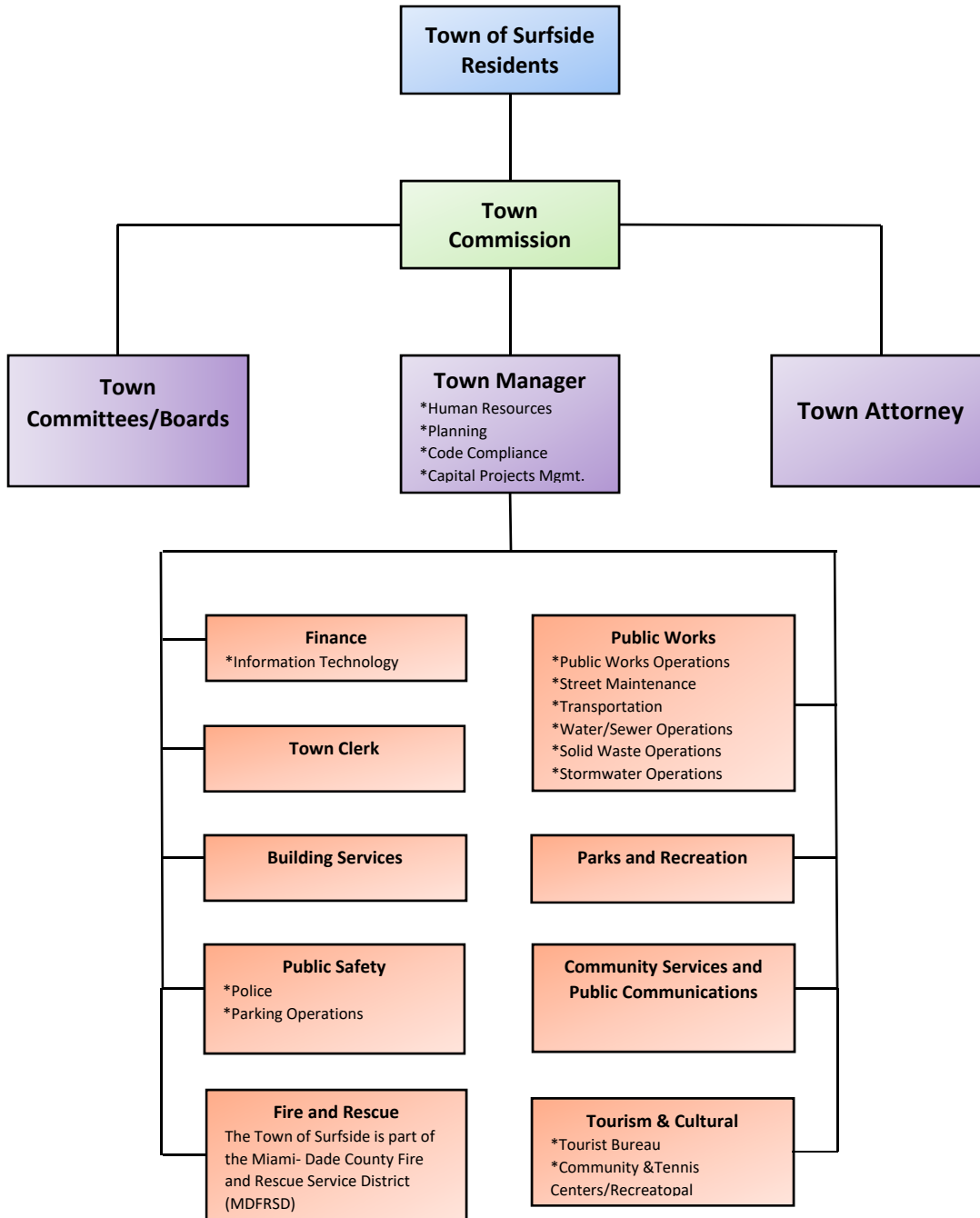
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**Measuring America's People, Places, and Economy**



# Town of Surfside Government Structure





## **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 Division**

The Planning Division of the Executive Department is responsible for Development Management, and Planning & Zoning.  
Phone: (305) 861-4863

## **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 Department**

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

## **Community Services & Public Communications Department**

The Community Services & Public Communications Department is responsible for providing information to the public.  
Phone: (305) 861-4863

## **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

## **Code Compliance Division**

The Code Compliance Division of the Executive Department is responsible for Code Compliance throughout Surfside.  
Phone: (305) 861-4863

## **Public Works Department**

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**

**Acting Town Manager**, Mark Blumstein  
(305) 861-4863  
mblumstein@townofsurfsidefl.gov

**Acting Town Attorney**, Thais Hernandez  
(305) 861-4863

**Police Chief** , Enrique Doce  
(305) 861-4862  
edoce@townofsurfsidefl.gov

**Human Resource Director**, Marisol Vargas  
(305) 861-4863  
mvargas@townofsurfsidefl.gov

**Finance Department**  
(305) 861-4863  
FinanceGroup@townofsurfsidefl.gov

**Town Clerk**, Sandra McCready  
(305) 861-4863  
smccready@townofsurfsidefl.gov

**Community Services & Public  
Communications Director**, Frank Trigueros  
(305) 861-4863  
ftrigueros@townofsurfsidefl.gov

**Tourist Bureau Director**, Frank Trigueros  
(305) 864-0722  
tourism@townofsurfsidefl.gov

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

**Building Dept**  
(305) 861-4863  
BuildingDepartment@townofsurfsidefl.gov

**Planning and Zoning**  
(305) 861-4863

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

**Code Compliance Director**, Carmen Santos-  
Alborna  
(305) 861-4863  
csantos-alborna@townofsurfsidefl.gov

**Capital Improvement Projects Director**, Andre  
Eugent  
(305) 861-4863  
aeugent@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 Miami-Dade County Central District treatment plant located on Virginia Key is provided by the City of 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 summary, 5) millage rate information, 6) personnel complement, 7) new program modifications and new capital outlay (expenditures), and 8) revenue trends.



## ***Budget Overview***

This section contains summary information about the Budget. It includes the Town's: 1) budget calendar, 2) budget process, 3) budget highlights, 4) fund structure, 5) budget summaries, 6) millage rate information, 7) personnel complement, 8) new program modifications, 9) new capital outlay (expenditures), 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, 2024 and ending September 30, 2025, 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 2024) adopted budget to the recommended upcoming year (FY 2025), 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 are incorporated within the appropriate fund and department. The Utility System Revenue Bond, Series 2011 as well as the State Revolving Loan 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 2025, for example, means the fiscal year running October 1, 2024 through September 30, 2025.

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.

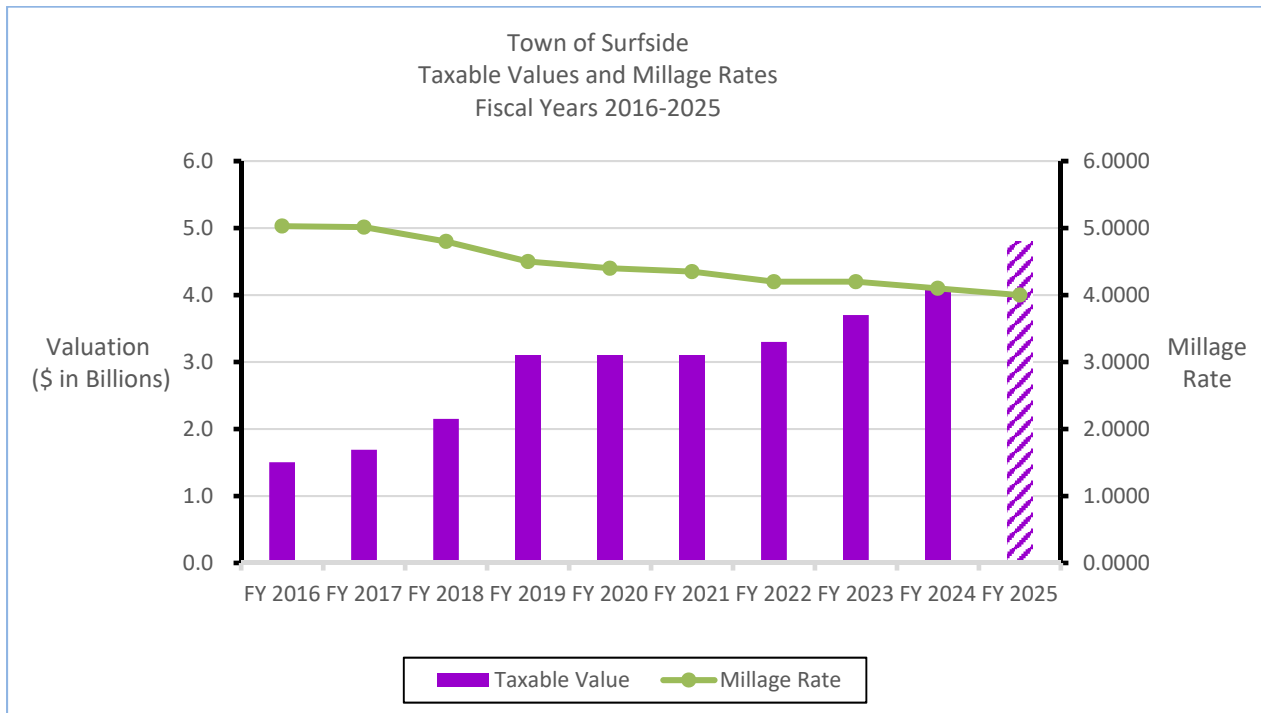
This document serves four main purposes: 1) policy and priority establishment, 2) operational guidance, 3) financial planning, and 4) communication and strives to meet these four purposes in the most transparent manner possible.

The Town of Surfside Fiscal Year 2025 Annual Budget was adopted on September 24, 2024. 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, recreational amenities, and infrastructure; and a solid financial position is maintained. It is a plan to allocate the Town’s resources to provide quality service to Town residents and improve the quality of life in the community; invest in equipment for effective Town communications; enhance public safety; enhance community programming; work to improve Town resiliency; make upgrades to Town facilities; improve safety, maintenance and operations of cultural and recreational features; and prioritize long-term financial sustainability by increasing reserves to plan for future capital and infrastructure needs, contingencies, resiliency, and disaster recovery.

The adopted net operating budget for Fiscal Year 2025 for all funds totals \$50,564,250.

**Highlights of the Fiscal Year 2025 budget:**

- Total taxable assessed property value is \$4,751,579,117, a net increase of \$647.8 million, or 15.8%.
- New construction projects added to the tax roll amounted to \$23.6 million.
- Existing property taxable values increased by \$624.2 million from the prior fiscal year.
- Operating millage rate lowered to 4.0000 mills levied on every \$1,000 of taxable property value. The millage rate combined with the net increase in assessed values will generate approximately \$2.07 million more net property tax revenue.



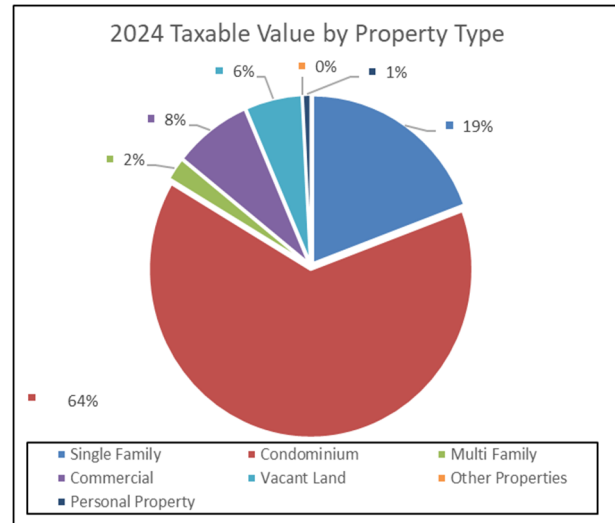
## Property Taxes

The Town's taxable property value is \$4.8 billion, a 15.8% increase from last year. The Fiscal Year 2025 Adopted Budget reduces the operating millage rate to 4.0000 mills from the prior year rate of 4.1000 mills. The adopted operating millage rate is 13.37% more than the rolled-back rate, 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 4.000 operating millage rate generates property tax net revenue of \$18.07 million to the General Fund and represents approximately 72% of total General Fund revenues.

10-Year Property Trend				
Fiscal Year	Taxable Value	% Change in Taxable Value	Millage Rate	General Fund Tax Revenue*
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
2019-20	\$3,116,633,395	1.0%	4.4000	\$13,027,528
2020-21	\$3,126,037,017	0.3%	4.3499	\$12,918,051
2021-22	\$3,292,259,681	5.3%	4.2000	\$13,136,116
2022-23	\$3,651,048,630	10.9%	4.2000	\$14,567,684
2023-24	\$4,103,801,217	12.4%	4.1000	\$15,984,306
2024-25	\$4,751,579,117	15.8%	4.0000	\$18,056,001

\*Budgeted at 95%

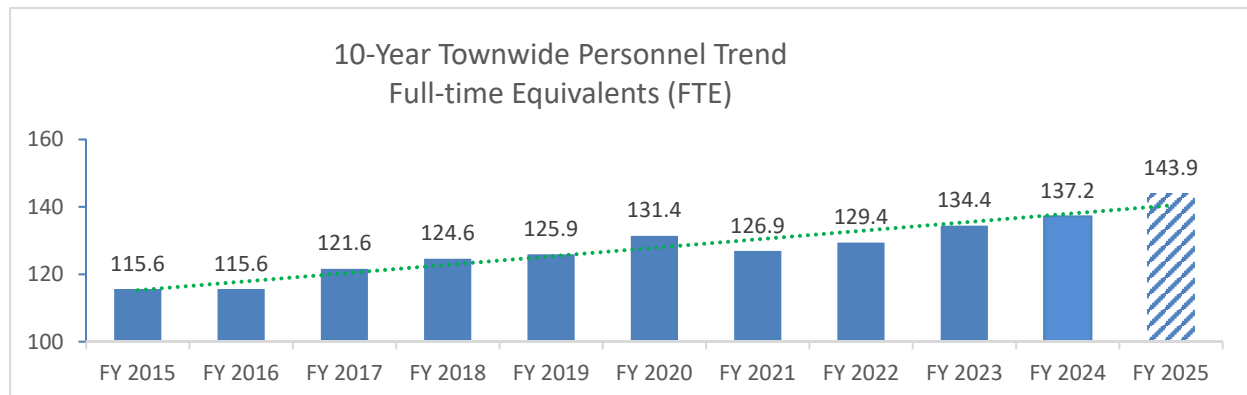


## Staffing

In Fiscal Year 2025, the number of full-time equivalents (FTEs) in the Town is 143.9, a net increase of 6.75 FTEs across all funds over Fiscal Year 2024.

The additions for FY 2025 are 8 FTEs for Public Safety allocated to the General Fund, The elimination of 1 FTEs in the Executive/Planning Department for a Town Planner position that was replaced with outside contractual services, and the elimination of 0.25 FTEs for seasonal Camp Counselors which are no longer needed due to the camp program now outsourced, reduced the position count further in the General Fund.

The following table provides a glance at staffing levels over a 10-year period.



Staff position changes for Fiscal Year 2025:

General Fund

Additions:

Six (6) Police Officers full-time

Two (2) Public Safety Administrative Aides full-time

Deletions:

One (1) Town Planner full-time

0.25 FTEs Winter/Spring Camp Counselors part-time (seasonal)

Personnel Services costs represent 36% of the total net operating budget and 47% of the General Fund net operating budget.

- The Public Safety FOP Collective Bargaining Agreement contract from October 1, 2022 through September 30, 2025 was approved in July 2023. The budget includes a 4% approved annual COLA and increases related to steps in the pay plan.
- The AFSCME Collective Bargaining Agreement contract from October 1, 2022 through September 30, 2025 was approved in July 2022. The budget includes a 3% approved annual wage increase.
- Non-union general town employee salary adjustments are merit based and a merit pool is funded for those adjustments.
- The annual contribution to the Town's retirement plan was projected using the Town's net minimum funding contribution rates based on actuarially determined payroll costs for October 1, 2023 as follows: 32% for the Public Safety FOP and 15.7% for general employees. The Town's minimum required contribution of \$1,788,975, an additional \$125,000 Town contribution toward fully funding the retirement plan over time, and \$50,000 for a pre-paid contribution reserve are funded.
- Health insurance benefits –increase from the prior year based on a 12.5% negotiated renewal rate and the change in employee benefit elections.

**Capital Improvements**

In Fiscal Year 2025 the Town will appropriate \$3,740,000 to fund the following new capital projects:

- Dune Resiliency and Beautification \$ 1,240,000
- Surfside Memorial Park \$ 2,500,000

The Dune Resiliency and Beautification appropriation includes a \$470,800 grant from the Florida Department of Environmental Protection (FDEP) Beach Management program. The Surfside Memorial Park allocation includes \$1M in grant funding from the State of Florida Division of Arts and Culture, and a \$1.5M contribution from the developer of the property at 8777 Collins Avenue.

Factors impacting the Town's capital project costs are inflation, pricing for construction inputs, supply chain constraints and competition with private sector construction. The Town is aware these factors may influence construction bids for future projects and potential funding gaps may arise.

The Capital Improvement Program section of this document provides further details of these projects and others planned for future years.

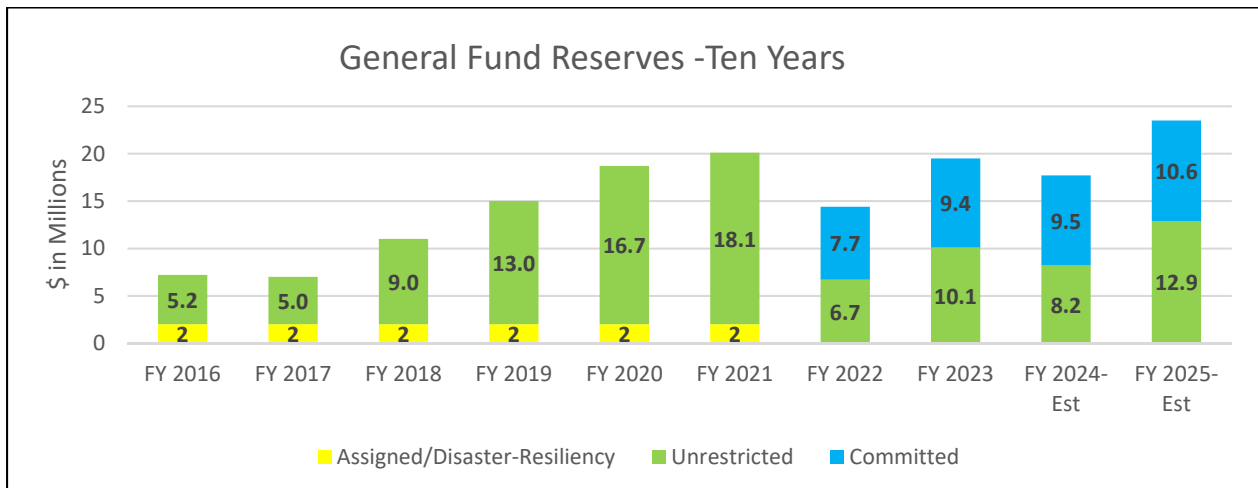
### Annual net operating budget and capital improvements

	FY 2024 Budget	FY 2025 Budget	\$ Change	% Change
Net Operating Budget	\$38,531,814	\$46,824,250	\$8,292,436	21.52%
Capital Improvements (CIP)	565,000	3,740,000	\$3,175,000	
<b>Total</b>	<b>\$39,096,814</b>	<b>\$50,564,250</b>	<b>\$11,467,436</b>	<b>21.52%</b>

	FY 2024 Budget	%	FY 2025 Budget	%	\$ Change	% Change
Net Operating Budget						
General Fund	\$20,389,626	52.9%	\$25,265,048	54.0%	\$25,265,048	23.91%
Special Revenue Funds						
Tourist Resort Fund	5,269,067	13.7%	5,492,557	11.7%	223,490	4.24%
Police Forfeiture Fund	55,308	0.1%	55,943	0.1%	635	1.15%
Municipal Transportation Fund	338,126	0.9%	310,183	0.7%	(27,943)	-8.26%
Building Fund	1,294,213	3.4%	1,388,167	3.0%	93,954	7.26%
Enterprise Funds					0	
Water and Sewer Fund	4,480,808	11.6%	4,462,651	9.5%	(18,157)	-0.41%
Municipal Parking Fund	1,721,119	4.5%	2,174,719	4.6%	453,600	26.35%
Solid Waste Fund	2,061,293	5.3%	2,078,961	4.4%	17,668	0.86%
Stormwater Fund	1,930,000	5.0%	3,962,151	8.5%	2,032,151	105.29%
Internal Service					0	
Fleet Management Fund	992,264	2.6%	1,633,870	3.5%	641,606	64.66%
<b>Total Net Operating Budget</b>	<b>\$38,531,824</b>	<b>100.0%</b>	<b>\$46,824,250</b>	<b>100.0%</b>	<b>\$8,292,426</b>	<b>21.52%</b>





### General Fund Reserves

The Fiscal Year 2025 budget will continue to improve the Town's financial stability with an increase in General Fund reserves of \$5,788,952. The total General Fund ending fund balance is projected at \$23,506,353 - unrestricted balance \$12,947,113, committed reserves \$10,559,240.



Development of the FY 2025 Budget was guided by the Town's Priorities and Goals as outlined below.

## TOWN PRIORITIES AND GOALS

<b>Responsible Town Government</b>		Financially sound Timely and clear communications Strong partnership with community
<b>Excellence in Municipal Services</b>		Efficient and effective delivery of all Town services
<b>Vibrant and Sustainable Community</b>		Enhance the quality of life while preserving the Town's unique character and natural resources
<b>Tourism and Economic Development</b>		Promote the Town as a world-class, family-friendly tourist destination recognized for its natural beauty, unique cultural experiences, and iconic landmarks, and encourage visitation to local businesses for positive economic impact and downtown vibrancy
<b>Investment in Today and Future</b>		Upgrade Town infrastructure, facilities and parks to prepare for future needs and growth

## Priorities & Issues

The Town Commission identified five priorities to guide the future success of Surfside in FY 2022. These multiyear guiding priorities help Town leaders identify opportunities, set a direction for Town staff, and plan initiatives during the annual budget cycle that will support and enhance the Town's appearance, management, performance, and stability. The commitment to these five such multiyear priorities is reflected as follows:

### **Priority 1 - Responsible Town Government.**

#### Financially Sound

The Town is dedicated to providing a sound fiscal framework to support the Town's operational and capital needs.

#### Timely and clear communications

The variety of services provided by the Town remaining current with modern technology is important, as is the platform to provide mass communication, public notices, and other core service delivery options.

#### Strong partnership with community

Each department is committed to working in partnership with the community.

### **Priority 2 - Excellence in Municipal Service Delivery**

#### Efficient and effective delivery of all Town services

The Town is continuously improving key services, striving to meet stakeholder's needs in a professional and responsible manner.

### **Priority 3 - Vibrant Sustainable Community**

#### Enhance the quality of life while preserving the Town's unique character and natural resources

Safety led by the Police, Building and Code Enforcement is an essential and vital service offered to the community, thus enabling a safe environment. The Town is committed to each police officer being highly trained and well equipped to respond to emergencies, and traffic and parking enforcement is maintained.

Community values of inclusiveness and environmental awareness are promoted through a robust offering of recreational programming.

The Town provides quality parks, recreation amenities, and facilities with accessibility features, and reflect the commitment to promote healthy lifestyles.

The Town continues to promote Surfside's rich history and heritage through historical walking tours and document preservation.

The Town endeavors to protect and maintain the Town's beach environment, native vegetation, and quality through dune resiliency & beautification upgrades.

The Town is committed to resiliency efforts by addressing impacts of flood vulnerability and sea level rise.

The Town provides a pathway system for pedestrian mobility, and a local transportation option to connect the entire community and to provide access to regional transit corridors.



The Town prioritizes traffic calming and pedestrian safety measures. A Community Survey for Safe Streets to gather valuable insights from residents regarding their current street usage patterns and to identify opportunities for enhancing safety measures for pedestrians, bicyclists, and scooter riders was launched in Fall 2023. Input from this survey will help the Town develop strategies and initiatives to create safer and more accessible streets in Surfside.

Survey results link: [https://www.townofsurfsidefl.gov/docs/default-source/default-document-library/planning-documents/surfside-safe-street-community-survey-results .pdf?sfvrsn=93c21994\\_3&mc\\_cid=9d08c0064d&mc\\_eid=02ae99469f](https://www.townofsurfsidefl.gov/docs/default-source/default-document-library/planning-documents/surfside-safe-street-community-survey-results.pdf?sfvrsn=93c21994_3&mc_cid=9d08c0064d&mc_eid=02ae99469f)

#### **Priority 4 - Tourism and Economic Development**

Promote the Town as a world-class, family friendly tourist destination recognized for its natural beauty, unique cultural experiences, and iconic landmarks, and encourage visitation to local businesses for positive economic impact and downtown vibrancy

The Town positions Surfside as a sought-after destination for visitors. The Town's robust beautification and maintenance program boosts the allure of the coastline and beautiful beach, and the downtown's economic energy. Culinary and shopping offerings downtown, and distinctive seaside hotel amenities foster visitation that generates strong resort tax revenue.

The Town reinvests resort tax revenue by promoting tourism and enhancing tourist-eligible activities by producing high quality special events and cultural offerings throughout the year.

The Town maintains active involvement with stakeholders and other organizations to promote the Town's tourism environment and the local economy.

#### **5 - Town Investment in Today and Future**

Upgrade Town infrastructure, facilities and parks to prepare for future needs and growth

The Town is dedicated to providing superior facilities for a variety of services and recreational activities to the community. The 96<sup>th</sup> Street Park is projected to be completed in Fall 2024.

Town commitment to honor and remember lives lost in the Champlain Towers South building collapse with a memorial park.

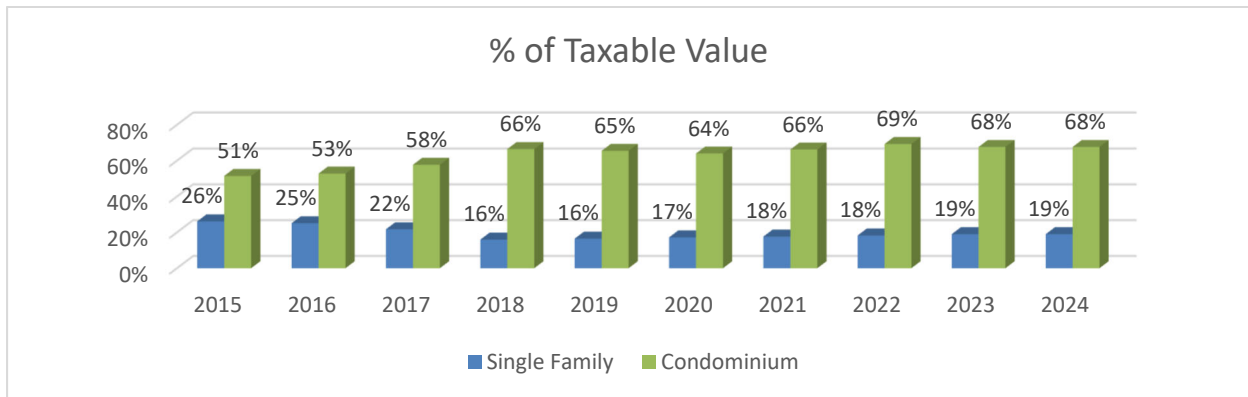
The Town continues long-term plans to upgrade infrastructure. Drainage system improvements to mitigate flooding from heavy rainfall and to ensure resilience against storm surge and sea-level rise commenced in FY 2024. Town-wide utilities undergrounding and replacing the Collins Avenue Water Main are in the design phase.

These priority areas of focus remain consistent with previous years and reflect our ongoing commitment to: (1) focus on financial stability by setting aside resources in reserves for Town resiliency and future investment in equipment, capital needs, and infrastructure; (2) adapt to an ever-changing environment and to respond to the growing request for increasing services to address quality of life issues; (3) leverage technology to improve service delivery; (4) maintain and revitalize Town infrastructure to ensure a reliable and beautiful environment to live, work, learn, play and invest; and (5) prepare for quick recovery from major regional events such as natural disasters, public health crises, and the impact of economic downturns.

The priorities are underway in various states of progress and the FY 2025 budget provides funding and support for these priorities. Developing funding strategies, specific initiatives and

programming that align with the Town's priorities have been, and will continue to be, the focus of our budget development process.

The Town's tax base continues to be buoyed by the recent increase in real property values of both single family and condominium properties as the regional economic climate remains strong. Several infill development projects over recent years have positively impacted tax rolls and improved the Town's financial outlook. This Infill development has shifted the percentage of property tax derived from single-family residential property lower and the Town's condominium development projects have diversified and strengthened the tax base. The following table reflects this effect over a ten-year period.



The major infill development throughout the Town of residential and commercial properties now provide support to the Town's general government operations and resources to fund a plan for resiliency, investment in capital projects, and infrastructure improvements. Uncertainty about how long the present positive economic conditions will last, when the remaining infill projects will commence, and the Town's committed focus on building General Fund reserves to improve the Town's financial position remain driving factors to the gradual decrease of the millage rate to 4.0000 mills.

The FY 2025 Annual Budget is a balanced budget. A balanced budget is defined as one in which the estimated revenues, including balances brought forward from prior fiscal years, are equal to the total appropriations for expenditures and reserves. The budget is focused on implementing the Town's priorities and is highlighted by the following:

- Ad valorem revenue in the General Fund will increase by \$2,071,695. The Town will lower the ad valorem rate from 4.1000 mills in FY 2024 to 4.0000 mills in FY 2025. This will support the Town's objective of maintaining a millage rate that will provide financial stability to fund current and future one-time capital and infrastructure projects.
- Build General Fund Reserves - increase of \$5,788,952.
- Improve Public Safety services through additional patrol and support staffing.
- Provide school bus transportation for students to Ruth K. Broad K-8 Center to help reduce traffic congestion town-wide.
- Upgrade Town Hall kitchen
- Increase youth programming at the Community Center
- Restore water slides and steel structures of the water playground and main pool
- Invest in public safety radios and equipment
- Beautify outdoor storage shed at the Community Center

- Replace Community Center fence and gates
- Invest in outdoor LED message board at the Community Center
- Purchase Water & Sewer division pump
- Purchase patrol vehicles to support new Public Safety positions
- Replace vehicles to modernize fleet

The Town has experienced solid resort tax revenue from FY 2021 to FY 2025 mainly from robust tourism at the three primary hotels in Surfside, strong consumer demand driving restaurant dining, and the overall strength of the regional and local economy. A moderation in recent volume is happening. Although healthy demand for Surfside tourism amenities is anticipated in FY 2025, the record pace experienced in recent years has leveled off. Resort tax revenue is projected to remain constant as economic activity from tourism levels out after the major impact the COVID-19 pandemic had on Florida's local tourism economy. It is important to note that these revenues support the Community and Tennis Center operations/maintenance, tourism related public safety, and beach hardpack/walking path maintenance, thus providing ad valorem tax relief to property owners.

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 (sewage) have increased 9.64% and 5.32% respectively, and are passed onto municipalities that distribute water and collect sewage. Annual rate increases to user fees to cover the pass-through costs to the Town for water purchases and sewage disposal, and operating/ maintenance of the Town's utilities (water/sewer/stormwater) were approved by the Town Commission in September 2022. The FY 2025 budget includes those annual increases to flow rates (3%) and base charges (2%) in service revenue projections. Solid waste user rates are unchanged in FY 2025, however, the Town's direct disposal costs are adjusted annually based on the Consumer Price Index.

## BUDGET PREPARATION CALENDAR (Proposed)

Date	Description	Time
03/18/24	Distribution of Departmental Budget Package to Department Directors	March 18
03/25/24	Submission of Department Budget Requests to Finance Department Due	March 25
03/26-28/2024	Departmental Budget Meetings for Review with Town Manager	March 26 - 28
06/01/24	Miami Dade Property Appraiser Assessment Roll Estimate	June 1
06/18/24	Town Commission Budget Workshop	June 18 5:00pm
06/18/24	Regular Town Commission Meeting	June 18 7:00pm
	Fiscal Year 2025 Proposed Budget Delivered to the Town Commission	July
07/01/24	Miami-Dade Property Appraiser Certified Taxable Value	July 1
07/09/24	Town Commission Special Meeting - Budget Presentation and Proposed Millage Rate Discussion	July 09 5:00pm
08/04/24	Notification to Property Appraiser of Proposed Millage Rate; Rolled-back Rate; and Date, Time, and Meeting Place of the Tentative (First) Budget Hearing	August 4
09/10/24	First Public Hearing	September 10 (Tuesday) 5:01pm
09/10/24	Regular Town Commission Meeting	September 10 7:00pm
09/10/24	Final Assessment Resolution for Solid Waste	September 10
09/22/24	Budget Summary and Notice of Hearing Published	September 22
09/24/24	Second Public Hearing	September 24 5:01pm
10/01/24	Fiscal Year 2025 Begins	October 1

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**First Public Budget Hearing dates of:**

09/05/24	Miami Dade County	September 5
07/31/24	Miami Dade County Public Schools	July 31

**Second Public Budget Hearing dates of:**

09/19/24	Miami-Dade County	September 19
09/11/24	Miami-Dade County Public Schools	September 11

## **THE BUDGET PROCESS**

The fiscal year for the Town of Surfside begins on October 1<sup>st</sup> of each year and ends September 30<sup>th</sup> 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 \$5,000 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 will meet with the Town Commission at a July 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 2024.

### **Town Commission Approval**

A current year proposed millage rate is required before August 4, 2024. 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 30<sup>th</sup>. 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 first hearing was held on September 10, 2024 and the second hearing date was held on September 24, 2024.

### **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 Accounting and Basis of Budgeting**

Basis of accounting refers to the point at which revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made, regardless of the measurement focus applied.

All governmental funds are accounted for using the modified accrual basis of accounting and the current financial resources measurement focus in accordance with accounting principles generally accepted in the United States of America (GAAP). Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e. measurable and available). 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 the fiscal year-end. Expenditures are recorded when the liability is incurred (when an agreement for a purchase is complete).

All governmental funds use the same basis of accounting and basis of budgeting. The budget document for governmental funds is presented using the modified accrual basis as described above. At the end of the fiscal year, open operating encumbrances lapse. Accordingly, unfilled encumbrances are considered expenditures in the budget but not in the financial statements unless a liability is incurred.

The accrual basis of accounting is utilized by proprietary funds (enterprise funds and internal service 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.

All proprietary funds (enterprise and internal service funds) are accounted for using the accrual basis of accounting and the economic resources measurement focus. The basis of budgeting for these funds is the same as the basis of accounting used in the Town's audited financial statements. The following are budgeting exceptions to the accrual basis of accounting for the Town's proprietary funds:

- Capital outlays are budgeted as expenditures, rather than depreciating them;
- Proceeds from the issuance of debt are considered to be revenues, not an increase in liabilities;
- Both principal and interest payments of debt service are budgeted as expenses, rather than only interest payments being budgeted and principal payments representing a reduction in the liability.

The Town maintains its accounting records in accordance with accounting principals generally accepted in the United States of America (GAAP) and applied to governmental units as promulgated by the Government Accounting Standards Board (GASB), and the Uniform Accounting System prescribed by the Florida Department of Financial Services.

### **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 and fair presentation of financial statements in accordance with accounting principles generally accepted in the United States of America (GAAP).

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 2023 and is presented in the form of an Annual Comprehensive Financial Report (ACFR). 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 and/or designee. The Town Manager, and/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 may also be 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 budget preparation begins 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 Town 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 ACFR 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 2023-2027 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 polices 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.



## Long Range Planning

The Town of Surfside's planning is guided by the following components:

**Planning to Guide Budget Development**, which determines priorities and goals for the coming years, and guides decision making on allocating resources toward those priorities.

**Five-Year Financial Forecast 2023-2027**, which projects revenues that may be available in future years and expenditures that may be necessary for Town operations and activities in line with the identified strategic priorities and goals; and/or funding decisions may be compared.

**Five-Year Capital Improvement Plan (CIP)**, which concentrates on the development of a long-range framework in which physical projects and major asset acquisitions may be planned while, at the same time, implementing projects and asset acquisitions within the Town's financial capabilities. The plan is prepared annually for the subsequent five years (a) purchases and/or construction of infrastructure, facilities, equipment, and other fixed assets; and (b) the financing of such projects.

**Town of Surfside Comprehensive Plan**, 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.

Given the potential for changes in elected officials, policy direction, intergovernmental relationships, and a variety of other influences, it is more important to value a long-range planning process.

### Planning to Guide Budget Development

The Town Commission holds budget workshops during each year's budget development process. Discussion focuses on priorities, programs, and challenges, including economic, legislative and development trends. Following these discussions, the Town Commission establishes the budget and other priorities for the coming budget cycle and provides guidance on focusing energy and allocating resources toward those priorities.

In FY 2022, the Town Commission identified five strategic and budget priorities for guiding the future of Surfside:

1. Responsible Town Government.
2. Excellence in Municipal Service Delivery
3. Vibrant Sustainable Community
4. Tourism and Economic Development
5. Town Investment in Today and Future

These key priorities and the associated goals that are relative to each priority provide the focal areas which drive the allocation of resources in developing the FY 2025 budget.

Other sources that provided information to guide the planning process were: Legislative Priorities (link - [Resolution 2023-3218](#); and FAQ on How Surfside is Preparing for Sea-Level Rise and Climate Change (link - [FAQ](#)).

### **Five-Year Financial Forecast 2023-2027**

The five-year forecast is to provide a high-level evaluation of Surfside's financial future for the period October 1, 2023 through September 30, 2027. It serves as a baseline forecast against which the effects of certain policy and/or funding decisions may be compared. The Town prepared a Five-Year Financial Forecast for Fiscal Years 2023-2027 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.

Link: [Five-Year Financial Forecast](#)

### **Five-Year Capital Improvement Plan**

The capital improvement program process is used to plan, budget, and finance the purchase and/or construction of large capital infrastructure, facilities, equipment, and other assets. The Town uses this process to ensure these expensive, long-lived projects are aligned with the Town's long-range direction. The Five-Year Capital Improvement plan is located under the Capital Improvement Projects Fund section of the annual budget.

## 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 and determine if changes are required. Since initial adoption in 1989, the Town's Comprehensive Plan has been amended several times as well as updated to meet State Statutes. Below is a brief summary of the major amendments.

In 1996, revisions were completed to meet the requirements of the Evaluation and Appraisal Report (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 adopted its latest EAR-Based amendments in FY 2018. ([link-Town of Surfside Comprehensive Plan](#))

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.

## **FY 2025 LEGISLATIVE OUTLOOK**

### **State Legislation**

The 2024 State Legislative Session commenced on January 9, 2024, and adjourned on March 8, 2024 after passing the Fiscal 2024-2025 \$116.5 billion budget.

As part of the Town's State Appropriations submission, the Town successfully secured a matching grant of \$3M for additional funding for the Abbott Avenue Stormwater Improvements project under the Florida Department of Environmental Protection Resilient Florida Program's 2024-2025 Statewide Resilience Plan.

For the past two legislative sessions, Vacation Rental bills have survived many committee rounds, and this year, the *SB280 Vacation Rentals* bill made it to Governor Ron DeSantis' desk. The bill proposed to limit further and nearly eliminate local regulation of vacation rentals. While the Governor ultimately vetoed the bill, we believe this issue will recur in the 2025 Session.

### **Annual Inflation Adjustment to Homestead Exemption Value - Amendment 5**

Amendment 5 provides an annual adjustment to the value of certain homestead exemptions. The constitutional amendment was approved by Florida voters in the November 2024 general election. This amendment takes effect on January 1, 2025, and will begin with the 2025 tax year assessment. The annual inflation adjustment applies to the \$25,000 value of the additional exemption on assessed value between \$50,000 and \$75,000 for all levies, other than school district levies. The adjusted value increase amount will be calculated and provided by the Florida Department of Revenue annually based on the Consumer Price Index (CPI) when the inflation adjustment is positive and will accumulate every year. This has no relation to the Save Our Homes (SOH) Cap of 3%.

### **Unauthorized Public Camping or Sleeping bill - HB1365**

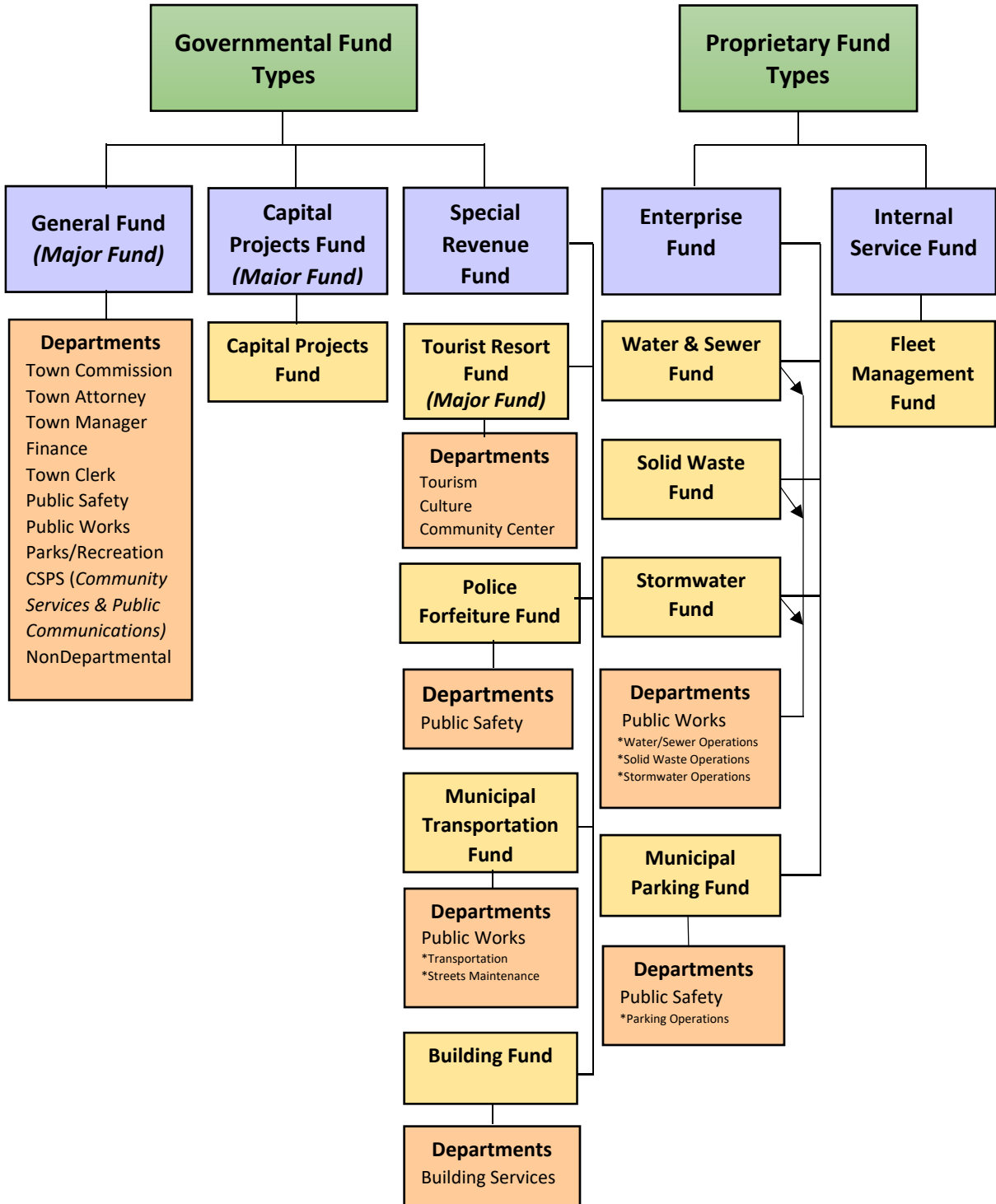
The bill was proposed, passed, and signed off by the Governor. The bill prohibits counties and municipalities from authorizing or allowing anyone to engage in public camping regularly or sleeping on public property, including parks, sidewalks, streets, public right-of-way, and other public grounds. Municipal entities can designate a property owned by the county or a municipality to be used for a continuous period of no more than one (1) year for public camping or sleeping, but certain minimum standards must be met. These include safety and security of the property and person lodging and residing on the property, maintaining a sanitary environment, providing access to behavioral health services, including substance abuse and mental treatment, and prohibiting illegal substance and alcohol use on the property. The bill takes effect October 1, 2024, and applies to causes of action arising on or after January, 2025.

### **Building Regulations bill – HB267**

The bill revises the timeframe to approve, and issue permits and modifies the provisions in the Florida Building Code relating to replacement windows, doors, or garage doors. While the legislation significantly reduces the allotted timeframe to review and approve multi-family and residential units under fifty (50), it does allow for some concessions regarding local governments using building code enforcement fee revenue to upgrade technology hardware and software systems used to enforce the Building Code. The Governor approved the bill, and it is effective January 1, 2025.

The Town's legislative outreach is year-round, and preparations have already begun for the 2025 Legislative Session as the Town continues to work with its lobbyist to protect its financial interest.

# 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 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.

Generally Accepted Accounting Principles (GAAP) sets forth minimum criteria (percentage of the assets and deferred outflows of resources, liabilities and deferred inflows of resources, revenue or expenditures/expenses of either fund category or the governmental and enterprise funds combined) for the determination of major funds.

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

### GOVERNMENTAL FUNDS

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

**General Fund** - The 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 Fund** - Capital Projects Fund is 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 (Major 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

## FUND DESCRIPTIONS

taxes, and intergovernmental revenues. The major departments funded here are: Legislative, Town Attorney, Executive, Finance, Town Clerk, Public Safety, Public Works, Culture and Recreation, and Community Services/Public Communications.

### **Fund 102 - Tourist Resort Fund (Major Fund)**

The Tourist Resort Fund is a type of special revenue fund. The revenues received for that fund have specific limitations on their use. This fund is used to account for the portions of resort tax revenues, which is restricted to Town promotion and operation/maintenance community and cultural centers. The Tourism Department, with policy guidance from the Tourism Board, operates one division, Culture and Recreation-Community Center operates the other.

### **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 FY2017 to properly account for the building department activities within the Town. Revenues are collected from development activity to fund building department operations. The fund operates under the Building department.

### **Fund 301 - Capital Projects Fund (Major 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 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



## FUND DESCRIPTIONS

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 (Major 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 can be funded with long term financing (bonds) which are repaid over a long period of time or through Renewal & Replacement reserves. 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 (Major 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 (Major 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 (Major 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.

## FUND DESCRIPTIONS

### 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.

# Fund - Department Matrix

Use of Funds by Organizational Units											
Organization Unit (Department or Division)	Governmental Funds						Proprietary Funds				
	Major Funds			Non-Major Funds			Major Funds				
	GF	CP	TR	PF	MT	B	WS	MP	SW	ST	FM
Legislative (Town Commission)	✓										
Town Attorney	✓										
Executive - Town Manager	✓										
Executive - Planning & Zoning	✓										
Executive - Code Compliance	✓										
Executive - Capital Projects Mgmt	✓										
Finance/IT	✓										
Town Clerk	✓										
Public Safety	✓		✓	✓				✓			
Public Works	✓	✓	✓		✓		✓	✓	✓	✓	✓
Parks & Recreation/ Culture	✓		✓								
Community Service & Public Communications	✓										
Non-Departmental	✓										
Tourism			✓								
Building Services						✓					
Transportation Services				✓							
Water & Sewer							✓				
Municipal Parking								✓			
Solid Waste									✓		
Stormwater										✓	

The Operating Budget Chart on the next page graphically displays the Town's fund structure and includes each fund's related budget for the current year.

**Governmental Funds**

**GF** - General Fund, **CP** - Capital Projects Fund, **TR** - Tourist Resort Fund, **PF** - Police Forefeiture Fund, **MT** - Municipal Transportation Fund, **B** - Building Fund.

**Proprietary Funds**

**WS** - Water & Sewer Fund, **MP** - Municipal Parking Fund, **SW** - Solid Waste Fund, **ST** - Stormwater Fund, **FM** - Fleet Management Fund.

**FY 2025  
Total Operating Budget  
\$50,564,250**

**Governmental Funds**

**Proprietary Funds**

**General Fund  
\$25,265,048**

**Capital Projects  
Fund  
\$3,740,000**

**Special  
Revenue Funds  
\$7,246,850**

**Enterprise  
Funds  
\$12,678,482**

**Internal  
Service Funds  
\$1,633,870**

Legislative  
\$126,205

Town Attorney  
\$570,018

Executive  
\$1,105,049

Executive -  
Planning  
\$247,400

Executive –  
Code Compliance  
\$406,242

Executive –  
CIP Management  
\$195,027

Finance  
\$1,342,215

Town Clerk  
\$584,136

Public Safety  
\$9,531,390

Public Works  
\$1,696,305

Parks & Rec  
\$1,153,642

Community  
Service & Public  
Communications  
\$401,105

Non Dept.  
\$7,906,314

**Tourist Resort  
Fund  
\$5,492,557**

**Police Forfeiture  
Fund  
\$55,943**

**Municipal  
Transportation  
Fund  
\$310,183**

**Building Fund  
\$1,388,167**

**Water &  
Sewer Fund  
\$4,462,651**

**Municipal  
Parking Fund  
\$2,174,719**

**Solid Waste  
Fund  
\$2,078,961**

**Stormwater  
Fund  
\$3,962,151**

**Fleet  
Management  
Fund  
\$1,633,870**

**BUDGET SUMMARY**  
**TOWN OF SURFSIDE, FLORIDA**  
**FISCAL YEAR 2024 - 2025**

**THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE TOWN OF SURFSIDE, FLORIDA ARE 26.08% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES**

General Fund 4.0000  
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					
Ad Valorem Taxes 4.0000	\$ 18,056,001	\$ -	\$ -	\$ -	\$ -	\$ 18,056,001
Ad Valorem Taxes 0.0000 (voted debt)	-	-	-	-	-	-
Franchise /Utility Taxes	1,804,264	-	-	-	-	1,804,264
Sales & Use Taxes	93,599	5,254,057	-	-	-	5,347,656
Licenses/Permits	5,000	476,600	-	-	-	481,600
Intergovernmental	731,094	309,433	1,470,800	3,000,000	-	5,511,327
Charges for Services	453,350	-	-	9,478,831	1,064,740	10,996,921
Fines & Forfeitures	230,000	-	-	-	-	230,000
Miscellaneous Revenues	1,639,200	350,750	-	167,500	-	2,157,450
Capital Contributions/Developer Contributions	-	-	1,500,000	-	-	1,500,000
<b>TOTAL SOURCES</b>	<b>\$ 23,012,508</b>	<b>\$ 6,390,840</b>	<b>\$ 2,970,800</b>	<b>\$ 12,646,331</b>	<b>\$ 1,064,740</b>	<b>\$ 46,085,219</b>
Interfund Transfers - In	2,252,540	-	769,200	-	569,130	3,590,870
Fund Balance/Reserves/Net Position	17,717,401	8,539,724	451,287	4,953,842	1,540,567	33,202,821
<b>TOTAL REVENUES, TRANSFERS &amp; BALANCES</b>	<b>\$ 42,982,449</b>	<b>\$ 14,930,564</b>	<b>\$ 4,191,287</b>	<b>\$ 17,600,173</b>	<b>\$ 3,174,437</b>	<b>\$ 82,878,910</b>
<b>EXPENDITURES/EXPENSES</b>						
General Government	\$ 5,756,429	\$ -	\$ -	\$ -	\$ -	\$ 5,756,429
Building Services	-	1,245,655	-	-	-	1,245,655
Public Safety	9,531,390	55,943	-	-	-	9,587,333
Streets	168,564	-	-	-	-	168,564
Recreation, Culture, and Tourism	1,153,642	5,366,971	-	-	-	6,520,613
Physical Environment	1,527,741	-	3,740,000	6,913,701	-	12,181,442
Municipal Transportation	-	235,500	-	1,353,956	-	1,589,456
Debt Service	-	-	-	1,623,362	-	1,623,362
Internal Services	-	-	-	-	1,171,122	1,171,122
<b>TOTAL EXPENDITURES/EXPENSES</b>	<b>\$ 18,137,766</b>	<b>\$ 6,904,069</b>	<b>\$ 3,740,000</b>	<b>\$ 9,891,019</b>	<b>\$ 1,171,122</b>	<b>\$ 39,843,976</b>
Interfund Transfers - Out	1,338,330	222,836	-	2,029,704	-	3,590,870
Fund Balance/Reserves/Net Position	23,506,353	7,803,659	451,287	5,679,450	2,003,315	39,444,064
<b>TOTAL APPROPRIATED EXPENDITURES, TRANSFERS, RESERVES &amp; BALANCES</b>	<b>\$ 42,982,449</b>	<b>\$ 14,930,564</b>	<b>\$ 4,191,287</b>	<b>\$ 17,600,173</b>	<b>\$ 3,174,437</b>	<b>\$ 82,878,910</b>

The tentative, adopted, and /or final budgets are on file in the office of the above referenced taxing authority as a public record.

# PROPERTY VALUE AND MILLAGE SUMMARY

2023 Preliminary Taxable Value	\$4,103,801,217	
Increase/Decrease(-) to 2023 Taxable Value	624,152,463	15.2%
Current Year Estimated Taxable Value	\$4,727,953,680	
Current Year Additions (New Construction)	23,625,437	0.6%
Current Year Estimated Taxable Value for Operating Purposes	\$4,751,579,117	15.8%

	FY 2024 Rate	FY 2025 Rolled Back Rate	FY 2025 Adopted Rate	Percentage Increase/Decrease(-) Over	
				FY 2025 Adopted Rate	Rolled Back Rate
<b>Operating Millage</b>	4.1000	3.5282	4.0000	-2.44%	13.37%
				Revenues Generated	
			Mills	Gross	Net (95%)
FY 2025 Adopted Operating Millage			4.0000	\$19,006,316	\$18,056,001
Prior FY 2024 Adopted Operating Millage			4.1000	\$19,481,474	\$18,507,401
Rolled Back Rate			3.5282	\$16,764,521	\$15,926,295
<b>Increase/Decrease(-) from FY 2024</b>			<b>-0.1000</b>		

### 15 Year Millage, Taxable Value and Revenue History

Year	Millage Rate	Taxable Value	Percent Change in Taxable Value	Property Tax Revenue	
				Gross	Net (95%)
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
2020	4.4000	\$3,116,633,395	1.0%	\$13,713,187	\$13,027,528
2021	4.3499	\$3,126,037,017	0.3%	\$13,597,948	\$12,918,051
2022	4.2000	\$3,292,259,681	5.3%	\$13,827,491	\$13,136,116
2023	4.2000	\$3,651,048,630 *	10.9%	\$15,334,404	\$14,567,684
2024	4.1000	\$4,103,801,217	12.4%	\$16,825,585	\$15,984,306
2025	4.0000	\$4,751,579,117 *	15.8%	\$19,006,316	\$18,056,001

\*Based on July 1, 2024 Miami-Dade County Property Appraiser 2024 Preliminary Taxable Values

FY 2025 Value of 1 Mill*		
Mills	Gross Revenue	Net Revenue (95%)
1.00	\$4,751,579	\$4,514,000
0.75	\$3,563,684	\$3,385,500
0.50	\$2,375,790	\$2,257,000
0.40	\$1,900,632	\$1,805,600
0.30	\$1,425,474	\$1,354,200
0.25	\$1,187,895	\$1,128,500
0.10	\$475,158	\$451,400

## Town-Wide Personnel Complement

Positions by Fund and Department

Fund	Department	Funded FY 2023 Positions				Funded FY 2024 Positions				Funded FY 2025 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	0	0	0	0	2	0	0	2	2	0	0	2
	Executive	8.66	0	0	8.66	9	1	0	9.5	8	1	0	8.5
	Finance	5.24	1	0	5.74	4.9	1	0	5.4	4.9	1	0	5.4
	Town Clerk	3	1	0	3.5	3	1	0	3.5	3	1	0	3.5
	Public Works	6.1	0	0	6.1	6.1	0	0	6.1	6.1	0	0	6.1
	Parks & Recreation	1.6	5	19	8.6	3.6	7	5	7.85	3.6	7	0	7.6
	Community Services/ Public Communications	1.16	0	0	1.16	1.16	0	0	1.16	1.16	0	0	1.16
	<b>Subtotal</b>	<b>30.76</b>	<b>7</b>	<b>19</b>	<b>33.76</b>	<b>34.76</b>	<b>10</b>	<b>5</b>	<b>35.51</b>	<b>33.76</b>	<b>10</b>	<b>0</b>	<b>34.26</b>
Public Safety	36.25	1	0	36.75	36.25	1	0	36.75	44.25	1	0	44.75	
<b>General Fund Total</b>	<b>67.01</b>	<b>8</b>	<b>19</b>	<b>70.51</b>	<b>71.01</b>	<b>11</b>	<b>5</b>	<b>72.26</b>	<b>78.01</b>	<b>11</b>	<b>0</b>	<b>79.01</b>	
Tourism, Culture, & Recreation (Resort Tax Fund)	Tourism & Culture	2.44	0	0	2.44	2.44	0	0	2.44	2.44	0	0	2.44
	Community & Tennis Centers	13.8	10	8	20.7	14.8	9	8	21.2	14.8	9	8	21.2
	Public Safety	3	0	0	3	3	0	0	3	3	0	0	3
	Public Works	1.7	0	0	1.7	1.7	0	0	1.7	1.7	0	0	1.7
	<b>Total</b>	<b>20.94</b>	<b>10</b>	<b>8</b>	<b>27.84</b>	<b>21.94</b>	<b>9</b>	<b>8</b>	<b>28.34</b>	<b>21.94</b>	<b>9</b>	<b>8</b>	<b>28.34</b>
Building	Building Services	5	6	0	8	6	6	0	9	6	6	0	9
Water/Sewer	Public Works	5.7	0	0	5.7	5.7	0	0	5.7	5.7	0	0	5.7
Parking	Public Safety	7.75	0	0	7.75	7.25	0	0	7.25	7.25	0	0	7.25
Solid Waste	Public Works	11.65	0	0	11.65	11.65	0	0	11.65	11.65	0	0	11.65
Stormwater	Public Works	1.95	0	0	1.95	1.95	0	0	1.95	1.95	0	0	1.95
Fleet Management	Public Works	1	0	0	1	1	0	0	1	1	0	0	1
<b>All Funds Total</b>	<b>Total</b>	<b>121</b>	<b>24</b>	<b>27</b>	<b>134.4</b>	<b>126.5</b>	<b>26</b>	<b>13</b>	<b>137.2</b>	<b>133.5</b>	<b>26</b>	<b>8</b>	<b>143.9</b>

### Staffing Changes from FY 2024 to FY 2025

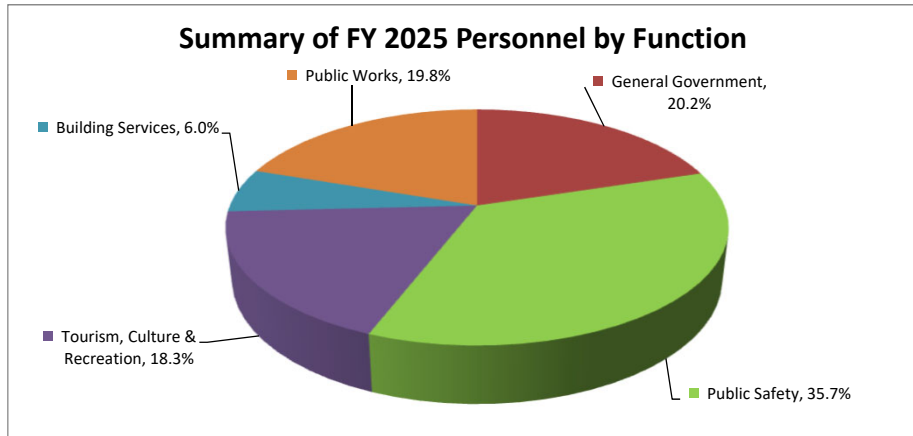
**Full-time equivalents:** Net increase of 6.75 FTEs. Position changes in FY2025 are detailed below.

**Full time positions:** The net number of FY 2025 full time funded positions increased by 7 FTEs from positions funded in FY 2024. Following are the position changes in FY 2025.

Fund	Department/Division	Description	FTE
General Fund	Executive Planning	Town Planner position removed - outsourced during FY 2024	(1.00)
	Public Safety	Police Officer - 6 new positions	6.00
	Public Safety	Administrative Aide - 2 new positions	2.00
<b>Total</b>			<b>7.00</b>

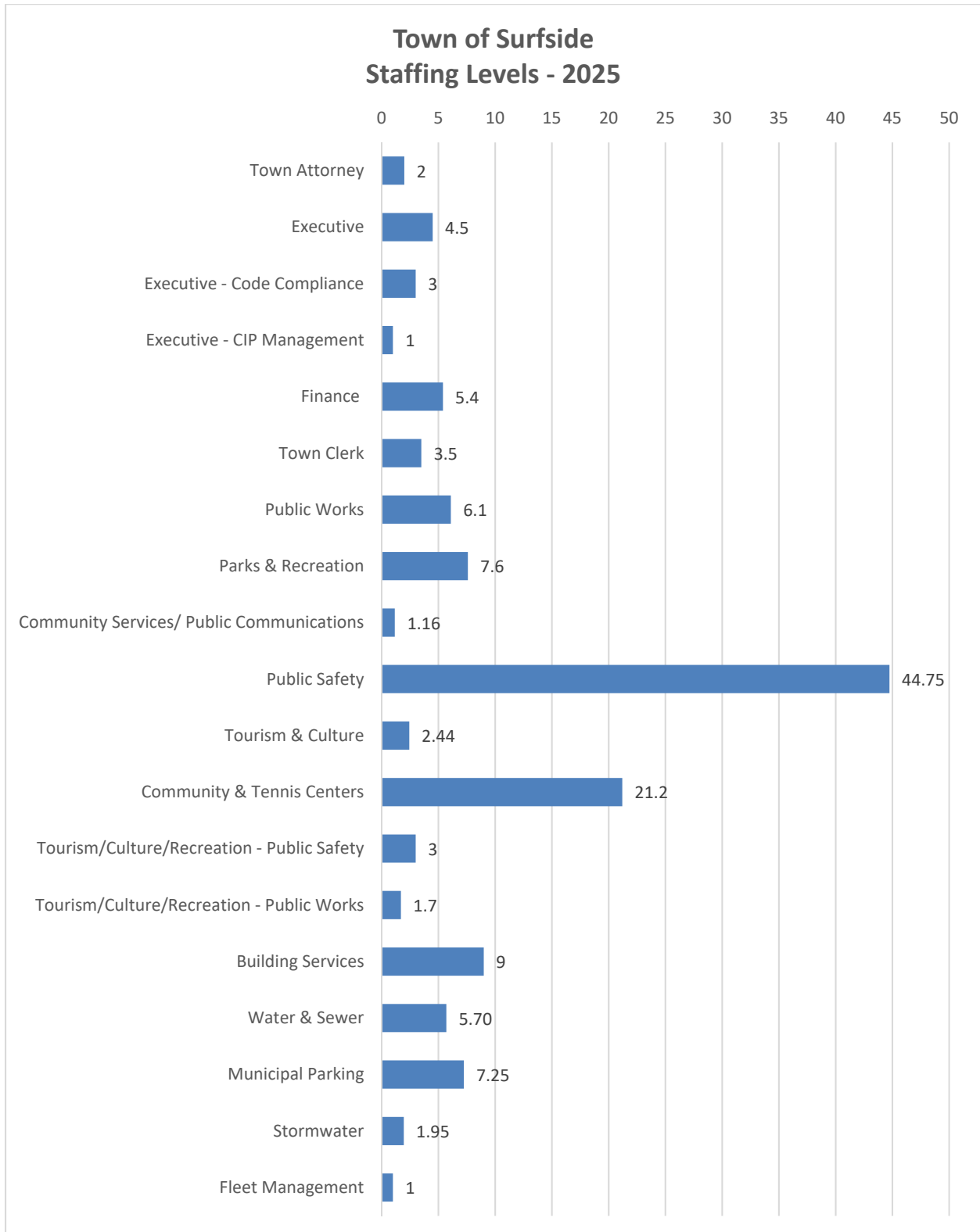
**Part time positions:** The net number of FY 2025 part time and other temporary positions decreased by 0.25 FTEs from positions funded in FY 2024.

Fund	Department/Division	Description	FTE
General Fund	Parks & Recreation	Camp Counselors -camp outsourced seasonal positions removed	(0.25)
<b>Total</b>			<b>(0.25)</b>



## Staffing Levels

The FY 2025 Budget includes a total of 143.9 full-time equivalent (FTE) positions. The chart below illustrates staffing levels by department.





**SUMMARY OF NEW PROGRAM MODIFICATIONS  
FY 2025**

Department/Division	Description of Program Modifications	Total Cost	Funded
<b>GENERAL FUND</b>			
Public Safety	Police Officer - six new positions	\$871,974	\$581,316
	Public Safety Administrative Aide - two positions	\$164,912	\$164,912
	Taser upgrade/replacement bundle program - Year 1	\$32,777	\$32,777
	Rental vehicles for Criminal Investigations Unit	\$9,060	\$9,060
	Public Safety fleet monthly car washes	\$12,600	\$12,600
Public Works	Town Hall kitchen painting & upgrade	\$10,000	\$10,000
Non-departmental	School bus transportation to Ruth K. Broad K-8 Center	\$135,000	\$135,000
<b>TOTAL</b>	<b>GENERAL FUND</b>	<b>\$1,236,323</b>	<b>\$945,665</b>
<b>SPECIAL REVENUE FUNDS:</b>			
<b>TOURIST RESORT FUND</b>			
Parks & Recreation - Community Centers, Tennis Center & Beach Operations	Additional youth programming	\$20,000	\$20,000
	Water slides & steel structures restoration	\$145,500	\$145,500
	Outdoor storage shed mural	\$7,765	\$7,765
<b>TOTAL</b>	<b>TOURIST RESORT FUND</b>	<b>\$173,265</b>	<b>\$173,265</b>
<b>TOTAL ALL FUNDS</b>		<b>\$1,409,588</b>	<b>\$1,118,930</b>

**SUMMARY OF NEW CAPITAL OUTLAY AND CAPITAL IMPROVEMENT PROJECTS\*  
FY 2025**

Department/Division	Description of New Capital Expenditures	Total Cost	Funded
<b>SPECIAL REVENUE FUNDS:</b>			
<b>TOURIST RESORT FUND</b>			
Parks & Recreation - Community Center	Community Center fence & gates replacement	\$112,000	\$112,000
	Outdoor LED message board outside Community Center	\$31,045	\$31,045
<b>TOTAL</b>	<b>TOURIST RESORT FUND</b>	<b>\$143,045</b>	<b>\$143,045</b>
<b>ENTERPRISE FUNDS:</b>			
<b>WATER AND SEWER FUND</b>			
Public Works/Water & Sewer	Water Pump	\$50,000	\$50,000
<b>TOTAL</b>	<b>WATER AND SEWER FUND</b>	<b>\$50,000</b>	<b>\$50,000</b>
<b>INTERNAL SERVICE FUNDS:</b>			
<b>FLEET MANAGEMENT FUND</b>			
Public Safety	New vehicles (6) for new Police Officer positions	\$474,456	\$474,456
	Radios (13) for Police Vehicles	\$94,000	\$94,000
Tourist Resort	Replace 4x4 work utility vehicle	\$22,500	\$22,500
<b>TOTAL</b>	<b>FLEET MANAGEMENT FUND</b>	<b>\$590,956</b>	<b>\$590,956</b>
<b>TOTAL ALL FUNDS</b>		<b>\$784,001</b>	<b>\$784,001</b>

\*Capital outlay requests that are shown on program modifications are not included in this list but shown in the program modification section to prevent duplication of amounts.

**Town of Surfside  
FY 2025 - 2029  
Five Year Capital Improvement Plan**

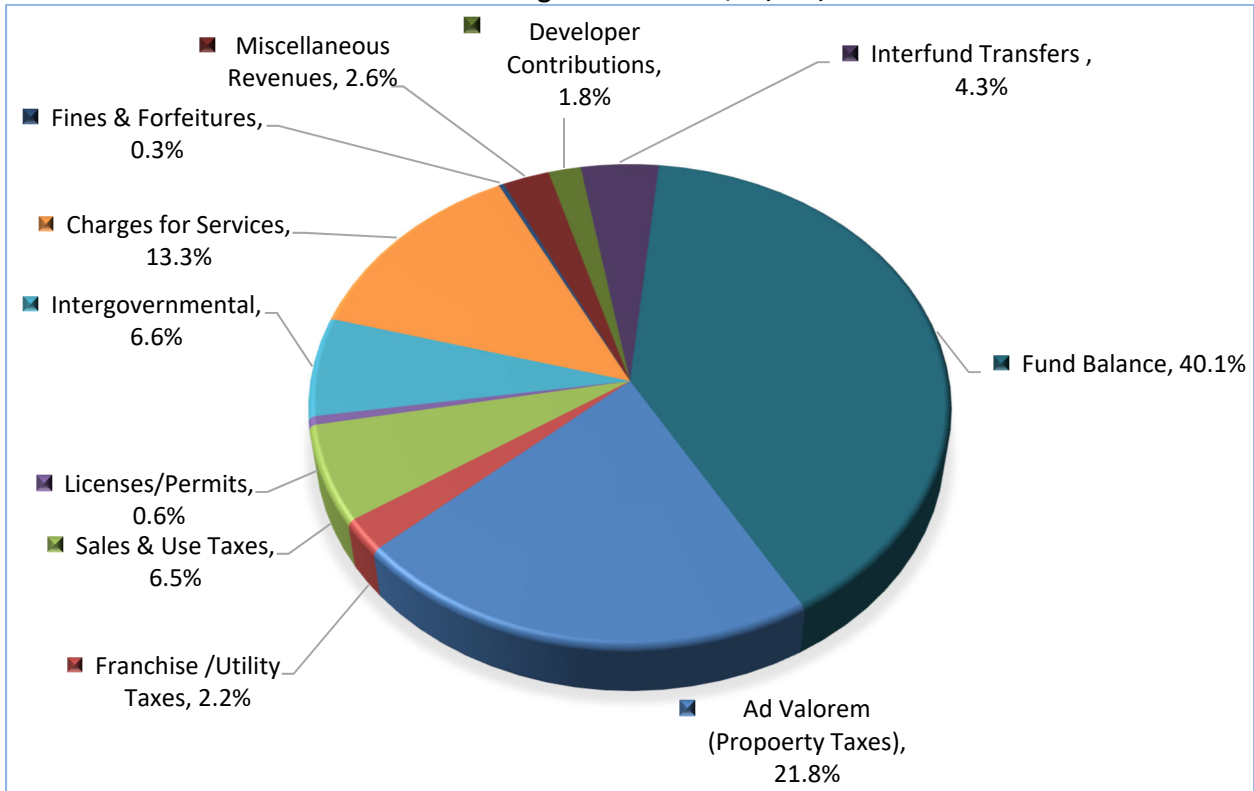
Department	Projects	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	5YR TOTAL
Code Compliance	Replacement Vehicle	\$ -	\$ 87,000	-	-	-	\$ 87,000
Public Safety	Replacement Vehicles	316,204	480,000	480,000	320,000	320,000	\$ 1,916,204
	Replacement Vehicle - Parking	-	35,000	-	38,000	38,000	\$ 111,000
Public Works	Replacement Vehicles	-	22,500	-	-	-	\$ 22,500
	Utility Undergrounding	-	33,469,149	-	-	-	\$ 33,469,149
	Town Resilience - Infrastructure & Town Hall	-	500,000	-	-	-	\$ 500,000
	91st Street Improvement Project	796,800	-	-	-	-	\$ 796,800
	95th Street - Collins to Harding	-	100,000	-	-	-	\$ 100,000
	Collins Avenue Water Main Replacement	-	5,686,182	-	-	-	\$ 5,686,182
	Dune Resiliency & Beautification Upgrade	1,240,000	-	-	-	-	\$ 1,240,000
	Town Hall Chiller/HVAC Improvements	-	900,000	-	-	-	\$ 900,000
	Surfside Memorial Park	2,500,000	-	-	-	-	\$ 2,500,000
	Replacement Vehicle-Solid Waste Truck	-	-	283,000	-	-	\$ 283,000
Parks and Recreation	Replacement Vehicle	-	-	23,000	-	-	\$ 23,000
Culture and	Replacement Vehicle	22,500	22,000	35,000	-	-	\$ 79,500
<b>Total Projects</b>		<b>\$ 4,875,504</b>	<b>\$ 41,301,831</b>	<b>\$ 821,000</b>	<b>358,000</b>	<b>358,000</b>	<b>\$ 47,714,335</b>

Source Code	Revenue Sources	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	5YR TOTAL
GAS	Second Local Option Gas Tax	\$ -	\$ -	-	-	-	\$ -
GF	General Fund (001)	769,200	1,500,000	-	-	-	\$ 2,269,200
CIP	Capital Projects Fund Balance (301)	696,800	-	-	-	-	\$ 696,800
DC	Developer Contributions	1,500,000	-	-	-	-	\$ 1,500,000
FDEO	FDEP Beach Mgmt Grant	470,800	-	-	-	-	\$ 470,800
MTF	Municipal Transportation Fund (CITT)	100,000	-	-	-	-	\$ 100,000
WS	Water and Sewer Fund Renewal & Replacement	-	1,772,319	-	-	-	\$ 1,772,319
FMF	Fleet Management Fund	338,704	646,500	821,000	358,000	358,000	\$ 2,522,204
SFDAC	State of Florida - Division of Arts & Culture Grant	1,000,000	-	-	-	-	\$ 1,000,000
NF	Not Funded	-	37,383,012	-	-	-	\$ 37,383,012
<b>Total Revenue Sources</b>		<b>\$ 4,875,504</b>	<b>\$ 41,301,831</b>	<b>\$ 821,000</b>	<b>\$ 358,000</b>	<b>\$ 358,000</b>	<b>\$ 47,714,335</b>

# ALL FUNDS BUDGET SUMMARY CHART

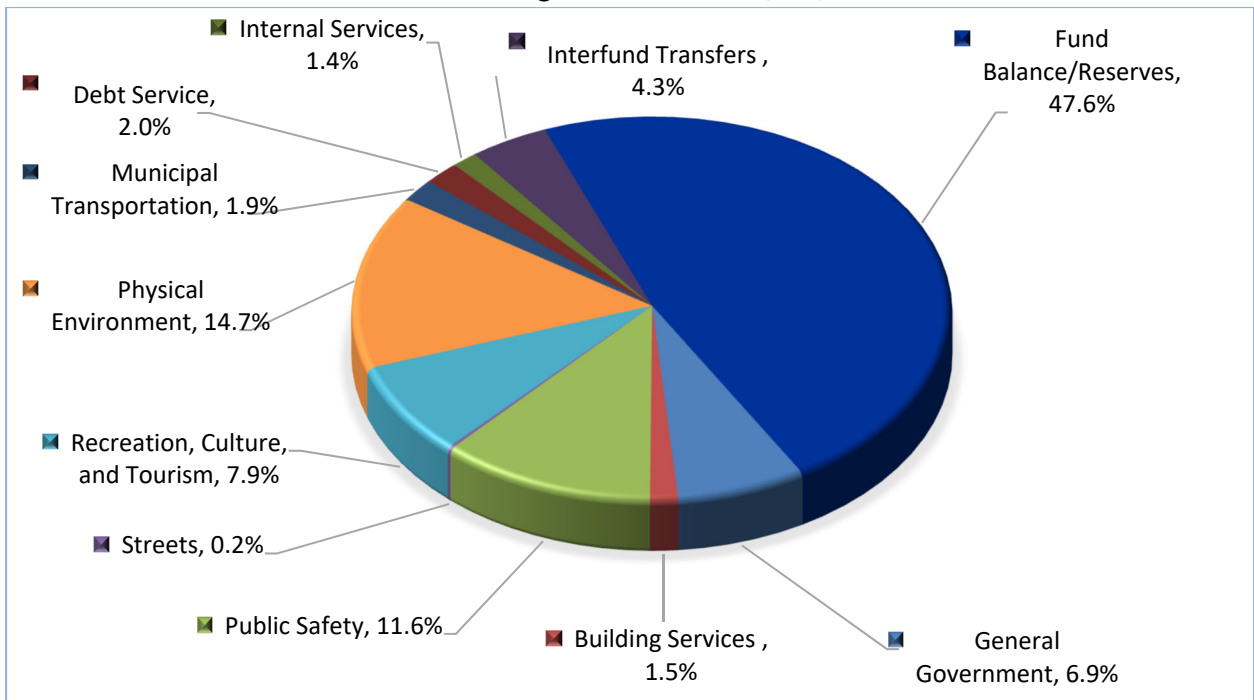
## REVENUES, TRANSFERS & FUND BALANCE BY SOURCE

FY 2025 Budget – All Funds \$82,878,910



## EXPENDITURES, TRANSFERS AND FUND BALANCE BY TYPE

FY 2025 Budget – All Funds \$82,878,910



## ALL FUNDS SCHEDULE OF REVENUES

Revenue Source	FY 2023 Actual	FY 2024 Adopted	FY 2024 Estimated	FY 2025 Adopted
<b>GENERAL FUND (001) - MAJOR FUND</b>				
Property Taxes	\$ 14,748,383	\$ 15,984,306	\$ 15,984,306	\$ 18,056,001
Sales and Use Taxes	96,402	97,227	97,227	93,599
Franchise and Utility Taxes	1,782,612	1,592,175	1,592,175	1,804,264
Permits/Licenses/Inspections	8,800	5,000	5,000	5,000
Intergovernmental Revenues	1,265,966	1,023,516	1,023,516	731,094
Charges for Services	676,145	454,950	755,215	453,350
Fines and Forfeitures	284,061	245,000	245,000	230,000
Miscellaneous Revenues	377,675	103,000	103,000	139,200
Interest	1,501,738	500,000	500,000	1,500,000
Developer Contributions	-	10,000	10,000	-
Other Sources - Transfers In	375,069	374,452	374,452	2,252,540
Appropriated Fund Balance	-	-	1,785,401	-
<b>Total General Fund</b>	<b>\$ 21,116,851</b>	<b>\$ 20,389,626</b>	<b>\$ 22,475,292</b>	<b>\$ 25,265,048</b>
<b>CAPITAL PROJECTS FUND (301) - MAJOR FUND</b>				
Intergovernmental Revenues	\$ -	\$ -	\$ 250,000	\$ 1,470,800
Developer Contributions	438,576	-	-	1,500,000
Other Sources - Transfers In	5,301,375	565,000	2,974,844	769,200
Appropriated Fund Balance	-	-	12,660,540	-
<b>Total Capital Projects Fund</b>	<b>\$ 5,739,951</b>	<b>\$ 565,000</b>	<b>\$ 15,885,384</b>	<b>\$ 3,740,000</b>
<b>TOURIST RESORT FUND (102) - MAJOR FUND</b>				
Sales and Use Taxes	\$ 5,219,482	\$ 5,254,057	\$ 5,254,057	\$ 5,254,057
Miscellaneous Revenues	12,287	10,500	10,500	10,500
Interest	230,111	4,500	4,500	228,000
Appropriated Fund Balance	-	-	1,919,316	-
<b>Total Tourist Resort Fund</b>	<b>\$ 5,461,880</b>	<b>\$ 5,269,057</b>	<b>\$ 7,188,373</b>	<b>\$ 5,492,557</b>
<b>POLICE FORFEITURE FUND (105) - NONMAJOR FUND</b>				
Appropriated Fund Balance	-	55,308	55,308	55,943
<b>Total Police Forfeiture Fund</b>	<b>\$ -</b>	<b>\$ 55,308</b>	<b>\$ 55,308</b>	<b>\$ 55,943</b>
<b>MUNICIPAL TRANSPORTATION FUND (107) - NONMAJOR FUND</b>				
Intergovernmental Revenues	\$ 342,688	\$ 337,376	\$ 337,376	\$ 309,433
Interest	16,139	750	750	750
Appropriated Fund Balance	-	-	102,250	-
<b>Total Municipal Transportation Fund</b>	<b>\$ 358,827</b>	<b>\$ 338,126</b>	<b>\$ 440,376</b>	<b>\$ 310,183</b>

## ALL FUNDS SCHEDULE OF REVENUES

Revenue Source	FY 2023 Actual	FY 2024 Adopted	FY 2024 Estimated	FY 2025 Adopted
<b>BUILDING FUND (150) - NONMAJOR FUND</b>				
Permits/Licenses/Inspections	\$ 1,258,865	\$ 466,100	\$ 1,201,100	\$ 466,100
Miscellaneous Revenues	10,202	2,000	2,000	2,000
Interest	125,611	4,000	4,000	120,000
Appropriated Fund Balance	-	822,113	338,374	800,067
<b>Total Building Fund</b>	<b><u>\$ 1,394,678</u></b>	<b><u>\$ 1,294,213</u></b>	<b><u>\$ 1,545,474</u></b>	<b><u>\$ 1,388,167</u></b>
 <b>ENTERPRISE FUNDS</b>				
<b>WATER AND SEWER FUND (401) - MAJOR FUND</b>				
Charges for Services	\$ 4,331,274	\$ 4,362,318	\$ 4,362,318	\$ 4,457,151
Intergovernmental Revenues	193,706	112,990	112,990	-
Miscellaneous Revenues	15,714	500	500	500
Interest	91,207	5,000	5,000	5,000
Appropriated Fund Balance	-	-	199,351	-
<b>Total Water and Sewer Fund</b>	<b><u>\$ 4,631,901</u></b>	<b><u>\$ 4,480,808</u></b>	<b><u>\$ 4,680,159</u></b>	<b><u>\$ 4,462,651</u></b>
 <b>MUNICIPAL PARKING FUND (402) - MAJOR FUND</b>				
Charges for Services	\$ 2,007,446	\$ 1,580,219	\$ 1,580,219	\$ 2,072,719
Interest	98,358	50,000	50,000	102,000
Developer Contributions	4,186	90,900	90,900	-
<b>Total Municipal Parking Fund</b>	<b><u>\$ 2,109,990</u></b>	<b><u>\$ 1,721,119</u></b>	<b><u>\$ 1,721,119</u></b>	<b><u>\$ 2,174,719</u></b>
 <b>SOLID WASTE FUND (403) - MAJOR FUND</b>				
Charges for Services	\$ 1,890,816	\$ 2,061,293	\$ 2,061,293	\$ 2,078,961
Appropriated Fund Balance	-	-	183	-
<b>Total Solid Waste Fund</b>	<b><u>\$ 1,890,816</u></b>	<b><u>\$ 2,061,293</u></b>	<b><u>\$ 2,061,476</u></b>	<b><u>\$ 2,078,961</u></b>
 <b>STORMWATER FUND (404) - MAJOR FUND</b>				
Charges for Services	\$ 871,974	\$ 870,000	\$ 870,000	\$ 870,000
Intergovernmental Revenues	-	\$ 1,000,000	\$ 4,140,697	\$ 3,000,000
Interest	119,006	60,000	60,000	60,000
Appropriated Fund Balance	-	-	2,827,152	32,151
<b>Total Stormwater Fund</b>	<b><u>\$ 990,980</u></b>	<b><u>\$ 1,930,000</u></b>	<b><u>\$ 10,397,849</u></b>	<b><u>\$ 3,962,151</u></b>

## ALL FUNDS SCHEDULE OF REVENUES

Revenue Source	FY 2023 Actual	FY 2024 Adopted	FY 2024 Estimated	FY 2025 Adopted
<b>FLEET MANAGEMENT FUND (501) - INTERNAL SERVICE FUND</b>				
Charges for Services	\$ 938,836	\$ 911,264	\$ 911,264	\$ 1,064,740
Interest	-	1,000	1,000	-
Other Sources - Transfers In	307,919	80,000	455,665	569,130
<b>Total Fleet Management Fund</b>	<b>\$ 1,246,755</b>	<b>\$ 992,264</b>	<b>\$ 1,367,929</b>	<b>\$ 1,633,870</b>
 <b>TOTAL REVENUES - ALL FUNDS</b>	 <b>\$ 44,942,629</b>	 <b>\$ 39,096,814</b>	 <b>\$ 67,818,739</b>	 <b>\$ 50,564,250</b>

## ALL FUNDS SCHEDULE OF EXPENDITURES

	FY 2023 Actual	FY 2024 Adopted	FY 2024 Estimated	FY 2025 Adopted
<b>GENERAL FUND (001) - MAJOR FUND</b>				
Personnel Services	\$ 9,011,467	\$ 9,973,870	\$ 10,443,533	\$ 11,966,644
Operating Expenses	4,325,508	5,812,448	6,119,800	5,767,088
Capital Outlay	355,935	42,500	242,148	123,534
Non-Operating Expenses	14,112	30,500	32,713	30,500
Transfers Out	5,547,609	645,000	5,554,844	1,338,330
Contingency	(41,278)	250,000	82,254	250,000
Contingency/Return to Reserves	-	3,635,308	-	5,788,952
<b>Total General Fund</b>	<b>\$ 19,213,353</b>	<b>\$ 20,389,626</b>	<b>\$ 22,475,292</b>	<b>\$ 25,265,048</b>
<b>CAPITAL PROJECTS FUND (301) - MAJOR FUND</b>				
Capital Expenditures - Capital Improvement Projects	\$ 4,982,519	\$ 565,000	\$ 15,885,384	\$ 3,740,000
<b>Total Capital Projects Fund</b>	<b>\$ 4,982,519</b>	<b>\$ 565,000</b>	<b>\$ 15,885,384</b>	<b>\$ 3,740,000</b>
<b>TOURIST RESORT FUND (102) - MAJOR FUND</b>				
Personnel Services	\$ 1,931,893	\$ 2,327,249	\$ 2,327,249	\$ 2,455,549
Operating Expenses	1,918,733	2,567,179	2,551,148	2,719,877
Capital Outlay	605,632	24,000	2,025,000	141,545
Transfers Out	121,385	59,597	59,597	64,852
Contingency	-	35,000	11,000	50,000
Contingency/Return to Reserves	-	256,032	214,379	60,734
<b>Total Tourist Resort Fund</b>	<b>\$ 4,577,643</b>	<b>\$ 5,269,057</b>	<b>\$ 7,188,373</b>	<b>\$ 5,492,557</b>
<b>POLICE FORFEITURE FUND (105) - NONMAJOR FUND</b>				
Operating Expenses	\$ 10,612	\$ 34,300	\$ 34,300	\$ 34,300
Capital Outlay	43,618	-	-	-
Non-Operating Expenses	-	21,008	21,008	21,643
<b>Total Police Forfeiture Fund</b>	<b>\$ 54,230</b>	<b>\$ 55,308</b>	<b>\$ 55,308</b>	<b>\$ 55,943</b>
<b>MUNICIPAL TRANSPORTATION FUND (107) - NONMAJOR FUND</b>				
Operating Expenses	\$ 251,924	\$ 235,500	\$ 297,750	\$ 235,500
Capital Outlay	-	-	90,000	-
Transfers Out	16,869	16,869	16,869	15,472
Contingency/Reserve	-	85,757	35,757	59,211
<b>Total Municipal Transportation Fund</b>	<b>\$ 268,793</b>	<b>\$ 338,126</b>	<b>\$ 440,376</b>	<b>\$ 310,183</b>

## ALL FUNDS SCHEDULE OF EXPENDITURES

	FY 2023 Actual	FY 2024 Adopted	FY 2024 Estimated	FY 2025 Adopted
<b>BUILDING FUND (150) - NONMAJOR FUND</b>				
Personnel Services	\$ 682,930	\$ 945,136	\$ 945,136	\$ 1,028,875
Operating Expenses	177,325	206,044	457,305	216,780
Capital Outlay	245,571	-	-	-
Transfers Out	143,280	143,033	143,033	142,512
<b>Total Building Fund</b>	<b>\$ 1,249,106</b>	<b>\$ 1,294,213</b>	<b>\$ 1,545,474</b>	<b>\$ 1,388,167</b>
<b>ENTERPRISE FUNDS</b>				
<b>WATER AND SEWER FUND (401) - MAJOR FUND</b>				
Personnel Services	\$ 447,199	\$ 563,924	\$ 563,924	\$ 589,550
Operating Expenses	2,943,110	2,638,552	2,639,701	2,545,360
Capital Outlay	225	-	198,202	50,000
Debt Service	214,709	1,232,363	1,232,363	1,217,522
Contingency/Reserve	-	45,969	45,969	60,219
<b>Total Water and Sewer Fund</b>	<b>\$ 3,605,243</b>	<b>\$ 4,480,808</b>	<b>\$ 4,680,159</b>	<b>\$ 4,462,651</b>
<b>MUNICIPAL PARKING FUND (402) - MAJOR FUND</b>				
Personnel Services	\$ 473,009	\$ 747,770	\$ 747,770	\$ 745,296
Operating Expenses	604,113	583,347	599,542	608,660
Capital Outlay	-	161,230	145,035	-
Transfers Out	119,400	119,195	119,195	129,704
Contingency/Reserve	-	18,677	18,677	691,059
Renewal & Replacement Reserves	-	90,900	90,900	-
<b>Total Municipal Parking Fund</b>	<b>\$ 1,196,522</b>	<b>\$ 1,721,119</b>	<b>\$ 1,721,119</b>	<b>\$ 2,174,719</b>
<b>SOLID WASTE FUND (403) - MAJOR FUND</b>				
Personnel Services	\$ 922,697	\$ 1,030,017	\$ 1,030,017	\$ 1,049,469
Operating Expenses	1,077,626	1,031,276	1,031,459	1,029,492
<b>Total Solid Waste Fund</b>	<b>\$ 2,000,323</b>	<b>\$ 2,061,293</b>	<b>\$ 2,061,476</b>	<b>\$ 2,078,961</b>
<b>STORMWATER FUND (404) - MAJOR FUND</b>				
Personnel Services	\$ 194,894	\$ 254,194	\$ 254,194	\$ 225,003
Operating Expenses	508,346	260,901	346,208	272,676
Capital Outlay	-	-	9,330,901	1,132,151
Debt Service	71,569	410,788	410,788	405,840
Transfers Out	35,820	35,758	35,758	1,900,000
Contingency	-	20,000	20,000	20,000
Contingency/Return to Reserves	-	948,359	-	6,481
<b>Total Stormwater Fund</b>	<b>\$ 810,629</b>	<b>\$ 1,930,000</b>	<b>\$ 10,397,849</b>	<b>\$ 3,962,151</b>



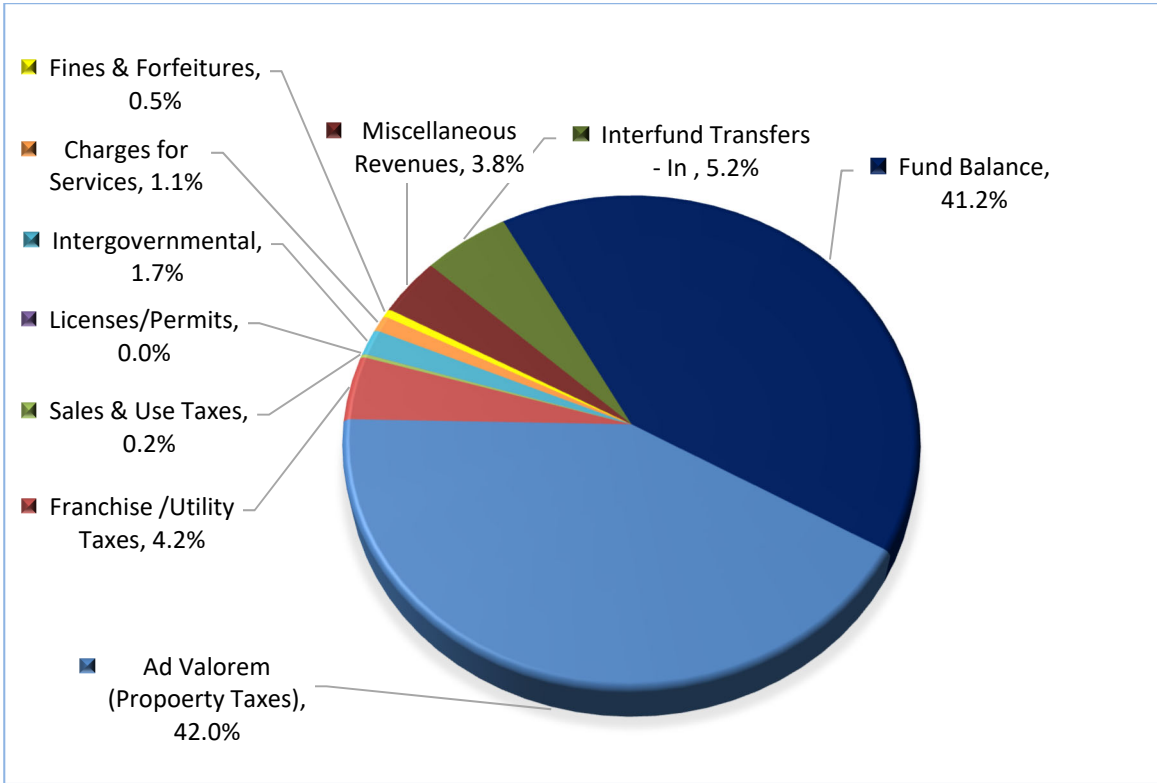
## ALL FUNDS SCHEDULE OF EXPENDITURES

	<u>FY 2023 Actual</u>	<u>FY 2024 Adopted</u>	<u>FY 2024 Estimated</u>	<u>FY 2025 Adopted</u>
<b>FLEET MANAGEMENT FUND (501) - INTERNAL SERVICE FUND</b>				
Personnel Services	\$ 82,656	\$ 89,092	\$ 89,092	\$ 93,491
Operating Expenses	576,825	425,360	425,360	486,001
Capital Outlay	-	370,736	758,937	591,630
Contingency/Reserve	-	107,076	94,540	462,748
<b><u>Total Fleet Management Fund</u></b>	<b><u>\$ 659,481</u></b>	<b><u>\$ 992,264</u></b>	<b><u>\$ 1,367,929</u></b>	<b><u>\$ 1,633,870</u></b>
 <b>TOTAL EXPENDITURES - ALL FUNDS</b>	 <b><u>\$ 38,617,842</u></b>	 <b><u>\$ 39,096,814</u></b>	 <b><u>\$ 67,818,739</u></b>	 <b><u>\$ 50,564,250</u></b>

# GENERAL FUND BUDGET SUMMARY CHART

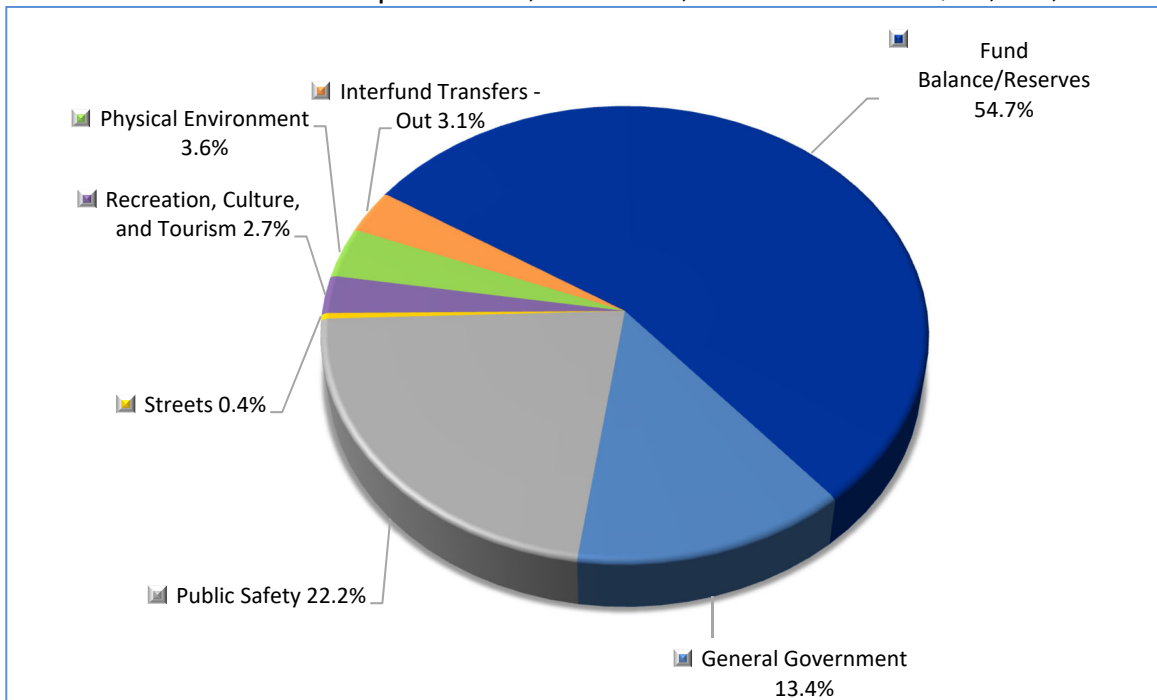
## Where Do the Funds Come From?

Total General Fund Revenues, Transfers & Fund Balance \$42,982,449



## Where Do the Funds Go?

Total General Fund Expenditures, Transfers, & Fund Balance \$42,982,449



**001 GENERAL FUND**  
**TOTAL REVENUES**

Line Item Prefix: 001--:		FY 2023	FY 2024	FY 2024	FY 2025
		Actual	Adopted	Estimated	Adopted
511-311-1000	Current & Delinquent Real Property	\$ 14,595,616	\$ 15,834,306	\$ 15,834,306	\$ 17,906,001
511-311-1001	Current & Delinquent Personal Property	152,767	150,000	150,000	150,000
<b>TOTAL</b>	<b>Real Property Tax</b>	<b>\$ 14,748,383</b>	<b>\$ 15,984,306</b>	<b>\$ 15,984,306</b>	<b>\$ 18,056,001</b>
511-312-4100	First Local Option Fuel Tax	\$ 68,284	\$ 70,577	\$ 70,577	\$ 68,053
511-312-4200	Second Local Option Fuel Tax	28,118	26,650	26,650	25,546
<b>TOTAL</b>	<b>Sales and Use Taxes</b>	<b>\$ 96,402</b>	<b>\$ 97,227</b>	<b>\$ 97,227</b>	<b>\$ 93,599</b>
511-314-1000	Electric Utility	\$ 830,014	\$ 724,500	\$ 724,500	\$ 850,000
511-314-4000	Gas Utility	22,971	26,250	26,250	24,150
511-315-0100	Communication Services Tax	194,378	190,500	190,500	181,984
511-316-0100	Surfside Local Business Licensing Tax	77,577	75,000	75,000	75,000
511-316-0200	Miami-Dade Occ Licenses Tax Share	6,218	9,000	9,000	6,200
511-316-0300	Surfside Local Business License Penalty	1,283	500	500	500
<b>TOTAL</b>	<b>Municipal Utility &amp; Other Use Taxes</b>	<b>\$ 1,132,441</b>	<b>\$ 1,025,750</b>	<b>\$ 1,025,750</b>	<b>\$ 1,137,834</b>
511-323-1000	Electric Franchise	\$ 631,879	\$ 542,850	\$ 542,850	\$ 647,680
511-323-4000	Gas Franchise	18,292	23,575	23,575	18,750
<b>TOTAL</b>	<b>Franchise Fees</b>	<b>\$ 650,171</b>	<b>\$ 566,425</b>	<b>\$ 566,425</b>	<b>\$ 666,430</b>
511-329-2010	Lobbyist Fees / Registrations	\$ 8,800	\$ 5,000	\$ 5,000	\$ 5,000
<b>TOTAL</b>	<b>Permits/Licenses/Inspection</b>	<b>\$ 8,800</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>
590-331-50-00-30	Federal Grant -FEMA Hurricane Irma/Ian	\$ 100,500			
590-331-5025	Federal Grant FEMA (Champlain Towers)	333,212	-	-	-
590-334-3910	State Grant - FDEP Resilient Florida	-	300,000	300,000	-
511-335-1200	State Revenue Sharing	225,277	199,236	199,236	197,508
511-335-1500	Beverage License	8,810	7,500	7,500	7,500
511-335-1800	Half Cent Sales Tax	594,590	510,780	510,780	522,586
511-335-4900	Motor Fuel Tax Rebate	3,577	6,000	6,000	3,500
<b>TOTAL</b>	<b>Intergovernmental - Federal/State</b>	<b>\$ 1,265,966</b>	<b>\$ 1,023,516</b>	<b>\$ 1,023,516</b>	<b>\$ 731,094</b>
511-341-9000	Election Qualifying Fees	\$ -	\$ 250	\$ 250	\$ -
515-322-7500	Planning & Zoning Reviews	\$ 40,909	\$ 12,500	\$ 12,500	\$ 40,000
521-342-1010	Special Police Detail - Extra Duty	\$ 411,162	\$ 230,000	\$ 530,265	\$ 230,000
572-347-2002	Pool Admission Fees	12,233	13,500	13,500	10,500
572-347-2003	Recreation - Aquatic Programs	41,570	30,000	30,000	38,500
572-347-2004	Recreation - Community Ctr Facility Rentals	8,337	6,000	6,000	8,000
572-347-2005	Recreation - ID Cards	55	200	200	50
572-347-2006	Recreation - Winter Camp	5,948	6,000	6,000	-
572-347-2007	Recreation - Summer Camp	800	-	-	-
572-347-2022	Recreation - Spring Camp	5,458	5,000	5,000	-
572-347-2025	Recreation - After School Program	614	-	-	-
572-347-2008	Recreation - Locker Rentals	84	-	-	-
572-347-2015	Recreation - Adult Programs	23,857	24,000	24,000	24,000
572-347-2016	Recreation - Youth Programs	119,984	120,000	120,000	100,000
572-347-2014-18	Recreation - Senior Programs	2,295	1,500	1,500	2,300
572-347-2090	Recreation - Concessions	2,839	6,000	6,000	-
<b>TOTAL</b>	<b>Charges for Services</b>	<b>\$ 676,145</b>	<b>\$ 454,950</b>	<b>\$ 755,215</b>	<b>\$ 453,350</b>

**001 GENERAL FUND**  
**TOTAL REVENUES**

Line Item Prefix: 001--:		FY 2023	FY 2024	FY 2024	FY 2025
		Actual	Adopted	Estimated	Adopted
521-351-5005	Traffic Violations	\$ 21,243	\$ 35,000	\$ 35,000	\$ 20,000
521-351-5010	Parking Violations	147,855	145,000	145,000	145,000
521-351-5030	Red Light Enforcement	3,045	-	-	-
511-369-9020	Lien Searches	23,350	35,000	35,000	35,000
524-359-4000	Code Enforcement Fees and Penalties	88,568	30,000	30,000	30,000
<b>TOTAL</b>	<b>Fines &amp; Forfeitures</b>	<b>\$ 284,061</b>	<b>\$ 245,000</b>	<b>\$ 245,000</b>	<b>\$ 230,000</b>
511-361-1000	Interest Earnings	\$ 1,501,738	\$ 500,000	\$ 500,000	\$ 1,500,000
511-364-1000	Disposition of Assets	11,200	10,000	10,000	10,000
511-366-1010	Contributions & Donations-Private Sources	1,000	-	-	-
521-369-3025	Premium Tax Revenues (CH 185)	110,994	-	-	-
521-369-3030	Cost Recovery - Take Home Vehicle	32,015	19,000	19,000	31,200
521-369-9004	Other Miscellaneous Revenues - Police	1,956	5,000	5,000	5,000
524-322-8600	Certificate of Use	5,329	4,500	4,500	4,500
511-369-9010	Other Miscellaneous Revenues	14,028	25,000	25,000	25,000
539-322-7000	Public Works Permit	15,500	-	-	10,000
539-343-9011	Vacant Window Covering	691	-	-	-
511-369-9040	Beach Furniture Registration	3,750	-	-	1,000
511-369-9050	Bike Sharing Revenue	19,862	-	-	-
511-369-9055	Car Charging Station Revenue	906	1,000	1,000	1,000
511-369-9060	Sidewalk Café Site Permit	41,338	35,000	35,000	35,000
511-369-9065	Gazette Advertisement Revenue	14,500	12,000	12,000	14,500
511-369-9075	Special Event Coordination	2,070	1,500	1,500	2,000
572-369-1000	Insurance Proceeds	102,536	-	-	-
<b>TOTAL</b>	<b>Miscellaneous Revenues</b>	<b>\$ 1,879,413</b>	<b>\$ 613,000</b>	<b>\$ 613,000</b>	<b>\$ 1,639,200</b>
511-381-1700	Interfund Transfer: Mun. Transportation	\$ 16,869	\$ 16,869	\$ 16,869	\$ 15,472
511-381-1200	Interfund Transfer: Tourist Resort	59,700	59,597	59,597	64,852
511-381-1600	Interfund Transfer: Building Services	143,280	143,033	143,033	142,512
511-381-4200	Interfund Transfer: Mun. Parking	119,400	119,195	119,195	129,704
511-381-4400	Interfund Transfer: Stormwater	35,820	35,758	35,758	1,900,000
<b>TOTAL</b>	<b>Interfund Transfers</b>	<b>\$ 375,069</b>	<b>\$ 374,452</b>	<b>\$ 374,452</b>	<b>\$ 2,252,540</b>
511-392-0000	Appropriated Fund Balance		\$ -	\$ 1,785,401	\$ -
<b>TOTAL</b>	<b>Appropriated Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,785,401</b>	<b>\$ -</b>
<b>TOTAL</b>	<b>REVENUES</b>	<b>\$ 21,116,851</b>	<b>\$ 20,389,626</b>	<b>\$ 22,475,292</b>	<b>\$ 25,265,048</b>

# 001 GENERAL FUND

## TOTAL EXPENDITURES

Line Item		FY 2023 Actual	FY 2024 Adopted	FY 2024 Estimated	FY 2025 Adopted
<b><u>Personnel Services</u></b>					
1210	Regular Salaries	\$ 5,676,864	\$ 6,138,796	\$ 6,261,098	\$ 7,280,951
1310	Other Salaries	96,678	264,088	264,088	319,152
1410	Overtime	331,501	303,000	303,000	313,000
1510	Special pay	112,048	164,228	164,228	174,036
1520	Extra Duty Pay	349,595	230,000	508,927	230,000
2110	Payroll Taxes	491,856	531,133	561,007	620,154
2210	Retirement Contribution	1,163,904	1,169,085	1,181,381	1,561,118
2310	Life & Health Insurance	650,677	990,314	1,016,318	1,266,318
2410	Workers Compensation	138,344	183,226	183,486	201,915
<b>Total</b>	<b>Personnel Services</b>	<b>\$ 9,011,467</b>	<b>\$ 9,973,870</b>	<b>\$ 10,443,533</b>	<b>\$ 11,966,644</b>
<b><u>Operating Expenses</u></b>					
3103	Lobbyist	\$ 42,000	\$ 46,110	\$ 46,818	\$ 47,000
3110/3115	Professional Services	1,565,242	1,836,734	1,891,543	1,071,242
3111/3120	Lawsuits and Prosecutions	5,930	-	-	-
3112	Physical Examinations	18,278	25,466	25,466	31,306
3210	Accounting and Auditing	45,982	82,000	82,000	85,500
3410	Other Contractual Services	241,887	340,083	474,586	356,598
3411	Nuisance Abatement	16	1,500	1,500	1,500
3420	Other Code Services	1,449	6,850	6,850	6,850
4009	Car Allowance	29,499	35,046	39,546	43,866
4110	Telecommunications	73,848	109,987	109,987	118,278
4111	Postage	9,409	18,850	18,850	16,850
4112	Mobile Phone Allowance	5,628	6,786	6,786	6,480
4310	Electricity	66,347	84,198	84,198	107,424
541-4310	Roadway Electricity	38,689	41,580	41,580	45,360
4311	Water and Sewer	77,610	75,750	75,750	85,490
4403	Equipment/Vehicle Leasing	154,466	281,459	327,232	366,475
4510	Property and Liability Insurance	292,447	483,024	483,024	649,799
4601	Maintenance Service/Repair Contracts	85,392	134,914	135,639	151,646
4602	Building Maintenance	63,437	120,120	108,766	130,409
4603	Equipment Maintenance	34,042	51,772	53,235	42,975
4604	Grounds Maintenance	208,173	257,109	300,928	287,968
516-4605	IT Software Maintenance	75,456	151,234	153,030	174,657
4606	IT Hardware Maintenance	21,191	68,058	76,731	68,058
4611	Miscellaneous Maintenance	31,807	66,700	66,700	66,700
4612	Vehicle Maintenance - Usage	179,389	184,561	184,561	209,877

# 001 GENERAL FUND

## TOTAL EXPENDITURES

		FY 2023	FY 2024	FY 2024	FY 2025
	Line Item	Actual	Adopted	Estimated	Adopted
4613	Vehicle Maint. - Fleet Replacement	307,296	336,162	336,162	416,844
4710	Printing & Binding	2,794	6,250	6,250	6,250
4810	Promotional Activities	69,722	126,607	126,607	127,107
4910	Legal Advertisement	7,191	39,500	39,500	54,900
4911	Other Current Charges	143,017	202,700	207,779	197,050
4913	Other Current Charges -Transportation	-	-	-	135,000
5110	Office Supplies	42,485	59,400	59,400	65,975
5210	Property and Maintenance	2,044	15,000	15,000	15,000
5213	Landscape Improvements	11,347	10,000	10,000	10,000
5214	Uniforms	32,223	34,850	34,850	48,700
5216	Gasoline	124,320	118,400	118,400	131,140
5217	K-9 Allowance	5,284	5,000	5,000	-
5225	Merchant Fees	7,288	16,400	16,400	16,400
5290	Miscellaneous Operating Supplies	115,621	147,450	154,961	176,246
5310	Road Materials	19,924	22,500	22,500	22,500
5410	Subscriptions and Memberships	20,206	25,738	25,738	27,668
5520	Conferences and Seminars	46,892	101,600	110,947	92,000
5510	Training & Educational	240	35,000	35,000	52,000
<b>Total</b>	<b>Operating Expenses</b>	<b>\$ 4,325,508</b>	<b>\$ 5,812,448</b>	<b>\$ 6,119,800</b>	<b>\$ 5,767,088</b>
<b>Capital Outlay</b>					
6310	Improvements other than Building	\$ -	\$ -	\$ 90,001	\$ -
6410	Machinery and Equipment	355,935	42,500	152,147	123,534
<b>Total</b>	<b>Capital Outlay</b>	<b>\$ 355,935</b>	<b>\$ 42,500</b>	<b>\$ 242,148</b>	<b>\$ 123,534</b>
<b>Debt Service</b>					
<b>Total</b>	<b>Debt Service</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Non-operating Expenses</b>					
8300	Other Grants and Aid	\$ 14,112	\$ 30,500	\$ 32,713	\$ 30,500
9130	Transfer to Capital Projects Fund	5,301,375	565,000	2,974,844	769,200
9144	Transfer to Stormwater Fund	-	-	2,500,000	-
9190	Transfer to Fleet Mgmt Fund	246,234	80,000	80,000	569,130
9920	Contingency	(41,278)	250,000	82,254	250,000
9310	Reserves/Return to Fund Balance	-	3,635,308	-	5,788,952
<b>Total</b>	<b>Non-operating Expenses</b>	<b>\$ 5,520,443</b>	<b>\$ 4,560,808</b>	<b>\$ 5,669,811</b>	<b>\$ 7,407,782</b>
<b>TOTAL</b>	<b>GENERAL FUND EXPENDITURES</b>	<b>\$ 19,213,353</b>	<b>\$ 20,389,626</b>	<b>\$ 22,475,292</b>	<b>\$ 25,265,048</b>

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

	General Fund	Capital Projects Fund	Total Special Revenue Funds <sup>1</sup>	Total Enterprise Funds <sup>2</sup>	Internal Service Funds
<b>October 1, 2023 Fund Balance</b>	<b>\$ 19,502,802</b>	<b>\$ 13,111,827</b>	<b>\$ 11,713,261</b>	<b>\$ 20,406,359</b>	<b>\$ 2,366,848</b>
<b>Fiscal Year 2024 Estimated</b>					
FY 2024 Estimated Revenues*	\$ 20,689,891	\$ 3,224,844	\$ 6,814,283	\$ 15,833,917	\$ 1,367,929
FY 2024 Estimated Expenditures/Expenses*	22,475,292	15,885,384	8,979,395	18,705,057	1,273,389
Net Increase (Decrease) in Fund Balance/Net Position	<u>\$ (1,785,401)</u>	<u>\$(12,660,540)</u>	<u>\$ (2,165,112)</u>	<u>\$ (2,871,140)</u>	<u>\$ 94,540</u>
<b>September 30, 2024 Fund Balance (Estimated)*</b>	<b>\$ 17,717,401</b>	<b>\$ 451,287</b>	<b>\$ 9,548,149</b>	<b>\$ 17,535,219</b>	<b>\$ 2,461,388</b>
<b>Fiscal Year 2025</b>					
FY 2025 Budgeted Revenues	\$ 25,265,048	\$ 3,740,000	\$ 6,390,840	\$ 12,646,331	\$ 1,633,870
FY 2025 Budgeted Expenditures/Expenses	19,476,096	3,740,000	7,126,905	11,920,723	1,171,122
Net Increase (Decrease) in Fund Balance/Net Position	<u>\$ 5,788,952</u>	<u>\$ -</u>	<u>\$ (736,065)</u>	<u>\$ 725,608</u>	<u>\$ 462,748</u>
<b>September 30, 2025 Fund Balance (Projected)</b>	<b>\$ 23,506,353</b>	<b>\$ 451,287</b>	<b>\$ 8,812,084</b>	<b>\$ 18,260,827</b>	<b>\$ 2,924,136</b>

\*Estimates are unaudited and based on preliminary year-end results for the purpose of budget adoption by the Town Commission. Fiscal Year 2024 is not closed at the time of public hearings.

<sup>1</sup>See Summary of Changes in Fund Balance - Special Revenue Funds Detail

<sup>2</sup>See Summary of Changes in Fund Balance - Enterprise Funds Detail

**Changes in Fund Balance**

**General Fund:** The FY 2025 increase is mainly a result of growth-related property tax revenues and projected interest income that are being maintained to focus on building fund balance reserves for fiscal stability, and to provide a funding source for future investment in one-time capital projects and infrastructure.

**Internal Service Funds**

**Fleet Management Fund:** Fund balance increase of \$462,748 is attributable to a transfer from the General Fund to accumulate sufficient reserves to provide for police patrol vehicles for new positions.

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

	<b>Tourist Resort Fund</b>	<b>Police Forfeiture Fund</b>	<b>Municipal Transportation Fund</b>	<b>Building Fund</b>	<b>Total Special Revenue Funds</b>
<b>October 1, 2023 Fund Balance</b>	<b>\$ 7,650,361</b>	<b>\$ 122,227</b>	<b>\$ 715,208</b>	<b>\$ 3,225,465</b>	<b>\$ 11,713,261</b>
<b>Fiscal Year 2024 Estimated</b>					
FY 2024 Estimated Revenues*	\$ 5,269,057	\$ -	\$ 338,126	\$ 1,207,100	\$ 6,814,283
FY 2024 Estimated Expenditures*	6,973,994	55,308	404,619	1,545,474	8,979,395
Net Increase (Decrease) in Fund Balance	\$ (1,704,937)	\$ (55,308)	\$ (66,493)	\$ (338,374)	\$ (2,165,112)
<b>September 30, 2024 Fund Balance (Estimated)*</b>	<b>\$ 5,945,424</b>	<b>\$ 66,919</b>	<b>\$ 648,715</b>	<b>\$ 2,887,091</b>	<b>\$ 9,548,149</b>
<b>Fiscal Year 2025</b>					
FY 2025 Budgeted Revenues	\$ 5,492,557	\$ -	\$ 310,183	\$ 588,100	\$ 6,390,840
FY 2025 Budgeted Expenditures	5,431,823	55,943	250,972	1,388,167	7,126,905
Net Increase (Decrease) in Fund Balance	\$ 60,734	\$ (55,943)	\$ 59,211	\$ (800,067)	\$ (736,065)
<b>September 30, 2025 Fund Balance (Projected)</b>	<b>\$ 6,006,158</b>	<b>\$ 10,976</b>	<b>\$ 707,926</b>	<b>\$ 2,087,024</b>	<b>\$ 8,812,084</b>

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

**Changes in Fund Balance**  
**Special Revenue Funds**

**Police Forfeiture Fund:** Fines & forfeitures revenues are budgeted when the Town receives its share of seized assets dispositions. The fund balance decrease (\$55,943) during FY 2025 is anticipated due to the timing of revenue recognition and expenditures.

**Municipal Transportation Fund:** Fund balance increase (\$59,211) is mainly attributable to a net decrease in expenditures from:  
1) expenditure decrease - outside consultants for studies (-\$102,250);  
2) expenditure increase -sidewalk repairs (\$40,000).

**Building Fund:** Building permit revenue is volatile and fluctuates with construction cycles. The fund balance decrease (\$736,035) mainly results from the timing of revenue recognition from permit fees and the related expenditure for Building Department operations over construction periods .



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

	<u>Water/ Sewer Fund</u>	<u>Municipal Parking Fund</u>	<u>Solid Waste Fund</u>	<u>Stormwater Fund</u>	<u>Total Enterprise Funds</u>
<b>October 1, 2023 Fund Balance<sup>1</sup></b>	<b>\$ 11,121,571</b>	<b>\$ 5,021,044</b>	<b>\$ 259,486</b>	<b>\$ 4,004,258</b>	<b>\$ 20,406,359</b>
<b>Fiscal Year 2024 Estimated</b>					
FY 2024 Estimated Revenues*	\$ 4,480,808	\$ 1,721,119	\$ 2,061,293	\$ 7,570,697	\$ 15,833,917
FY 2024 Estimated Expenses*	<u>4,634,190</u>	<u>1,611,542</u>	<u>2,061,476</u>	<u>10,397,849</u>	<u>18,705,057</u>
Net Increase (Decrease) in Fund Balance/Net Position	<u>\$ (153,382)</u>	<u>\$ 109,577</u>	<u>\$ (183)</u>	<u>\$ (2,827,152)</u>	<u>\$ (2,871,140)</u>
<b>September 30, 2024 Fund Balance (Estimated)*<sup>1</sup></b>	<b>\$ 10,968,189</b>	<b>\$ 5,130,621</b>	<b>\$ 259,303</b>	<b>\$ 1,177,106</b>	<b>\$ 17,535,219</b>
<b>Fiscal Year 2025</b>					
FY 2025 Budgeted Revenues	\$ 4,462,651	\$ 2,174,719	\$ 2,078,961	\$ 3,930,000	\$ 12,646,331
FY 2025 Budgeted Expenses	<u>4,402,432</u>	<u>1,483,660</u>	<u>2,078,961</u>	<u>3,955,670</u>	<u>11,920,723</u>
Net Increase (Decrease) in Fund Balance/Net Position	<u>\$ 60,219</u>	<u>\$ 691,059</u>	<u>\$ (0)</u>	<u>\$ (25,670)</u>	<u>\$ 725,608</u>
<b>September 30, 2025 Fund Balance (Projected)<sup>1</sup></b>	<b>\$ 11,028,408</b>	<b>\$ 5,821,680</b>	<b>\$ 259,303</b>	<b>\$ 1,151,436</b>	<b>\$ 18,260,827</b>

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

<sup>1</sup>Fund Balance/Net Position includes Net Investments in Capital Assets at October 1, 2023.

**Changes in Fund Balance/Net Position**

**Municipal Parking Fund:** Fund balance net increase mainly attributable to:

- 1) revenue increase - metered parking fees from demand and rate increase (\$465,000);
- 2) revenue increase - permit parking - business district (\$27,500);
- 3) revenue increase - interest incomes (\$52,000);
- 4) expense decrease - no planned Capital Outlay expenditures.

## BUDGET SUMMARY ALL FUNDS

	FY 2023	FY 2024	FY 2024	FY 2025
	Actual	Adopted	Estimated	Adopted
<b>ALL FUNDS</b>				
<b><u>Financing Sources</u></b>				
Property Taxes	\$ 14,748,383	\$ 15,984,306	\$ 15,984,306	\$ 18,056,001
Sales and Use Taxes	5,315,884	5,351,284	5,351,284	5,347,656
Franchise and Utility Taxes	1,782,612	1,592,175	1,592,175	1,804,264
Permits/Licenses/Inspections	1,267,665	471,100	1,206,100	471,100
Intergovernmental Revenues	1,802,360	2,473,882	5,864,579	5,511,327
Charges for Services	10,716,491	10,240,044	10,540,309	10,996,921
Fines and Forfeitures	284,061	245,000	245,000	230,000
Miscellaneous Revenues	415,878	126,000	2,626,000	152,200
Interest	2,182,170	625,250	625,250	2,015,750
Developer Contributions	442,762	90,900	90,900	1,500,000
<b>Subtotal</b>	<b>\$ 38,958,266</b>	<b>\$ 37,199,941</b>	<b>\$ 44,125,903</b>	<b>\$ 46,085,219</b>
Other Sources - Transfers In	5,984,363	1,019,452	3,804,961	3,590,870
Fund Balance/Net Position -Beginning:				
Net Investment in Capital Assets	11,240,116	11,240,116	13,549,309	13,549,309
Committed	9,441,778	9,571,339	10,296,782	10,462,104
Restricted	13,639,783	9,553,882	14,671,901	12,460,860
Assigned	12,354,395	312,522	13,111,827	451,287
Unassigned	14,100,238	7,767,629	15,471,278	10,790,067
<b>Total Fund Balance/ Net Position -Beginning</b>	<b>60,776,310</b>	<b>38,445,488</b>	<b>67,101,097</b>	<b>47,713,627</b>
<b>Total</b>	<b>\$ 105,718,939</b>	<b>\$ 76,664,881</b>	<b>\$ 115,031,961</b>	<b>\$ 97,389,716</b>
<b><u>Financing Uses</u></b>				
Personnel Services	\$ 13,746,745	\$ 15,931,252	\$ 16,400,915	\$ 18,153,877
Operating Expenses	12,394,122	13,794,907	14,502,573	13,915,734
Capital Outlay	6,233,500	1,163,466	28,675,607	5,778,860
Debt Service	286,278	1,643,151	1,643,151	1,623,362
Non-Operating Expenses	(27,166)	356,508	166,975	372,143
<b>Subtotal</b>	<b>32,633,479</b>	<b>32,889,284</b>	<b>61,389,221</b>	<b>39,843,976</b>
Transfers Out	5,984,363	1,019,452	5,929,296	3,590,870
Fund Balance/Net Position Ending:				
Net Investment in Capital Assets	13,549,309	11,240,116	13,549,309	13,549,309
Committed	10,296,782	10,462,104	10,462,104	11,660,759
Restricted	14,671,901	8,984,857	12,460,860	12,076,339
Assigned	13,111,827	312,522	451,287	451,287
Unassigned	15,471,278	11,756,546	10,789,884	16,217,176
<b>Total Fund Balance/ Net Position -Ending</b>	<b>67,101,097</b>	<b>42,756,145</b>	<b>47,713,444</b>	<b>53,954,870</b>
<b>Total</b>	<b>\$ 105,718,939</b>	<b>\$ 76,664,881</b>	<b>\$ 115,031,961</b>	<b>\$ 97,389,716</b>

## BUDGET SUMMARY

### MAJOR GOVERNMENTAL FUNDS

	FY 2023	FY 2024	FY 2024	FY 2025
	Actual	Adopted	Estimated	Adopted
<b>MAJOR GOVERNMENTAL FUNDS* (Aggregate)</b>				
<b><u>Financing Sources</u></b>				
Property Taxes	\$ 14,748,383	\$ 15,984,306	\$ 15,984,306	\$ 18,056,001
Sales and Use Taxes	5,315,884	5,351,284	5,351,284	5,347,656
Franchise and Utility Taxes	1,782,612	1,592,175	1,592,175	1,804,264
Permits/Licenses/Inspections	8,800	5,000	5,000	5,000
Intergovernmental Revenues	1,265,966	1,023,516	1,273,516	2,201,894
Charges for Services	676,145	454,950	755,215	453,350
Fines and Forfeitures	284,061	245,000	245,000	230,000
Miscellaneous Revenues	389,962	123,500	123,500	149,700
Interest	1,731,849	504,500	504,500	1,728,000
Developer Contributions	438,576	-	-	1,500,000
Other Sources - Transfers In	5,676,444	939,452	3,349,296	3,021,740
Beginning Fund Balance:				
Committed	9,441,778	9,571,339	10,296,782	10,462,104
Restricted	6,045,839	3,730,760	6,800,515	4,955,109
Assigned	12,354,395	312,522	13,111,827	451,287
Unassigned	8,877,811	5,181,631	10,055,866	8,245,612
<b>Total</b>	<b><u>\$ 69,038,505</u></b>	<b><u>\$ 45,019,935</u></b>	<b><u>\$ 69,448,782</u></b>	<b><u>\$ 58,611,717</u></b>
<b><u>Financing Uses</u></b>				
Personnel Services	\$ 10,943,360	\$ 12,301,119	\$ 12,770,782	\$ 14,422,193
Operating Expenses	6,244,241	8,379,627	8,670,948	8,486,965
Capital Outlay /Capital Improvement Program	5,944,086	631,500	18,152,532	4,005,079
Debt Service	-	-	-	-
Non-Operating Expenses	14,112	65,500	43,713	80,500
Transfers Out	5,668,994	704,597	5,614,441	1,403,182
Contingency	(41,278)	250,000	82,254	250,000
Ending Fund Balance:				
Committed	10,296,782	10,462,104	10,462,104	11,660,759
Restricted	6,800,515	3,846,323	4,955,109	4,904,639
Assigned	13,111,827	312,522	451,287	451,287
Unassigned	10,055,866	8,066,643	8,245,612	12,947,113
<b>Total</b>	<b><u>\$ 69,038,505</u></b>	<b><u>\$ 45,019,935</u></b>	<b><u>\$ 69,448,782</u></b>	<b><u>\$ 58,611,717</u></b>

The Major Governmental Funds consist of the General Fund (001), the Capital Projects Fund (301), and the Tourist Resort Fund (102).

# BUDGET SUMMARY

## OTHER GOVERNMENTAL FUNDS

	FY 2023	FY 2024	FY 2024	FY 2025
	Actual	Adopted	Estimated	Adopted
<b>OTHER GOVERNMENTAL FUNDS*(Aggregate)</b>				
<b><u>Financing Sources</u></b>				
Permits/Licenses/Inspections	\$ 1,258,865	\$ 466,100	\$ 1,201,100	\$ 466,100
Intergovernmental Revenues	342,688	337,376	337,376	309,433
Miscellaneous Revenues	10,202	2,000	2,000	2,000
Interest	141,750	4,750	4,750	120,750
Beginning Fund Balance	3,881,524	2,450,640	4,062,900	3,602,725
<b>Total</b>	<b><u>\$ 5,635,029</u></b>	<b><u>\$ 3,260,866</u></b>	<b><u>\$ 5,608,126</u></b>	<b><u>\$ 4,501,008</u></b>
 <b><u>Financing Uses</u></b>				
Personnel Services	\$ 682,930	\$ 945,136	\$ 945,136	\$1,028,875
Operating Expenses	439,861	475,844	789,355	486,580
Capital Outlay	289,189	-	90,000	-
Non-Operating Expenses	-	21,008	21,008	21,643
Transfers Out	160,149	159,902	159,902	157,984
Ending Fund Balance	4,062,900	1,658,976	3,602,725	2,805,926
<b>Total</b>	<b><u>\$ 5,635,029</u></b>	<b><u>\$ 3,260,866</u></b>	<b><u>\$ 5,608,126</u></b>	<b><u>\$ 4,501,008</u></b>

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

# BUDGET SUMMARY

## ALL GOVERNMENTAL FUNDS

	FY 2023 Actual	FY 2024 Adopted	FY 2024 Estimated	FY 2025 Adopted
<b>GOVERNMENTAL FUNDS</b>				
<b>GENERAL FUND (001) - MAJOR FUND</b>				
<b><u>Financing Sources</u></b>				
Property Taxes	\$ 14,748,383	\$ 15,984,306	\$ 15,984,306	\$ 18,056,001
Sales and Use Taxes	96,402	97,227	97,227	93,599
Franchise and Utility Taxes	1,782,612	1,592,175	1,592,175	1,804,264
Permits/Licenses/Inspections	8,800	5,000	5,000	5,000
Intergovernmental Revenues	1,265,966	1,023,516	1,023,516	731,094
Charges for Services	676,145	454,950	755,215	453,350
Fines and Forfeitures	284,061	245,000	245,000	230,000
Miscellaneous Revenues	377,675	113,000	113,000	139,200
Interest	1,501,738	500,000	500,000	1,500,000
Other Sources - Transfers In	375,069	374,452	374,452	2,252,540
Beginning Fund Balance:				
Committed	8,721,493	8,721,493	9,446,936	9,471,789
Assigned	-	-	-	-
Unassigned	8,877,811	5,181,631	10,055,866	8,245,612
<b>Total</b>	<b><u>\$ 38,716,155</u></b>	<b><u>\$ 34,292,750</u></b>	<b><u>\$ 40,192,693</u></b>	<b><u>\$ 42,982,449</u></b>
<b><u>Financing Uses</u></b>				
Personnel Services	\$ 9,011,467	\$ 9,973,870	\$ 10,443,533	\$ 11,966,644
Operating Expenses	4,325,508	5,812,448	6,119,800	5,767,088
Capital Outlay	355,935	42,500	242,148	123,534
Non-Operating Expenses	14,112	30,500	32,713	30,500
Transfers Out	5,547,609	645,000	5,554,844	1,338,330
Contingency	(41,278)	250,000	82,254	250,000
Ending Fund Balance:				
Committed	9,446,936	9,471,789	9,471,789	10,559,240
Unassigned	10,055,866	8,066,643	8,245,612	12,947,113
<b>Total</b>	<b><u>\$ 38,716,155</u></b>	<b><u>\$ 34,292,750</u></b>	<b><u>\$ 40,192,693</u></b>	<b><u>\$ 42,982,449</u></b>

# BUDGET SUMMARY

## ALL GOVERNMENTAL FUNDS

	FY 2023 Actual	FY 2024 Adopted	FY 2024 Estimated	FY 2025 Adopted
<b>GOVERNMENTAL FUNDS</b>				
<b>CAPITAL PROJECTS FUND (301) - MAJOR FUND</b>				
<b><u>Financing Sources</u></b>				
Other Sources - Transfers In	\$ 5,301,375	\$ 565,000	\$ 2,974,844	\$ 769,200
Beginning Fund Balance	12,354,395	312,522	13,111,827	451,287
<b>Total</b>	<b><u>\$ 18,094,346</u></b>	<b><u>\$ 877,522</u></b>	<b><u>\$ 16,336,671</u></b>	<b><u>\$ 4,191,287</u></b>
<b><u>Financing Uses</u></b>				
Capital Expenditures - Capital Improvement Projects	\$ 4,982,519	\$ 565,000	\$ 15,885,384	\$ 3,740,000
Ending Fund Balance - Unassigned	13,111,827	312,522	451,287	451,287
<b>Total</b>	<b><u>\$18,094,346</u></b>	<b><u>\$ 877,522</u></b>	<b><u>\$ 16,336,671</u></b>	<b><u>\$ 4,191,287</u></b>
<b>TOURIST RESORT FUND (102) - MAJOR FUND</b>				
<b><u>Financing Sources</u></b>				
Sales and Use Taxes	\$ 5,219,482	\$ 5,254,057	\$ 5,254,057	\$ 5,254,057
Miscellaneous Revenues	12,287	10,500	10,500	10,500
Interest	230,111	4,500	4,500	228,000
Beginning Fund Balance:				
Committed	720,285	849,846	849,846	990,315
Restricted	6,045,839	3,730,760	6,800,515	4,955,109
<b>Total</b>	<b><u>\$ 12,228,004</u></b>	<b><u>\$ 9,849,663</u></b>	<b><u>\$ 12,919,418</u></b>	<b><u>\$ 11,437,981</u></b>
<b><u>Financing Uses</u></b>				
Personnel Services	\$ 1,931,893	\$ 2,327,249	\$ 2,327,249	\$ 2,455,549
Operating Expenses	1,918,733	2,567,179	2,551,148	2,719,877
Capital Outlay	605,632	24,000	2,025,000	141,545
Non-Operating Expenses	-	35,000	11,000	50,000
Transfers Out	121,385	59,597	59,597	64,852
Ending Fund Balance:				
Committed	849,846	990,315	990,315	1,101,519
Restricted	6,800,515	3,846,323	4,955,109	4,904,639
<b>Total</b>	<b><u>\$ 12,228,004</u></b>	<b><u>\$ 9,849,663</u></b>	<b><u>\$ 12,919,418</u></b>	<b><u>\$ 11,437,981</u></b>

# BUDGET SUMMARY

## ALL GOVERNMENTAL FUNDS

	FY 2023 Actual	FY 2024 Adopted	FY 2024 Estimated	FY 2025 Adopted
<b>GOVERNMENTAL FUNDS</b>				
<b>POLICE FORFEITURE FUND (105) - NONMAJOR FUND</b>				
<b><u>Financing Sources</u></b>				
Fines and Forfeitures	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance	176,457	91,773	122,227	66,919
<b>Total</b>	<b>\$ 176,457</b>	<b>\$ 91,773</b>	<b>\$ 122,227</b>	<b>\$ 66,919</b>
<b><u>Financing Uses</u></b>				
Operating Expenses	\$ 10,612	\$ 34,300	\$ 34,300	\$ 34,300
Capital Outlay	43,618	-	-	-
Non-Operating Expenses	-	21,008	21,008	21,643
Ending Fund Balance	122,227	36,465	66,919	10,976
<b>Total</b>	<b>\$ 176,457</b>	<b>\$ 91,773</b>	<b>\$ 122,227</b>	<b>\$ 66,919</b>
<b>MUNICIPAL TRANSPORTATION FUND (107) - NONMAJOR FUND</b>				
<b><u>Financing Sources</u></b>				
Intergovernmental Revenues	\$ 342,688	\$ 337,376	\$ 337,376	\$ 309,433
Interest	16,139	750	750	750
Beginning Fund Balance	625,174	480,201	715,208	648,715
<b>Total</b>	<b>\$ 984,001</b>	<b>\$ 818,327</b>	<b>\$ 1,053,334</b>	<b>\$ 958,898</b>
<b><u>Financing Uses</u></b>				
Operating Expenses	\$ 251,924	\$ 235,500	\$ 297,750	\$ 235,500
Transfers Out	16,869	16,869	16,869	15,472
Ending Fund Balance	715,208	565,958	648,715	707,926
<b>Total</b>	<b>\$ 984,001</b>	<b>\$ 818,327</b>	<b>\$ 1,053,334</b>	<b>\$ 958,898</b>

# BUDGET SUMMARY

## ALL GOVERNMENTAL FUNDS

	FY 2023 Actual	FY 2024 Adopted	FY 2024 Estimated	FY 2025 Adopted
<b>GOVERNMENTAL FUNDS</b>				
<b>BUILDING FUND (150) - NONMAJOR FUND</b>				
<b><u>Financing Sources</u></b>				
Permits/Licenses/Inspections	\$ 1,258,865	\$ 466,100	\$ 1,201,100	\$ 466,100
Miscellaneous Revenues	10,202	2,000	2,000	2,000
Interest	125,611	4,000	4,000	120,000
Beginning Fund Balance	3,079,893	1,878,666	3,225,465	2,887,091
<b>Total</b>	<b><u>\$ 4,474,571</u></b>	<b><u>\$ 2,350,766</u></b>	<b><u>\$ 4,432,565</u></b>	<b><u>\$ 3,475,191</u></b>
<b><u>Financing Uses</u></b>				
Personnel Services	\$ 682,930	\$ 945,136	\$ 945,136	\$ 1,028,875
Operating Expenses	177,325	206,044	457,305	216,780
Capital Outlay	245,571	-	-	-
Transfers Out	143,280	143,033	143,033	142,512
Ending Fund Balance	3,225,465	1,056,553	2,887,091	2,087,024
<b>Total</b>	<b><u>\$ 4,474,571</u></b>	<b><u>\$ 2,350,766</u></b>	<b><u>\$ 4,432,565</u></b>	<b><u>\$ 3,475,191</u></b>



## BUDGET SUMMARY ENTERPRISE FUNDS

	FY 2023	FY 2024	FY 2024	FY 2025
	Actual	Adopted	Estimated	Adopted
<b>ENTERPRISE FUNDS <sup>***</sup>(Aggregate)</b>				
<b><u>Financing Sources</u></b>				
Charges for Services	\$ 9,101,510	\$ 8,873,830	\$ 8,873,830	\$ 9,478,831
Intergovernmental Revenues	193,706	1,112,990	4,253,687	3,000,000
Miscellaneous Revenues	15,714	500	2,500,500	500
Interest	308,571	115,000	115,000	167,000
Developer Contributions	4,186	90,900	90,900	-
Net Position -Beginning:				
Net Investment in Capital Assets	10,810,503	10,810,503	12,628,488	12,628,488
Restricted Renewal & Replacement	2,038,459	2,038,459	2,038,459	2,038,459
Restricted Loan Reserve	324,000	324,000	324,000	324,000
Unrestricted	5,222,427	2,585,998	5,415,412	2,544,455
Total Net Position -Beginning	<u>18,395,389</u>	<u>15,758,960</u>	<u>20,406,359</u>	<u>17,535,402</u>
<b>Total</b>	<b><u>28,019,076</u></b>	<b><u>25,952,180</u></b>	<b><u>36,240,276</u></b>	<b><u>30,181,733</u></b>
<b><u>Financing Uses</u></b>				
Personnel Services	\$ 2,037,799	\$ 2,595,905	\$ 2,595,905	\$ 2,609,318
Operating Expenses	5,133,195	4,514,076	4,616,910	4,456,188
Capital Outlay	225	161,230	9,674,138	1,182,151
Debt Service	286,278	1,643,151	1,643,151	1,623,362
Non-Operating Expenses	-	20,000	20,000	20,000
Transfers Out	155,220	154,953	154,953	2,029,704
Net Position -Ending:				
Net Investment in Capital Assets	12,628,488	10,810,503	12,628,488	12,628,488
Restricted Renewal & Replacement	2,038,459	2,038,459	2,038,459	2,038,459
Restricted Loan Reserve	324,000	324,000	324,000	324,000
Unrestricted	5,415,412	3,689,903	2,544,272	3,270,063
Total Net Position -Ending	<u>20,406,359</u>	<u>16,862,865</u>	<u>17,535,219</u>	<u>18,261,010</u>
<b>Total</b>	<b><u>28,019,076</u></b>	<b><u>25,952,180</u></b>	<b><u>36,240,276</u></b>	<b><u>30,181,733</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 2023 Actual	FY 2024 Adopted	FY 2024 Estimated	FY 2025 Adopted
<b>ENTERPRISE FUNDS</b>				
<b>WATER AND SEWER FUND (401) - MAJOR FUND</b>				
<b><u>Financing Sources</u></b>				
Charges for Services	\$ 4,331,274	\$ 4,362,318	\$ 4,362,318	\$ 4,457,151
Intergovernmental Revenues	193,706	112,990	112,990	-
Miscellaneous Revenues	15,714	500	500	500
Interest	91,207	5,000	5,000	5,000
Net Position -Beginning:				
Net Investment in Capital Assets	8,570,852	8,570,852	9,774,168	9,774,168
Restricted Renewal & Replacement	1,772,319	1,772,319	1,772,319	1,772,319
Restricted Loan Reserve	243,000	243,000	243,000	243,000
Unrestricted	(491,258)	(603,381)	(667,916)	(821,298)
Total Net Position -Beginning	<u>10,094,913</u>	<u>9,982,790</u>	<u>11,121,571</u>	<u>10,968,189</u>
<b>Total</b>	<b><u>\$ 14,726,814</u></b>	<b><u>\$ 14,463,598</u></b>	<b><u>\$ 15,602,379</u></b>	<b><u>\$ 15,430,840</u></b>
<b><u>Financing Uses</u></b>				
Personnel Services	\$ 447,199	\$ 563,924	\$ 563,924	\$ 589,550
Operating Expenses	2,943,110	2,638,552	2,639,701	2,545,360
Capital Outlay	225	-	198,202	50,000
Debt Service	214,709	1,232,363	1,232,363	1,217,522
Net Position -Ending:				
Net Investment in Capital Assets	9,774,168	8,570,852	9,774,168	9,774,168
Restricted Renewal & Replacement	1,772,319	1,772,319	1,772,319	1,772,319
Restricted Loan Reserve	243,000	243,000	243,000	243,000
Unrestricted	(667,916)	(557,412)	(821,298)	(761,079)
Total Net Position -Ending	<u>11,121,571</u>	<u>10,028,759</u>	<u>10,968,189</u>	<u>11,028,408</u>
<b>Total</b>	<b><u>\$ 14,726,814</u></b>	<b><u>\$ 14,463,598</u></b>	<b><u>\$ 15,602,379</u></b>	<b><u>\$ 15,430,840</u></b>
 <b>MUNICIPAL PARKING FUND (402) - MAJOR FUND</b>				
<b><u>Financing Sources</u></b>				
Charges for Services	\$ 2,007,446	\$ 1,580,219	\$ 1,580,219	\$ 2,072,719
Interest	98,358	50,000	50,000	102,000
Developer Contributions	4,186	90,900	90,900	-
Net Position -Beginning:				
Net Investment in Capital Assets	1,822,764	1,822,764	1,822,764	1,822,764
Unrestricted	2,284,812	2,164,887	3,198,280	3,307,857
Total Net Position -Beginning	<u>4,107,576</u>	<u>3,987,651</u>	<u>5,021,044</u>	<u>5,130,621</u>
<b>Total</b>	<b><u>\$ 6,217,566</u></b>	<b><u>\$ 5,708,770</u></b>	<b><u>\$ 6,742,163</u></b>	<b><u>\$ 7,305,340</u></b>

# BUDGET SUMMARY

## ALL ENTERPRISE FUNDS

	FY 2023 Actual	FY 2024 Adopted	FY 2024 Estimated	FY 2025 Adopted
<b>ENTERPRISE FUNDS</b>				
<b>MUNICIPAL PARKING FUND (402) - MAJOR FUND (Cont.)</b>				
<b><u>Financing Uses</u></b>				
Personnel Services	\$ 473,009	\$ 747,770	\$ 747,770	\$ 745,296
Operating Expenses	604,113	583,347	599,542	608,660
Capital Outlay	-	161,230	145,035	-
Transfers Out	119,400	119,195	119,195	129,704
Net Position -Ending:				
Net Investment in Capital Assets	1,822,764	1,822,764	1,822,764	1,822,764
Unrestricted	3,198,280	2,274,464	3,307,857	3,998,916
Total Net Position -Ending	5,021,044	4,097,228	5,130,621	5,821,680
<b>Total</b>	<b>\$ 6,217,566</b>	<b>\$ 5,708,770</b>	<b>\$ 6,742,163</b>	<b>\$ 7,305,340</b>
<b>SOLID WASTE FUND (403) - MAJOR FUND</b>				
<b><u>Financing Sources</u></b>				
Charges for Services	\$ 1,890,816	\$ 2,061,293	\$ 2,061,293	\$ 2,078,961
Net Position -Beginning:				
Net Investment in Capital Assets	387,207	387,207	306,414	306,414
Unrestricted	(18,214)	(49,346)	(46,928)	(46,928)
Total Net Position -Beginning	368,993	337,861	259,486	259,486
<b>Total</b>	<b>\$ 2,259,809</b>	<b>\$ 2,399,154</b>	<b>\$ 2,320,779</b>	<b>\$ 2,338,447</b>
<b><u>Financing Uses</u></b>				
Personnel Services	\$ 922,697	\$ 1,030,017	\$ 1,030,017	\$ 1,049,469
Operating Expenses	1,077,626	1,031,276	1,031,459	1,029,492
Net Position -Ending:				
Net Investment in Capital Assets	306,414	387,207	306,414	306,414
Unrestricted	(46,928)	(49,346)	(47,111)	(46,928)
Total Net Position -Ending	259,486	337,861	259,303	259,486
<b>Total</b>	<b>\$ 2,259,809</b>	<b>\$ 2,399,154</b>	<b>\$ 2,320,779</b>	<b>\$ 2,338,447</b>
<b>STORMWATER FUND (404) - MAJOR FUND</b>				
<b><u>Financing Sources</u></b>				
Charges for Services	\$ 871,974	\$ 870,000	\$ 870,000	\$ 870,000
Intergovernmental Revenues	-	1,000,000	4,140,697	3,000,000
Interest	119,006	60,000	60,000	60,000
Net Position -Beginning:				
Net Investment in Capital Assets	29,680	29,680	725,142	725,142
Restricted Renewal & Replacement	266,140	266,140	266,140	266,140
Restricted Loan Reserve	81,000	81,000	81,000	81,000
Unrestricted	3,447,087	1,073,838	2,931,976	104,824
Total Net Position -Beginning	3,823,907	1,450,658	4,004,258	1,177,106
<b>Total</b>	<b>\$ 4,814,887</b>	<b>\$ 3,380,658</b>	<b>\$ 11,574,955</b>	<b>\$ 5,107,106</b>

# BUDGET SUMMARY ALL ENTERPRISE FUNDS

	FY 2023 Actual	FY 2024 Adopted	FY 2024 Estimated	FY 2025 Adopted
<b>ENTERPRISE FUNDS</b>				
<b>STORMWATER FUND (404) - MAJOR FUND (Cont.)</b>				
<b><u>Financing Uses</u></b>				
Personnel Services	\$ 194,894	\$ 254,194	\$ 254,194	\$ 225,003
Operating Expenses	508,346	260,901	346,208	272,676
Debt Service	71,569	410,788	410,788	405,840
Non-Operating Expenses		20,000	20,000	20,000
Transfers Out	35,820	35,758	35,758	1,900,000
Net Position -Ending:				
Net Investment in Capital Assets	725,142	29,680	725,142	725,142
Restricted Renewal & Replacement	266,140	266,140	266,140	266,140
Restricted Loan Reserve	81,000	81,000	81,000	81,000
Unrestricted	2,931,976	2,022,197	104,824	79,154
Total Net Position -Ending	<u>4,004,258</u>	<u>2,399,017</u>	<u>1,177,106</u>	<u>1,151,436</u>
<b>Total</b>	<b><u>\$ 4,814,887</u></b>	<b><u>\$ 3,380,658</u></b>	<b><u>\$ 11,574,955</u></b>	<b><u>\$ 5,107,106</u></b>

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

# REVENUE SOURCES

## 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 2025 property taxes will account for 71% 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 Florida Statutes 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. The maximum millage a local government may levy pursuant to Florida law is 10 mills, but this can only be accomplished through a unanimous vote of the governing body.

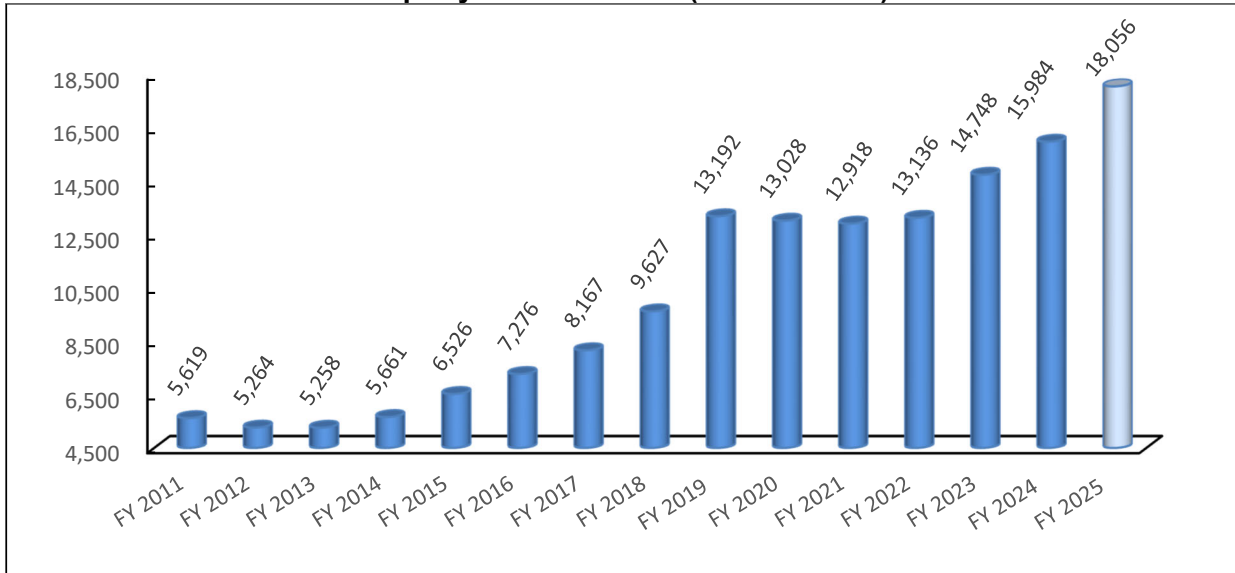
How assessed value is calculated (Ref 193.155, F.S.):

1. Homestead Exemption Cap - Beginning in the second year a property receives a homestead exemption, the assessed value increase is limited to no more than 3% or the current consumer price index, whichever is lower, regardless of how much the market value increases. This limit excludes new construction, additions, and other qualified changes to the property. As the market value increases greater than the assessed value, the difference between these two numbers is the homestead assessment difference (commonly known as the Save Our Homes Cap).
2. Portability - Up to \$500,000 of a homestead assessment differential (difference between the market and assessed values) of a property may be transferred to a new homesteaded property. The new homestead must be established within two years, that is, two consecutive January 1sts after the abandonment of the previous homestead.
3. Non-Homestead Cap - Properties without a homestead exemption automatically benefit from a Non-Homestead Cap. This limits the increases in the assessed value to no more than 10% each year regardless of how much the market value increases. This limitation does not apply to the School Board portion of property valuation and corresponding taxes.

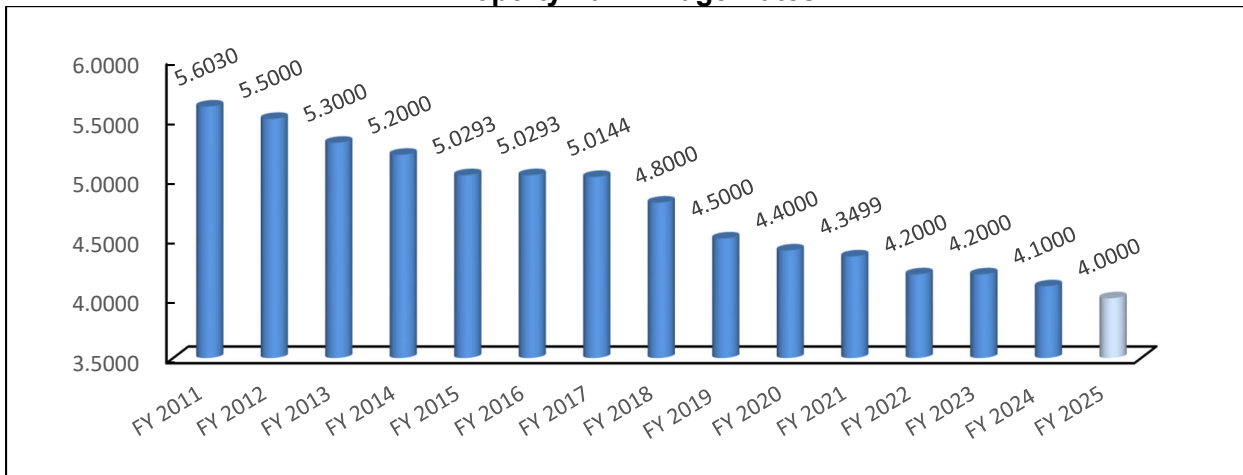
Each year property tax revenues are estimated using current taxable property values as provided by Miami-Dade County at the Town's levied millage rate. The revenue generated is budgeted at 95 percent of its gross value to take into account early payment discounts and other adjustments in accordance with Florida Statutes. The Miami Dade Property Appraiser's July 1, 2024 Preliminary Taxable Value for the FY 2025 budget is \$4,751,579,117. This value is 15.8% or \$647,777,900 more than last year. The net increase is attributed to an increase of \$624,152,463 (15.2%) in existing property values, and an increase in new construction of \$23,625,437 (0.6%) added to the tax roll. The FY 2025 Adopted Budget operating millage rate was lowered to 4.0000 mills from 4.1000 mills in FY 2024. The following graph below illustrates the 15-year history for the Town's property tax revenue.

# REVENUE SOURCES

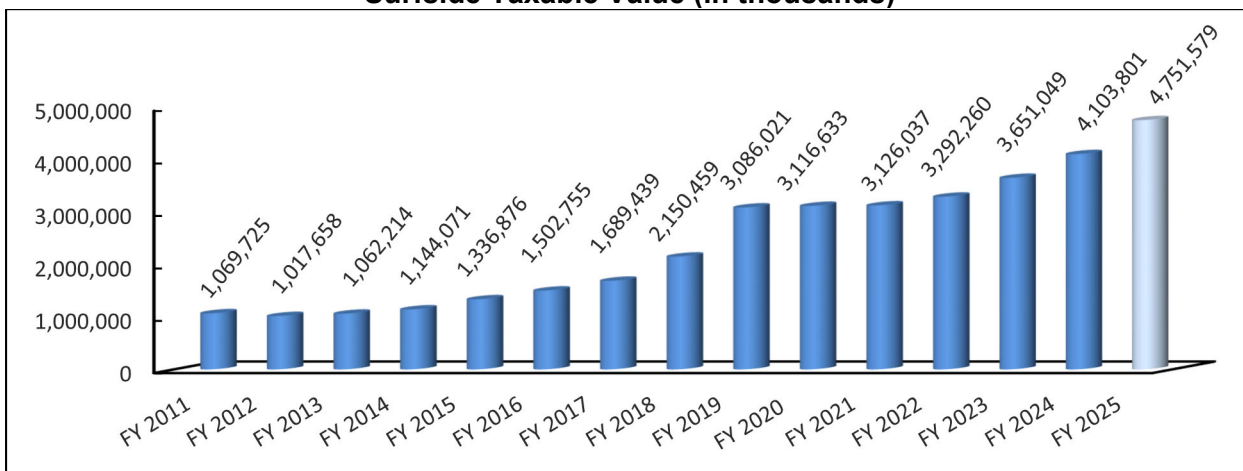
## Property Tax Revenues (in thousands)



## Property Tax Millage Rates



## Surfside Taxable Value (in thousands)

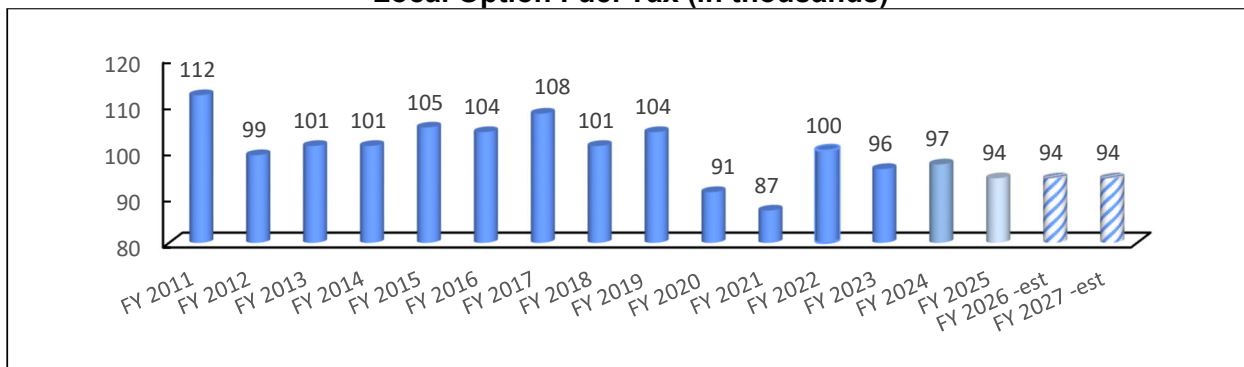


# REVENUE SOURCES

## 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. In FY 2025, the Town estimates it's share at \$93,599 based upon 95% of the State of Florida's Department of Revenue projection. This is slightly lower than the prior year. Revenue estimates are not indexed for FY 2026 and FY 2027 as this revenue fluctuates with fuel prices which are projected to remain constant.

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

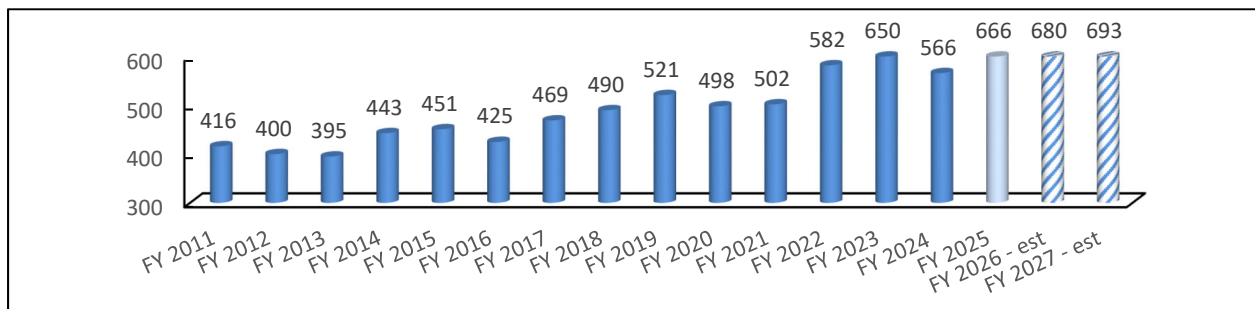


## Franchise, Utility, Communications, and Occupational (Local Business) Taxes

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 2025 these revenue sources will account for approximately 8% of total General Fund revenues.

**Franchise Fees** are negotiated fixed fees the Town charges 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. Electric franchise fees are based on the utility's revenues. Franchise revenues are expected to increase slightly in future years based on new development.

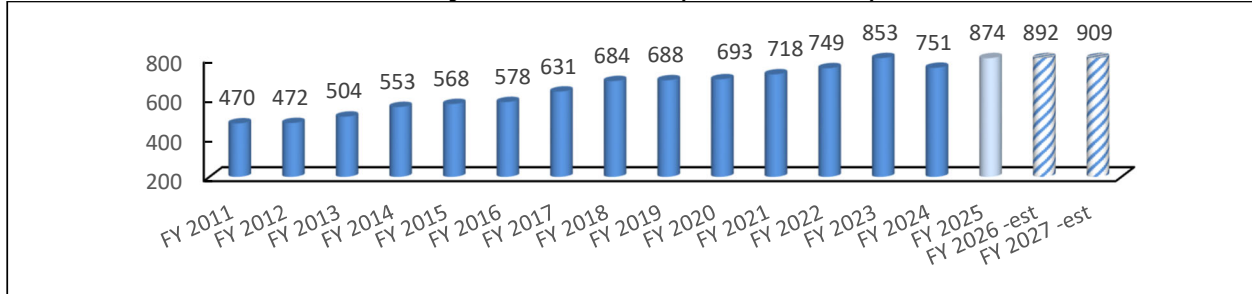
**Franchise Fees (in thousands)**



## REVENUE SOURCES

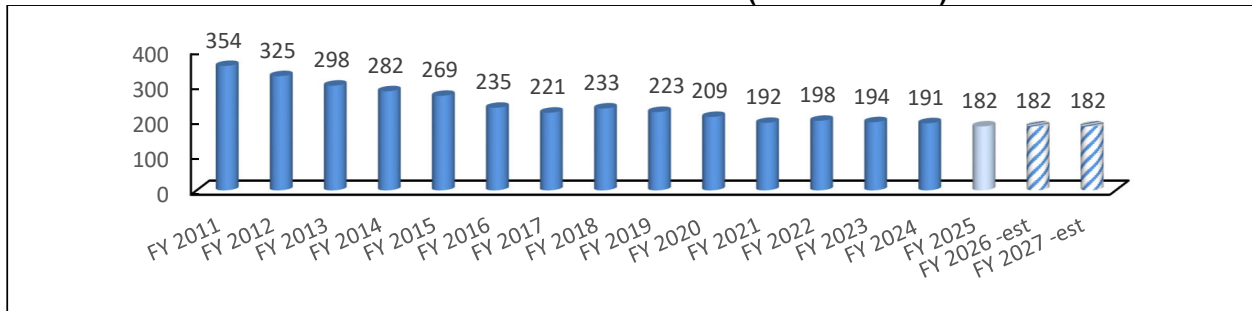
**Utility Services Taxes** are public service taxes on the purchase of electricity, metered natural gas, manufactured gas, and water services. The tax is levied upon purchases within Surfside and may be levied at a maximum rate of 10% for each utility. The revenue estimates were determined based on historical trends and the expectation of slight growth.

**Utility Service Taxes (in thousands)**



**Communications Services Tax (CST)** applies to retail sales of telecommunications, direct-to-home satellite, cellular telephone 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. Revenue estimates are projected by the State to be used by local governments during budget preparation. The economy, legislation, and changes in technology have eroded the tax base for this revenue. FY 2026 and FY 2027 revenue forecasts are conservatively estimated based on recent historical trend and uncertainty.

**Communications Services Tax (in thousands)**



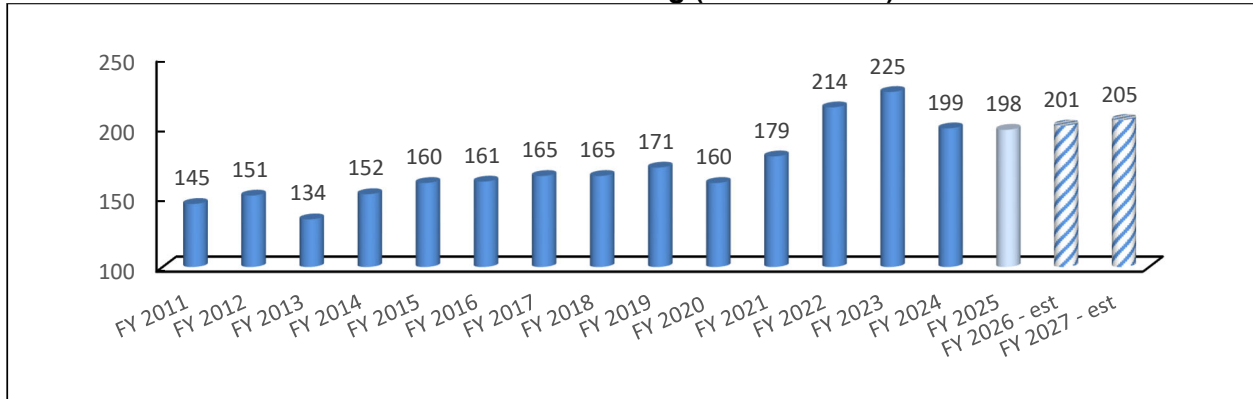
### Intergovernmental Revenue

The Town receives revenues from revenue sharing programs with the State of Florida. These revenue sources are comprised of Municipal Revenue Sharing and the Local Government Half-cent Sales Tax. In FY 2025 intergovernmental revenues will account for 3% 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. Municipalities are required to budget at least 95% of the State's estimates. Revenue forecasts were determined based on historical trends and kept conservative reflecting a slight increase for FY 2026 and FY 2027.

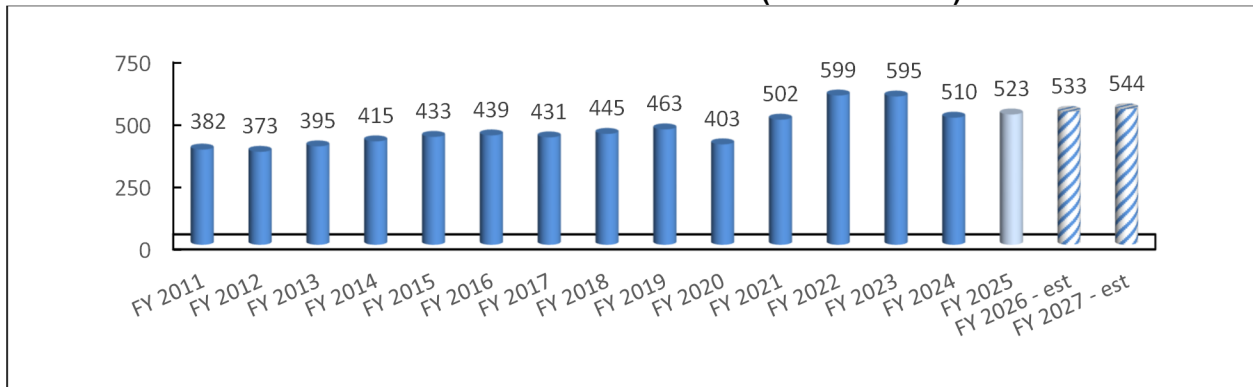


# REVENUE SOURCES

## State Revenue Sharing (in thousands)



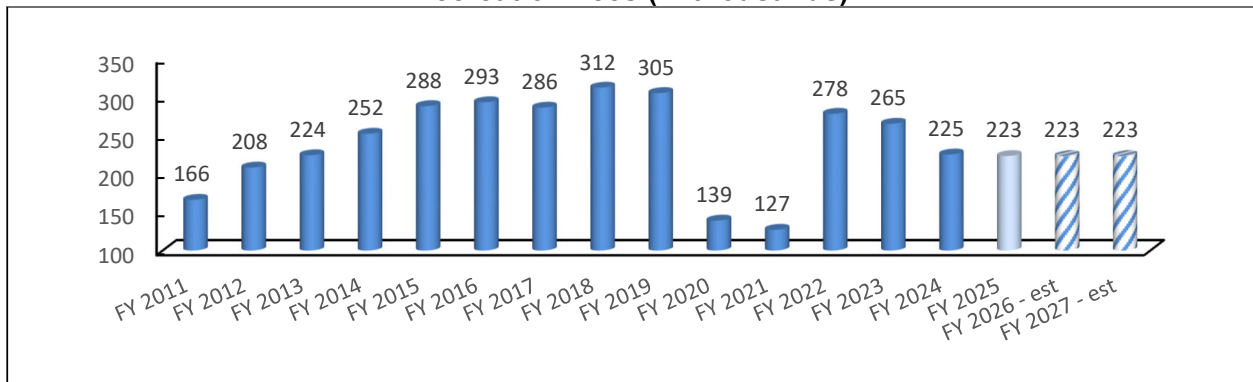
## Local Government Half Cent Tax (in thousands)



### Services Revenues

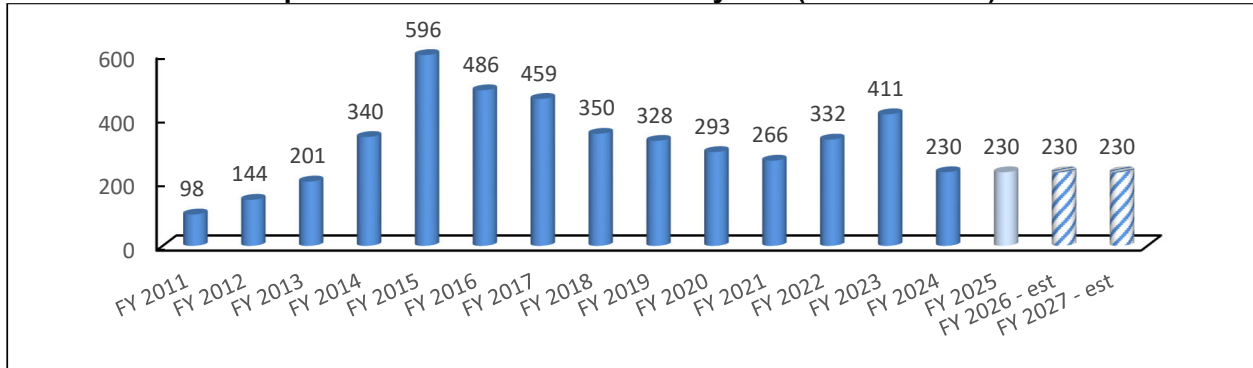
Service Revenues represent fees generated from services provided by the Town. Fees are charged to cover the costs of services which benefit the user directly. In the General Fund these revenues mostly consist of recreation fees, and Special Police Detail/Extra Duty fees. In FY 2020 recreational fees declined due to facility closures during the pandemic. In FY 2025 these revenues represent 1.8% of General Fund revenue. In FY 2025 these revenues are projected as follows: 1) Recreation fees \$223,350; and Special Police Detail \$230,000. Projections do not include annual growth as recreational fees remain constant and growth in Special Police Detail revenue is mainly related to development and construction project activity. Fees generated from services provided by the Town for Water and Sewer, Parking, Solid Waste and Stormwater are accounted for in their respective Enterprise Funds.

## Recreation Fees (in thousands)



# REVENUE SOURCES

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

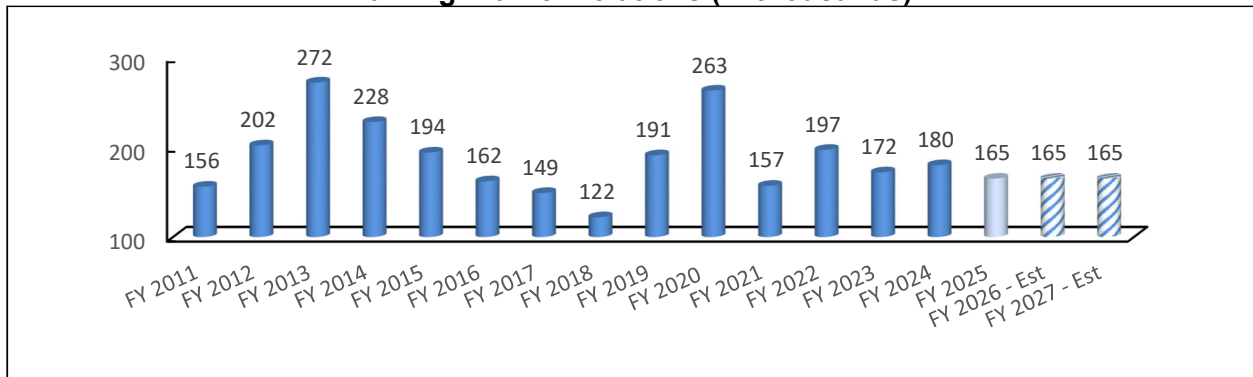


## **Fines and Forfeitures**

Fines for the General Fund derive from code enforcement and parking/traffic violations. FY 2025 General Fund total revenues from this source are projected to decrease \$15,000. Projections do not include annual growth as parking/traffic and code enforcement violations fluctuate and collections depend on the final settlement of outstanding fines.

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**

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 2025, miscellaneous revenues are estimated a \$1,639,200, mainly attributable to estimated interest earnings of \$1,500,000.

## **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 2025, a balanced budget is adopted with no appropriation (use) of General Fund unassigned balance (reserves). FY 2024 is projected to end with \$8,245,612 in unassigned fund balance, \$9,471,879 in committed fund balance for operations & maintenance (O&M), hurricane/natural disaster, budget stabilization and capital in accordance with the Town’s fund balance policy adopted in June 2022.

## REVENUE SOURCES

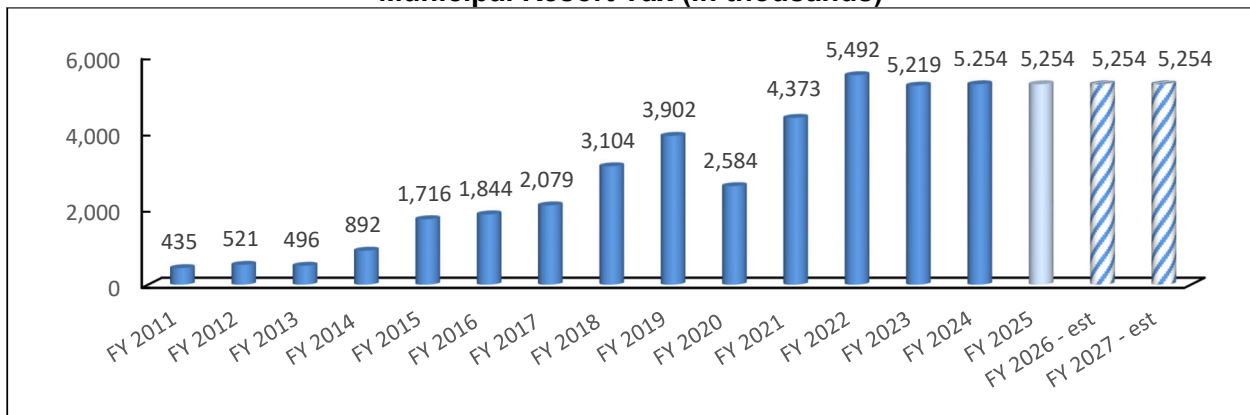
Transfers are funding sources resulting from the movement of available funds from one fund to another. The Town's Special Revenue Funds and Enterprise Funds transfer payments to the General Fund to pay for services provided by General Fund employees such as general management, payroll, human resources, agenda preparation, records retention, and risk management. These administrative services are provided to the Resort Tax Fund, Municipal Transportation Fund, Building Fund, Water and Sewer Fund, Municipal Parking Fund, Solid Waste Fund, and Stormwater Fund to support their operations. In FY 2025 the General Fund includes \$352,540 for these administrative services in interfund transfers. No service payment for this offset is budgeted in the Water and Sewer Fund and the Solid Waste Fund due to negative fund balances in those funds, and the Stormwater Fund as this fund is revenue/expense balanced. Included in interfund transfers is a \$1,900,000 transfer from the Stormwater Fund for partial repayment of a \$2,500,000 loan made by the General Fund in FY 2024 to facilitate the Abbott Avenue Stormwater Drainage project.

### 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 in support of the Community and Tennis Centers operations/maintenance, beach and hardpack/walking path maintenance, other eligible activities, and administration of the fund; and 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 2011. The challenges due to the COVID-19 pandemic impacted resort tax collections in FY 2020. As the national economy rebounded and destination travel to Florida increased, resort tax collections climbed to highest on record. Some level of moderation in recent volume is happening. The Town anticipates steady demand for Surfside's amenities in FY 2025 in line with FY 2024 estimates. No annual growth rate is estimated for FY 2026 and FY 2027.

**Municipal Resort Tax (in thousands)**

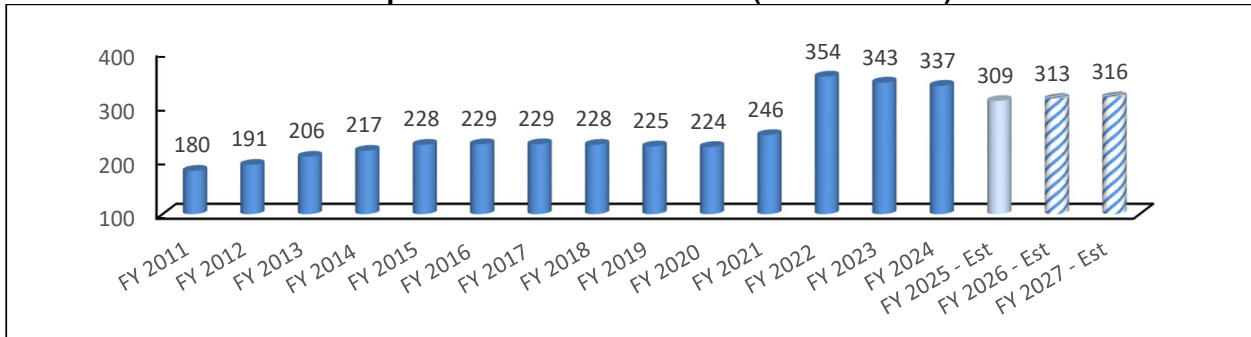


# REVENUE SOURCES

## 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. Revenue estimates are provided by Miami-Dade County with forecasts based on additional funding and increases of 1% annually.

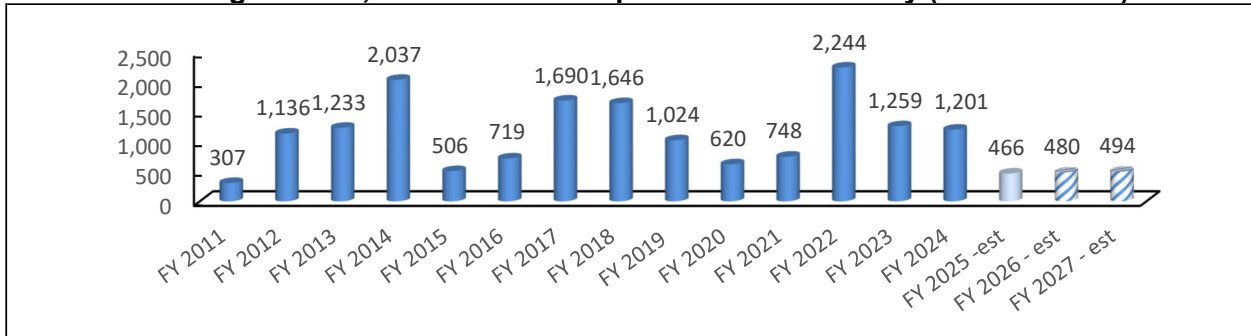
**Transportation Surtax Revenue (in thousands)**



## 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 \$466,000 in revenues for FY 2025 from these combined sources. Future major development projects’ permit revenues are not included as the actual timing of these projects is volatile. The FY 2025 projection is based on building permit fees from moderate construction and residential renovations. The Town forecasts conservative permit revenue growth of 3% in future years.

**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.

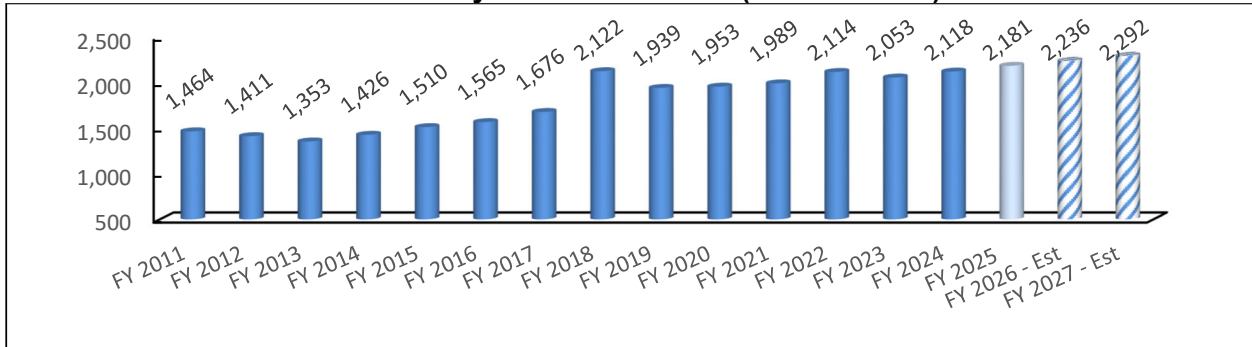
## Water and Sewer Fund: Water and Wastewater Revenues

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 wastewater disposal. Charges for Services revenue support the operations and capital costs of the Water and

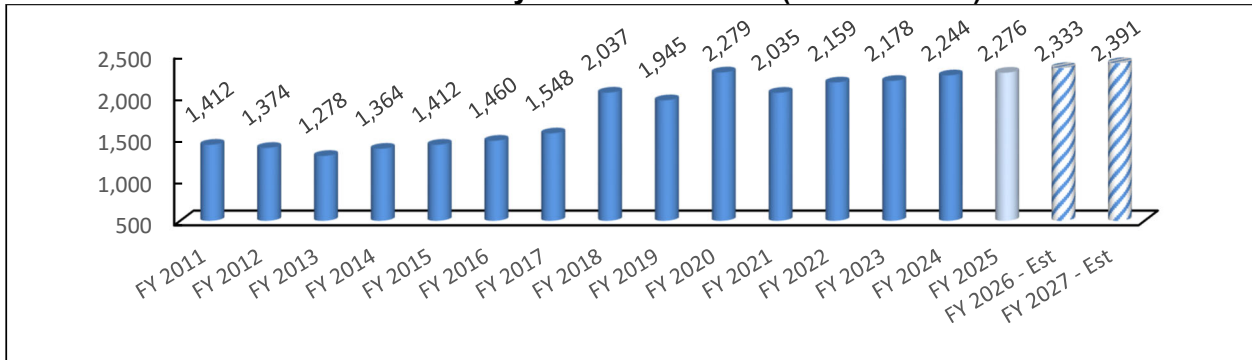
## REVENUE SOURCES

Sewer Fund. Revenue estimates for FY 2025 and revenue forecasts for FY 2026 and FY 2027 include the Town's multi-year annual rate adjustment of 3% for flow rates and 2% for base charges adopted in September 2022.

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



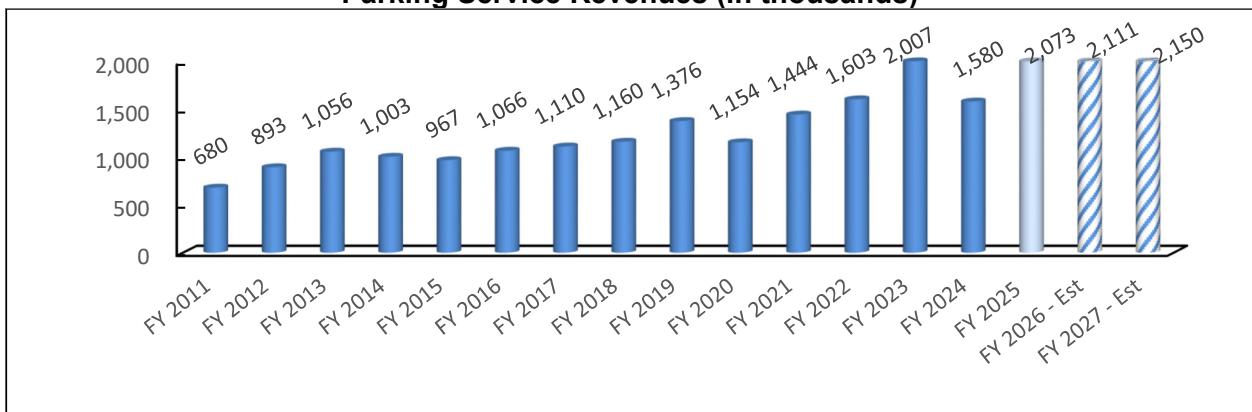
**Wastewater Utility Service Revenue (in thousands)**



**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. There are no planned expansions to parking facilities. In April 2024, Town metered parking rates increased to \$5 per hour with a 3-hour maximum time limit (non-renewable), effective 7 days a week to mitigate parking demand. This has generated more revenue as demand continues to outstrip supply. Therefore, metered parking revenue is forecast to increase 2% in FY 2026 and FY 2027.

**Parking Service Revenues (in thousands)**

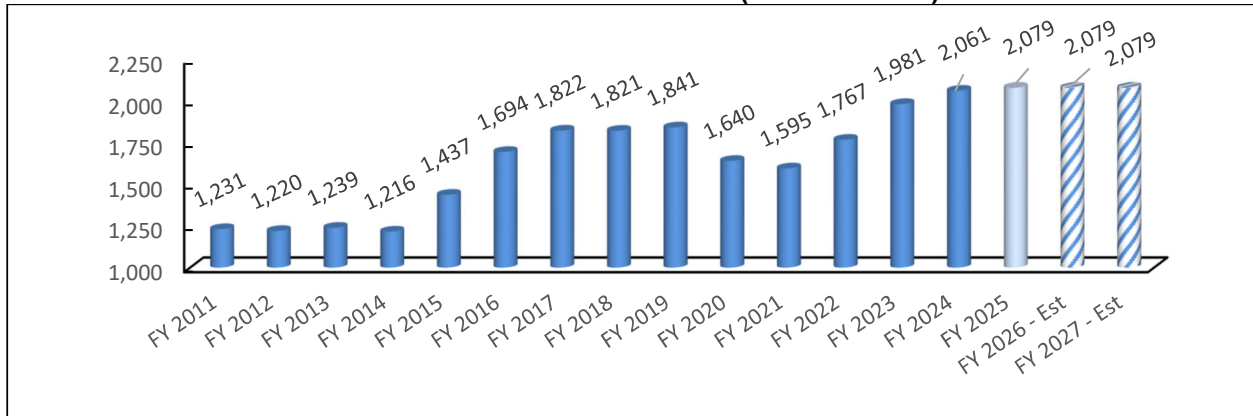


# REVENUE SOURCES

## 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 rates charged to customers is not projected to increase in FY 2025. No growth rate is projected in FY 2026 and FY 2027 since the timing of future in-fill projects coming online cannot be estimated.

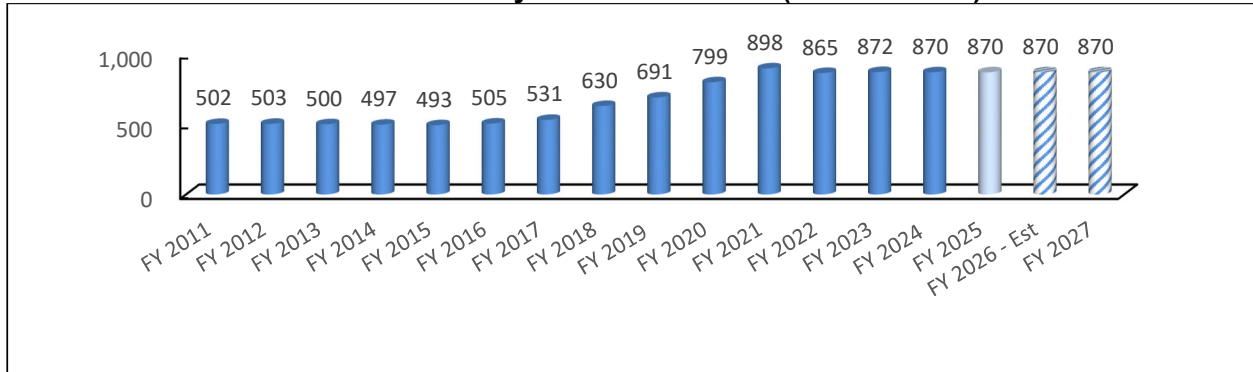
**Solid Waste Service Revenue (in thousands)**



## 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. Revenue estimates for FY 2025 do not include an annual rate increase. FY 2026 and FY 2027 revenue forecasts do not include an annual growth.

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





## ***Major Governmental Funds***

The Town has three major governmental funds: 1) the General Fund, 2) Capital Projects Fund, and 3) Tourist Resort Fund.

Major funds are funds whose revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are at least 10 percent of corresponding totals for all governmental or enterprise funds and at least 5 percent of the aggregate amount for all governmental and enterprise 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.

Information for The Tourist Resort Fund can be found in the Special Revenue Funds section.

# 001 GENERAL FUND FINANCIAL SUMMARY

	FY 2023	FY 2024	FY 2024	FY 2025
	Actual	Adopted	Estimated	Adopted
<b><u>FUNDS AVAILABLE</u></b>				
Property Taxes	\$ 14,748,383	\$ 15,984,306	\$ 15,984,306	\$ 18,056,001
Sales and Use Taxes	96,402	97,227	97,227	93,599
Franchise and Utility Taxes	1,782,612	1,592,175	1,592,175	1,804,264
Permits/Licenses/Inspections	8,800	5,000	5,000	5,000
Intergovernmental Revenues	1,265,966	1,023,516	1,023,516	731,094
Charges for Services	676,145	454,950	755,215	453,350
Fines and Forfeitures	284,061	245,000	245,000	230,000
Miscellaneous Revenues	366,475	103,000	103,000	129,200
Interest	1,501,738	500,000	500,000	1,500,000
Proceeds from Disposal of Assets	11,200	10,000	10,000	10,000
Other Sources	375,069	374,452	374,452	2,252,540
<b>TOTAL SOURCES</b>	<b>21,116,851</b>	<b>20,389,626</b>	<b>20,689,891</b>	<b>25,265,048</b>
<b>Projected Fund Balance Beginning:</b>				
Committed Reserve for:				
Operations & Maintenance (O&M)	3,633,956	3,633,956	3,936,222	3,946,578
Hurricane/ Natural Disaster	2,907,164	2,907,164	3,148,979	3,157,263
Budget Stabilizaton	1,453,582	1,453,582	1,574,490	1,578,632
Capital	726,791	726,791	787,245	789,316
Total Committed- Fund Balance Reserve	8,721,493	8,721,493	9,446,936	9,471,789
Unassigned	8,877,811	5,181,631	10,055,866	8,245,612
<b>TOTAL FUND BALANCE BEGINNING</b>	<b>17,599,304</b>	<b>13,903,124</b>	<b>19,502,802</b>	<b>17,717,401</b>
<b>TOTAL</b>	<b>\$ 38,716,155</b>	<b>\$ 34,292,750</b>	<b>\$ 40,192,693</b>	<b>\$ 42,982,449</b>
<b><u>APPROPRIATIONS</u></b>				
Personnel Costs	\$ 9,011,467	\$ 9,973,870	\$ 10,443,533	\$ 11,966,644
Operating Expenses	4,325,508	5,812,448	6,119,800	5,767,088
Capital Outlay	355,935	42,500	242,148	123,534
Non-Operating Expenses	(27,166)	280,500	114,967	280,500
Transfers to Other Funds	5,547,609	645,000	5,554,844	1,338,330
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 19,213,353</b>	<b>\$ 16,754,318</b>	<b>\$ 22,475,292</b>	<b>\$ 19,476,096</b>
<b>Projected Fund Balance Ending:</b>				
Committed-Fund Balance Reserve for:				
Operations & Maintenance (O&M)	\$ 3,936,222	\$ 3,946,578	\$ 3,946,578	\$ 4,399,684
Hurricane/ Natural Disaster	3,148,979	3,157,263	3,157,263	3,519,746
Budget Stabilizaton	1,574,490	1,578,632	1,578,632	1,759,873
Capital	787,245	789,316	789,316	879,937
Total Committed- Fund Balance Reserve	9,446,936	9,471,789	9,471,789	10,559,240
Unassigned	10,055,866	8,066,643	8,245,612	12,947,113
<b>TOTAL FUND BALANCE ENDING</b>	<b>19,502,802</b>	<b>17,538,432</b>	<b>17,717,401</b>	<b>23,506,353</b>
<b>TOTAL</b>	<b>\$ 38,716,155</b>	<b>\$ 34,292,750</b>	<b>\$ 40,192,693</b>	<b>\$ 42,982,449</b>



# 001 GENERAL FUND

## Operating Summary

	FY 2023	FY 2024	FY 2024	FY 2025
	Actual	Adopted	Estimated	Adopted
<b>REVENUES</b>				
Property Taxes	\$ 14,748,383	\$ 15,984,306	\$ 15,984,306	\$ 18,056,001
Sales and Use Taxes	96,402	97,227	97,227	93,599
Franchise and Utility Taxes	1,782,612	1,592,175	1,592,175	1,804,264
Permits/Licenses/Inspections	8,800	5,000	5,000	5,000
Intergovernmental Revenues	1,265,966	1,023,516	1,023,516	731,094
Charges for Services	676,145	454,950	755,215	453,350
Fines and Forfeitures	284,061	245,000	245,000	230,000
Miscellaneous Revenues	366,475	103,000	103,000	129,200
Interest	1,501,738	500,000	500,000	1,500,000
Proceeds from Disposal of Assets	11,200	10,000	10,000	10,000
Other Sources - Transfers In	375,069	374,452	374,452	2,252,540
Use of Net Position (Reserves)	-	-	1,785,401	-
<b>TOTAL REVENUES</b>	<b>\$ 21,116,851</b>	<b>\$ 20,389,626</b>	<b>\$ 22,475,292</b>	<b>\$ 25,265,048</b>
<b>EXPENDITURES</b>				
Personnel Costs	\$ 9,011,467	\$ 9,973,870	\$ 10,443,533	\$ 11,966,644
Operating Expenses	4,325,508	5,812,448	6,119,800	5,767,088
Capital Outlay	355,935	42,500	242,148	123,534
Non-Operating Expenses	14,112	30,500	32,713	30,500
Transfers to Other Funds	5,547,609	645,000	5,554,844	1,338,330
Contingency	(41,278)	250,000	82,254	250,000
Return to Reserves	-	3,635,308	-	5,788,952
<b>TOTAL EXPENDITURES</b>	<b>\$ 19,213,353</b>	<b>\$ 20,389,626</b>	<b>\$ 22,475,292</b>	<b>\$ 25,265,048</b>
<b>Net Results</b>	<b>\$ 1,903,498</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**001 GENERAL FUND**  
**TOTAL REVENUES**

Line Item Prefix: 001--:		FY 2023	FY 2024	FY 2024	FY 2025
		Actual	Adopted	Estimated	Adopted
511-311-1000	Current & Delinquent Real Property	\$ 14,595,616	\$ 15,834,306	\$ 15,834,306	\$ 17,906,001
511-311-1001	Current & Delinquent Personal Property	152,767	150,000	150,000	150,000
<b>TOTAL</b>	<b>Real Property Tax</b>	<b>\$ 14,748,383</b>	<b>\$ 15,984,306</b>	<b>\$ 15,984,306</b>	<b>\$ 18,056,001</b>
511-312-4100	First Local Option Fuel Tax	\$ 68,284	\$ 70,577	\$ 70,577	\$ 68,053
511-312-4200	Second Local Option Fuel Tax	28,118	26,650	26,650	25,546
<b>TOTAL</b>	<b>Sales and Use Taxes</b>	<b>\$ 96,402</b>	<b>\$ 97,227</b>	<b>\$ 97,227</b>	<b>\$ 93,599</b>
511-314-1000	Electric Utility	\$ 830,014	\$ 724,500	\$ 724,500	\$ 850,000
511-314-4000	Gas Utility	22,971	26,250	26,250	24,150
511-315-0100	Communication Services Tax	194,378	190,500	190,500	181,984
511-316-0100	Surfside Local Business Licensing Tax	77,577	75,000	75,000	75,000
511-316-0200	Miami-Dade Occ Licenses Tax Share	6,218	9,000	9,000	6,200
511-316-0300	Surfside Local Business License Penalty	1,283	500	500	500
<b>TOTAL</b>	<b>Municipal Utility &amp; Other Use Taxes</b>	<b>\$ 1,132,441</b>	<b>\$ 1,025,750</b>	<b>\$ 1,025,750</b>	<b>\$ 1,137,834</b>
511-323-1000	Electric Franchise	\$ 631,879	\$ 542,850	\$ 542,850	\$ 647,680
511-323-4000	Gas Franchise	18,292	23,575	23,575	18,750
<b>TOTAL</b>	<b>Franchise Fees</b>	<b>\$ 650,171</b>	<b>\$ 566,425</b>	<b>\$ 566,425</b>	<b>\$ 666,430</b>
511-329-2010	Lobbyist Fees / Registrations	\$ 8,800	\$ 5,000	\$ 5,000	\$ 5,000
<b>TOTAL</b>	<b>Permits/Licenses/Inspection</b>	<b>\$ 8,800</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>
590-331-50-00-30	Federal Grant -FEMA Hurricane Irma/Ian	\$ 100,500			
590-331-5025	Federal Grant FEMA (Champlain Towers)	333,212	-	-	-
590-334-3910	State Grant - FDEP Resilient Florida	-	300,000	300,000	-
511-335-1200	State Revenue Sharing	225,277	199,236	199,236	197,508
511-335-1500	Beverage License	8,810	7,500	7,500	7,500
511-335-1800	Half Cent Sales Tax	594,590	510,780	510,780	522,586
511-335-4900	Motor Fuel Tax Rebate	3,577	6,000	6,000	3,500
<b>TOTAL</b>	<b>Intergovernmental - Federal/State</b>	<b>\$ 1,265,966</b>	<b>\$ 1,023,516</b>	<b>\$ 1,023,516</b>	<b>\$ 731,094</b>
511-341-9000	Election Qualifying Fees	\$ -	\$ 250	\$ 250	\$ -
515-322-7500	Planning & Zoning Reviews	\$ 40,909	\$ 12,500	\$ 12,500	\$ 40,000
521-342-1010	Special Police Detail - Extra Duty	\$ 411,162	\$ 230,000	\$ 530,265	\$ 230,000
572-347-2002	Pool Admission Fees	12,233	13,500	13,500	10,500
572-347-2003	Recreation - Aquatic Programs	41,570	30,000	30,000	38,500
572-347-2004	Recreation - Community Ctr Facility Rentals	8,337	6,000	6,000	8,000
572-347-2005	Recreation - ID Cards	55	200	200	50
572-347-2006	Recreation - Winter Camp	5,948	6,000	6,000	-
572-347-2007	Recreation - Summer Camp	800	-	-	-
572-347-2022	Recreation - Spring Camp	5,458	5,000	5,000	-
572-347-2025	Recreation - After School Program	614	-	-	-
572-347-2008	Recreation - Locker Rentals	84	-	-	-
572-347-2015	Recreation - Adult Programs	23,857	24,000	24,000	24,000
572-347-2016	Recreation - Youth Programs	119,984	120,000	120,000	100,000
572-347-2014-18	Recreation - Senior Programs	2,295	1,500	1,500	2,300
572-347-2090	Recreation - Concessions	2,839	6,000	6,000	-
<b>TOTAL</b>	<b>Charges for Services</b>	<b>\$ 676,145</b>	<b>\$ 454,950</b>	<b>\$ 755,215</b>	<b>\$ 453,350</b>

**001 GENERAL FUND**  
**TOTAL REVENUES**

Line Item Prefix: 001--:		FY 2023	FY 2024	FY 2024	FY 2025
		Actual	Adopted	Estimated	Adopted
521-351-5005	Traffic Violations	\$ 21,243	\$ 35,000	\$ 35,000	\$ 20,000
521-351-5010	Parking Violations	147,855	145,000	145,000	145,000
521-351-5030	Red Light Enforcement	3,045	-	-	-
511-369-9020	Lien Searches	23,350	35,000	35,000	35,000
524-359-4000	Code Enforcement Fees and Penalties	88,568	30,000	30,000	30,000
<b>TOTAL</b>	<b>Fines &amp; Forfeitures</b>	<b>\$ 284,061</b>	<b>\$ 245,000</b>	<b>\$ 245,000</b>	<b>\$ 230,000</b>
511-361-1000	Interest Earnings	\$ 1,501,738	\$ 500,000	\$ 500,000	\$ 1,500,000
511-364-1000	Disposition of Assets	11,200	10,000	10,000	10,000
511-366-1010	Contributions & Donations-Private Sources	1,000	-	-	-
521-369-3025	Premium Tax Revenues (CH 185)	110,994	-	-	-
521-369-3030	Cost Recovery - Take Home Vehicle	32,015	19,000	19,000	31,200
521-369-9004	Other Miscellaneous Revenues - Police	1,956	5,000	5,000	5,000
524-322-8600	Certificate of Use	5,329	4,500	4,500	4,500
511-369-9010	Other Miscellaneous Revenues	14,028	25,000	25,000	25,000
539-322-7000	Public Works Permit	15,500	-	-	10,000
539-343-9011	Vacant Window Covering	691	-	-	-
511-369-9040	Beach Furniture Registration	3,750	-	-	1,000
511-369-9050	Bike Sharing Revenue	19,862	-	-	-
511-369-9055	Car Charging Station Revenue	906	1,000	1,000	1,000
511-369-9060	Sidewalk Café Site Permit	41,338	35,000	35,000	35,000
511-369-9065	Gazette Advertisement Revenue	14,500	12,000	12,000	14,500
511-369-9075	Special Event Coordination	2,070	1,500	1,500	2,000
572-369-1000	Insurance Proceeds	102,536	-	-	-
<b>TOTAL</b>	<b>Miscellaneous Revenues</b>	<b>\$ 1,879,413</b>	<b>\$ 613,000</b>	<b>\$ 613,000</b>	<b>\$ 1,639,200</b>
511-381-1700	Interfund Transfer: Mun. Transportation	\$ 16,869	\$ 16,869	\$ 16,869	\$ 15,472
511-381-1200	Interfund Transfer: Tourist Resort	59,700	59,597	59,597	64,852
511-381-1600	Interfund Transfer: Building Services	143,280	143,033	143,033	142,512
511-381-4200	Interfund Transfer: Mun. Parking	119,400	119,195	119,195	129,704
511-381-4400	Interfund Transfer: Stormwater	35,820	35,758	35,758	1,900,000
<b>TOTAL</b>	<b>Interfund Transfers</b>	<b>\$ 375,069</b>	<b>\$ 374,452</b>	<b>\$ 374,452</b>	<b>\$ 2,252,540</b>
511-392-0000	Appropriated Fund Balance		\$ -	\$ 1,785,401	\$ -
<b>TOTAL</b>	<b>Appropriated Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,785,401</b>	<b>\$ -</b>
<b>TOTAL</b>	<b>REVENUES</b>	<b>\$ 21,116,851</b>	<b>\$ 20,389,626</b>	<b>\$ 22,475,292</b>	<b>\$ 25,265,048</b>

# 001 GENERAL FUND

## TOTAL EXPENDITURES

Line Item		FY 2023 Actual	FY 2024 Adopted	FY 2024 Estimated	FY 2025 Adopted
<b><u>Personnel Services</u></b>					
1210	Regular Salaries	\$ 5,676,864	\$ 6,138,796	\$ 6,261,098	\$ 7,280,951
1310	Other Salaries	96,678	264,088	264,088	319,152
1410	Overtime	331,501	303,000	303,000	313,000
1510	Special pay	112,048	164,228	164,228	174,036
1520	Extra Duty Pay	349,595	230,000	508,927	230,000
2110	Payroll Taxes	491,856	531,133	561,007	620,154
2210	Retirement Contribution	1,163,904	1,169,085	1,181,381	1,561,118
2310	Life & Health Insurance	650,677	990,314	1,016,318	1,266,318
2410	Workers Compensation	138,344	183,226	183,486	201,915
<b>Total</b>	<b>Personnel Services</b>	<b>\$ 9,011,467</b>	<b>\$ 9,973,870</b>	<b>\$ 10,443,533</b>	<b>\$ 11,966,644</b>
<b><u>Operating Expenses</u></b>					
3103	Lobbyist	\$ 42,000	\$ 46,110	\$ 46,818	\$ 47,000
3110/3115	Professional Services	1,565,242	1,836,734	1,891,543	1,071,242
3111/3120	Lawsuits and Prosecutions	5,930	-	-	-
3112	Physical Examinations	18,278	25,466	25,466	31,306
3210	Accounting and Auditing	45,982	82,000	82,000	85,500
3410	Other Contractual Services	241,887	340,083	474,586	356,598
3411	Nuisance Abatement	16	1,500	1,500	1,500
3420	Other Code Services	1,449	6,850	6,850	6,850
4009	Car Allowance	29,499	35,046	39,546	43,866
4110	Telecommunications	73,848	109,987	109,987	118,278
4111	Postage	9,409	18,850	18,850	16,850
4112	Mobile Phone Allowance	5,628	6,786	6,786	6,480
4310	Electricity	66,347	84,198	84,198	107,424
541-4310	Roadway Electricity	38,689	41,580	41,580	45,360
4311	Water and Sewer	77,610	75,750	75,750	85,490
4403	Equipment/Vehicle Leasing	154,466	281,459	327,232	366,475
4510	Property and Liability Insurance	292,447	483,024	483,024	649,799
4601	Maintenance Service/Repair Contracts	85,392	134,914	135,639	151,646
4602	Building Maintenance	63,437	120,120	108,766	130,409
4603	Equipment Maintenance	34,042	51,772	53,235	42,975
4604	Grounds Maintenance	208,173	257,109	300,928	287,968
516-4605	IT Software Maintenance	75,456	151,234	153,030	174,657
4606	IT Hardware Maintenance	21,191	68,058	76,731	68,058
4611	Miscellaneous Maintenance	31,807	66,700	66,700	66,700
4612	Vehicle Maintenance - Usage	179,389	184,561	184,561	209,877

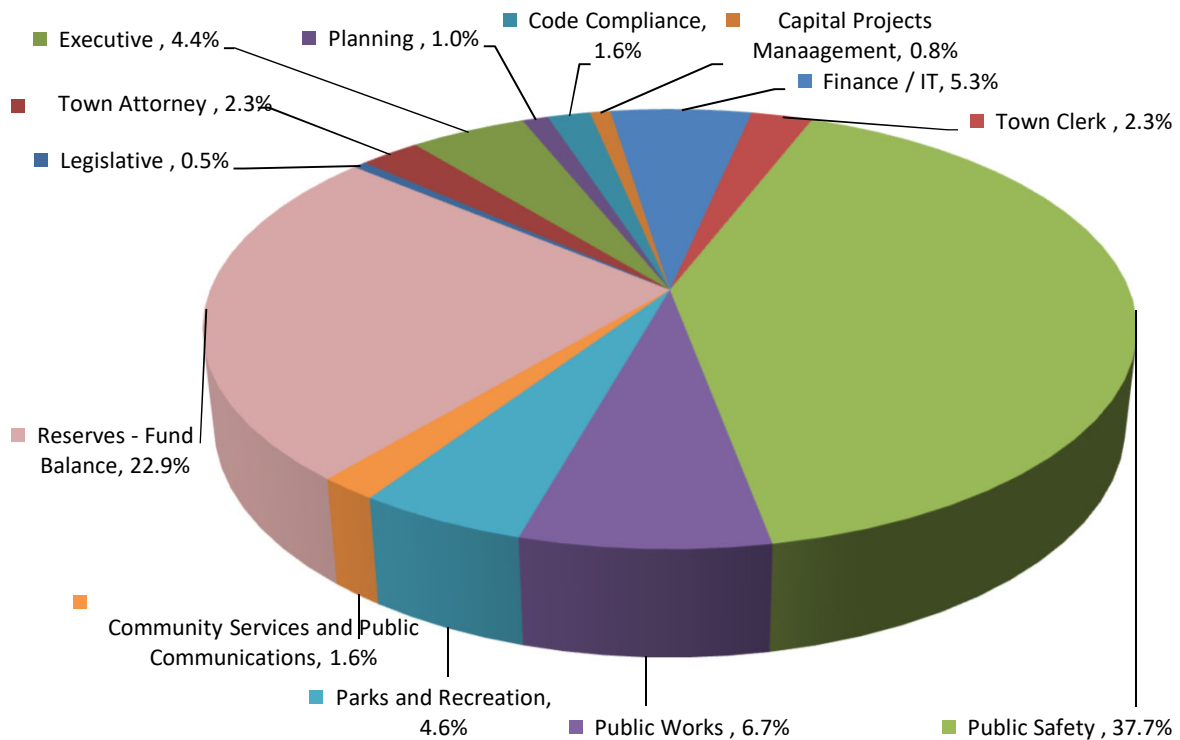
# 001 GENERAL FUND

## TOTAL EXPENDITURES

		FY 2023	FY 2024	FY 2024	FY 2025
	Line Item	Actual	Adopted	Estimated	Adopted
4613	Vehicle Maint. - Fleet Replacement	307,296	336,162	336,162	416,844
4710	Printing & Binding	2,794	6,250	6,250	6,250
4810	Promotional Activities	69,722	126,607	126,607	127,107
4910	Legal Advertisement	7,191	39,500	39,500	54,900
4911	Other Current Charges	143,017	202,700	207,779	197,050
4913	Other Current Charges -Transportation	-	-	-	135,000
5110	Office Supplies	42,485	59,400	59,400	65,975
5210	Property and Maintenance	2,044	15,000	15,000	15,000
5213	Landscape Improvements	11,347	10,000	10,000	10,000
5214	Uniforms	32,223	34,850	34,850	48,700
5216	Gasoline	124,320	118,400	118,400	131,140
5217	K-9 Allowance	5,284	5,000	5,000	-
5225	Merchant Fees	7,288	16,400	16,400	16,400
5290	Miscellaneous Operating Supplies	115,621	147,450	154,961	176,246
5310	Road Materials	19,924	22,500	22,500	22,500
5410	Subscriptions and Memberships	20,206	25,738	25,738	27,668
5520	Conferences and Seminars	46,892	101,600	110,947	92,000
5510	Training & Educational	240	35,000	35,000	52,000
<b>Total</b>	<b>Operating Expenses</b>	<b>\$ 4,325,508</b>	<b>\$ 5,812,448</b>	<b>\$ 6,119,800</b>	<b>\$ 5,767,088</b>
<b>Capital Outlay</b>					
6310	Improvements other than Building	\$ -	\$ -	\$ 90,001	\$ -
6410	Machinery and Equipment	355,935	42,500	152,147	123,534
<b>Total</b>	<b>Capital Outlay</b>	<b>\$ 355,935</b>	<b>\$ 42,500</b>	<b>\$ 242,148</b>	<b>\$ 123,534</b>
<b>Debt Service</b>					
<b>Total</b>	<b>Debt Service</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Non-operating Expenses</b>					
8300	Other Grants and Aid	\$ 14,112	\$ 30,500	\$ 32,713	\$ 30,500
9130	Transfer to Capital Projects Fund	5,301,375	565,000	2,974,844	769,200
9144	Transfer to Stormwater Fund	-	-	2,500,000	-
9190	Transfer to Fleet Mgmt Fund	246,234	80,000	80,000	569,130
9920	Contingency	(41,278)	250,000	82,254	250,000
9310	Reserves/Return to Fund Balance	-	3,635,308	-	5,788,952
<b>Total</b>	<b>Non-operating Expenses</b>	<b>\$ 5,520,443</b>	<b>\$ 4,560,808</b>	<b>\$ 5,669,811</b>	<b>\$ 7,407,782</b>
<b>TOTAL</b>	<b>GENERAL FUND EXPENDITURES</b>	<b>\$ 19,213,353</b>	<b>\$ 20,389,626</b>	<b>\$ 22,475,292</b>	<b>\$ 25,265,048</b>

## General Fund Expenditures Summary by Department

Department	FY 2023	FY 2024	FY 2024	FY 2025
	Actual	Adopted	Estimated	Adopted
Legislative	\$ 92,529	\$ 125,315	\$ 125,315	\$ 126,205
Town Attorney	600,234	641,746	641,746	570,018
Executive	941,760	933,670	933,670	1,105,049
Planning	336,017	421,945	446,619	247,400
Code Compliance	326,122	408,882	408,882	406,242
Capital Projects Management	-	212,860	212,860	195,027
Finance / IT	971,459	1,222,608	1,266,153	1,342,215
Town Clerk	459,824	610,832	645,335	584,136
Public Safety	7,164,659	7,108,169	7,722,570	9,531,390
Public Works	1,570,774	1,964,339	2,061,564	1,696,305
Parks and Recreation	503,985	1,046,203	1,050,087	1,153,642
Community Services and Public Communications	289,794	376,834	376,882	401,105
Emergency & Disaster Relief	394,129	-	167,310	-
Non-Departmental	5,562,067	1,680,915	6,416,299	2,117,362
Non-Departmental - Reserves/ Fund Balance	-	3,635,308	-	5,788,952
<b>Total</b>	<b>\$ 19,213,353</b>	<b>\$ 20,389,626</b>	<b>\$ 22,475,292</b>	<b>\$ 25,265,048</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 2023	FY 2024	FY 2024	FY 2025
	Actual	Adopted	Estimated	Adopted
<b>APPROPRIATIONS</b>				
Personnel Services	\$ -	\$ 5	\$ 5	\$ 5
Operating Expenses	74,599	94,810	92,597	95,700
Capital Outlay	3,818	-	-	-
Non-operating Expenses	14,112	30,500	32,713	30,500
<b>TOTAL</b>	<b>\$ 92,529</b>	<b>\$ 125,315</b>	<b>\$ 125,315</b>	<b>\$ 126,205</b>

**Significant Changes from FY 2024 Adopted Budget**

Operating Expenses

Lobbyist \$ 890

Personnel Complement									
Position Title	FY 2024				FY 2025				
	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 2023	FY 2024	FY 2024	FY 2025
Line Item Prefix: 001-1000-511-:		Actual	Adopted	Estimated	Adopted
<b>Suffix</b>	<b>Object Description</b>				
<b>Personnel Services</b>					
1210	Regular Salaries	\$	5	\$	5
<b>Total</b>	<b>Personnel Services</b>	\$	5	\$	5
<b>Operating Expenses</b>					
3103	Lobbyist	\$ 42,000	\$ 46,110	\$ 46,818	\$ 47,000
3110	Professional Services	-	3,000	2,292	3,000
4110	Telecommunications	3,562	6,100	6,100	6,100
4111	Postage	-	250	250	250
5110	Office Supplies	2,954	4,000	4,000	4,000
5290	Miscellaneous Operating Supplies	9,551	12,000	12,000	12,000
5410	Subscriptions and Memberships	3,272	4,950	4,950	4,950
5520	Conferences and Seminars	13,260	18,400	16,187	18,400
<b>Total</b>	<b>Operating Expenses</b>	\$ 74,599	\$ 94,810	\$ 92,597	\$ 95,700
<b>Capital Outlay</b>					
6410	Machinery and Equipment	\$ 3,818	\$ -	\$ -	\$ -
<b>Total</b>	<b>Capital Outlay</b>	\$ 3,818	\$ -	\$ -	\$ -
<b>Non-operating Expenses</b>					
8300	Other Grants/Aid	\$ 14,112	\$ 30,500	\$ 32,713	\$ 30,500
<b>Total</b>	<b>Non-operating Expenses</b>	\$ 14,112	\$ 30,500	\$ 32,713	\$ 30,500
<b>Total</b>	<b>Department Expenditures</b>	\$ 92,529	\$ 125,315	\$ 125,315	\$ 126,205

## **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's in-house legal department commenced in April 2024 when legal services were transitioned from outside contractual legal services.

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

The Town Attorney prepares legislation (resolutions, ordinances) and contracts, provides in-house legal representation and legal advice to the Town Commission, Town Administration and departments on all aspects of Town administration, provides labor and employment representation, retains subject matter legal experts as needed, supervises litigation and works with the Florida Municipal Insurance Trust ("FMIT") on claims and lawsuits covered by FMIT, and represents the Town in litigation matters not covered by FMIT defense. The Town Attorney attends all regular and special Town Commission meetings, Commission workshops, Board and Committee meetings and Special Master Hearings, as needed.

# TOWN ATTORNEY (1500)

001 General Fund

	FY 2023	FY 2024	FY 2024*	FY 2025
	Actual	Adopted	Estimated	Adopted
<b>APPROPRIATIONS</b>				
Personnel Services	\$ -	\$ -	\$ 169,398	\$ 419,818
Operating Expenses	600,234	641,746	472,348	150,200
Capital Outlay	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 600,234</b>	<b>\$ 641,746</b>	<b>\$ 641,746</b>	<b>\$ 570,018</b>

## Significant Changes from FY 2024 Adopted Budget

### Personnel Services

Change to in-house legal services \$ 419,818

### Operating Expenses

Net decrease to non-contract professional services from change to in-house \$ (516,213)  
 Car allowance \$ 9,000  
 Operating needs from change to in-house \$ 15,667

Position Title	Personnel Complement							
	FY 2024				FY 2025			
	Funded				Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Town Attorney	1.00			1.00	1.00			1.00
Executive Assistant to Town Attorney	1.00			1.00	1.00			1.00
<b>Total</b>	<b>2.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2.00</b>	<b>2.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2.00</b>

# TOWN ATTORNEY (1500)

001 General Fund

## EXPENDITURES

Line Item Prefix: 001-1500-514-:		FY 2023	FY 2024	FY 2024	FY 2025
		Actual	Adopted	Estimated*	Adopted
Suffix	Object Description				
<b>Personnel Services</b>					
1210	Regular Salaries	\$ -	\$ -	\$ 122,302	\$ 310,802
2110	Payroll Taxes	-	-	8,536	19,504
2210	Retirement Contribution	-	-	12,296	47,198
2310	Life & Health Insurance	-	-	26,004	41,825
2410	Workers Compensation	-	-	260	489
<b>Total</b>	<b>Personnel Services</b>	\$ -	\$ -	\$ 169,398	\$ 419,818
<b>Operating Expenses</b>					
3110	Professional Services	\$ 594,304	\$ 641,213	\$ 467,315	\$ 125,000
3111	Lawsuits and Prosecutions	5,930	-	-	-
4009	Car Allowance	-	-	4,500	9,000
4110	Telecommunications	-	-	-	1,200
5110	Office Supplies	-	425	425	7,000
5410	Subscriptions and Memberships	-	108	108	4,000
5420	Conferences and Seminars	\$ -	\$ -	\$ -	\$ 4,000
<b>Total</b>	<b>Operating Expenses</b>	\$ 600,234	\$ 641,746	\$ 472,348	\$ 150,200
<b>Capital Outlay</b>					
<b>Total</b>	<b>Capital Outlay</b>	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>Department Expenditures</b>	\$ 600,234	\$ 641,746	\$ 641,746	\$ 570,018

\*During FY 2024 the Town changed from contracted legal services to an in-house Town Attorney.

# Executive Department

## Services, Functions, and Activities:

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

The powers and responsibilities of the Town Manager designated in the Town Charter include, among others: 1) appointment and removal of personnel not reserved to the Town Commission (boards, auditors, attorney), 2) prepares the annual budget, Annual Comprehensive Financial Report (ACFR) 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 Town Manager provides the primary source of leadership to the Town's administration and staff, and other responsibilities include, but are not limited to coordination of intergovernmental efforts, implementation of Town strategies and priorities, grant management, and special/capital project oversight.

The Town operates its Human Resources function as an element of the Executive Department. All Human Resources issues are addressed in this element including: employment and recruitment; employee benefits administration; employee health and wellness; employee development and training; labor and employee relations; and employee records management.

The Town operates the following functions as divisions of the Executive Department:

- Planning – responsible for community development, and planning and zoning functions.
- Code Compliance – responsible for code compliance functions.
- Capital Improvement Projects Management – responsible for development and construction of Town assets functions.

## Town Manager:

### Fiscal Year 2024 Accomplishments:

- Utilities Undergrounding: Continued to work on largest infrastructure project in Town's history.
- Secured grants and state appropriations to assist Town with additional funding sources for infrastructure.
- Commenced Vulnerability Assessment with CAT5 study of critical infrastructure.
- Abbott Avenue Drainage project award of construction phase.
- Entered into an interlocal agreement with Miami Dade County to allow the Town to manage its own traffic control devices.
- Increased Police Department safety and surveillance throughout Town.

- Adjusted recycling rates to support annual recycling operations. Absorbed more Solid Waste scope of work in-house.
- Integrated landscape inspections into the Planning Department.
- Composed Building Department and Planning Department education material for customer communication.
- Continued employee engagement to improve Town employee morale and promote longevity.
- Hosted a successful Drone show for 4th of July.
- Continued oversight of construction of 96th Street Park.
- Obtained state and county funding sources for Champlain Towers South (CTS) memorial design and construction.
- Commenced CTS Memorial design.
- Coordinated with staff to carry out the policies adopted by the Town Commission.

### **Fiscal Year 2025 Primary Objectives:**

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

- Utilities Undergrounding: Continue to work on largest infrastructure project in Town's history by finalizing design and commencing construction.
- Continue grant application and state appropriation efforts to assist Town with additional funding sources for infrastructure.
- Complete Vulnerability Assessment with CAT5 study of critical infrastructure.
- Commence Abbott Avenue Drainage project construction.
- Finalize construction of 96th Street Park.
- Commence CTS Memorial Park construction.
- Commence Dune Resiliency and Beautification project construction.
- Finalize design of 91<sup>st</sup> Street Improvement project.
- Continue employee engagement to improve Town employee morale and promote longevity.

## **Human Resources**

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

The Human Resources Office provides effective human resources management by developing and implementing policies/procedures, programs and services to attract, develop, motivate and retain a diverse workforce. The Human Resource Office embraces diversity and inclusiveness as a core value.

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

- Recruitment function: assist all departments with recruitment efforts to fill vacant positions with the best qualified candidate through advertising, screening applications/resumes, preparing interview questions, conducting interviews, pre-employment and promotional

examinations, conducting pre-employment background checks, selection and conducting initial employee orientation.

- Compensation function: preparation and maintenance of classification expectations, compensation plan, preparation and maintenance of job descriptions, unemployment hearings, cost of living adjustments (COLA), merit increases, employment verifications, tuition reimbursements, maintaining personnel files to include payroll related forms such as Form W4, direct deposit, deductions, garnishments, union dues, benefit elections, and all other payroll related items.
- Employee recognition function: rewards and recognitions and handled in various ways throughout the year. These include anniversary thank you cards, service lapel pins, employee newsletter and Gazette spotlight / article, service gift, wellness activities and special department recognitions.
- Employee engagement function: coordinates various employee events to create a sense of belonging. These include employee and family events, wellness events, holiday lunches, and pop-up events.
- Employee labor relations function: partners 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. Investigates and responds to Equal Employment Opportunity Commission (EEOC) official charges of alleged discrimination; assists with last chance agreements; administers the Town's collective bargaining agreements.
- Training function: provides guidance and input on training initiatives. Facilitates leadership development and succession planning process to identify and grow future leaders. Provides oversight and consults with departments on training and development needs to support employee development. Oversees the employee training program.
- Employee benefits function: assist in formulation of employee benefit program that provides a competitive and affordable options; coordinate open enrollment activities; provide assistance with retirement plans, life, accidental death and disbursement (AD&D), health, dental, vision, disability, and supplemental insurance plans. Oversees the Town's wellness program; created and provides continuous enhancements to the employee discount program. Some benefits may vary due to collective bargaining agreements in place.
- Labor relations function: oversee, consult and process disciplinary matters, assist in investigating and responding to all Equal Employment Opportunity Commission (EEOC) official charges of alleged discrimination; negotiate and administer last chance agreements; assist with contract negotiations between union representatives and management, as well as provide assistance to employees and management with conflict resolution.
- Risk management function: assist with workers' compensation and liability claims, as well as compliance with the American with Disabilities Act (ADA), Patient Protection, Affordable Care Act, Health Insurance Portability and Accountability (HIPPA), and Equal Employment Opportunity Commission (EEOC).

### **Fiscal Year 2024 Accomplishments:**

- The Town was awarded, for the seventh consecutive year, the Public Pension Standards Award for Funding and Administration.

- Successfully negotiated a 5 percent renewal rate increase for employee health (resulting in a \$105,314 savings), plus a 1 percent credit of total annual premium and received \$10,000 in wellness fund. Negotiated a zero percent renewal rate increase for vision, dental HMO, life, and disability insurance - increased the benefit amount with a 0% rate increase.
- Obtained approximately \$117,642 savings from the success of the health reimbursement account (HRA). Received \$82,531 from Cigna for the Town's 50% level funding arrangement.
- Provided programs and information with a holistic approach to support a healthy lifestyle for physical, emotional, and financial wellbeing. Integrated many activities to facilitate ongoing wellness initiatives. Promoted and maintained an environment of inclusiveness, respect and acceptance of individual differences and responded to the needs of a diverse workforce.
- Provided a variety of training and educational opportunities for employees to enhance their skills. This included: supervisory / leadership training, customer service training, job specific training, as well as training methods to ensure a safe work environment.

### **Fiscal Year 2025 Objectives:**

- Provide programs with holistic approach to support a healthy lifestyle for physical, emotional, and financial well-being. Increase wellness initiatives and implement new wellness related programs. Continue to focus on mental health.
- Continue to promote and maintain an environment of inclusiveness, respect, and acceptance of individual differences; a culture where employees feel valued.
- Facilitate leadership development and succession planning process to identify and train future leaders.
- Develop ideas to attract and retain top talent. Recruit and maintain a diverse and quality workforce.
- Continue to review and revamp HR policies, practices, and processes to ensure a compliant and customer centric workplace.

## **Priority 2: Excellence in Municipal Services**

### **Goal: Efficient and effective delivery of all Town services**

	<b>FY 2021</b>	<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025</b>
<b>Performance Measures</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Estimated</b>	<b>Target</b>
Experience Modification Rate (Workers Comp)	1.00	.85	0.77	1.31	1.00
Percentage of new hires completing orientation and training within first month of employment**	N/A	95%	95%	95%	95%
Percentage of employees completing mandatory training on schedule per policy**	N/A	95%	95%	95%	95%
Annual Employee Health Fair	*	Yes	Yes	Yes	Yes

\*During FY 2021, events requiring large group attendance were not held in order to prevent the spread of COVID-19. Weekly virtual health initiatives and wellness programming were available to employees.

\*\*New in FY 2022.



# EXECUTIVE (2000)

001 General Fund

	FY 2023	FY 2024	FY 2024	FY 2025
	Actual	Adopted	Estimated	Adopted
<b>APPROPRIATIONS</b>				
Personnel Services	\$ 788,089	\$ 699,980	\$ 699,980	\$ 851,066
Operating Expenses	152,371	233,690	233,690	253,983
Capital Outlay	1,300	-	-	-
<b>TOTAL</b>	<b>\$ 941,760</b>	<b>\$ 933,670</b>	<b>\$ 933,670</b>	<b>\$ 1,105,049</b>

<b>Significant Changes from FY 2024 Adopted Budget</b>
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**Personnel Services**

Planned salary and benefit adjustments	\$ 94,414
Community Rating System Coordinator position added during FY 2024	\$ 56,672

**Operating Expenses**

Property & liability insurance increase	\$ 10,293
Community Relations Board	\$ 10,000

Position Title	Personnel Complement							
	FY 2024				FY 2025			
	Funded				Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Town Manager	1.00			1.00	1.00			1.00
Administrative Assistant <sup>1</sup>	1.00			1.00	1.00			1.00
Human Resources Director	1.00			1.00	1.00			1.00
Human Resources & Risk Specialist	1.00			1.00	1.00			1.00
Community Rating System Coordinator		0.50		0.50		0.50		0.50
<b>Total</b>	<b>4.00</b>	<b>0.50</b>	<b>0.00</b>	<b>4.50</b>	<b>4.00</b>	<b>0.50</b>	<b>0.00</b>	<b>4.50</b>

# EXECUTIVE (2000)

## 001 General Fund

### EXPENDITURES

Line Item Prefix: 001-2000-512-:		FY 2023	FY 2024	FY 2024	FY 2025
		Actual	Adopted	Estimated	Adopted
<b>Suffix</b>	<b>Object Description</b>				
<b>Personnel Services</b>					
1210	Regular Salaries	\$ 639,143	\$ 513,015	\$ 513,015	\$ 582,770
1310	Other Salaries	-	-	-	52,000
1510	Special pay	3,321	3,500	3,500	4,500
2110	Payroll Taxes	39,522	36,791	36,791	46,387
2210:20	Retirement Contribution	54,468	78,440	78,440	90,798
2310	Life & Health Insurance	47,790	67,218	67,218	73,354
2410	Workers Compensation	3,845	1,016	1,016	1,257
<b>Total</b>	<b>Personnel Services</b>	<b>\$ 788,089</b>	<b>\$ 699,980</b>	<b>\$ 699,980</b>	<b>\$ 851,066</b>
<b>Operating Expenses</b>					
3110	Professional Services	\$ 76,697	\$ 85,000	\$ 85,000	\$ 85,000
3112	Physical Examinations	300	4,200	4,200	4,200
3410	Other Contractual Services	525	1,800	1,800	1,800
4009	Vehicle Allowance	11,747	13,200	13,200	13,200
4110	Telecommunications	2,018	2,500	2,500	2,500
4112	Mobile Phone Allowance	129	-	-	-
4510	Property and Liability Insurance	23,552	32,190	32,190	42,483
4710	Printing & Binding	301	250	250	250
4911	Other Current Charges	6,937	4,500	4,500	14,500
5110	Office Supplies	5,629	6,000	6,000	6,000
5290	Miscellaneous Operating Supplies-HR	16,554	32,000	32,000	32,000
5410	Subscriptions and Memberships	5,680	5,250	5,250	5,250
5520	Conferences and Seminars	2,302	16,800	16,800	16,800
5510	Training & Educational	-	30,000	30,000	30,000
<b>Total</b>	<b>Operating Expenses</b>	<b>\$ 152,371</b>	<b>\$ 233,690</b>	<b>\$ 233,690</b>	<b>\$ 253,983</b>
<b>Capital Outlay</b>					
6410	Machinery and Equipment	\$ 1,300	\$ -	\$ -	\$ -
<b>Total</b>	<b>Capital Outlay</b>	<b>\$ 1,300</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total</b>	<b>Department Expenditures</b>	<b>\$ 941,760</b>	<b>\$ 933,670</b>	<b>\$ 933,670</b>	<b>\$ 1,105,049</b>

# Executive Department Planning Division

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

The Planning Division includes two primary functions: Community Development Services, and Planning and Zoning. The Community Development Services and Planning and Zoning functions are provided in-house combined with continuing outsourced services.

Community Development Services 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. During FY 2024, the Town changed the delivery of these services from in-house staff to a contractual agreement with The Corradino Group.

Planning and Zoning 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. Planning and Zoning 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. Planning and Zoning also serves as the liaison to the Planning and Zoning Board. During FY 2024, the Town changed from in-house Planning and Zoning services to a contractual agreement with The Corradino Group to provide Planning and Zoning functions.

## **Fiscal Year 2024 Accomplishments:**

- Developed landscape permitting and inspection process for single-family homes.
- Collaborated with Code Compliance Department on enforcement efforts.
- Developed public engaging materials and outreach regarding community development.
- Established Town participation in county, regional and statewide planning meetings and conferences to stay abreast of new regulations and initiatives.
- Identified potential areas for the Town's increased sustainability efforts under the direction of the Town Manager.
- Communicated directly with residents and applicants on zoning code requirements.
- Updated the Planning page on the Town's website for improved public information.
- Collaborated with and trained Building Department staff to better provide customer service at Town Hall.
- Collaborated with Capital Improvements Project team on the CTS memorial design process.
- Led the Safe Streets Workshop to promote an improved street experience for residents.

**Fiscal Year 2025 Objectives:**

- Conduct public input meetings and workshops.
- Continue outreach activities with residents.
- Continue assisting in the CTS Memorial design and construction phases.
- Continue bringing forth sustainability initiatives in conjunction with Public Works for consideration by the Town Commission.

**EXECUTIVE (2000)**  
**PLANNING DIVISION 515**  
 001 General Fund

	FY 2023 Actual	FY 2024 Adopted	FY 2024 Estimated	FY 2025 Adopted
<b>APPROPRIATIONS</b>				
Personnel Services	\$ 149,338	\$ 189,994	\$ 189,994	\$ -
Operating Expenses	184,170	231,951	256,625	247,400
Capital Outlay	2,509	-	-	-
<b>TOTAL</b>	<b>\$ 336,017</b>	<b>\$ 421,945</b>	<b>\$ 446,619</b>	<b>\$ 247,400</b>

\*During FY 2024, the Town's changed to contractual planning services from an in-house Town Planner.

**Significant Changes from FY 2024 Adopted Budget**

**Personnel Services**

Change from in-house planner to contractual services \$ (189,994)

**Operating Expenses**

Contractual Planning & Zoning professional services needs \$ 22,680  
 Decrease in operating expenses from change to contractual services \$ (7,231)

Position Title	Personnel Complement							
	FY 2024 Funded				FY 2025 Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Town Planner <sup>1</sup>	1.00			1.00	0.00			0.00
<b>Total</b>	<b>1.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

<sup>1</sup>Position eliminated during FY 2024. Services provided through a contractual agreement.

**EXECUTIVE (2000)  
PLANNING (515)**

001 General Fund  
EXPENDITURES

		FY 2023	FY 2024	FY 2024	FY 2025*
Line Item Prefix: 001-2000-515-:		Actual	Adopted	Estimated	Adopted
Suffix	Object Description				
<b>Personnel Services</b>					
1210	Regular Salaries	\$ 125,627	\$ 135,000	\$ 135,000	\$ -
2110	Payroll Taxes	9,934	10,649	10,649	-
2210	Retirement Contribution	-	20,821	20,821	-
2310	Life & Health Insurance	13,561	23,256	23,256	-
2410	Workers Compensation	216	268	268	-
<b>Total</b>	<b>Personnel Services</b>	<b>\$ 149,338</b>	<b>\$ 189,994</b>	<b>\$ 189,994</b>	<b>\$ -</b>
<b>Operating Expenses</b>					
3110/3115	Professional Services	\$ 177,058	\$ 222,720	\$ 247,394	\$ 245,400
3112	Physical Examinations	-	600	600	-
4009	Car Allowance	4,223	4,200	4,200	-
4110	Telecommunications	451	931	931	-
5110	Office Supplies	388	500	500	500
5290	Miscellaneous Operating Supplies	1,337	1,500	1,500	1,500
5410	Subscriptions and Memberships	-	500	500	-
5520	Conferences and Seminars	713	1,000	1,000	-
<b>Total</b>	<b>Operating Expenses</b>	<b>\$ 184,170</b>	<b>\$ 231,951</b>	<b>\$ 256,625</b>	<b>\$ 247,400</b>
<b>Capital Outlay</b>					
6410	Machinery and Equipment	\$ 2,509	\$ -	\$ -	\$ -
<b>Total</b>	<b>Capital Outlay</b>	<b>\$ 2,509</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total</b>	<b>Department Expenditures</b>	<b>\$ 336,017</b>	<b>\$ 421,945</b>	<b>\$ 446,619</b>	<b>\$ 247,400</b>

\*In FY 2025 no personnel expenditures are budgeted. Planning services are provided through a contractual agreement.

# Executive Department Code Compliance Division

## Services, Functions, and Activities:

The Code Compliance Division provides a code enforcement program for town residents, business owners, and visitors. The program focuses on fairness and education, and the compliance process is achieved through a professional and courteous approach.

This Division is responsible for ensuring quality of life, safety, and property maintenance standards, including construction sites and other sections of the Town code, are followed by residential and commercial property owners and tenants. The Division also enforces land development regulations (including zoning and building), landscaping, signs, land clearance, abandoned & unkempt properties, sanitation and illegal trash disposal, noise, construction hours, and beach regulations to include marine turtle lighting regulations. In addition, Code Compliance handles other issues that affect the well-being and aesthetics of the Town.

The Division focuses on boosting the quality of life in the Town of Surfside through proactive and diligent observation, education, and enforcement. It often collaborates with other departments, including Police, Building, Planning, and Public Works.

The Division adheres to Florida State Statutes Chapter 162 and establishes financial penalties through a Special Magistrate Hearing process when voluntary compliance is not achieved.

The Code Compliance staff receives and responds to public complaints and proactively addresses municipal code violations. All complaints correctly submitted are investigated. Staff take appropriate actions when violations are confirmed by issuing a verbal warning, courtesy letters, civil violation notices, or civil tickets. When voluntary compliance is not achieved, the Code Compliance Director schedules code cases to be presented before the Town's Special Master.

The Code Compliance Division is involved in different activities that include but are not limited to the following:

- Receiving, responding, and processing complaints.
- Performing routine and proactive inspections of the entire Town, including residential, commercial, and beach areas.
- Monitoring the business district to identify any issues or new businesses.
- Meeting with residential and commercial owners and tenants, and visitors to educate them on Town Codes.
- Assisting in reviewing special event permit applications and assuring compliance after issuance.
- Processing Short-Term Rental applications, Sidewalk Café and Beach Furniture Operator permits.
- Serving and posting notices of violation and notices to appear.
- Scheduling and presenting non-compliant cases before the Special Master in accordance with Florida State Statute 162.
- Assisting other departments and Town staff such as the Town Clerk's office with public records requests, the Finance Department with the issuance of delinquent notices and lien searches, the Building Official with "stop work orders," and the Public Works Department with the issuance of notices for various sanitation concerns, and the Town Planner with site inspections and enforcement of zoning violations.

Residential and commercial development has remained steady in the past year, with many construction projects throughout the Town. Therefore, the Code Compliance Division continues to encounter demands for enforcing construction site safety and maintenance, construction work hours, traffic, and construction noise throughout the Town.

### **Fiscal Year 2024 Accomplishments:**

- Presented YTD 37 cases before the Code Compliance Special Master.
- Continued to use the Code Compliance Special Master hearing process for non-compliant violators.
- Prepared settlement agreements, continued to collect fines and recorded liens on properties in default or owing monetary fines.
- Assisted the Finance Department in the collection of overdue fees and revenues.
- Reviewed, monitored and enforced the Sidewalk Café Permit Program.
- Processed, 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.
- Monitored and enforced violations at construction sites.
- Continued to inspect and enforce Marine Turtle Lighting on all oceanfront properties.
- Continued paperless filing of all code cases.
- Community outreach and education to residents, property managers, contractors, and visitors.

### **Fiscal Year 2025 Objectives:**

Continue to provide support and service for the following programs:

- Property inspections (reactive and proactive).
- Yearly Exterior Minimum Housing Standard inspections on multifamily buildings (County mandated).
- Interior Minimum Housing Standard Inspections responding to complaints.
- Reactive interior Minimum Housing Standard inspections.
- Code Compliance Special Master Hearings.
- Sidewalk Café permits and monitoring.
- Short-term rental monitoring.
- Beach furniture operation permit processing program.
- Yearly Marine Turtle Lighting inspections and enforcement.
- Continue paperless filing for all code cases.
- Train the Code Compliance team to assist the Planning and Zoning department in site inspections.



**Priority 2: Vibrant and Sustainable Community**

**Goal: Enhance quality of life while preserving the Town's unique character**

	<b>FY 2021</b>	<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025</b>
<b>Performance Measures</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>YTD</b>	<b>Target</b>
Cases opened	1,802	1,913	1,708	762	N/A
Cases closed	1,743	1,876	1,668	701	N/A
Percentage of resolved cases (Compliance Rate)	97%	98%	99%	92%	95%
Code fines collected	\$39,464	\$95,201	\$90,417	\$55,434	N/A

**EXECUTIVE (2000)**  
**CODE COMPLIANCE DIVISION 524**

001 General Fund

	FY 2023 Actual	FY 204 Adopted	FY 2024 Estimated	FY 2025 Adopted
<b>APPROPRIATIONS</b>				
<b>Personnel Services</b>	\$ 267,479	\$ 327,891	\$ 327,891	\$ 322,661
<b>Operating Expenses</b>	58,643	80,991	80,991	83,581
<b>Capital Outlay</b>	-	-	-	-
<b>TOTAL</b>	<b>\$ 326,122</b>	<b>\$ 408,882</b>	<b>\$ 408,882</b>	<b>\$ 406,242</b>

**Significant Changes from FY 2024 Adopted Budget**

**Personnel Services**

Planned salary and benefit adjustments	\$ (5,230)
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**Operating Expenses**

Car allowance - Director	\$ 4,200
Decrease to postage	\$ (2,000)

Personnel Complement								
Position Title	FY 2024				FY 2025			
	Funded				Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Code Compliance Director	1.00			1.00	1.00			1.00
Code Compliance Officer II	2.00			2.00	1.00			1.00
Code Compliance Officer I					1.00			1.00
<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>

**EXECUTIVE (2000)**  
**CODE COMPLIANCE (524)**  
 001 General Fund  
 EXPENDITURES

		FY 2023	FY 2024	FY 2024	FY 2025
Line Item Prefix: 001-2000-524-:		Actual	Adopted	Estimated	Adopted
Suffix	Object Description				
<b>Personnel Services</b>					
1210	Regular Salaries	\$ 184,293	\$ 210,421	\$ 210,421	\$ 211,764
1410	Overtime	7,103	10,000	10,000	10,000
1510	Special pay	1,005	1,000	1,000	2,000
2110	Payroll Taxes	14,714	16,939	16,939	17,440
2210	Retirement Contribution	29,882	32,452	32,452	33,776
2310	Life & Health Insurance	25,174	51,037	51,037	41,601
2410	Workers Compensation	5,308	6,042	6,042	6,080
<b>Total</b>	<b>Personnel Services</b>	<b>\$ 267,479</b>	<b>\$ 327,891</b>	<b>\$ 327,891</b>	<b>\$ 322,661</b>
<b>Operating Expenses</b>					
3112	Physical Examinations	\$ 350	\$ 600	\$ 600	\$ 600
3410	Other Contractual Services	10,156	17,100	17,100	17,100
3412/3420	Other Code Services	1,449	6,850	6,850	6,850
4009	Car Allowance				4,200
4110	Telecommunications	2,467	3,060	3,060	3,060
4111	Postage	4,559	9,750	9,750	7,750
4601	Maintenance Service/Repair Contracts	8,273	7,981	7,981	8,371
4612	Vehicle Maintenance - Usage	8,142	7,028	7,028	7,028
4613	Vehicle Maint - Fleet Replacement	15,816	15,552	15,552	15,552
4810	Promotional Activities/Newsletter	-	1,000	1,000	1,000
5110	Office Supplies	2,521	1,650	1,650	1,650
5214	Uniforms	1,273	1,500	1,500	1,500
5216	Vehicle Maintenance - Fuel	2,016	1,920	1,920	1,920
5290	Miscellaneous Operating Supplies	35	2,500	2,500	2,500
5410	Subscriptions and Memberships	324	500	500	500
5520	Conferences and Seminars	1,262	2,500	2,500	2,500
5510	Training & Educational	-	1,500	1,500	1,500
<b>Total</b>	<b>Operating Expenses</b>	<b>\$ 58,643</b>	<b>\$ 80,991</b>	<b>\$ 80,991</b>	<b>\$ 83,581</b>
<b>Capital Outlay</b>					
6410	Machinery and Equipment	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>Capital Outlay</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total</b>	<b>Department Expenditures</b>	<b>\$ 326,122</b>	<b>\$ 408,882</b>	<b>\$ 408,882</b>	<b>\$ 406,242</b>

# Executive Department Capital Improvement Projects Division

## Services, Functions, and Activities:

The Capital Improvement Projects Division is newly created in FY 2024 and is responsible for the development and construction of Town assets. The assets include Town buildings, parks and sports fields, roadways and bridges, pedestrian ways, water/sewer and drainage systems, streetlights and landscaping.

The Capital Improvement Projects Director oversees the planning and manages all aspects of project design, development, and implementation including preliminary technical research and feasibility analyses, funding and cost analyses, scheduling, public involvement, project budgeting and work plan development, project performance/results, and guidance of contract professionals. Capital Improvement Project management also encompasses working with the Finance Department and Public Works Department to develop the Town’s Five-Year Capital Improvement Plan.

## Fiscal Year 2024 Accomplishments:

- Complete the renovation of 96<sup>th</sup> Street Park.
- Work with Town administration to complete awarding the construction phase of the Abbott Avenue Stormwater Drainage project.

## Fiscal Year 2025 Objectives:

Continue to provide support and service for the following programs:

- Oversee the construction of the Abbott Avenue Stormwater Drainage project.
- Oversee the design phase of the Collins Avenue Water Main Replacement project.
- Oversee the design phase of Surfside Memorial Park.
- Oversee the design and permitting of the Utilities Undergrounding project.
- Work with Finance Department to update the Town’s 5-year Capital Improvement Plan.

### Priority 5: Investment in Today and Future

**Goal: Upgraded Town infrastructure, facilities and parks to prepare for future needs and growth**

	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Performance Measures	Actual	Actual	Actual	Estimated	Target
Development of 5-Year Capital Improvement Plan with Finance Department				*	100%
Complete the 96 <sup>th</sup> Street Park facility				80%	100%
Percent of completion of grants management reporting:					
Abbott Avenue Stormwater Drainage				*	**
Collins Avenue Water Main Replacement				*	**
Surfside Memorial Park				*	**

\*New in FY 2024. Department created in FY 2024.

\*\*New in FY 2025.

# EXECUTIVE (2000)

## CAPITAL IMPROVEMENT PROJECTS MANAGEMENT 539

001 General Fund

	FY 2023	FY 2024*	FY 2024*	FY 2025
	Actual	Adopted	Estimated	Adopted
<b>APPROPRIATIONS</b>				
Personnel Services	\$ -	\$ 204,165	\$ 204,165	\$ 186,332
Operating Expenses	-	8,695	8,695	8,695
Capital Outlay	-	-	-	-
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 212,860</b>	<b>\$ 212,860</b>	<b>\$ 195,027</b>

\*Beginning in FY 2024, Town capital improvement projects are managed under the newly established Capital Projects Management Division in the Executive Department.

### Significant Changes from FY 2024 Adopted Budget

#### Personnel Services

Projected personnel services lower than budgeted in prior year \$ (17,833)

Position Title	Personnel Complement							
	FY 2024 Funded				FY 2025 Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Capital Improvement Projects Director	1.00			1.00	1.00			1.00
<b>Total</b>	<b>1.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1.00</b>	<b>1.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1.00</b>

**EXECUTIVE (2000)**  
**CAPITAL IMPROVEMENT**  
**PROJECTS MANAGEMENT (539)**  
001 General Fund  
EXPENDITURES

Line Item prefix: 001-2000-539-:		FY 2023	FY 2024*	FY 2024*	FY 2025
		Actual	Adopted	Estimated	Adopted
Suffix	Object Description				
<b><u>Personnel Services</u></b>					
1210	Regular Salaries	\$ -	\$ 140,000	\$ 140,000	\$ 135,000
2110	Payroll Taxes	-	11,032	11,032	10,649
2210	Retirement Contribution	-	21,840	21,840	21,533
2310	Life & Health Insurance	-	24,809	24,809	18,882
2410	Workers Compensation	-	6,484	6,484	268
<b>Total</b>	<b>Personnel Services</b>	\$ -	\$ 204,165	\$ 204,165	\$ 186,332
<b><u>Operating Expenses</u></b>					
3112	Physical Examinations	\$ -	\$ 600	\$ 600	\$ 600
4009	Vehicle Allowance	-	4,200	4,200	4,200
4110	Telecommunications	-	720	720	720
5110	Office Supplies	-	525	525	525
5214	Uniforms	-	500	500	500
5290	Miscellaneous Operating Supplies	-	500	500	500
5410	Subscriptions and Memberships	-	500	500	500
5520	Conferences and Seminars	-	1,150	1,150	1,150
<b>Total</b>	<b>Operating Expenses</b>	\$ -	\$ 8,695	\$ 8,695	\$ 8,695
<b><u>Capital Outlay</u></b>					
6410	Machinery and Equipment	-	-	-	-
<b>Total</b>	<b>Capital Outlay</b>	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>Department Expenditures</b>	\$ -	\$ 212,860	\$ 212,860	\$ 195,027

\*FY 2024 new division under Executive Department.

# 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, capital asset management, internal support, information technology, 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.

Capital 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. 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
- cyber-security systems and staff training
- 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 2024 Accomplishments:**

- Received the Distinguished Budget Presentation Award by the Government Finance Officers Association for the FY 2024 Annual Budget. The Town received the Award for the previous fiscal year.
- Completed the Comprehensive Annual Financial Report for the Fiscal Year Ended September 30, 2023 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.
- Continued to complete bank reconciliation within 30 business days or less.
- Continued Monthly Budget to Actual report for monthly Commission with one-month prior information.
- Continued monitoring of the Town's cash management by shifting additional funds into the Florida State Board of Administration's Local Government Surplus Funds Trust Fund (Florida PRIME) to increase interest yields.

### **Fiscal Year 2025 Objectives:**

- Complete the Comprehensive Annual Financial Report before April 30, 2025 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.
- Update the Five-Year Financial Projection Plan with in-house resources.
- Produce a process of auditing businesses in the Town that remit resort taxes by an outside independent auditor to ensure compliance with the Resort Tax Ordinance.
- Review the Town's Investment Policy.



**Priority 1: Responsible Town Government**

**Goal: Financially sound; Timely and clear communications**

<b>Performance Measures</b>	<b>FY 2021 Actual</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Estimated</b>	<b>FY 2025 Target</b>
Awarded GFOA Distinguished Budget Presentation	Y	Y	Y	Y	Y
Awarded GFOA Certificate of Achievement for Excellence in Financial Reporting	Y	Y	Y	Y	Y
Bank reconciliations completed by 30 <sup>th</sup> of each month	*	100%	100%	60%	100%
Employee payroll completed on-time	*	100%	100%	100%	100%
Prepare monthly Budget to Actual reports within 25 days of period close	*	92%	92%	83%	100%
Make all debt payment on time	*	100%	100%	100%	100%

\*New in FY 2022

# FINANCE (2100)

## 001 General Fund

	FY 2023 Actual	FY 2024 Adopted	FY 2024 Estimated	FY 2025 Adopted
<b>APPROPRIATIONS</b>				
Personnel Services	\$ 652,363	\$ 746,054	\$ 746,054	\$ 788,529
Operating Expenses	301,520	476,554	520,099	553,686
Capital Outlay	17,576	-	-	-
<b>TOTAL</b>	<b>\$ 971,459</b>	<b>\$ 1,222,608</b>	<b>\$ 1,266,153</b>	<b>\$ 1,342,215</b>

### Significant Changes from FY 2024 Adopted Budget

#### Personnel Services

Planned salary and benefit adjustments \$ 42,475

#### Operating Expenses

IT onsite contractual increase from change to new vendor during FY 2024 \$ 62,719

Accounting & Auditing increase - single audit \$ 3,500

IT software maintenance needs increase - MS365, cloud backup, VPN & other \$ 14,419

Decrease to legal advertisements \$ (3,000)

Position Title	Personnel Complement							
	FY 2024				FY 2025			
	Funded				Funded			
	Full	Part	Temp	FTEs	Full	Part	Temp	FTEs
	Time	Time	Temp	FTEs	Time	Time	Temp	FTEs
Finance Director	1.00			1.00	1.00			1.00
Controller (Finance Manager) <sup>1</sup>	0.50			0.50	0.50			0.50
Budget Officer	1.00			1.00	1.00			1.00
Accountant	1.00			1.00	1.00			1.00
Payroll & Accounts Payable Specialist	1.00			1.00	1.00			1.00
Accountant/ Procurement Coordinator		0.50		0.50		0.50		0.50
Customer Service Representative <sup>2</sup>	0.40			0.40	0.40			0.40
<b>Total</b>	<b>4.90</b>	<b>0.50</b>	<b>0.00</b>	<b>5.40</b>	<b>4.90</b>	<b>0.50</b>	<b>0.00</b>	<b>5.40</b>

<sup>1</sup>In FY 2024, position retitled to Controller from Revenue/Payroll Manager.

<sup>1</sup>General fund allocation. Position split funded with Water & Sewer Fund. In FY 2024, position retitled to Controller from Revenue/Payroll Manager.

<sup>2</sup>General Fund allocation. Position split funded with Water & Sewer, Solid Waste, and Stormwater Funds.

# FINANCE (2100)

## 001 General Fund

### EXPENDITURES

Line Item Prefix: 001-2100-513-:		FY 2023	FY 2024	FY 2024	FY 2025
		Actual	Adopted	Estimated	Adopted
<b>Suffix</b>	<b>Object Description</b>				
<b><u>Personnel Services</u></b>					
1210	Regular Salaries	\$ 510,748	\$ 523,219	\$ 523,219	\$ 539,022
1310	Other Salaries	-	50,000	50,000	50,000
1410	Overtime	1,793	-	-	-
1510	Special pay	4,282	4,900	4,900	2,650
2110	Payroll Taxes	37,923	44,548	44,548	45,585
2210	Retirement Contribution	45,872	45,663	45,663	48,240
2310	Life & Health Insurance	50,042	76,589	76,589	101,865
2410	Workers Compensation	1,703	1,135	1,135	1,167
<b>Total</b>	<b>Personnel Services</b>	<b>\$ 652,363</b>	<b>\$ 746,054</b>	<b>\$ 746,054</b>	<b>\$ 788,529</b>
<b><u>Operating Expenses</u></b>					
3110	Professional Services	\$ 6,611	\$ 13,200	\$ 13,200	\$ 13,000
516-3110/3120	Professional Services IT	131,499	144,844	166,360	207,563
3112	Physical Examinations	-	600	600	600
3210	Accounting and Auditing	45,982	82,000	82,000	85,500
4009	Car Allowance	4,641	4,200	4,200	4,200
4110	Telecommunications	3,169	3,990	3,990	3,990
4111	Postage	932	300	300	300
4112	Mobile Phone Allowance	66	306	306	-
516-4605	IT Software Maintenance	70,211	126,271	128,067	140,690
516-4606	IT Hardware Maintenance	19,651	57,453	66,126	57,453
4710	Printing & Binding	2,493	6,000	6,000	6,000
4910	Legal Advertisement	3,200	9,500	9,500	6,500
5110	Office Supplies	7,728	4,300	4,300	4,300
5290	Miscellaneous Operating Supplies	389	1,350	1,350	1,350
5410	Subscriptions and Memberships	3,246	3,840	3,840	3,840
5520	Conferences and Seminars	1,702	18,400	29,960	18,400
<b>Total</b>	<b>Operating Expenses</b>	<b>\$ 301,520</b>	<b>\$ 476,554</b>	<b>\$ 520,099</b>	<b>\$ 553,686</b>
<b><u>Capital Outlay</u></b>					
516-6410	Machinery and Equipment IT	\$ 17,576	\$ -	\$ -	\$ -
<b>Total</b>	<b>Capital Outlay</b>	<b>\$ 17,576</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total</b>	<b>Department Expenditures</b>	<b>\$ 971,459</b>	<b>\$ 1,222,608</b>	<b>\$ 1,266,153</b>	<b>\$ 1,342,215</b>

# Town Clerk Department

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

The Town Clerk works in unison with the Town Manager, Town Commission and Town staff to offer continued service to the community with the utmost professionalism and efficiency. The department captures and archives the public record accurately, making it available as quickly and as broadly as possible, and safeguards the integrity of the election process by applying technology and improved business process.

### Town Clerk Administration:

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. Some of the duties are:

- Conducts municipal elections with the assistance of the Miami-Dade County Department of Elections.
- Monitors compliance of town, county and state regulations pertaining to elections.
- Prepares agendas for Town Commission meetings, including staff reports, commission communications and other information necessary to enable the Town Commission to make informed decisions on individual items.
- Publishes notices of proposed and adopted ordinances.
- Provides notices associated with the business being conducted at regular and special Town Commission meetings.
- Prints, records and indexes ordinances, charter amendments, resolutions and minutes.
- Advertises bids, Requests for Proposals, Requests for Qualifications, requests for information, and attends all bid openings and mandatory pre-bid meetings, as required.
- Processes the codification of the Town of Surfside Municipal Code Book.
- Ensures that lobbyists are properly registered with the Office of the Town Clerk.
- Acts as the custodian of public records of the Town.
- Processes public records requests.
- Provides information and referrals to Town residents.
- Attests official Town documents.
- Serves as the Clerk for all Special Master Hearings.
- Keeps the minutes of the Town Commission proceedings, and all Town boards and committees, which constitute a public record.

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

**Fiscal Year 2024 Accomplishments:**

- Destroyed documents after retention was met in accordance with State Law.
- Attended and completed Regular Town Commission meetings, Planning and Zoning Board Meetings, Special Town Commission meetings, Special Master Hearings, Commission workshops and Town Hall meetings.
- Prepared agendas, attended, and completed meeting minutes for: Parks and Recreation Committee, Tourist Board, Planning and Zoning Board, Downtown Vision Advisory Committee, Charter Review Board, Town Commission meetings and workshops.
- Recorded all utilities liens with the Miami Dade County Clerk of Courts, as well as select agreements and resolutions.
- Responded to all Public Records Requests within reasonable time.
- Obtained the required signatures and information for all adopted minutes, resolutions and ordinances.
- Uploaded onto the Town website all adopted minutes, resolutions, and ordinances.
- Filed in the Town Clerk's Office as official records all the adopted minutes, resolutions and ordinances.
- Maintained all original agreements in an electronic and/or paper form.
- Ongoing and updating the State requirements for filing of Form 1 for all Town board and committee members.
- Assisted all board and committee members in filing their Form 1 with the Miami Dade County Elections Department in a timely manner.
- Coordinated, prepared and hosted the State mandated ethics training for the elected officials.
- Created and posted all Town meetings and public notices on the Town's website, bulletin board and website calendar.
- Coordinated and completed the second phase of the Town's document preservation project.
- Implemented the new public records platform (JustFOIA).
- Participated, recorded and completed minutes for the Charter Review Board

**Issues:**

- The Town does not have to space to maintain all records indefinitely in-house.

**Fiscal Year 2025 Objectives:**

- Town Clerk's Office will continue to be responsible for the creation of all board and committee agendas and agenda packets.
- Town Clerk's Office attends all meetings, and creates and submits all minutes. Making it a one stop shop for public documents.
- Continue to process all Public Records Requests within reasonable time.
- Continue to provide citizens with the most updated documents in an efficient matter.

- 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 the efforts of the Town-wide Records Management plan.
- Continue to purge documents after retention has been met in accordance with State Law.
- Continue the digitization of all historic and permanent records.

**Priority 1: Responsible Town Government**

**Goal: Timely and clear communications; Strong partnership with community**

<b>Performance Measures</b>	<b>FY 2021 Actual</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Estimated</b>	<b>FY 2025 Target</b>
Commission meeting agendas distributed within 6 days	*	86%	90%	90%	95%
Percentage of resolutions processed within 3 days	*	90%	95%	89%	90%

\*New in FY2022

# TOWN CLERK (2400)

001 General Fund

	FY 2023	FY 2024	FY 2024	FY 2025
	Actual	Adopted	Estimated	Adopted
<b>APPROPRIATIONS</b>				
Personnel Services	\$ 361,657	\$ 377,366	\$ 377,366	\$ 367,987
Operating Expenses	98,167	227,966	262,469	216,149
Capital Outlay	-	5,500	5,500	-
<b>TOTAL</b>	<b>\$ 459,824</b>	<b>\$ 610,832</b>	<b>\$ 645,335</b>	<b>\$ 584,136</b>

<b>Significant Changes from FY 2024 Adopted Budget</b>
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**Personnel Services**

Planned salary and benefit adjustments	\$ 9,178
Decrease from employee turnover	\$ (18,557)

**Operating Expenses**

Decrease in contractual services for ordinance codifications	\$ (2,225)
Legal advertisement increase for November 2024 election	\$ 18,400
Decrease - Town Commission election every two years	\$ (28,000)

Position Title	Personnel Complement							
	FY 2024				FY 2025			
	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
Records Technician	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 2023	FY 2024	FY 2024	FY 2025
Line Item prefix: 001-2400-519-:		Actual	Adopted	Estimated	Adopted
<b>Suffix</b>	<b>Object Description</b>				
<b><u>Personnel Services</u></b>					
1210	Regular Salaries	\$ 284,460	\$ 286,387	\$ 286,387	\$276,050
1410	Overtime	11	-	-	-
1510	Special pay	3,016	3,000	3,000	3,000
2110	Payroll Taxes	22,340	22,460	22,460	21,669
2210	Retirement Contribution	30,356	34,908	34,908	34,164
2310	Life & Health Insurance	20,066	30,043	30,043	32,557
2410	Workers Compensation	1,408	568	568	547
<b>Total</b>	<b>Personnel Services</b>	<b>\$ 361,657</b>	<b>\$ 377,366</b>	<b>\$ 377,366</b>	<b>\$ 367,987</b>
<b><u>Operating Expenses</u></b>					
3112	Physical Examinations	\$ 460	\$ 600	\$ 600	\$ 600
3410	Other Contractual Services	65,671	83,387	117,890	81,162
4009	Car Allowance	4,223	4,200	4,200	4,200
4110	Telecommunications	1,911	2,040	2,040	2,040
4111	Postage	7	250	250	250
4403	Equipment/Vehicle Leasing	5,826	35,569	35,569	35,684
4910	Legal Advertisement	3,991	30,000	30,000	48,400
4911	Other Current Charges	3,165	50,000	50,000	22,000
5110	Office Supplies	4,695	8,000	8,000	8,000
5290	Miscellaneous Operating Supplies	350	1,920	1,920	2,720
5410	Subscriptions and Memberships	2,180	2,300	2,300	1,693
5520	Conferences and Seminars	5,688	9,700	9,700	9,400
<b>Total</b>	<b>Operating Expenses</b>	<b>\$ 98,167</b>	<b>\$ 227,966</b>	<b>\$ 262,469</b>	<b>\$ 216,149</b>
<b><u>Capital Outlay</u></b>					
6410	Machinery and Equipment	\$ -	\$ 5,500	\$ 5,500	\$ -
<b>Total</b>	<b>Capital Outlay</b>	<b>\$ -</b>	<b>\$ 5,500</b>	<b>\$ 5,500</b>	<b>\$ -</b>
<b>Total</b>	<b>Department Expenditures</b>	<b>\$ 459,824</b>	<b>\$ 610,832</b>	<b>\$ 645,335</b>	<b>\$ 584,136</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 2024 Accomplishments:

### Technological Advancements

- Procured Fully Integrated Computer Aided Dispatch (CAD) System software and e-citation devices for all police officers. Began the initial set up process to replace the obsolete system and training for administrators

### Workforce and Training

- Filled two (2) vacant police officer positions
- Filled two (2) vacant Communications Operator position
- Procured six (6) Ford F150's to enhance patrols during floods, inclement weather and on the beach
- The three (3) Community Service Aides positions for patrols in the Harding Avenue business corridor and beach areas were filled
- Procured a CSA vehicle
- Procured a new Kubota for beach patrols and within the community
- The three (3) Community Service Aides attended Police Service Aide Foundations training
- Increased firearms training to twice a year for proficiency
- Certified department Firearms Instructors as Patrol Rifle and Low Light Instructors
- Certified new department Firearms Instructors
- Active Shooter training is completed annually
- Hosted police training courses including Taser instructor for law enforcement personnel at the Police Department to enhance the knowledge base of department personnel and

reduce internal training costs through free training slots obtained by hosting training courses

- All Police Officers attended Driver Improvement Program (DIP) Training Course at Miami-Dade College North Campus Driving Range
- The Community Service Aides and Parking Enforcement Officers attended a Vehicle Operations Training at Miami-Dade College North Campus Driving Range
- The Community Service Aides were certified as CPST (Child Passenger Safety Technician). A CPST is an expert in car seat safety and undergo specialized training to become proficient in the proper use of child safety seats

### **Safety Initiatives**

- Prevented and reduced crime through enforcement and crime prevention initiatives
- Replaced expired ballistic body armor for 13 police officers
- Updated all police officer medical trauma bags to include Narcan
- Added a Detective to the Criminal Investigations Unit (CIU)
- Completed scheduled annual fleet vehicle replacements
- Issued Patrol Shields to each patrol squad and individual ballistic plates for each officer

### **Traffic Safety**

- Ongoing development of innovative traffic safety, traffic control, and intrusion efforts through enforcement, education and design while working in partnership with state and county departments
- Created a quarterly multi-jurisdictional traffic enforcement initiative

### **Community Outreach**

- Continue community initiatives such as:
  - Bi-Annual Shred-A-Thons
  - Monthly Blood Drives
  - Monthly Coffee with the Cops
  - Shop with a Cop Holiday Event
  - Surf-Bal-Bay Community Night Out
  - Provide support to Tourism Town events such as Farmers Market, Third Thursday, and Summer Sundays
  - Provide support to Parks and Recreation Town events such as 5k Run/Walk, Family Fun Day, Halloween Spooktacular, Winter Wonderland and Junior Lifeguard and Teen Scene Programs

### **Fiscal Year 2025 Objectives:**

- Achieve Re-accreditation Status for a fifth consecutive cycle through the Commission for Florida Law Enforcement Accreditation (CFA).
- Hire four (4) new police officers.
- Procure four (4) police fleet vehicles for new police positions.

- Procure new Tasers for the Police Department with updated features, technology and innovative devices.
- Continue review of all department directives, policies, and protocols to ensure law enforcement best practices and all accreditation standards are being addressed.
- Complete implementation of the Fully Integrated Computer Aided Dispatch (CAD) System software.
- Complete remodel the Public Safety Communications Center, sergeant offices, flooring and create an interview room within the department's current space.
- Continue to research, select, and procure new firearms for response and control of critical incident/active shooter situations at high-risk targets within Surfside and other high-risk targets such as schools.
- Replace expired ballistic body armor for three (3) police officers.
- Continue to recruit, hire and train Police Communicators Operators.
- Continue to develop innovative traffic safety, traffic control, and intrusion efforts through enforcement, education and design while working in partnership with State and County departments.
- Re-certify police department CPR instructors
- Enhance the equipment and needs of the department to respond and control critical incident/active shooter situations at high-risk targets within Surfside and other high-risk targets such as schools
- Enhance equipment and training needs of the department to respond and control incidents involving pandemic related issues and concerns within Surfside and the surrounding area to include local schools.
- Recommence the Citizens Police Academy Program

Statistical Measures*	2020	2021	2022	2023	2024
	Actual	Actual	Actual	Actual	Actual
Percent of annual change in overall crime	-2.90%	-6.10%	-0.80%	25.20%	
Crime Prevention / Community Events	155	145	164	180	
Incident Reports	824	721	628	729	
Arrests	116	87	60	99	
Criminal Investigations	122	140	146	157	
Traffic Crash Investigations	173	182	191	287	
Traffic Citations	4,377	7,047	5,590	4,652	
Traffic Warnings	4,751	3,999	2,844	2,914	
Parking Citations	6,021	7,950	7,450	7,424	
Code Violations Calls	245	336	325	200	

\*Calendar year reporting

## Priority 2: Excellence in Municipal Service Delivery

### Goal: Efficient and effective delivery of all Town Services

Performance Measures	2020	2021	2022	2023	2024
	Actual	Actual	Actual	Actual	Actual
Average dispatch response time:**					
Emergency (National Average 4 Min)			2 Min	2 Min	
Non-emergency / routine (National Average 10 Min)			5 Min	5 Min	
Maintained annual standards for reaccreditation	Yes	Yes	Yes	Yes	

## Priority 3: Vibrant Sustainable Community

### Goal: Enhance the quality of life while preserving the Town's unique character and natural resources

Performance Measures	2020	2021	2022	2023	2024
	Actual	Actual	Actual	Actual	Actual
Crime Rates: *					
Persons crimes	3	7	5	6	
Property crimes	129	117	118	148	
Clearance rates	31.80%	22.60%	15.40%	38.30%	

\*Calendar year reporting

\*\* Data was not able to be retrieved from current CAD software

# PUBLIC SAFETY (3000)

001 General Fund

	FY 2023 Actual	FY 2024 Adopted	FY 2024 Estimated	FY 2025 Adopted
<b>APPROPRIATIONS</b>				
Personnel Services	\$ 5,881,163	\$ 6,069,681	\$ 6,369,946	\$ 7,548,387
Operating Expenses	947,072	1,038,488	1,297,782	1,300,339
Capital Outlay	310,765	-	54,842	113,534
Non-operating Expenses	25,659	-	-	569,130
<b>TOTAL</b>	<b>\$ 7,164,659</b>	<b>\$ 7,108,169</b>	<b>\$ 7,722,570</b>	<b>\$ 9,531,390</b>

## Significant Changes from FY 2024 Adopted Budget

### Personnel Services

Planned salary and benefit adjustments & Fraternal Order of Police contractual increases	\$ 249,155
Police Officer new positions - 6	\$ 742,434
Administrative Aide new positions - 2	\$ 156,952
Retirement contribution increase	\$ 330,165

### Operating Expenses

Physical examinations increase including for new hires	\$ 6,440
Training for new tasers	\$ 2,500
Increase to telecommunications	\$ 3,272
Increase to cost of aircards	\$ 12,132
New tasers annual cost - Program Modification	\$ 32,777
Servers Central Square - CAD system leasing	\$ 13,814
Equipment licensing - advance scheduling	\$ 7,517
Equipment licensing - license plate readers SaaS & mobile app	\$ 9,278
Property & liability insurance	\$ 42,885
Increase to accreditation & training software	\$ 3,231
Increase for security camera annual software licenses	\$ 1,400
Decrease in annual equipment maintenance	\$ (8,797)
Vehicle maintenance - usage allocation	\$ 13,342
Fleet replacement allocation	\$ 70,692
Fuel costs	\$ 11,900
Uniforms new positions - 6 Police Officers & 2 Administrative Aides	\$ 9,300
Car wash service	\$ 12,600
Rental vehicle program for Criminal Investigations Unit - Program Modification	\$ 9,060
Misc. operating supplies new positions - 6 Police Officers - Program Modification	\$ 8,826

# PUBLIC SAFETY (3000)

001 General Fund

<b>Significant Changes from FY 2024 Adopted Budget (cont.)</b>
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**Capital Outlay**

Equipment for new positions -6 Police Officers - Program Modification \$ 108,534

Equipment for new positions -2 Administrative Aides - Program Modification \$ 5,000

**Non-operating expenses**

Transfer to Fleet Management Fund for 6 new vehicles for new police officer positions \$ 474,456

Transfer to Fleet Management Fund for 13 vehicle radios \$ 94,674

Position Title	Personnel Complement							
	FY 2024				FY 2025			
	Funded				Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Police Chief	1.00			1.00	1.00			1.00
Deputy Chief	1.00			1.00	1.00			1.00
Administrative Captain <sup>1</sup>	0.50			0.50	0.50			0.50
Executive Assistant to the Chief <sup>1</sup>	0.75			0.75	0.75			0.75
Administrative Aide <sup>2</sup>	0.00			0.00	2.00			2.00
Accreditation Manager		1.00		0.50		1.00		0.50
Police Sergeants	6.00			6.00	6.00			6.00
Patrol Officers	18.00			18.00	24.00			24.00
Detectives	2.00			2.00	2.00			2.00
Business District Officer	1.00			1.00	1.00			1.00
Traffic Enforcement Officer	1.00			1.00	1.00			1.00
Communications Supervisor	1.00			1.00	1.00			1.00
Communications Operators <sup>3</sup>	3.00			3.00	3.00			3.00
Public Safety Specialist <sup>3</sup>	1.00			1.00	1.00			1.00
<b>Total</b>	<b>36.25</b>	<b>1.00</b>	<b>0.00</b>	<b>36.75</b>	<b>44.25</b>	<b>1.00</b>	<b>0.00</b>	<b>44.75</b>

<sup>1</sup>General Fund allocation. Position split funded with Municipal Parking Fund.

<sup>2</sup>New position in FY 2025. See Program Modification.

<sup>3</sup>One Communications Operator position was reclassified to a Public Safety Specialist position during FY 2024.

# PUBLIC SAFETY (3000)

## 001 General Fund

### EXPENDITURES

		FY 2023	FY 2024	FY 2024	FY 2025
Line Item Prefix: 001-3000-521-:		Actual	Adopted	Estimated	Adopted
<b>Suffix</b>	<b>Object Description</b>				
<b>Personnel Services</b>					
1210	Regular Salaries	\$ 3,407,686	\$ 3,570,170	\$ 3,570,170	\$ 4,408,268
1310	Other Salaries	24,234	48,256	48,256	48,256
1410	Overtime	237,296	220,000	220,000	220,000
1510	Special pay	94,011	141,540	141,540	152,485
1520	Extra Duty Pay	349,595	230,000	508,927	230,000
2110	Payroll Taxes	\$ 313,546	\$ 322,476	\$ 343,814	387,428
2210	Retirement Contribution	928,019	853,359	853,359	1,183,524
2310	Life & Health Insurance	417,736	544,476	544,476	752,900
2410	Workers Compensation	109,040	139,404	139,404	165,526
<b>Total</b>	<b>Personnel Services</b>	\$ 5,881,163	\$ 6,069,681	\$ 6,369,946	\$ 7,548,387
<b>Operating Expenses</b>					
3110	Professional Services	\$ 10,519	\$ 9,500	\$ 115,190	\$ 10,000
3112	Physical Examinations	15,651	15,070	15,070	21,510
3410	Other Contractual Services	-	2,700	102,700	5,200
4110	Telecommunications	2,272	1,000	1,000	4,272
4111	Postage	640	1,000	1,000	1,000
4112	Mobile Phone Allowance	5,252	5,400	5,400	5,400
4403	Equipment/Vehicle Leasing	93,151	122,181	167,954	197,699
4510	Property and Liability Insurance	99,613	120,099	127,799	162,984
4601	Maintenance Service/Repair Contracts	59,093	64,954	65,554	68,712
4603	Equipment Maintenance	12,533	21,772	21,772	12,975
4612	Vehicle Maintenance - Usage	141,709	145,815	145,815	159,157
4613	Vehicle Maint - Fleet Replacement	248,904	278,772	278,772	349,464
4810	Promotional Activities	10,845	9,875	9,875	9,875
4911	Other Current Charges	9,204	8,800	8,800	11,150
5110	Office Supplies	6,373	8,000	8,000	8,000
5214	Uniforms	24,620	21,750	21,750	33,100
5216	Vehicle Maintenance - Fuel	114,240	108,800	108,800	120,700
5217	K-9 Allowance	5,284	5,000	5,000	-
5290	Miscellaneous Operating Supplies	60,357	55,180	54,711	83,176
5410	Subscriptions and Memberships	4,847	4,920	4,920	4,065
5520	Conferences and Seminars	21,965	27,900	27,900	15,000
5510	Training & Educational	-	-	-	16,900
<b>Total</b>	<b>Operating Expenses</b>	\$ 947,072	\$ 1,038,488	\$ 1,297,782	\$ 1,300,339
<b>Capital Outlay</b>					
6410	Machinery and Equipment	\$ 310,765	\$ -	\$ 54,842	\$ 113,534
<b>Total</b>	<b>Capital Outlay</b>	\$ 310,765	\$ -	\$ 54,842	\$ 113,534

# PUBLIC SAFETY (3000)

001 General Fund

## EXPENDITURES

		FY 2023	FY 2024	FY 2024	FY 2025
Line Item Prefix: 001-3000-521-:		Actual	Adopted	Estimated	Adopted
Suffix	Object Description				
<b><u>Non-operating Expenses</u></b>					
581-9190	Transfer to Fleet Management Fund	\$ 25,659	\$ -	\$ -	\$ 569,130
<b>Total</b>	<b>Non-operating Expenses</b>	<b>\$ 25,659</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 569,130</b>
<b>Total</b>	<b>Department Expenditures</b>	<b>\$ 7,164,659</b>	<b>\$ 7,108,169</b>	<b>\$ 7,722,570</b>	<b>\$ 9,531,390</b>



## FY 2025 New Program Enhancement (Modification)

<b>Police Officer - New Position (6)</b>				
Department Name	Division Name	Funding Source	Dept/Org No.	Total Requested
Public Safety	Police	General	521-3000	\$871,974
<b>Justification and Description</b>				
<p>Four new positions for Police Officers to be assigned to address Town:</p> <ul style="list-style-type: none"> <li>• Quality of life issues including traffic congestion, land closures, construction workers parking in the residential areas, construction site noise, increase in visitors, residents, and workers, and crime.</li> <li>• Future needs for Town population and visitor growth.</li> <li>• Increase in police presence will enhance patrols, provide proactive policing and visibility in the residential neighborhood, business district, and Harding/ Collins Avenue corridor, as well as increase traffic enforcement.</li> </ul>				
<b>Benefits or Alternative/Adverse Impact if not funded</b>				
<ul style="list-style-type: none"> <li>• Decrease in overtime usage for manpower shortage.</li> <li>• Proper staffing for special events and community activities, and for visitor influxes during peak seasons and holidays.</li> </ul>				
<b>Required Resources</b>				
<b>New Personnel</b>				
Number of Positions	Title	Salary	Fringe Benefits	Cost
6	Police Officer	\$76,513	\$47,226	\$123,739
		<b>Cost for 6 positions</b>		<b>\$742,434</b>
<b>Other Recurring Operating Costs</b>				
Account Number	Description	Cost		
	FOP contractual annual COLA and step plan movement	TBD annually		
<b>One Time Costs</b>				
Account Number	Description	Cost Per Position	Total Cost	
001-3000-521-31-12	Professional Services - Physicals	\$730	\$4,380	
001-3000-521-52-14	Operating Supplies-Uniforms	\$1,300	\$7,800	
001-3000-521-52-90	Operating Supplies-Misc	\$1,471	\$8,826	
001-3000-521-6410	Capital Outlay-Machinery & Equipment:			
	Laptop	\$3,627	\$21,762	
	Taser	\$4,700	\$28,200	
	Radio	\$5,544	\$33,264	
	Body worn camera	\$2,118	\$12,708	
	Handgun	\$800	\$4,800	
	Bulletproof vest	\$1,300	\$7,800	
<b>Total</b>		<b>\$21,590</b>	<b>\$129,540</b>	

## FY 2025 New Program Enhancement (Modification)

<b>Administrative Aide - 2 Positions</b>				
Department Name	Division Name	Funding Source	Dept/Org No.	Total Requested
Public Safety	Police	General	521-3000	\$164,912
<b>Justification and Description</b>				
Two Administrative Aide positions for secretarial, administrative, and clerical work supporting law enforcement functions, property and evidence records, and other department needs. Work is performed under the general supervision of the Chief of Police or designee.				
<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
2	Public Safety Administrative Aide	\$99,840	\$57,112	\$156,952
<b>Other Recurring Operating Costs</b>				
Account Number	Description	Cost		
<b>One Time Costs</b>				
Account Number	Description	Cost		
001-3000-521-31-12	Professional Services-Physicals	\$1,460		
001-3000-521-52-14	Uniforms	\$1,500		
001-3000-521-64-10	Capital Outlay- Machinery & Equipment -Laptop	\$5,000		

## FY 2025 New Program Enhancement (Modification)

<b>Taser Upgrade/Replacement</b>				
Department Name	Division Name	Funding Source	Dept/Org No.	Total Requested
Public Safety	Police	General Fund	521-3000	\$32,777
<b>Justification and Description</b>				
<p>Upgrade/replacement of thirty five (35) Taser 10 devices from the Town's current model Taser X2 which will no longer be supported by the US manufacturer (Axon) by 2025. The replacement program bundle is for equipment and software services and includes: Taser device, holsters, training aides &amp; targets, instructor certifications, taser cartridges, and training equipment.</p> <p>The total cost of the replacement program bundle over a five-year period is \$166,490.</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		
001-3000-521-TBD	Year 1 (FY2024-25)	\$30,277		
001-3000-521-TBD	Year 2 (FY2025-26)	\$31,488		
001-3000-521-TBD	Year 3 (FY2026-27)	\$32,748		
001-3000-521-TBD	Year 4 (FY2027-28)	\$34,057		
001-3000-521-TBD	Year 5 (FY2028-29)	\$35,420		
	<b>Total five-year payment plan</b>	<b>\$163,990</b>		
<b>One Time Costs</b>				
Account Number	Description	Cost		
001-3000-521-55-10	Training & Educational	\$2,500		

## FY 2025 New Program Enhancement (Modification)

<b>Rental Vehicle Program for Criminal Investigations Unit</b>				
Department Name	Division Name	Funding Source	Dept/Org No.	Total Requested
Public Safety	Police	General	521-3000	\$9,060
<b>Justification and Description</b>				
<p>Implementation of a new rental vehicle program in the Criminal Investigations Unit to execute undercover (UC) operations more efficiently.</p> <ul style="list-style-type: none"> <li>• The program entails the rental of two (2) unmarked vehicles (standard sedans) for approximately \$755 per month.</li> <li>• The intent is to switch the vehicles each month, however, the vehicles may be switched at any time deemed necessary.</li> <li>• Anonymity and interchanging vehicles will assist greatly with undercover surveillance, an asset to the organization and an effective method of investigations.</li> <li>• Criminal Investigations Unit personnel will be in plain clothes for discretion during UC operations and the ability to replace the vehicle models will assist with ambiguity.</li> <li>• Vehicle insurance coverage will be the Town's responsibility.</li> </ul>				
<b>Benefits or Alternative/Adverse Impact if not funded</b>				
<p>Reduces the wear and tear on police vehicles utilized by the Criminal Investigations Unit. Reduces vehicle repair and maintenance costs.</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		
001-3000-521-44-03	Rental & Leases - Equipment	\$9,060		
<b>One Time Costs</b>				
Account Number	Description	Cost		

## FY 2025 New Program Enhancement (Modification)

Car Wash Service				
Department Name	Division Name	Funding Source	Dept/Org No.	Total Requested
Public Safety	Police	General	521-3000	\$12,600
Justification and Description				
<p>Car wash monthly services for the police vehicle fleet of approximately 42 vehicles at the car wash located in the Bal Harbour Shops.. Each police vehicle would receive a car wash (interior and exterior) once a month for an estimated monthly cost of \$25 per vehicle (\$300 per vehicle annually).</p>				
Benefits or Alternative/Adverse Impact if not funded				
<p>A car wash located in Miami Shores was previously utilized. The travel time to and from Miami Shores (including car washing services) ranges from 45 minutes to 90 minutes. Use of a car wash facility located in the vicinity of the Town will reduce turnaround time and allow employees to respond quickly to a call for service should the need arise.</p>				
Required Resources				
New Personnel				
Number of Positions	Title	Salary	Fringe Benefits	Cost
Other Recurring Operating Costs				
Account Number	Description	Cost		
001-3000-521-52-90	Miscellaneous Operating	\$12,600		
One Time 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. 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 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 all residential customers and commercial customers. During FY2024 the Solid Waste Division implemented recycling services to all commercial accounts, a function that was previously outsourced. 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 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 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 2024 Accomplishments:**

- Tree City USA re-certification for eighth year
- Hosted annual hazardous waste drop-off
- Hosted Community Traffic-Study Workshop
- Continued cellular endpoint cloud-based meter system conversion
- Purchased skid steer
- Continue Dune Resiliency project
- Continue design phase for Collins Avenue Water Main project
- Annual staining of the sidewalks
- Installation of turtle friendly bollards
- Installation of stormwater pump at 89<sup>th</sup> Street & Hawthorne Avenue
- Completion of Flamingo Park located at 92<sup>nd</sup> and Bay Drive
- Continued design phase of Utilities Undergrounding project
- FPL easement authorization for 96 Street Park
- Finalized traffic study

**Fiscal Year 2025 Objectives:**

- Tree City USA re-certification.
- Host annual hazardous waste drop-off
- Continue cellular endpoint cloud-based meter system conversion
- Continue design phase of Utilities Undergrounding project
- Continue design phase for Collins Avenue Water Main project
- Continue Abbott Avenue Drainage Improvement project
- Continue Dune Resiliency project

**Priority 2: Excellence in Municipal Services**

**Goal: Efficient and effective delivery of Town services**

Performance Measures	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Estimated	Target
Public Works permits issued	279	289	103 (YTD)	250
Turnaround time	> 3 days	> 3 days	< 2 Weeks	< 2 Weeks
Sidewalk trip hazards corrected	25	25	30	15
Pothole repairs	31	15	31	25
Fire hydrants serviced	100	100	100	100
Water valves serviced	289	289	350	350
Percentage of "unaccounted for water" (calendar year)	0.16%	16%	<10%	<10%

**Priority 3: Vibrant Sustainable Community**

**Goal: Enhance the quality of life while preserving the Town's unique character and natural resources**

Performance Measures		FY 2022	FY 2023	FY 2024	FY 2025
		Actual	Actual	Estimated	Target
<b>Litter Program:</b>	<b>Unit of Measure</b>				
Beach Area	Cubic Yards	46	46	50	65
Collins/Harding	Cubic Yards	120	120	120	120
Street Sweeper	Tons	134	134	121	130
<b>Stormwater Mgmt.:</b>					
Manual drain cleaning	Each	1,989	1,989	1,000	2,200
Vacuum truck cleaning	Tons	75	75	80	100



# PUBLIC WORKS (5000)

001 General Fund

	FY 2023	FY 2024	FY 2024	FY 2025
	Actual	Adopted	Estimated	Adopted
<b>APPROPRIATIONS</b>				
Personnel Services	\$ 630,999	\$ 631,928	\$ 631,928	\$ 669,828
Operating Expenses	724,308	1,252,411	1,302,173	1,016,477
Capital Outlay	16,892	-	47,463	10,000
Non-operating Expenses	198,575	80,000	80,000	-
<b>TOTAL</b>	<b>\$ 1,570,774</b>	<b>\$ 1,964,339</b>	<b>\$ 2,061,564</b>	<b>\$ 1,696,305</b>

## Significant Changes from FY 2024 Adopted Budget

### Personnel Services

Planned salary and benefit adjustments \$ 37,900

### Operating Expenses

Engineering services - Vulnerability study in FY2024 \$ (350,000)  
 Other engineering service \$ 8,315  
 Increase to Town Hall electricity estimate cost \$ 3,960  
 Increase to Water & Sewer estimated cost \$ 1,550  
 Property and liability insurance \$ 34,308  
 Building maintenance \$ 10,289  
 Increase to grounds maintenance \$ 30,859  
 Increase to fleet replacement and usage (net) \$ 15,648  
 Increase to roadway electricity costs \$ 3,780

Personnel Complement								
Position Title	FY 2024				FY 2025			
	Funded				Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Public Works Director <sup>1</sup>	0.25			0.25	0.25			0.25
Assistant Public Works Director <sup>2</sup>	0.40			0.40	0.40			0.40
Operations Manager <sup>3</sup>	0.20			0.20	0.20			0.20
Public Works Coordinator	1.00			1.00	1.00			1.00
Maintenance Supervisor	1.00			1.00	1.00			1.00
Maintenance Worker II	1.00			1.00	1.00			1.00
Maintenance Worker I (Roads 541)	1.00			1.00	1.00			1.00
General Service Worker	1.00			1.00	1.00			1.00
Heavy Equipment Operator <sup>4</sup>	0.25			0.25	0.25			0.25
<b>Total</b>	<b>6.10</b>	<b>0.00</b>	<b>0.00</b>	<b>6.10</b>	<b>6.10</b>	<b>0.00</b>	<b>0.00</b>	<b>6.10</b>

<sup>1</sup>General Fund allocation. Position split funded with Water & Sewer, Solid Waste, and Stormwater Funds.

<sup>2</sup>General Fund allocation. Position split funded with Water & Sewer and Stormwater Funds.

<sup>3</sup>General Fund allocation. Position split funded with Tourist Resort, Water & Sewer, Solid Waste and Stormwater Funds.

<sup>4</sup>General Fund allocation. Position split funded with Tourist Resort and Water & Sewer Funds.

# PUBLIC WORKS (5000)

## 001 General Fund EXPENDITURES

Line Item Prefix: 001-5000-539:		FY 2023	FY 2024	FY 2024	FY 2025
		Actual	Adopted	Estimated	Adopted
Suffix	Object Description				
<b>Personnel Services</b>					
1210	Regular Salaries	\$ 342,075	\$ 300,213	\$ 300,213	\$ 312,130
1410	Overtime	76,088	60,000	60,000	70,000
1510	Special pay	4,606	6,040	6,040	5,603
2110	Payroll Taxes	32,497	28,292	28,292	29,935
2210	Retirement Contribution	43,037	46,302	46,302	48,189
2310/2315	Life & Health Insurance	50,010	78,374	78,374	89,861
2410	Workers Compensation	5,570	14,055	14,055	11,560
<b>Total</b>	<b>Personnel Services</b>	<b>\$ 553,883</b>	<b>\$ 533,276</b>	<b>\$ 533,276</b>	<b>\$ 567,278</b>
<b>Operating Expenses</b>					
3110	Professional Services	\$ 90,159	\$ 443,161	\$ 445,913	\$ 101,476
3112	Physical Examinations	125	1,200	1,200	1,200
3411	Nuisance Abatement	16	1,500	1,500	1,500
4009	Vehicle Allowance	1,870	2,490	2,490	2,490
4110	Telecommunications	2,896	3,610	3,610	3,610
4111	Postage	12	50	50	50
4112	Mobile Phone Allowance	181	1,080	1,080	1,080
4310	Electricity	64,820	58,740	58,740	62,700
4311	Water and Sewer	49,003	51,600	51,600	53,150
4403	Equipment/Vehicle Leasing	-	5,000	5,000	5,000
4510	Property and Liability Insurance	78,508	95,800	102,240	130,108
4601	Maintenance Service/Repair Contracts	12,546	31,930	32,055	35,887
4602	Building Maintenance	59,064	100,120	88,766	110,409
4603	Equipment Maintenance	21,509	25,000	25,000	25,000
4604	Grounds Maintenance	163,589	175,105	218,924	205,964
4611	Miscellaneous Maintenance	15,765	35,200	35,200	35,200
4612	Vehicle Maintenance - Usage	25,347	26,887	26,887	35,863
4613	Vehicle Maint - Fleet Replacement	32,004	31,476	31,476	38,148
4911	Other Current Charges	12,630	24,600	24,600	24,600
5110	Office Supplies	2,153	2,500	2,500	2,500
5210	Property and Maintenance	2,044	15,000	15,000	15,000
5214	Uniforms	4,867	7,600	7,600	7,600
5216	Vehicle Maintenance - Fuel	6,720	6,400	6,400	7,100
5290	Miscellaneous Operating Supplies	6,480	14,600	22,580	14,600
5310	Road Materials	19,924	22,500	22,500	22,500
5410	Subscriptions and Memberships	657	1,170	1,170	1,170
5520	Conferences and Seminars	-	2,400	2,400	3,000
5510	Training & Educational	240	3,500	3,500	3,600
<b>Total</b>	<b>Operating Expenses</b>	<b>\$ 673,129</b>	<b>\$ 1,190,219</b>	<b>\$ 1,239,981</b>	<b>\$ 950,505</b>

# PUBLIC WORKS (5000)

001 General Fund

## EXPENDITURES

Line Item Prefix: 001-5000-539:		FY 2023	FY 2024	FY 2024	FY 2025
		Actual	Adopted	Estimated	Adopted
Suffix	Object Description				
<b>Capital Outlay</b>					
6410	Machinery and Equipment	\$ 16,892	\$ -	\$ 47,463	\$ 10,000
<b>Total</b>	<b>Capital Outlay</b>	<b>\$ 16,892</b>	<b>\$ -</b>	<b>\$ 47,463</b>	<b>\$ 10,000</b>
<b>Non-operating Expenses</b>					
581-9190	Transfer to Fleet Management Fund	\$ 198,575	\$ 80,000	\$ 80,000	\$ -
<b>Total</b>	<b>Non-operating Expenses</b>	<b>\$ 198,575</b>	<b>\$ 80,000</b>	<b>\$ 80,000</b>	<b>\$ -</b>
<b>Total</b>	<b>Department Expenditures</b>	<b>\$ 1,442,479</b>	<b>\$ 1,803,495</b>	<b>\$ 1,900,720</b>	<b>\$ 1,527,783</b>

**PUBLIC WORKS (5000)**  
**ROAD MAINTENANCE (541)**  
 001 General Fund  
 EXPENDITURES

Line Item Prefix: 001-5000-541:		FY 2023	FY 2024	FY 2024	FY 2025
		Actual	Adopted	Estimated	Adopted
<b>Suffix</b>	<b>Object Description</b>				
<b><u>Personnel Services</u></b>					
541-1210	Road's Regular Salaries	\$ 44,758	\$ 49,588	\$ 49,588	\$ 51,076
541-1410	Road's Overtime	6,848	10,000	10,000	10,000
541-1510	Road's Special Pay	1,729	1,750	1,750	1,750
541-2110	Road's Payroll Taxes	4,866	4,693	4,693	4,807
541-2210	Road's Retirement Contribution	6,727	7,649	7,649	8,147
541-2310	Road's Life & Health Insurance	9,855	18,557	18,557	20,162
541-2410	Road's Workers Compensation	2,333	6,415	6,415	6,608
<b>Total</b>	<b>Personnel Services</b>	<b>\$ 77,116</b>	<b>\$ 98,652</b>	<b>\$ 98,652</b>	<b>\$ 102,550</b>
<b><u>Operating Expenses</u></b>					
541-4110	Road's Telecommunications	\$ 490	\$ 612	\$ 612	\$ 612
541-4310	Roadway Electricity	38,689	41,580	41,580	45,360
541-4611	Miscellaneous Maintenance	12,000	20,000	20,000	20,000
<b>Total</b>	<b>Operating Expenses</b>	<b>\$ 51,179</b>	<b>\$ 62,192</b>	<b>\$ 62,192</b>	<b>\$ 65,972</b>
<b><u>Capital Outlay</u></b>					
<b>Total</b>	<b>Capital Outlay</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total</b>	<b>Road Maintenance Division Expenditures</b>	<b>\$ 128,295</b>	<b>\$ 160,844</b>	<b>\$ 160,844</b>	<b>\$ 168,522</b>
<b>Total</b>	<b>Public Works Department Expenditures</b>	<b>\$ 1,570,774</b>	<b>\$ 1,964,339</b>	<b>\$ 2,061,564</b>	<b>\$ 1,696,305</b>

# 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, and endeavors to be innovative in its programming to meet the needs of the community.

The Parks and Recreation Department operates and provides for the planning, supervision, maintenance, and development of 96<sup>th</sup> St. Park, Veterans Park, Hawthorne Tot Lot, Beach Chair Service, Recreational programming, 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 by developing diverse offerings in a safe, attractive, and well-maintained environment.

To accomplish park-related objectives, the department offers a variety of well-maintained park facilities for active and passive recreation. To accomplish community-related objectives, the department continues its involvement in coordinating numerous special events throughout the year. The department continues offering diverse programming for all ages and abilities to accomplish recreational objectives.

## Fiscal Year 2024 Accomplishments:

- Successfully assisted with the construction oversight of the complete renovation of 96<sup>th</sup> Street Park
- Hosted a combination of 53 Youth, Adult, and Senior programs per seasonal session (Fall, Winter, Spring, and Summer).
- Continued to work with the YMCA to ensure all programs, camps, and aftercare programs were conducted effectively and successfully while looking for ways to expand programming with the new 96<sup>th</sup> Street Park.

## Issues:

- Lack of green space for recreational activities.
- Additional staff are needed to cover the expanded operations of 96<sup>th</sup> Street Park and the demands of the public for more recreational programming and facility operating hours.
- Recruiting qualified and experienced candidates for job vacancies.

## Fiscal Year 2025 Objectives:

- Continue to develop new and innovative programming to meet the community's needs. Specifically, more Teen programs to include monthly activities and events.
- Open, staff and program the renovated 96<sup>th</sup> Street Park.
- Use the new 96<sup>th</sup> Street Park to expand all Youth programs and expand Adult and Senior programs at the Community Center.
- Replace Community Center fence and gates.
- Procure outdoor LED message board outside the Community Center.

### Priority 3: Vibrant Sustainable Community

Goal: Enhance the quality of life while preserving the Town's unique character and natural resources

Performance Measures	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	YTD/Est	Target
Youth Program Participants	3,677	3,201	2,968	3,200	3,450
Special Events Participants	1,800	2,080	5,515	5,500	5,750

## Parks & Recreation Town Map



# PARKS AND RECREATION (6000)

001 General Fund

	FY 2023	FY 2024	FY 2024	FY 2025
	Actual	Adopted	Estimated	Adopted
<b>APPROPRIATIONS</b>				
Personnel Services	\$ 135,750	\$ 425,300	\$ 425,300	\$ 503,965
Operating Expenses	343,160	583,903	580,445	649,677
Capital Outlay	3,075	37,000	44,342	-
Non-operating Expenses	22,000	-	-	-
<b>TOTAL</b>	<b>\$ 503,985</b>	<b>\$ 1,046,203</b>	<b>\$ 1,050,087</b>	<b>\$ 1,153,642</b>

## Significant Changes from FY 2024 Adopted Budget

### Personnel Services

Planned salary and benefit adjustments \$ 78,665

### Operating Expenses

Other contractual services increases \$ 15,240  
 Estimated increase to electricity cost - 96th St. Park \$ 19,266  
 Estimated increase to water & sewer cost - 96th St. Park \$ 8,190  
 Property and liability insurance \$ 3,431  
 Maintenance contracts increase - 96th St. Park \$ 8,627  
 Increase to fleet replacement and usage (net) \$ 6,316  
 Uniforms - staff 96th St. Park \$ 2,500

Position Title	Personnel Complement							
	FY 2024				FY 2025			
	Funded				Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Parks & Recreation Director <sup>1</sup>	0.05			0.05	0.05			0.05
Assistant Parks & Recreation Director <sup>1</sup>	0.05			0.05	0.05			0.05
Parks & Recreation Supervisor	1.00			1.00	1.00			1.00
Custodian <sup>2</sup>	1.50			1.50	1.50			1.50
Recreation Leader I	1.00	7.00		5.00	1.00	7.00		5.00
Camp Counselors <sup>3</sup>			5.00	0.25				0.00
<b>Total</b>	<b>3.60</b>	<b>7.00</b>	<b>5.00</b>	<b>7.85</b>	<b>3.60</b>	<b>7.00</b>	<b>0.00</b>	<b>7.60</b>

<sup>1</sup>General Fund position allocation. Split funded with Tourist Resort Fund 102.

<sup>2</sup>General Fund position allocation. One position split funded with Tourist Resort Fund 102.

<sup>3</sup>Town outsourced camp programs in FY 2024. Temporary positions closed in FY 2025.

# PARKS AND RECREATION

(6000)

001 General Fund

EXPENDITURES

Line Item Prefix: 001-6000-572-:		FY 2023	FY 2024	FY 2024	FY 2025
		Actual	Adopted	Estimated	Adopted
Suffix	Object Description				
<b>Personnel Services</b>					
1210	Regular Salaries	\$ 27,846	\$ 148,041	\$ 148,041	\$ 187,366
1310	Other Salaries - Includes Seasonal	72,444	165,832	165,832	168,896
1410	Overtime	2,362	3,000	3,000	3,000
1510	Special pay	78	1,838	1,838	1,388
2110	Payroll Taxes	7,864	24,396	24,396	27,590
2210	Retirement Contribution	9,503	10,263	10,263	26,935
2310/2315	Life & Health Insurance	7,069	64,315	64,315	80,609
2410	Workers Compensation	8,584	7,615	7,615	8,181
<b>Total</b>	<b>Personnel Services</b>	<b>\$ 135,750</b>	<b>\$ 425,300</b>	<b>\$ 425,300</b>	<b>\$ 503,965</b>
<b>Operating Expenses</b>					
3112	Physical Examinations	\$ 1,392	\$ 1,600	\$ 1,600	\$ 1,600
3410	Other Contractual Services	165,535	232,596	232,596	247,836
4009	Car Allowance	-	180	180	-
4110	Telecommunications	1,782	5,884	5,884	6,528
4111	Postage	-	100	100	100
4310	Electricity	1,527	25,458	25,458	44,724
4311	Water and Sewer	28,607	24,150	24,150	32,340
4403	Equipment/Vehicle Leasing	-	2,500	2,500	3,600
4510	Property and Liability Insurance	7,852	25,184	25,184	28,615
4601	Maintenance Service/Repair Contracts	2,531	25,024	25,024	33,651
4602	Building Maintenance	4,373	20,000	20,000	20,000
4603	Equipment Maintenance	-	5,000	6,463	5,000
4604	Grounds Maintenance	44,584	82,004	82,004	82,004
4611	Miscellaneous Maintenance	4,042	11,500	11,500	11,500
4612	Vehicle Maintenance - Usage	4,191	4,831	4,831	7,829
4613	Vehicle Fleet Replacement	10,572	10,362	10,362	13,680
4810	Promotional Activities - Special Events	2,499	46,500	46,500	47,000
4815:4911	Other Current Charges	40,450	27,800	22,879	27,800
5110	Office Supplies	-	4,000	4,000	4,000
5213	Landscape Improvements	11,347	10,000	10,000	10,000
5214	Uniforms	1,463	3,500	3,500	6,000
5216	Vehicle Maintenance - Fuel	1,344	1,280	1,280	1,420
5225	Merchant Fees	4,852	5,400	5,400	5,400
5290	Miscellaneous Operating Supplies	4,217	5,000	5,000	5,000
5410	Subscriptions and Memberships	-	700	700	700
5520	Conferences and Seminars	-	3,350	3,350	3,350
<b>Total</b>	<b>Operating Expenses</b>	<b>\$ 343,160</b>	<b>\$ 583,903</b>	<b>\$ 580,445</b>	<b>\$ 649,677</b>



# PARKS AND RECREATION

(6000)

001 General Fund

EXPENDITURES

Line Item Prefix: 001-6000-572-:		FY 2023	FY 2024	FY 2024	FY 2025
		Actual	Adopted	Estimated	Adopted
Suffix	Object Description				
<b>Capital Outlay</b>					
6410	Machinery and Equipment	\$ 3,075	\$ 37,000	\$ 44,342	\$ -
<b>Total</b>	<b>Capital Outlay</b>	<b>\$ 3,075</b>	<b>\$ 37,000</b>	<b>\$ 44,342</b>	<b>\$ -</b>
<b>Non-operating Expenses</b>					
581-9190	Transfer to Fleet Management Fund	\$ 22,000	\$ -	\$ -	\$ -
<b>Total</b>	<b>Non-operating Expenses</b>	<b>\$ 22,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total</b>	<b>Department Expenditures</b>	<b>\$ 503,985</b>	<b>\$ 1,046,203</b>	<b>\$ 1,050,087</b>	<b>\$ 1,153,642</b>

# Community Services & Public Communications Department

## Services, Functions, and Activities:

The Community Services & Public Communications Department connects the Town to its residents, providing timely and informational communications to educate, engage and inform, while also coordinating essential services to enhance the quality of life and convenience for Surfside residents.

The Community Services & Public Communications (CSPC) Department in the General Fund is distinct from the Tourist Resort Fund which can be found later in this budget book under its own tab. However, the two departments, CSPC and Tourism, work closely together to provide a well-rounded experience for residents, visitors and business owners in Surfside.

CSPC plans, prepares and develops information to enhance the Town's communication platforms in collaboration and oversees the development and content on the Town's website and on Channel 663. The Town's website and Channel 663 data entries are implemented through the Town's IT services provider. However, the coordination of this data and the management of the site remain within this department. CSPC also implements and manages a variety of special projects and programs as assigned. To assist the Town in communications, the Town publishes the highly visible Gazette. The Gazette is a publication which provides information on services, recent legislative action, and special programs and events.

CSPC 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. CSPC also works to enhance the quality of life for residents through community-based services.

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.

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

**Fiscal Year 2024 Accomplishments:**

- Continued 24-page Town Gazette production. Also worked on specialty '98 *Points of Light* publication honoring the victims of the Champlain Towers South collapse.
- Increased postings on @surfsideflorida Instagram/Facebook and @surfsidepolice. @surfsideflorida Instagram following has increased significantly
- Relunched the redesigned Town website which is more modern, aesthetically pleasing and has homepages for each department to make for a better user experience (UX).
- All graphics, media outreach and logistical event coordination for the 3rd Annual Surfside Remembrance event on June 24, 2024. Department Director led Surfside Memorial Committee meetings to ensure the committee members wishes were being honored.
- Produced and distributed extensive promotional materials across all channels for the November 2023 ballot box questions.
- Creation of expansive March 2024 election information materials to inform residents and increase voter participation.

**Issues:**

- Maintaining new content on Channel 663 is difficult for a small team.

**Fiscal Year 2025 Objectives:**

- Grow our Everbridge emergency text alert list
- Reach and exceed the 1,500 follower count on @surfsideflorida Instagram
- Develop new, fresh content on a regular (monthly) basis for social media that can be adapted to the rest of our communications channels.

**Priority 1: Responsible Town Government**

**Goal: Timely and clear communications**

Performance Measures	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Estimated	Actual	Target
Town e-blast subscribers	1,667	1,800	3,700	3,800	3,850
Followers on @surfsideflorida Instagram account*	N/A	N/A	525	1,241	1,500
Everbridge text subscribers	821	850	950	980	10,050
Email marketing engagement: subscribers who engage with emails "often" or "sometimes"	39%	42%	43%	41%	43%

# COMMUNITY SERVICES & PUBLIC COMMUNICATIONS (6600)

001 General Fund

	FY 2023	FY 2024	FY 2024	FY 2025
	Actual	Adopted	Estimated	Adopted
<b>APPROPRIATIONS</b>				
Personnel Services	\$ 144,629	\$ 151,506	\$ 151,506	\$ 158,066
Operating Expenses	145,165	225,328	225,376	243,039
Capital Outlay	-	-	-	-
<b>TOTAL</b>	<b>\$ 289,794</b>	<b>\$ 376,834</b>	<b>\$ 376,882</b>	<b>\$ 401,105</b>

## Significant Changes from FY 2024 Adopted Budget

### Personnel Services

Planned salary and benefit adjustments \$ 6,560

### Operating Expenses

IT services, software subscriptions and broadband annual increases \$ 7,707  
 IT-Software web hosting added during FY 2024 \$ 9,000

Personnel Complement								
Position Title	FY 2024				FY 2025			
	Funded				Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Tourism & Communications Director <sup>1</sup>	0.66			0.66	0.66			0.66
Communications Manager <sup>1</sup>	0.25			0.25	0.25			0.25
Multimedia Communications Specialist <sup>1</sup>	0.25			0.25	0.25			0.25
<b>Total</b>	<b>1.16</b>	<b>0.00</b>	<b>0.00</b>	<b>1.16</b>	<b>1.16</b>	<b>0.00</b>	<b>0.00</b>	<b>1.16</b>

<sup>1</sup>General Fund allocation. Position split funded with Tourist Resort Fund 102.

# COMMUNITY SERVICES & PUBLIC COMMUNICATIONS

001 General Fund

## EXPENDITURES

Line Item prefix: 001-6600-552-:		FY 2023	FY 2024	FY 2024	FY 2025
		Actual	Adopted	Estimated	Adopted
Suffix	Object Description				
<b><u>Personnel Services</u></b>					
1210	Regular Salaries	\$ 110,228	\$ 112,737	\$ 112,737	\$ 116,698
1510	Special Pay	-	660	660	660
2110	Payroll Taxes	8,650	8,857	8,857	9,160
2210	Retirement Contribution	16,040	17,388	17,388	18,614
2310	Life & Health Insurance	9,374	11,640	11,640	\$ 12,702
2410	Workers Compensation	337	224	224	232
<b>Total</b>	<b>Personnel Services</b>	<b>\$ 144,629</b>	<b>\$ 151,506</b>	<b>\$ 151,506</b>	<b>\$ 158,066</b>
<b><u>Operating Expenses</u></b>					
516-3110	Professional Services (IT)	\$ 72,221	\$ 67,296	\$ 67,344	\$ 75,003
3112	Physical Examinations	-	396	396	396
3410	Other Contractual Services	-	2,500	2,500	3,500
4009	Vehicle Allowance	2,795	2,376	2,376	2,376
4110	Telecommunications	-	960	960	960
516-4605	IT Software Maintenance	5,245	24,963	24,963	33,967
516-4606	IT Hardware Maintenance	1,540	10,605	10,605	10,605
4810	Promotional Activities / Newsletter	56,378	69,232	69,232	69,232
4911	Other Current Charges	6,986	45,000	45,000	45,000
5290	Miscellaneous Operating Supplies	-	1,000	1,000	1,000
5410	Subscriptions and Memberships	-	1,000	1,000	1,000
<b>Total</b>	<b>Operating Expenses</b>	<b>\$ 145,165</b>	<b>\$ 225,328</b>	<b>\$ 225,376</b>	<b>\$ 243,039</b>
<b>Total</b>	<b>Capital Outlay</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total</b>	<b>Department Expenditures</b>	<b>\$ 289,794</b>	<b>\$ 376,834</b>	<b>\$ 376,882</b>	<b>\$ 401,105</b>

# EMERGENCY & DISASTER RELIEF (6700)

001 General Fund

	FY 2023	FY 2024	FY 2024	FY 2025
	Actual	Adopted	Estimated	Adopted
<b><u>APPROPRIATIONS</u></b>				
Personnel Services				
Operating Expenses	394,129	-	77,309	-
Capital Outlay	-	-	90,001	-
Non-operating Expenses	-	-	-	-
<b>TOTAL</b>	<b>\$ 394,129</b>	<b>\$ -</b>	<b>\$ 167,310</b>	<b>\$ -</b>

\*All expenditures incurred are related to the Champlain Towers South collapse on June 24, 2021 and are for presentation only.

# EMERGENCY & DISASTER RELIEF (6700)

001 General Fund

## EXPENDITURES

Line Item prefix: 001-6700-525-:		FY 2023*	FY 2024*	FY 2024*	FY 2025*
		Actual	Adopted	Estimated	Adopted
Suffix	Object Description				
<b><u>Operating Expenses</u></b>					
3115	Professional Services - Engineering Svcs	\$ 394,129	\$ -	\$ 77,309	\$ -
<b>Total</b>	<b>Operating Expenses</b>	<b>\$ 394,129</b>	<b>\$ -</b>	<b>\$ 77,309</b>	<b>\$ -</b>
<b><u>Capital Outlay</u></b>					
6310	Improvements other than Building	\$ -	\$ -	\$ 90,001	\$ -
<b>Total</b>	<b>Capital Outlay</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 90,001</b>	<b>\$ -</b>
<b>Total</b>	<b>Department Expenditures</b>	<b>\$ 394,129</b>	<b>\$ -</b>	<b>\$ 167,310</b>	<b>\$ -</b>

\*All expenditures incurred are related to the Champlain Towers South collapse on June 24, 2021 and are for presentation only.

## **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 2025 there is a General Fund transfer of \$769,200 to the Capital Projects Fund.

This allocation center may include other centralized costs which are not easily distributed. In FY 2025, for example, the portion of the Town's property and liability insurance coverage of the Town Hall building is included in this allocation center rather than distributed across the departments within Town Hall.

Other significant items funded here for FY 2025 include \$150,000 allocated for a merit pool for non-union general employees and paid parental leave for general employees, an additional \$10,000 for the annual Champlain Towers South Remembrance Event, and \$250,000 for a general operating contingency. Significant changes and information is presented in the allocation center's appropriation summary.

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



# NON-DEPARTMENTAL (7900)

## 001 General Fund

	FY 2023	FY 2024	FY 2024	FY 2025
	Actual	Adopted	Estimated	Adopted
<b>APPROPRIATIONS</b>				
Personnel Services <sup>1</sup>	\$ -	\$ 150,000	\$ 150,000	\$ 150,000
Operating Expenses	301,970	715,915	709,201	948,162
Capital Outlay	-	-	-	-
Non-operating Expenses	5,260,097	815,000	5,557,098	1,019,200
Contingency/Return to Reserves	-	3,635,308	-	5,788,952
<b>TOTAL</b>	<b>\$ 5,562,067</b>	<b>\$ 5,316,223</b>	<b>\$ 6,416,299</b>	<b>\$ 7,906,314</b>

<sup>1</sup>Merit pool for non-union general employees is budgeted under Non-Departmental and allocated during the year to each department's Personnel Services budget based on annual adjustments. Therefore, actual expenditures are included in each department's budget in FY 2023. The allocation includes funding for paid parental leave.

### Significant Changes from FY 2024 Adopted Budget

#### Operating Expenses

Telecommunications -T1 line/router, dispatch handheld line, & fax line cost increases	\$ 4,106
Equipment leasing -copy machine & software increases	\$ 8,283
Property & liability Florida Municipal Insurance Trust (FMIT) increases	\$ 57,350
Flood & windstorm insurance - increase attributable to Town Hall flood insurance	\$ 18,508
Increase to Champlain Towers South annual memorial event	\$ 10,000

#### Non-operating Expenses

Transfer to Capital Projects Fund for FY2025 scheduled projects	\$ 769,200
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# NON-DEPARTMENTAL (7900)

## 001 General Fund EXPENDITURES

Line Item Prefix: 001-7900-:		FY 2023	FY 2024	FY 2024	FY 2025
		Actual	Adopted	Estimated	Adopted
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>	\$ -	\$ 150,000	\$ 150,000	\$ 150,000
<b><u>Operating Expenses</u></b>					
590-3110	Professional Services	\$ 12,045	\$ 206,800	\$ 204,226	\$ 205,800
590-4110	Telecommunications	52,830	78,580	78,580	82,686
590-4111	Postage	3,259	7,150	7,150	7,150
590-4403	Equipment/Vehicle Leasing	55,489	116,209	116,209	124,492
590-4510	Property and Liability Insurance	82,922	209,751	195,611	285,609
590-4601	Maintenance Service/Repair Contracts	2,949	5,025	5,025	5,025
590-4911	Other Current Charges	63,645	42,000	52,000	52,000
590-4913	Other Current Chgs - Other Transportati	-	-	-	135,000
590-5110	Office Supplies	10,044	19,500	19,500	19,500
590-5225	Merchant Fees	2,436	11,000	11,000	11,000
590-5290	Miscellaneous Operating Supplies	16,351	19,900	19,900	19,900
<b>Total</b>	<b>Operating Expenses</b>	\$ 301,970	\$ 715,915	\$ 709,201	\$ 948,162
<b><u>Capital Outlay</u></b>					
<b>Total</b>	<b>Capital Outlay</b>	\$ -	\$ -	\$ -	\$ -
<b><u>Non-operating Expenses</u></b>					
581-9130	Transfers to Capital Projects Fund	\$ 5,301,375	\$ 565,000	\$ 2,974,844	\$ 769,200
581-9144	Transfer to Stormwater Fund	-	-	2,500,000	-
590-9920	Contingency - General CY	(41,278)	250,000	82,254	250,000
590-9910	Return to Reserves		3,635,308	-	5,788,952
<b>Total</b>	<b>Non-operating Expenses</b>	\$ 5,260,097	\$ 4,450,308	\$ 5,557,098	\$ 6,808,152
<b>Total</b>	<b>Department Expenditures</b>	\$ 5,562,067	\$ 5,316,223	\$ 6,416,299	\$ 7,906,314



### ***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 financial summary, a narrative summary of the fund's operations, a summary of revenues, a summary of expenditures with expenditure history, and new capital improvement projects.

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 2023 Actual	FY 2024 Adopted	FY 2024 Estimated	FY 2025 Adopted
<b><u>FUNDS AVAILABLE</u></b>				
Intergovernmental- Federal/State	\$ -	\$ -	\$ 250,000	\$ 1,470,800
Developer Contributions	438,576	-	-	1,500,000
Transfers In	5,301,375	565,000	2,974,844	769,200
<b>TOTAL SOURCES</b>	<b>5,739,951</b>	<b>565,000</b>	<b>3,224,844</b>	<b>3,740,000</b>
Fund Balance Beginning	12,354,395	312,522	13,111,827	451,287
<b>TOTAL</b>	<b>\$ 18,094,346</b>	<b>\$ 877,522</b>	<b>\$ 16,336,671</b>	<b>\$ 4,191,287</b>

<b><u>APPROPRIATIONS</u></b>				
Capital Outlay	\$ 4,982,519	\$ 565,000	\$ 15,885,384	\$ 3,740,000
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 4,982,519</b>	<b>\$ 565,000</b>	<b>\$ 15,885,384</b>	<b>\$ 3,740,000</b>
Fund Balance Ending	13,111,827	312,522	451,287	451,287
<b>TOTAL</b>	<b>\$ 18,094,346</b>	<b>\$ 877,522</b>	<b>\$ 16,336,671</b>	<b>\$ 4,191,287</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 special revenue funds or proprietary funds (enterprise, internal service). 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. 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.

In FY 2025, the following new capital projects are budgeted:

Surfside Memorial Park	\$2,500,000
Dune Resiliency & Beautification	<u>1,240,000</u>
Total	<u><u>\$3,740,000</u></u>

The Capital Projects Fund is closely related to, but not synonymous with, the Five-Year Capital Improvement Plan. The purpose of the Five-Year Capital Improvement Plan is to promote advanced planning by department directors and serves as a fiscal planning tool to forecast the demands on revenues. The plan anticipates 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 2023 Actual	FY 2024 Adopted	FY 2024 Estimated	FY 2025 Adopted
<b><u>REVENUES</u></b>				
Intergovernmental- Federal/State	\$ -	\$ -	\$ 250,000	\$ 1,470,800
Developer Contributions	438,576	-	-	1,500,000
Other - Transfers In	5,301,375	565,000	2,974,844	769,200
Use of Fund Balance	-	-	12,769,500	-
<b>TOTAL REVENUES</b>	<b>\$ 5,739,951</b>	<b>\$ 565,000</b>	<b>\$ 15,994,344</b>	<b>\$ 3,740,000</b>
<b><u>EXPENDITURES</u></b>				
Capital Outlay Expenditures	\$ 4,982,519	\$ 565,000	\$ 15,885,384	\$ 3,740,000
Reserves	-	-	108,960	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 4,982,519</b>	<b>\$ 565,000</b>	<b>\$ 15,994,344</b>	<b>\$ 3,740,000</b>
<b>Net Results</b>	<b>\$ 757,432</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# 301 Capital Projects Fund

## REVENUES

		FY 2023	FY 2024	FY 2024	FY 2025
Line Item Prefix	301-590-	Actual	Adopted	Estimated	Adopted
<b><u>Intergovernmental - Federal/State</u></b>					
332-9010	Miami Dade County Grant - CTS Memorial	\$ -	\$ -	\$ 250,000	\$ -
334-TBD	State - FDEP Beach Management Funding	-	-	-	470,800
334-TBD	State - Division of Arts & Culture	-	-	-	1,000,000
<b>Total Intergovernmental - Federal/State</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 250,000</b>	<b>\$ 1,470,800</b>
<b><u>Miscellaneous Revenues</u></b>					
381-0100	Interfund Transfer from General Fund	5,301,375	565,000	2,974,844	769,200
389-8000	Capital Contributions - Developers	438,576	-	-	1,500,000
392-0000	Appropriated Fund Balance	-	-	12,769,500	-
<b>Total Miscellaneous Revenues</b>		<b>\$ 5,739,951</b>	<b>\$ 565,000</b>	<b>\$ 15,744,344</b>	<b>\$ 2,269,200</b>
<b>Total</b>		<b>\$ 5,739,951</b>	<b>\$ 565,000</b>	<b>\$ 15,994,344</b>	<b>\$ 3,740,000</b>

# CAPITAL IMPROVEMENT PROJECTS (4400)

## 301 Capital Projects Fund

### EXPENDITURES

Line Item Prefix: 301-4400-:		FY 2023	FY 2024	FY 2024	FY 2025
		Actual	Adopted	Estimated	Adopted
<b>Suffix</b>	<b>Object Description</b>				
<b><u>Capital Outlay</u></b>					
539-6220	Town Hall Improvements	\$ 42,865	\$ 165,000	\$ 165,000	\$ -
539-6230	Buildings - Police Gym Improvements other than Building - Surfside	\$ 51,404	\$ -	\$ -	\$ -
539-6310	Memorial Park	-	-	280,000	2,500,000
539-6330	Infrastructure - Dune Resiliency & Beautification	42,625	-	74,375	1,240,000
539-6350	Infrastructure - Utility Undergrounding	344,421	-	8,006,484	-
539-6410	Machinery and Equipment Harding Avenue Downtown Sidewalk	155,335	-	6,655	-
541-6384	Beautification	86,470	-	532,414	-
541-6385	93rd Street Beautification Harding-Collins Pavers	-	400,000	400,000	-
541-6390	91st Street-Surfside Blvd. Improvements	19,000	-	781,000	-
572-6380	96th Street Park Renovation	3,695,535	-	5,639,456	-
<b>Total</b>	<b>Capital Outlay</b>	<b>\$ 4,982,519</b>	<b>\$ 565,000</b>	<b>\$15,885,384</b>	<b>\$ 3,740,000</b>
<b><u>Non-operating Expenses</u></b>					
9910	Contingency/Reserve	-	-	108,960	-
<b>Total</b>	<b>Non-operating Expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 108,960</b>	<b>\$ -</b>
<b>Total</b>	<b>Capital Projects Fund Expenditures</b>	<b>\$ 4,982,519</b>	<b>\$ 565,000</b>	<b>\$ 15,994,344</b>	<b>\$ 3,740,000</b>



## Capital Improvement Program

### Overview

Capital expenditures include money spent to acquire, construct, or upgrade the Town of Surfside's physical assets, such as buildings, infrastructure, machinery, equipment, and land. Capital expenditures and projects exceeding \$25,000 and having an expected life of five years or more are generally budgeted in the Town of Surfside's Capital Improvement Program (CIP).

The CIP is a five-year plan that identifies and prioritizes the Town's major capital projects and expenditures on an annual basis. The program aims to impact Surfside's residents, businesses, and visitors through the provision of infrastructure that promotes health, safety, transportation, recreation and other services. All projects and expenditures in the plan directly implement one or more of the Town's priorities.

The Town of Surfside's CIP serves to:

- Identify, plan, build and maintain capital infrastructure in a fiscally sound manner;
- Coordinate department resources and equipment;
- Effectively communicate the description, justification and costs of projects to stakeholders;
- Identify funding sources and ongoing budget impacts of projects;
- Complete projects on schedule and within budget;
- Provide for an annual update to the CIP schedule;
- Allow for program adjustments due to changing priorities;
- Allow sufficient time to identify project financing and implementation measures; and

Capital Improvement Program (CIP) projects are forecast in the Five-Year Capital Improvement Plan to allow for long range 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. The projects included in the Five-Year CIP are related to both governmental and enterprise funds. Future operating cost (e.g. additional personnel, maintenance or utility costs) associated with capital projects are projected for each individual project. 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 Five-Year Capital Improvement Plan for Fiscal Years 2025-2029 estimates that \$47.7 million in funding will be needed for projects over the five-year period. A total of \$4,875,504 is funded for implementation during Fiscal Year 2025 for three improvement projects - dune resiliency (\$1,240,000), Surfside Memorial Park (\$2.5m), 91st Street improvements (\$796,800); and the purchase of new/replacement vehicles (\$338,704). This CIP reflects the Town's long-term commitment to roads, water and sewer infrastructure, parks, public safety, and other public infrastructure.

### Capital Planning

Capital improvement planning is a year-round endeavor. Projects are planned and prioritized. Projects are identified through various means, such as needs analysis, professional studies, everyday operations of the Town, community outreach, department planning, and Town

Commission feedback and direction. The annual process to develop a new Five-Year CIP kicks off each year in tandem with the annual budget development process.

Project proposals submitted must meet the capital improvement criteria stated earlier for consideration. Funding sources for each project are identified, and departments are required to identify the ongoing operating budget impacts of their projects. Each project must also further at least one priority of the Town's priorities.

Capital projects submitted by the departments are evaluated, prioritized and then combined to form the Five-Year CIP. The first year of the CIP is considered the Capital Improvement Program, or Capital Budget, and gets incorporated into the annual budget of the various funds as necessary to appropriate funding for the projects or have funding appropriations in prior years. These projects may be revised during the fiscal year to add, modify, and terminate projects as necessary. Development, monitoring and tracking of the CIP is the responsibility of the Town's administration.

Projects funded by the General Fund are not budgeted as capital projects directly in the annual budget. Instead, the approved total dollar amount for these projects is budgeted as an interfund transfer from the General Fund to the Capital Projects Fund. These projects are then implemented through the Capital Projects Fund. This methodology applies to projects funded by General Fund operating dollars and General Fund reserves.

Funds included in the annual budget that provide funding support for FY 2025 CIP projects include the General Fund, Capital Improvement Project Fund, Municipal Transportation Fund, Fleet Management Fund, developer contributions, Florida Department of Environmental Protection grant, and a Florida Division of Arts & Culture grant.

### **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. The existing 96<sup>th</sup> Street Park reconstruction project, funded in prior years, is in the final construction phase and the park is expected to be completed during FY 2025. The estimated operating impact for the 96<sup>th</sup> Street Park operations and maintenance is approximately \$252,700 annually after the park's projected completion in FY 2025.


Other projects that are expected to be completed during FY 2025 improve but do not expand the level of service the Town provides. Therefore, no additional maintenance and operating costs for those projects are projected to impact the operating budget.

**Town of Surfside  
FY 2025 - 2029  
Five Year Capital Improvement Plan**

Department	Projects	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	5YR TOTAL
Code Compliance	Replacement Vehicle	\$ -	\$ 87,000	-	-	-	\$ 87,000
Public Safety	Replacement Vehicles	316,204	480,000	480,000	320,000	320,000	\$ 1,916,204
	Replacement Vehicle - Parking	-	35,000	-	38,000	38,000	\$ 111,000
Public Works	Replacement Vehicles	-	22,500	-	-	-	\$ 22,500
	Utility Undergrounding	-	33,469,149	-	-	-	\$ 33,469,149
	Town Resilience - Infrastructure & Town Hall	-	500,000	-	-	-	\$ 500,000
	91st Street Improvement Project	796,800	-	-	-	-	\$ 796,800
	95th Street - Collins to Harding	-	100,000	-	-	-	\$ 100,000
	Collins Avenue Water Main Replacement	-	5,686,182	-	-	-	\$ 5,686,182
	Dune Resiliency & Beautification Upgrade	1,240,000	-	-	-	-	\$ 1,240,000
	Town Hall Chiller/HVAC Improvements	-	900,000	-	-	-	\$ 900,000
	Surfside Memorial Park	2,500,000	-	-	-	-	\$ 2,500,000
	Replacement Vehicle-Solid Waste Truck	-	-	283,000	-	-	\$ 283,000
Parks and Recreation	Replacement Vehicle	-	-	23,000	-	-	\$ 23,000
Culture and	Replacement Vehicle	22,500	22,000	35,000	-	-	\$ 79,500
<b>Total Projects</b>		<b>\$ 4,875,504</b>	<b>\$ 41,301,831</b>	<b>\$ 821,000</b>	<b>358,000</b>	<b>358,000</b>	<b>\$ 47,714,335</b>

Source Code	Revenue Sources	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	5YR TOTAL
GAS	Second Local Option Gas Tax	\$ -	\$ -	-	-	-	\$ -
GF	General Fund (001)	769,200	1,500,000	-	-	-	\$ 2,269,200
CIP	Capital Projects Fund Balance (301)	696,800	-	-	-	-	\$ 696,800
DC	Developer Contributions	1,500,000	-	-	-	-	\$ 1,500,000
FDEO	FDEP Beach Mgmt Grant	470,800	-	-	-	-	\$ 470,800
MTF	Municipal Transportation Fund (CITT)	100,000	-	-	-	-	\$ 100,000
WS	Water and Sewer Fund Renewal & Replacement	-	1,772,319	-	-	-	\$ 1,772,319
FMF	Fleet Management Fund	338,704	646,500	821,000	358,000	358,000	\$ 2,522,204
SFDAC	State of Florida - Division of Arts & Culture Grant	1,000,000	-	-	-	-	\$ 1,000,000
NF	Not Funded	-	37,383,012	-	-	-	\$ 37,383,012
<b>Total Revenue Sources</b>		<b>\$ 4,875,504</b>	<b>\$ 41,301,831</b>	<b>\$ 821,000</b>	<b>\$ 358,000</b>	<b>\$ 358,000</b>	<b>\$ 47,714,335</b>

## Capital Improvement Project

<b>Project</b>	Dune Resiliency and Beautification Upgrades	
<b>Location</b>	Town of Surfside Dune and Walking Path	
<b>Priority</b>	Medium	
<b>Department</b>	Public Works Department	
<b>Description/Justification</b>		
<p>The Town was tasked to beautify the existing dune system and create more resiliency by increasing the dune height. The dune height will be increased at the walking path level. Once the height is increased, impacted areas will be beautified with additional Florida native landscape. The Town will seek to perform work with existing landscape vendors whom the Town has contracted rates with. Beautification will include new landscape on each side of walking path with scrubs and palm trees along the entire walking path mile.</p>		

PROJECT COSTS	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total	Prior Fiscal Years
Plans and Studies						\$0	
Land/Site						\$0	
Engineering/Architecture						\$0	\$115,000
Construction		\$1,240,000				\$1,240,000	
Equipment						\$0	
Other						\$0	\$2,000
<b>TOTAL COST</b>	\$0	\$1,240,000	\$0	\$0	\$0	\$1,240,000	\$117,000

FUNDING SOURCES	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total	Prior Fiscal Years
General/Capital Projects Fund		\$769,200				\$769,200	\$117,000
FDEP Beach Mgmt. Grant		\$470,800				\$470,800	
						\$0	
<b>TOTAL</b>	\$0	\$1,240,000	\$0	\$0	\$0	\$1,240,000	\$117,000

ANNUAL OPERATING IMPACT	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	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>	Surfside Memorial - Champlain Towers South
<b>Location</b>	88th Street - Collins Ave. To be Determined
<b>Priority</b>	
<b>Department</b>	Public Works Department
<b>Description/Justification</b>	
Surfside memorial for Champlain Towers South.	

PROJECT COSTS	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total	Prior Fiscal Years
Plans and Studies						\$0	
Land/Site						\$0	
Engineering/Architecture	280,000					\$280,000	
Construction		\$2,500,000				\$2,500,000	
Equipment						\$0	
Other						\$0	
<b>TOTAL COST</b>	\$280,000	\$2,500,000	\$0	\$0	\$0	\$2,780,000	\$0

FUNDING SOURCES	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total	Prior Fiscal Years
General/Capital Projects Fund	\$30,000					\$30,000	
State of Florida - Division of Arts & Culture		\$1,000,000				\$1,000,000	
Miami Dade County	250,000					\$250,000	
Developer Contribution		1,500,000				\$1,500,000	
<b>TOTAL</b>	\$280,000	\$2,500,000	\$0	\$0	\$0	\$2,780,000	\$0

ANNUAL OPERATING IMPACT	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Five Year Total	
Personnel						\$0	
Operating						\$0	
Capital Outlay						\$0	
Other						\$0	
<b>TOTAL</b>	\$0	\$0	\$0	\$0	\$0	\$0	











## ***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.

The Town accounts for projected Resort Tax revenues in the Tourist Resort Fund. Revenues are allocated directly for tourism related activities through the Tourist Bureau and for the cost of operating the Community Center and Tennis Center operations, and other resort tax eligible activities.

# 102 Tourist Resort Fund

## FINANCIAL SUMMARY

	FY 2023	FY 2024	FY 2024	FY 2025
	Actual	Adopted	Estimated	Adopted
<b><u>FUNDS AVAILABLE</u></b>				
Resort Taxes	\$ 5,219,482	\$ 5,254,057	\$ 5,254,057	\$ 5,254,057
Miscellaneous Revenues	12,287	10,500	10,500	10,500
Interest	230,111	4,500	4,500	228,000
<b>TOTAL SOURCES</b>	<b>5,461,880</b>	<b>5,269,057</b>	<b>5,269,057</b>	<b>5,492,557</b>
<b>Projected Fund Balance Beginning:</b>				
Restricted	6,045,839	3,730,760	6,800,515	4,955,109
Committed-Reserve for:				
Hurricane/Natural Disaster	240,095	283,282	283,282	330,105
Budget Stabilization	240,095	283,282	283,282	330,105
Capital	240,095	283,282	283,282	330,105
<b>TOTAL FUND BALANCE BEGINNING</b>	<b>6,766,124</b>	<b>4,580,606</b>	<b>7,650,361</b>	<b>5,945,424</b>
<b>TOTAL</b>	<b>\$ 12,228,004</b>	<b>\$ 9,849,663</b>	<b>\$ 12,919,418</b>	<b>\$ 11,437,981</b>
<b><u>APPROPRIATIONS</u></b>				
Personnel Costs	\$ 1,931,893	\$ 2,327,249	\$ 2,327,249	\$ 2,455,549
Operating Expenses	1,918,733	2,567,179	2,551,148	2,719,877
Capital Outlay	605,632	24,000	2,025,000	141,545
Non-Operating Expenses	-	35,000	11,000	50,000
Transfer to Other Funds	121,385	59,597	59,597	64,852
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 4,577,643</b>	<b>\$ 5,013,025</b>	<b>\$ 6,973,994</b>	<b>\$ 5,431,823</b>
<b>Projected Fund Balance Ending:</b>				
Restricted	6,800,515	3,846,323	4,955,109	4,904,639
Committed-Reserve for:				
Hurricane/Natural Disaster	283,282	330,105	330,105	367,173
Budget Stabilization	283,282	330,105	330,105	367,173
Capital	283,282	330,105	330,105	367,173
<b>TOTAL FUND BALANCE ENDING</b>	<b>7,650,361</b>	<b>4,836,638</b>	<b>5,945,424</b>	<b>6,006,158</b>
<b>TOTAL</b>	<b>\$ 12,228,004</b>	<b>\$ 9,849,663</b>	<b>\$ 12,919,418</b>	<b>\$ 11,437,981</b>

## **Tourist Resort Fund Tourism Department**

The Tourism Department/Tourist Bureau encourages patronage of Surfside's business establishments and hotels through cooperative events, as well as marketing and promotional activities. The office also assists in the improvement of the Surfside Business District by functioning as a promotional partner, advisor and advocate on initiatives through the Downtown Vision Advisory Committee (DVAC).

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

Surfside is one of only three municipalities in Miami-Dade County currently eligible by Florida State Law to levy 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 revenues, like all Special Revenue Funds, are collected from specific sources and dedicated to specific allowable uses.

Resort Tax is used to fund the operations/maintenance of the Community Center, Tennis Center, beautification and maintenance of the beach and the Downtown district as well as enhancing other tourist eligible activities throughout the Town, therefore directly relieving ad valorem taxes from being used for such purposes. Resort Taxes are also used to fund 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 Tourism Bureau.

For the FY 2025 Adopted Budget, the Resort Taxes allocated for the Community Center, Tennis Center, beautification and maintenance of the beach and the Downtown district are funded by resort tax collections equivalent to an additional 0.88 mills, if the services and activities were funded within the General Fund through ad valorem revenue. This provides relief from ad valorem taxes to property owners.

The focus of the Resort Tax Board and the Tourism Department is to position the Town as a favored tourist destination worldwide. The Resort Tax Board members, appointed by the Town Commission, oversee the appropriate use of Resort Tax allocated 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 states, in addition to many Latin American countries, Canada, Europe and beyond.

Surfside continues to be a sought-after destination of visitors. The Surfside coastline is enjoyed by residents and visitors throughout the year. The allure of the beautiful beach, restaurants with exceptional culinary offerings along downtown Harding Avenue and at hotel locations, and our distinctive hotels generates robust tourism. Resort Tax collections have remained strong throughout FY2024, and are projected to remain constant in FY 2025. Actual FY 2023 Resort Tax collections were 5% below the all-time record high reached in FY 2022. While some level of moderation in recent volume is happening, the Town continues to experience strong tax collections. The Town anticipates continued demand for Surfside's amenities in FY 2025, although not at the record pace experienced in recent years.

The Town of Surfside's Tourist Bureau, in collaboration with the Downtown Vision Advisory Committee, is making a concerted effort to promote, assist, partner and advise local

businesses in determination to create a sense of place that encourages retention, and economic development, while maintaining and enhancing the characteristics that attract residents and visitors. The FY 2025 budget includes funding for proactive marketing efforts, the opportunity to enhance and expand special events to include more cultural offerings, and a new museum access program as tourism remains healthy and demand for special events grows.

The responsibilities, focus, and implementation of Resort Tax Board approved initiatives from the Tourist Bureau through the Tourism & Communications Director and staff, but are not limited to the following:

- Plan, organize and manage all Tourist Bureau marketing efforts and special events.
- 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 visitor marketing communications including website, @visitsurfside social 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 operation:

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

- Website updates, enhancements, and promotions
- Social media postings @visitsurfside
- E-blasts to trade & consumers
- Travel website promotions
- Partnership development initiatives
- Internal/External PR efforts
- Advertising
- Visitor Guide

**Public programming efforts, including but not limited to:**

- Signature annual events
  - Visitor-focused communications
  - Street banners
  - Holiday lighting
  - DVAC
-

## **Fiscal Year 2024 Accomplishments:**

### **Downtown District/Harding Avenue**

- Continued Gazette inclusion: Visible inclusion of Town businesses in the monthly Gazette, offering a complimentary ad or write-up for new Town businesses.
- Continued to illuminate the palm trees along Harding Avenue during the holiday season in order to attract more shoppers.
- Weekly resharing of social media stories by Surfside partners and businesses on @visitsurfside accounts.
- Monthly offers distributed via the Visit Surfside newsletter shared with residents in addition to travel/trade contacts.

### **Resiliency & Beach**

- Held two successful beach cleanup events with @plasticfisherman
- Expanded the @plasticfisherman partnership to include the first Do the Dunes event held June 2024 which resulted in 400+ lbs. of trash cleaned up from the dunes.

### **Digital Communications, Event Marketing**

- Had record number of tourism annual events, 25
- Seized on the huge attendance and demand of block parties to create SurfStreet Saturdays held on the first Saturday of the month at 93<sup>rd</sup> Street. Themes were Percussion Battle in February, Jazz Night in March, Guitar Battle in April and Latin Night in May.
- The First Fridays beach event series was changed to Summer Sundays to capitalize on the large number of tourists frequenting the beach on Sundays. The season's first event, Pride Beach, was the Town's first Pride celebration and drew strong engagement on social media.
- Enhanced Music on the Beach series featuring additional genres. Season featured Classic Rock in January, Jazz in February, Latin in March, Dueling Piano in April, and Steel Drums in May.
- Added new events like a spring Art Festival and a special performance of "The Mentalist." Surf Food Fest, a gathering of food trucks and live music entertainment, drew one of the biggest crowds of the year thanks to a strong roster of culinary options.
- Continued the Sunday Farmers Market from October through May at the 96<sup>th</sup> Street beach location. The new site has proven to be more successful.
- Continued Historical Walking Tours with HistoryMiami Museum.

### **Issues, Trendlines:**

- Resort Tax collection remains strong but is leveling off in both Food and Beverage and accommodations.
- High number of additional weekend events is taxing and difficult for staff from a scheduling standpoint.

## Fiscal Year 2025 Objectives:

- Continue to add to the existing special events lineup through the Tourist Bureau, welcoming visitors to more events that will continue to be used as a marketing platform and drive traffic to the downtown district via signature events.
- Creating more cultural experiences for Surfside visitors such as complimentary or discounted access to Miami's top museums
- Promote visitation to the destination via targeted social media advertising given slight decrease in collection.
- Increase Plastic Fishing to four events.
- Resume Paddletopia with two-day event at the new 96<sup>th</sup> Street Park
- Produce 90<sup>th</sup> Anniversary Celebration event.
- Continue to support Harding Avenue commercial district and all Surfside businesses with marketing and content production.
- Continue to grow our social media presence on the visitor side, try and approach the 11,400-follower mark on Instagram.
- Continue sustainable tourism initiatives through partners and expand Plastic Fishing to four events.
- Continue partnerships with local destination marketing organization, Greater Miami Convention & Visitors Bureau (GMCVB).

## Priority 4: Tourism and Economic Development

**Goal: Promote the Town as a world-class, family-friendly tourist destination recognized for its natural beauty, unique cultural experiences, and iconic landmarks, and encourage visitation to local businesses for positive economic impact and downtown vibrancy**

Performance Measures	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Estimated	Actual	Target
<i>Social Media Followers:</i>					
Facebook	3,344	3,425	3,550	3,700	3,750
Instagram	8,279	9,269	10,000	11,000	11,250
Average Hotel Occupancy	56%*	65%	63.70%	64.30%	65%
Hotel ADR	\$644	\$928	\$1,170	\$1,031	\$1,100
RevPar	\$651	\$750	\$656	\$663	\$680
Events Held	11	15	28	28	23-26

*\*Based on 6 months of data not factoring in closures*

# **Tourist Resort Fund Culture and Recreation**

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 and visitors at the Community Center, Tennis Center, 96<sup>th</sup> Street Park new community facility, and on the beach. The department also endeavors to be innovative in its programming to meet the needs of the community.

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

The Town invests resort tax revenues back into the operations/maintenance of the Community Center, the Tennis Center, 96<sup>th</sup> Street Park community facility, beach management and other resort tax eligible activities thus providing relief from ad valorem taxes to property owners.

The Parks and Recreation Department operates and provides for the planning, supervision, and maintenance of the Community Center, Tennis Center, 96<sup>th</sup> Street Park facility, recreational programming, beach operations, and numerous special events. The Department strives to courteously assist patrons in meeting their needs for recreation, community involvement, and enjoyable leisure time by developing diverse offerings in a safe, attractive and well-maintained environment. The Parks and Recreation Committee continues to focus on providing quality facilities to meet the recreational needs of the ever-changing Town demographics.

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, Tennis Center, and 96<sup>th</sup> Street Park facility operate year-round and provide quality programming and activities to all segments of the community and visitors. The beach is also maintained and supervised year-round. Lifeguards are on duty daily to assist with the safety of all beach visitors. New recreational programs are provided on an annual basis to meet community needs during the course the year.

Resort tax eligible activities to maintain, beautify, and improve the beach hardpack/walking path, and the Collins and Harding corridor such as annual sidewalk painting and street sweeping, are funded through resort taxes. Surfside has become a premier U.S. tourist destination, and the upsurge in tourist activity emphasized the need to improve public safety in Surfside's tourism related areas. A public safety initiative for three Community Service Aides to operate seven days a week in Surfside's tourist related areas such as the Collins and Harding corridor, downtown business district and the beach continues in FY 2025 and is funded from resort taxes.

The department operates out of the Community Center and the 96<sup>th</sup> St Park (projected, opening Fall of 2025). The community center consists of multi-purpose spaces that can be utilized for events and recreation programming, an indoor playground for toddlers, an aquatic center featuring a recreational pool with lap lanes, plunge pool and slide, children's activity pool and Jacuzzi. The 96<sup>th</sup> Street Park includes a two-story community center, multi-purpose field, basketball court, playground, a kayak launch. The community center consists of multi-purpose spaces that can be utilized for events and recreation programming, as well as an indoor



playground for toddlers. Department operations are comprised of three main areas: Recreation, Facility Maintenance, and Events & Communications.

**Fiscal Year 2024 Accomplishments:**

- Successfully coordinated and oversaw the replacement of all air conditioning units in the Community Center, including the concession stand and lifeguard office units.
- Enhanced our 4<sup>th</sup> of July Event from a handheld fireworks show to an electronic one. Successfully enhanced the 4<sup>th</sup> of July Drone show from 125 Drones to 200 Drones.
- Successfully adapted to not having 96<sup>th</sup> Street Park available and transitioned all Programs and Events into other sites to keep them available to the community. This includes our Soccer program, football program, Super Soccer program, Halloween Spooktacular, Family Fun Day, Winter Wonderland, and our Spring Egg Hunt.
- Continued to enhance the Pickleball programming in Town by providing monthly clinics for all Town residents and Surfside Hotel guests.

**Fiscal Year 2025 Objectives:**

- Complete full refurbishment of all pool slides and steel structures. Additionally, continue the renovation/replacement of all old pool tiles.
- Create and develop new and innovative programming to meet the community's needs.
- Create and develop new special events to meet the community's needs.

**Priority 3: Vibrant Sustainable Community**

**Goal: Enhance the quality of life while preserving the Town's unique character and natural resources**

Performance Measures	FY 2021	FY 2022	FY 2023	FY2024	FY2025
	Actual	Actual	Actual	YTD/Est	Target
Adult/Senior Program Participants	2,688	2,853	3,190	3,300	3,550
Community Center Participants	26,795	27,500	29,535	32,000	32,250
Pool/Water Playground/ Tennis Center Reservations	13,604	14,200	15,634	16,500	16,750

# 102 Tourist Resort Fund

	<u>FY 2023</u> <u>Actual</u>	<u>FY 2024</u> <u>Adopted</u>	<u>FY 2024</u> <u>Estimated</u>	<u>FY 2025</u> <u>Adopted</u>
<b><u>REVENUES</u></b>				
Resort Taxes	\$ 5,219,482	\$ 5,254,057	\$ 5,254,057	\$ 5,254,057
Miscellaneous Revenues	12,287	10,500	10,500	10,500
Interest	230,111	4,500	4,500	228,000
Use of Fund Balance	-	-	1,919,316	-
<b>TOTAL REVENUES</b>	<b>\$ 5,461,880</b>	<b>\$ 5,269,057</b>	<b>\$ 7,188,373</b>	<b>\$ 5,492,557</b>
<b><u>EXPENDITURES</u></b>				
<b><u>Tourist Bureau</u></b>				
Personnel Costs	\$ 264,972	\$ 279,068	\$ 279,068	\$ 300,432
Operating Expenses	1,010,300	1,329,307	1,329,307	1,203,260
Capital Outlay	-	-	-	-
Transfer to General Fund	20,298	20,263	20,263	-
Return to Reserves	-	162,841	162,841	-
<b>Total Tourism Expenditures</b>	<b>\$ 1,295,570</b>	<b>\$ 1,791,479</b>	<b>\$ 1,791,479</b>	<b>\$ 1,503,692</b>
<b><u>Community &amp; Tennis Centers/ Recreational/ Public Safety</u></b>				
Personnel Costs	\$ 1,666,921	\$ 2,048,181	\$ 2,048,181	\$ 2,155,117
Operating Expenses	908,433	1,237,872	1,221,841	1,516,617
Capital Outlay	605,632	24,000	2,025,000	141,545
Non-Operating Expenses	-	35,000	11,000	50,000
Transfer to General Fund	39,402	39,334	39,334	64,852
Transfer to Fleet Management Fund	61,685	-	-	-
Return to Reserves	-	93,191	51,538	60,734
<b>Total Community &amp; Tennis Centers/ Recreational/ Public Safety Expenditures</b>	<b>\$ 3,282,073</b>	<b>\$ 3,477,578</b>	<b>\$ 5,396,894</b>	<b>\$ 3,988,865</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 4,577,643</b>	<b>\$ 5,269,057</b>	<b>\$ 7,188,373</b>	<b>\$ 5,492,557</b>
<b>Net Results</b>	<b>\$ 884,237</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Significant Changes from FY 2024 Adopted Budget +/-

### TOURIST BUREAU

#### Personnel Services

Planned merit pay, salary and benefit adjustments \$ 21,364

#### Operating Expenses

Promotional marketing and advertising \$ (2,500)

Promotional activities - special events decrease \$ (117,100)

Promotional activities - Community Center special events increase \$ 772

# 102 Tourist Resort Fund

## Significant Changes from FY 2024 Adopted Budget +/-

### COMMUNITY & TENNIS CENTERS/ RECREATIONAL

#### Personnel Services

Planned merit pay, salary and benefit adjustments	\$	127,865
Planned merit pay, salary and benefit adjustments-Public Safety/Recreational	\$	(30,977)
Planned merit pay, salary and benefit adjustments-Public Works/Recreational	\$	10,048

#### Operating Expenses

Additional youth programng - Program Modification	\$	20,000
Youth tennis program cost increase	\$	25,000
Software licensing increase	\$	1,940
Property & liabliity insurance increase	\$	45,713
Community Center telecommunications for LED message board	\$	1,500
Maintenance slides & steel structures	\$	3,500
RecTrac software licensing and hosting increase	\$	1,460
Radios at Community Center annual maintenance	\$	2,461
Community Center building maintenance cost increases	\$	7,000
Water slides & steel structures restoration - Program Modification	\$	142,000
Storage shed mural painting - Program Modification	\$	7,765
Equipment maintenance increase due to aging	\$	5,000
Vehicle maintenance -usage increase	\$	2,998
Vehicle mainenance -fleet replacement increase	\$	3,318
Miscellaneous maintenance additional needs	\$	8,550

#### Capital Outaly

Fence & gate replacement at Community Center	\$	112,000
LED message board outside Community Center	\$	29,545

# 102 Tourist Resort Fund

Personnel Complement								
TOURIST BUREAU Position Title	FY 2024 Funded				FY 2025 Funded			
	Full	Part	Temp	FTEs	Full	Part	Temp	FTEs
	Time	Time			Time	Time		
Tourism & Communications Director <sup>1</sup>	0.34			0.34	0.34			0.34
Communications Manager <sup>1</sup>	0.75			0.75	0.75			0.75
Multimedia Communications Specialist <sup>1</sup>	0.75			0.75	0.75			0.75
Program and Events Coordinator <sup>2</sup>	0.60			0.60	0.60			0.60
<b>Total</b>	<b>2.44</b>	<b>0.00</b>	<b>0.00</b>	<b>2.44</b>	<b>2.44</b>	<b>0.00</b>	<b>0.00</b>	<b>2.44</b>

<sup>1</sup>Tourist Resort Fund position allocation. Position split funded with General Fund 001.

<sup>2</sup>Tourist Resort Fund position allocation. Position split funded with Community & Tennis Centers operations.

Personnel Complement								
COMMUNITY & TENNIS CENTERS/ RECREATIONAL Position Title	FY 2024 Funded				FY 2025 Funded			
	Full	Part	Temp	FTEs	Full	Part	Temp	FTEs
	Time	Time			Time	Time		
Parks & Recreation Director <sup>1</sup>	0.95			0.95	0.95			0.95
Assistant Parks & Recreation Director <sup>1</sup>	0.95			0.95	0.95			0.95
Aquatics Supervisor	1.00			1.00	1.00			1.00
Parks & Recreation Coordinator <sup>2</sup>	1.00			1.00	1.00			1.00
Customer Service Representative <sup>2</sup>	1.00			1.00	1.00			1.00
Head Lifeguard <sup>3</sup>	1.00			1.00	1.00			1.00
Lifeguards <sup>4</sup>	4.00	7.00	8.00	9.40	4.00	7.00	8.00	9.40
Maintenance Worker/Custodian <sup>5</sup>	2.50			2.50	2.50			2.50
Program and Events Coordinator <sup>6</sup>	0.40			0.40	0.40			0.40
Recreation Leader II	2.00			2.00	2.00			2.00
Recreation Leader		2.00		1.00		2.00		1.00
<b>Total</b>	<b>14.80</b>	<b>9.00</b>	<b>8.00</b>	<b>21.20</b>	<b>14.80</b>	<b>9.00</b>	<b>8.00</b>	<b>21.20</b>

<sup>1</sup>Tourist Resort Fund position allocation. Split funded with General Fund 001.

<sup>2</sup>During FY 2024 one Customer Service Representative position was reclassified to a Parks & Recreation Coordinator.

<sup>3</sup>During FY 2024 one Lifeguard position was reclassified to a Head Lifeguard.

<sup>4</sup>Temporary lifeguard positions consist of eight (8) positions for ten weeks for increased hours of operation and programming at the Community Center during the summer months.

<sup>5</sup>Tourist Resort Fund position allocation. One position split funded with General Fund 001.

<sup>6</sup>Community & Tennis Centers position allocation. Position split funded with Tourist Bureau operations.

# 102 Tourist Resort Fund

Personnel Complement								
PUBLIC SAFETY-RECREATIONAL Position Title	FY 2024 Funded				FY 2025 Funded			
	Full	Part			Full	Part		
	Time	Time	Temp	FTEs	Time	Time	Temp	FTEs
Community Service Aid	3.00			3.00	3.00			3.00
<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>

Personnel Complement								
PUBLIC WORKS-RECREATIONAL Position Title	FY 2024 Funded				FY 254 Funded			
	Full	Part			Full	Part		
	Time	Time	Temp	FTEs	Time	Time	Temp	FTEs
Operations Manager <sup>1</sup>	0.20			0.20	0.20			0.20
Heavy Equipment Operator <sup>2</sup>	0.50			0.50	0.50			0.50
Maintenance Worker II - Beach Patrol	1.00			1.00	1.00			1.00
<b>Total</b>	<b>1.70</b>	<b>0.00</b>	<b>0.00</b>	<b>1.70</b>	<b>1.70</b>	<b>0.00</b>	<b>0.00</b>	<b>1.70</b>

<sup>1</sup>Tourist Resort Fund position allocation. Position split funded with General, Water & Sewer, Solid Waste and Stormwater Funds.

<sup>2</sup>Tourist Resort Fund position allocation. Position split funded with General and Water & Sewer Funds.

## 102 Tourist Resort Fund

### REVENUES

		FY 2023	FY 2024	FY 2024	FY 2025
Line Item Prefix: 102-552-:		Actual	Adopted	Estimated	Adopted
312-1200	Two Percent Resort Tax	\$ 1,409,776	\$ 1,311,526	\$ 1,311,526	\$ 1,311,526
312-1400	Four Percent Resort Tax	3,803,175	3,941,531	3,941,531	\$ 3,941,531
312-1500	Resort Tax Penalties/Interest	6,531	1,000	1,000	1,000
<b>Total</b>	<b>Resort Taxes</b>	<b>\$ 5,219,482</b>	<b>\$ 5,254,057</b>	<b>\$ 5,254,057</b>	<b>\$ 5,254,057</b>
361-1000	Interest Earnings	\$ 230,111	\$ 4,500	\$ 4,500	\$ 228,000
369-8500	Resort Registration Fees	8,300	10,500	10,500	10,500
369-9000	Other Miscellaneous Revenues	\$ 3,987	\$ -	\$ -	\$ -
<b>Total</b>	<b>Miscellaneous Revenues</b>	<b>\$ 242,398</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>\$ 238,500</b>
392-0000	Use of Restricted Fund Balance	\$ -	\$ -	\$ 1,919,316	\$ -
<b>Total</b>	<b>Other Funding Sources</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,919,316</b>	<b>\$ -</b>
<b>Total</b>	<b>Total Revenues</b>	<b>\$ 5,461,880</b>	<b>\$ 5,269,057</b>	<b>\$ 7,188,373</b>	<b>\$ 5,492,557</b>

# 102 Tourist Resort Fund

## EXPENDITURES

		FY 2023 Actual	FY 2024 Adopted	FY 2024 Estimated	FY 2025 Adopted
<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	\$ 178,872	\$ 182,846	\$ 182,846	\$ 190,174
1410	Overtime	28,446	25,000	25,000	35,000
1510	Special pay	-	2,164	2,164	940
2110	Payroll Taxes	14,717	16,366	16,366	17,298
2210	Retirement Contribution	26,479	27,319	27,319	29,376
2310/2315	Life & Health Insurance	15,381	23,802	23,802	26,022
2410	Workers Compensation	1,077	1,571	1,571	1,622
	<b>Total Personnel Services</b>	<b>\$ 264,972</b>	<b>\$ 279,068</b>	<b>\$ 279,068</b>	<b>\$ 300,432</b>
<b><u>Operating Expenses</u></b>					
3112	Physical Examinations	\$ 1,125	\$ 410	\$ 410	\$ 410
3210	Accounting and Auditing	5,603	7,000	7,000	7,000
3410	Other Contractual Services	10,842	30,655	30,655	27,360
4009	Vehicle Allowance	1,428	3,924	3,924	-
4110	Telecommunications	2,382	3,300	3,300	3,300
4111	Postage	503	400	400	400
4403	Equipment/Vehicle Leasing	1,871	7,940	7,940	7,940
4810	Promo. Activ.-Marketing & Advert.	99,952	193,000	193,000	190,500
4811:4815	Promo. Activ.-Special Events	871,356	1,061,378	1,061,378	945,050
5110	Office Supplies	1,962	3,000	3,000	3,000
5225	Bank & Merchant Fees	695	-	-	-
5290	Miscellaneous Operating Supplies	11,366	10,500	10,500	10,500
5410	Subscriptions and Memberships	1,215	2,900	2,900	2,900
5520	Conferences and Seminars	-	4,900	4,900	4,900
<b>Total</b>	<b>Operating Expenses</b>	<b>\$ 1,010,300</b>	<b>\$ 1,329,307</b>	<b>\$ 1,329,307</b>	<b>\$ 1,203,260</b>
6410	Machinery and Equipment	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>Capital Outlay</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b><u>Non-operating Expenses</u></b>					
9101	Transfer to General Fund	\$ 20,298	\$ 20,263	\$ 20,263	\$ -
9910	Contingency/Reserve	-	162,841	162,841	-
<b>Total</b>	<b>Non-operating Expenses</b>	<b>\$ 20,298</b>	<b>\$ 183,104</b>	<b>\$ 183,104</b>	<b>\$ -</b>
<b>Total</b>	<b>Tourism Expenditures</b>	<b>\$ 1,295,570</b>	<b>\$ 1,791,479</b>	<b>\$ 1,791,479</b>	<b>\$ 1,503,692</b>

# 102 Tourist Resort Fund

## EXPENDITURES

		FY 2023	FY 2024	FY 2024	FY 2025
		Actual	Adopted	Estimated	Adopted
<b>COMMUNITY &amp; TENNIS CENTERS/RECREATIONAL</b>					
<b>Line Item Prefix: 102-8000-572-:</b>					
<b><u>Personnel Services</u></b>					
1210	Regular Salaries	\$ 784,546	\$ 841,539	\$ 841,539	\$ 876,625
1310	Other Salaries - Includes Seasonal	340,221	290,850	290,850	355,425
1410	Overtime	49,121	16,500	16,500	50,000
1510	Special pay	3,952	5,063	5,063	6,763
2110	Payroll Taxes	91,418	88,539	88,539	98,856
2210	Retirement Contribution	75,231	82,692	82,692	103,485
2310/2315	Life & Health Insurance	159,877	255,024	255,024	220,354
2410	Workers Compensation	24,028	49,432	49,432	45,996
<b>Total</b>	<b>Personnel Services</b>	<b>\$ 1,528,394</b>	<b>\$ 1,629,639</b>	<b>\$ 1,629,639</b>	<b>\$ 1,757,504</b>
<b><u>Operating Expenses</u></b>					
3112	Physical Examinations	\$ 4,125	\$ 5,800	\$ 5,800	\$ 5,800
3210	Accounting and Auditing	10,565	13,200	13,200	13,200
3410	Other Contractual Services	114,240	124,585	114,985	169,585
4009	Vehicle Allowance	-	3,420	3,420	3,420
4110	Telecommunications	8,162	11,520	11,520	13,020
4111	Postage	15	50	50	50
4310	Electricity	49,409	53,400	53,400	53,400
4311	Water and Sewer	23,849	29,700	29,700	29,700
4312	Natural Gas Service	33,144	42,000	42,000	42,000
4403	Equipment/Vehicle Leasing	6,058	18,390	18,390	20,330
4510	Property and Liability Insurance	75,034	99,221	99,221	144,934
4601	Maintenance Service/Repair Contracts	47,710	63,302	53,302	71,123
4602	Building Maintenance	88,020	85,000	91,200	92,000
4603	Equipment Maintenance	24,686	39,300	60,399	194,065
4604	Grounds Maintenance	57,898	84,988	71,988	84,988
4612	Vehicle Maintenance - Usage	4,580	4,831	4,831	7,829
4613	Vehicle Maint. - Fleet Replacement	10,572	10,362	10,362	13,680
4810	Promotional Activities - Special Events	13,544	28,600	18,600	28,600
5110	Office Supplies	5,186	5,500	5,500	5,500
5213	Landscape Improvements	4,532	5,000	5,000	5,000
5214	Uniforms	5,764	4,950	4,950	4,950
5216	Vehicle Maintenance - Fuel	1,344	1,280	1,280	1,420
5225	Merchant Fees	5,518	4,750	4,750	4,750
5290	Miscellaneous Operating Supplies	69,687	49,000	47,400	49,000
5410	Subscriptions and Memberships	1,856	3,592	3,592	3,592
5520	Conferences and Seminars	5,363	9,150	9,150	9,150
<b>Total</b>	<b>Operating Expenses</b>	<b>\$ 670,861</b>	<b>\$ 800,891</b>	<b>\$ 783,990</b>	<b>\$ 1,071,086</b>



# 102 Tourist Resort Fund

## EXPENDITURES

		FY 2023	FY 2024	FY 2024	FY 2025
		Actual	Adopted	Estimated	Adopted
<b>COMMUNITY &amp; TENNIS CENTERS/RECREATIONAL</b>					
<b>Line Item Prefix: 102-8000-572-:</b>					
<b>Capital Outlay</b>					
6220	Buildings - Tennis Center	\$ 149,960	\$ -	\$ 1,761,493	\$ -
6410	Machinery and Equipment	112,574	24,000	222,724	141,545
<b>Total</b>	<b>Capital Outlay</b>	<b>\$ 262,534</b>	<b>\$ 24,000</b>	<b>\$ 1,984,217</b>	<b>\$ 141,545</b>
<b>Non-operating Expenses</b>					
9101	Transfer to General Fund	\$ 39,402	\$ 39,334	\$ 39,334	\$ 64,852
9910	Return to Reserves	-	93,191	51,538	60,734
9920	Contingency - Current Year	-	35,000	11,000	50,000
<b>Total</b>	<b>Non-operating Expenses</b>	<b>\$ 39,402</b>	<b>\$ 167,525</b>	<b>\$ 101,872</b>	<b>\$ 175,586</b>
<b>Total</b>	<b>Community/Tennis Centers Expenditures</b>	<b>\$ 2,501,191</b>	<b>\$ 2,622,055</b>	<b>\$ 4,499,718</b>	<b>\$ 3,145,721</b>
<b>PUBLIC SAFETY RECREATIONAL</b>					
<b>Line Item Prefix: 102-8000-521-:</b>					
<b>Personnel Services</b>					
1210	Regular Salaries	\$ 3,335	\$ 138,410	\$ 138,410	\$ 141,545
2110	Payroll Taxes	255	10,589	10,589	10,829
2210	Retirement Contribution	-	21,348	21,348	22,577
2310/2315	Life & Health Insurance	35	66,742	66,742	31,029
2410	Workers Compensation	-	5,832	5,832	5,964
<b>Total</b>	<b>Personnel Services</b>	<b>\$ 3,625</b>	<b>\$ 242,921</b>	<b>\$ 242,921</b>	<b>\$ 211,944</b>
<b>Operating Expenses</b>					
4110	Telecommunications	\$ -	\$ 1,800	\$ 1,800	\$ 1,800
4601	Maintenance Service/Repair Contracts	-	-	870	-
5216	Vehicle Maintenance - Fuel	-	1,800	1,800	1,800
5510	Training & Educational	-	1,500	1,500	1,500
<b>Total</b>	<b>Operating Expenses</b>	<b>\$ -</b>	<b>\$ 5,100</b>	<b>\$ 5,970</b>	<b>\$ 5,100</b>
<b>Capital Outlay</b>					
6410	Machinery and Equipment	\$ -	\$ -	\$ 2,247	\$ -
<b>Total</b>	<b>Capital Outlay</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,247</b>	<b>\$ -</b>
<b>Non-operating Expenses</b>					
581-9190	Transfer to Fleet Management Fund	\$ 61,685	\$ -	\$ -	\$ -
<b>Total</b>	<b>Non-operating Expenses</b>	<b>\$ 61,685</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total</b>	<b>Public Safety Recreational Expenditures</b>	<b>\$ 65,310</b>	<b>\$ 248,021</b>	<b>\$ 251,138</b>	<b>\$ 217,044</b>

# 102 Tourist Resort Fund

## EXPENDITURES

		FY 2023	FY 2024	FY 2024	FY 2025
		Actual	Adopted	Estimated	Adopted
<b>COMMUNITY &amp; TENNIS CENTERS/RECREATIONAL</b>					
<b>PUBLIC WORKS RECREATIONAL</b>					
<b>Line Item Prefix: 102-8000-539-:</b>					
<b><u>Personnel Services</u></b>					
1210	Regular Salaries	\$ 53,650	\$ 80,668	\$ 80,668	\$ 83,746
1410	Overtime	48,887	45,000	45,000	55,000
1510	Special pay	21	360	360	240
2110	Payroll Taxes	7,068	9,655	9,655	10,647
2210	Retirement Contribution	11,790	12,442	12,442	13,194
2310/2315	Life & Health Insurance	8,559	23,866	23,866	19,120
2410	Workers Compensation	4,927	3,630	3,630	3,722
<b>Total</b>	<b>Personnel Services</b>	<b>\$ 134,902</b>	<b>\$ 175,621</b>	<b>\$ 175,621</b>	<b>\$ 185,669</b>
<b><u>Operating Expenses</u></b>					
4112	Mobile Phone Allowance	\$ 152	\$ 180	\$ 180	\$ 180
4313	Solid Waste	-	127,432	127,432	127,432
4601	Maintenance Service/Repair Contracts	176,337	178,769	178,769	187,319
4604	Grounds Maintenance	19,049	48,500	48,500	48,500
4611	Miscellaneous Maintenance	42,034	77,000	77,000	77,000
<b>Total</b>	<b>Operating Expenses</b>	<b>\$ 237,572</b>	<b>\$ 431,881</b>	<b>\$ 431,881</b>	<b>\$ 440,431</b>
<b><u>Capital Outlay</u></b>					
6410	Machinery and Equipment	\$ 343,098	\$ -	\$ 38,536	\$ -
<b>Total</b>	<b>Capital Outlay</b>	<b>\$ 343,098</b>	<b>\$ -</b>	<b>\$ 38,536</b>	<b>\$ -</b>
<b>Total</b>	<b>Public Works Recreational Expenditures</b>	<b>\$ 715,572</b>	<b>\$ 607,502</b>	<b>\$ 646,038</b>	<b>\$ 626,100</b>
<b>Total</b>	<b>CC&amp;TC/ PS/ PW Expenditures</b>	<b>\$ 3,282,073</b>	<b>\$ 3,477,578</b>	<b>\$ 5,396,894</b>	<b>\$ 3,988,865</b>
<b>Total</b>	<b>Tourist Resort Fund Expenditures</b>	<b>\$ 4,577,643</b>	<b>\$ 5,269,057</b>	<b>\$ 7,188,373</b>	<b>\$ 5,492,557</b>

## FY 2025 New Program Enhancement (Modification)

New Youth and Teen Programming at 96th Street Park				
Department Name	Division Name	Funding Source	Dept/Org No.	Total Requested
Parks and Recreation	Recreation	Tourist Resort	572-8000	\$20,000
Justification and Description				
Demand for additional youth and teen programming at the new 96th Street Park facility is anticipated beginning in FY 2025. The community room at the new two-story facility will house additional innovative programming to meet community needs and effectively use the new space.				
Benefits or Alternative/Adverse Impact if not funded				
If not funded, the ability to provide additional programming will be restricted.				
Required Resources				
New Personnel				
Number of Positions	Title	Salary	Fringe Benefits	Cost
Other Recurring Operating Costs				
Account Number	Description		Cost	
102-8000-572-34-10	Contratual Services -annual cost for new programs		\$20,000	
One Time Costs				
Account Number	Description		Cost	

## FY 2025 New Program Enhancement (Modification)

<b>Full Restoration of Water Slides &amp; Steel Structures - Community Center</b>				
Department Name	Division Name	Funding Source	Dept/Org No.	Total Requested
Parks and Recreation	Recreation	Resort Tax Fund	572-8000	\$145,500
<b>Justification and Description</b>				
<p>The Water Playground structures and Main Pool slide are over 12 years old. They are routinely maintained but are heavily corroded from exposure to salt water and pool chemicals. In recent Florida Department of Health inspections, the corrosion of the steel has been a problem that was requested to be addressed. For these reasons, a full restoration of all three water slides and the steel structures in both pools is recommended. This restoration would include: sandblasting all steel components, hot pressure washing, treating all steel, multiple paint coats, refabrication of any steel needed, fiberglass repairs, new gel coat of all slides. The purchase of a maintenance plan to include yearly maintenance to enhance and expand the lifespan of this restoration is requested.</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		
102-8000-572-46-01	Repairs & Maintenance - Repair Contracts	\$3,500		
<b>One Time Costs</b>				
Account Number	Description	Cost		
102-8000-572-46-03	Repairs & Maintenance - Equipment	\$142,000		

## FY 2025 New Program Enhancement (Modification)

<b>Outdoor Storage Shed Mural</b>				
Department Name	Division Name	Funding Source	Dept/Org No.	Total Requested
Parks & Recreation	Recreation	Tourist Resort	572-8000	\$7,765
Justification and Description				
<p>Mural painting on the industrial shed located in the green space behind the Community Center. This initiative aims to integrate the industrial shed into the area's natural beauty. A mural will blend the industrial shed seamlessly into the beachside location and enhance the green space's aesthetic,</p>				
Benefits or Alternative/Adverse Impact if not funded				
<p>The outdoor industrial shed will continue to detract from the aesthetic harmony of the Community Center's outdoor space.</p>				
Required Resources				
New Personnel				
Number of Positions	Title	Salary	Fringe Benefits	Cost
Other Recurring Operating Costs				
Account Number	Description		Cost	
One Time Costs				
Account Number	Description		Cost	
102-8000-572-46-03	Repairs & Maintenance - Equipment		\$7,765	

## FY 2025 New Capital Outlay Request

Replace Fence and Gates at the Community Center				
Department	Division	Funding Source	Dept/ Org No.	Fiscal Impact
Parks and Recreation	Recreation	Tourit Resort Fund	572-8000	\$112,000
Justification and Description				
<p>The Community Center fence and gates are in a state of significant disrepair from age (over 13 years old) and extensive corrosion and damage from constant exposure to ocean conditions and pool chemicals. The fence needs frequent, costly repairs and maintenance, poses safety risks and fails to meet necessary standards for After Care programs.</p> <p>The eastern section of the fence in the Green Space area has been particularly affected by beach erosion. The erosion has caused sand to accumulate, reducing the visible fence height from 4 feet to 3.5 feet. This reduction in height is problematic as the requirement for After Care program fencing is a minimum of 4 feet.</p> <p>To address these issues and ensure compliance with safety regulations, the installation of a new, higher fence (5 feet) is proposed. This will prevent future erosion from compromising the fence height, and will ensure that the fence meets the required height for After Care programs as stipulated by the Department of Children and Families (DCF).</p> <p>Replacing the entire fence and all gates will reduce long-term expenses associated with frequent repairs and maintenance of the current deteriorated fence, and provide a sturdy, corrosion-resistant barrier to enhance the appearance and functionality of the Community Center. Replacing the fence is a critical investment for safety and operational efficiency and is essential to maintaining a secure, safe and compliant environment for all Community Center users and programs.</p>				
Alternative/Adverse Impacts if not funded:				
<ul style="list-style-type: none"> <li>• Prohibits After Care program usage of the green space.</li> <li>• Increased corrosion and mechanical failures within the fence and gates may lead to safety hazards.</li> <li>• Costly repairs.</li> </ul>				
Required Resources				
Account Number	Title or Description of Request	Cost		
102-8000-572-64-10	Capital Outlay - Machinery & Equipment	\$112,000		
Other Recurring Operating Costs				
Account Number	Description	Cost		

## FY 2025 New Capital Outlay Request

<b>Outdoor LED Message Board Outside the Community Center</b>				
Department	Division	Funding Source	Dept/ Org No.	Fiscal Impact
Parks and Recreation	Recreation	Tourist Resort Fund	572-8000	\$31,045
<b>Justification and Description</b>				
<p>Outdoor LED message board to enhance Community Center communications, important messages, event promotions, and emergency alerts. The intent is to capture attention more effectively than traditional signage.</p> <p>To ensure durability and reliability, a screen that is designed for high visibility even in direct sunlight and built to withstand various weather conditions is needed.</p> <p>The aim is to improve community engagement and to provide an effective communication tool that can display event schedules, public announcements, weather updates, safety instructions and support local initiatives</p>				
<b>Alternative/Adverse Impacts if not funded:</b>				
This is a cost effective communication method compared to maintaing banners.				
<b>Required Resources</b>				
Account Number	Title or Description of Request	Cost		
102-8000-572-64-10	Capital Outlay - Machinery & Equipment	\$29,545		
<b>Other Recurring Operating Costs</b>				
Account Number	Description	Cost		
102-8000-572-41-10	Communications Services	\$1,500		



## ***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 2023	FY 2024	FY 2024	FY 2025
	Actual	Adopted	Estimated	Adopted
<b><u>FUNDS AVAILABLE</u></b>				
Forfeiture Proceeds	\$ -	\$ -	\$ -	\$ -
<b>TOTAL SOURCES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Projected Restricted Fund Balance Beginning	176,457	91,773	122,227	66,919
<b>TOTAL</b>	<b>\$ 176,457</b>	<b>\$ 91,773</b>	<b>\$ 122,227</b>	<b>\$ 66,919</b>
<b><u>APPROPRIATIONS</u></b>				
Operating Items	\$ 10,612	\$ 34,300	\$ 34,300	\$ 34,300
Capital Outlay	43,618	-	-	-
Non-Operating	-	21,008	21,008	21,643
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 54,230</b>	<b>\$ 55,308</b>	<b>\$ 55,308</b>	<b>\$ 55,943</b>
Projected Restricted Fund Balance Ending	122,227	36,465	66,919	10,976
<b>TOTAL</b>	<b>\$ 176,457</b>	<b>\$ 91,773</b>	<b>\$ 122,227</b>	<b>\$ 66,919</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 revenue resulting from the sale of these assets is restricted by State 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. In FY 2025, the shared cost of a School Resource Officer at Ruth K. Broad K-8, a citizen's police academy and other crime prevention/community policing initiatives are funded.

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 department's purchase of weapons, radios, bicycle and work utility 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.

The fund's primary revenue source is from the sale of legally seized assets which may be used to supplement funding for public safety uses as noted above. This revenue stream and the timing of the Town's receipt of its distributive share is volatile. There was no actual distributive share of revenue to the Town in FY 2023. No revenues are budgeted in FY 2024 and FY 2025. As a result, the FY 2025 ending fund balance is projected at \$10,976. The Town will appropriate \$55,943 of its estimated fund balance in FY 2025 for the use of forfeiture funds for allowable public safety expenditures.

# 105 POLICE FORFEITURE FUND

	FY 2023	FY 2024	FY 2024	FY 2025
	Actual	Adopted	Estimated	Adopted
<b>REVENUES</b>				
Forfeiture Proceeds	\$ -	\$ -	\$ -	\$ -
Use of Fund Balance	-	55,308	55,308	55,943
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ 55,308</b>	<b>\$ 55,308</b>	<b>\$ 55,943</b>
<b>EXPENDITURES</b>				
Operating Expenses	\$ 10,612	\$ 34,300	\$ 34,300	\$ 34,300
Capital Outlay	43,618	-	-	-
Aids to Government Agencies	-	21,008	21,008	21,643
<b>TOTAL EXPENDITURES</b>	<b>\$ 54,230</b>	<b>\$ 55,308</b>	<b>\$ 55,308</b>	<b>\$ 55,943</b>
<b>Net Results</b>	<b>\$ (54,230)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>Significant Changes from FY 2024 Adopted Budget +/-</b>
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**Non-Operating Expenses**

School Police Resource Officer- Ruth K.	
Broad K-8 shared cost increase	\$ 635

# 105 POLICE FORFEITURE

## REVENUES

		FY 2023	FY 2024	FY 2024	FY 2025
Line Item: 105-521:		Actual	Adopted	Estimated	Adopted
<b><u>Fines &amp; Forfeitures</u></b>					
359-2015	State Confiscations	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>Fines &amp; Forfeitures</b>	\$ -	\$ -	\$ -	\$ -
<b><u>Miscellaneous Revenues</u></b>					
392-0000	Appropriated Fund Balance	\$ -	\$ 55,308	\$ 55,308	\$ 55,943
<b>Total</b>	<b>Miscellaneous Revenues</b>	\$ -	\$ 55,308	\$ 55,308	\$ 55,943
<b>TOTAL</b>	<b>Police Forefeiture Fund Revenues</b>	\$ -	\$ 55,308	\$ 55,308	\$ 55,943

# 105 POLICE FORFEITURE FUND EXPENDITURES

		FY 2023	FY 2024	FY 2024	FY 2025
Line Item Prefix: 105-3300/3400/3500-521:		Actual	Adopted	Estimated	Adopted
Suffix	Object Description				
<b><u>Operating Expenses</u></b>					
4810	Promotional Activities	\$ 6,954	\$ 9,000	\$ 9,000	\$ 9,000
4911	Other Current Charges	2,969	18,500	18,500	18,500
5225	Bank & Merchant Fees	689	1,100	1,100	1,100
5290	Miscellaneous Operating Supplies	-	5,700	5,700	5,700
<b>Total</b>	<b>Operating Expenses</b>	<b>\$ 10,612</b>	<b>\$ 34,300</b>	<b>\$ 34,300</b>	<b>\$ 34,300</b>
<b><u>Capital Outlay</u></b>					
6410	Machinery and Equipment	\$ 43,618	\$ -	\$ -	\$ -
<b>Total</b>	<b>Capital Outlay</b>	<b>\$ 43,618</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b><u>Non-operating Expenses</u></b>					
8100	Aids to Government Agencies	\$ -	\$ 21,008	\$ 21,008	\$ 21,643
<b>Total</b>	<b>Non-operating Expenses</b>	<b>\$ -</b>	<b>\$ 21,008</b>	<b>\$ 21,008</b>	<b>\$ 21,643</b>
<b>Total</b>	<b>Forfeiture Fund Expenditures</b>	<b>\$ 54,230</b>	<b>\$ 55,308</b>	<b>\$ 55,308</b>	<b>\$ 55,943</b>



## ***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 (MOE). The Town meets this obligation through street maintenance expenditures in the General Fund and the Stormwater 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 2023	FY 2024	FY 2024	FY 2025
	Actual	Adopted	Estimated	Adopted
<b><u>FUNDS AVAILABLE</u></b>				
Transit Surtax Proceeds	\$ 342,688	\$ 337,376	\$ 337,376	\$ 309,433
Interest	16,139	750	750	750
<b>TOTAL SOURCES</b>	<b>\$ 358,827</b>	<b>\$ 338,126</b>	<b>\$ 338,126</b>	<b>\$ 310,183</b>
Fund Balance Beginning	625,174	480,201	715,208	648,715
<b>TOTAL</b>	<b>\$ 984,001</b>	<b>\$ 818,327</b>	<b>\$ 1,053,334</b>	<b>\$ 958,898</b>
 <b><u>APPROPRIATIONS</u></b>				
Operating Expenses	\$ 251,924	\$ 235,500	\$ 297,750	\$ 235,500
Capital Outlay	-	-	90,000	-
Transfers to Other Funds	16,869	16,869	16,869	15,472
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 268,793</b>	<b>\$ 252,369</b>	<b>\$ 404,619</b>	<b>\$ 250,972</b>
Fund Balance Ending	715,208	565,958	648,715	707,926
<b>TOTAL</b>	<b>\$ 984,001</b>	<b>\$ 818,327</b>	<b>\$ 1,053,334</b>	<b>\$ 958,898</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 \$309,433 surtax proceeds distribution from Miami Dade County 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. The Town applies its required transit share obligation of \$61,887 through the provision of On-Demand Freebee Services.

To enhance locally operated public transportation services to match the local travel needs of residents and visitors, and improve first and last mile connectivity, the Town entered into an interlocal agreement with Miami-Dade County in January 2024 relating to the operation of the Town's on-demand transportation services. This allows the Town to use its municipal share of surtax proceeds to fund on-demand services. The on-demand service provides a primary mode of public transportation for commuters within Surfside, complements the existing Miami-Dade Department of Transportation and Public Works (DTPW) bus routes with a commuter option for first and last mile connectivity to the nearest bus stop, and helps increase the use of these regional services. This service replaced the community bus service at approximately the same cost. The annual expenditure for on-demand services is projected at \$156,000.

Additional service information on the on-demand service can be found at:  
<https://www.townofsurfsidefl.gov/news-and-events/news-detail/2024/04/08/freebee-service-begins-april-10>

The following are funded in FY 2025 through CITT:

On-Demand Services	\$156,000
Traffic Consulting Services	25,000
Sidewalk Replacements	45,000
Bus Stop Maintenance	4,500
Roadway Painting & Repairs	5,000
5% (maximum) Administrative Transfer	<u>15,472</u>
Total	\$250,972

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 \$15,472.

The restricted fund balance as of September 30, 2023 was \$715,208; the restricted fund balance is projected to be \$648,715 at the end of FY 2024.

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



# On-Demand Point-to-Point Transportation Services

## 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

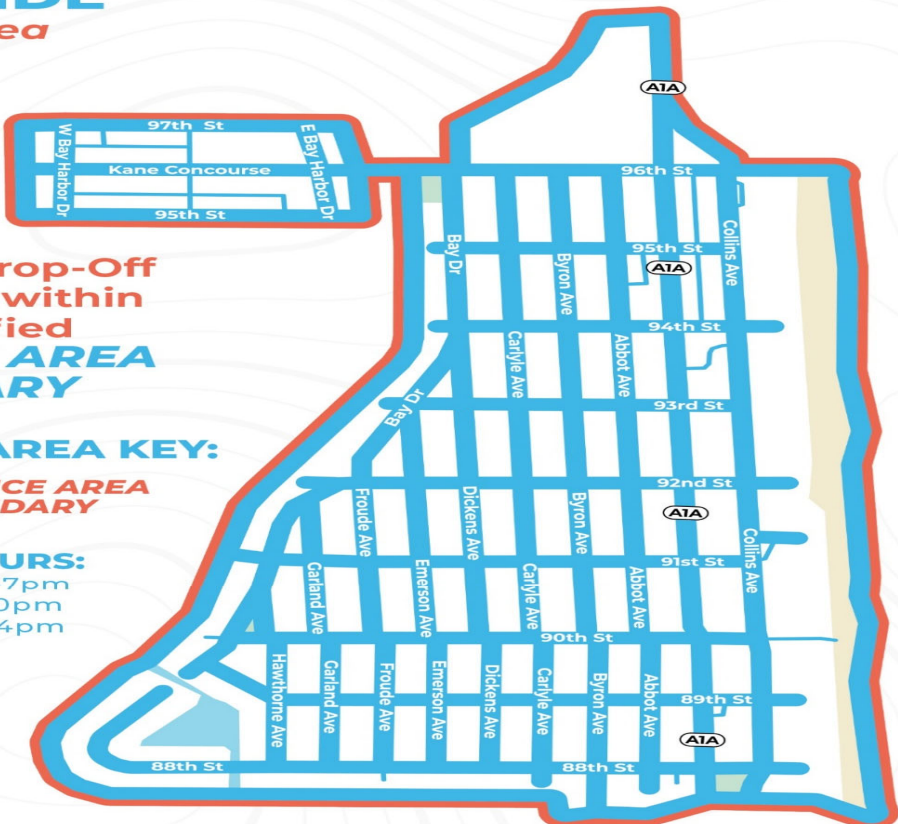
Connect to Miami Dade Transit (MDT) service

Access and connect to destinations throughout the region

## Service details



**SURFSIDE**  
*Service Area*



**Pick-Up/Drop-Off**  
anywhere within  
the identified  
**SERVICE AREA**  
**BOUNDARY**

**SERVICE AREA KEY:**  
— - SERVICE AREA BOUNDARY

**SERVICE HOURS:**  
Mon-Thu: 9am-7pm  
Fri-Sat: 10am-10pm  
Sunday: 10am-4pm

[www.RideFreebee.com](http://www.RideFreebee.com)

# 107 Municipal Transportation Fund

	FY 2023	FY 2024	FY 2024	FY 2025
	Actual	Adopted	Estimated	Adopted
<b>REVENUES</b>				
Transit Surtax Proceeds	\$ 342,688	\$ 337,376	\$ 337,376	\$ 309,433
Interest	16,139	750	750	750
Use of Fund Balance	-	-	102,250	-
<b>TOTAL REVENUES</b>	<b>\$ 358,827</b>	<b>\$ 338,126</b>	<b>\$ 440,376</b>	<b>\$ 310,183</b>
<b>EXPENDITURES</b>				
Operating Expenses	\$ 251,924	\$ 235,500	\$ 297,750	\$ 235,500
Capital Outlay	-	-	90,000	-
Transfer to General Fund	16,869	16,869	16,869	15,472
Contingency/Return to Reserves	-	85,757	35,757	59,211
<b>TOTAL EXPENDITURES</b>	<b>\$ 268,793</b>	<b>\$ 338,126</b>	<b>\$ 440,376</b>	<b>\$ 310,183</b>
<b>Net Results</b>	<b>\$ 90,034</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 0</b>

<b>Significant Changes from FY 2024 Adopted Budget +/-</b>
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No changes.

# 107 MUNICIPAL TRANSPORTATION FUND

## REVENUES

		FY 2023	FY 2024	FY 2024	FY 2025
Line Item Prefix: 107-549-:		Actual	Adopted	Estimated	Adopted
<b><u>Service Revenues</u></b>					
338-1000	Transit Surtax Proceeds	\$ 342,688	\$ 337,376	\$ 337,376	\$ 309,433
<b>Total</b>	<b>Services Revenues</b>	<b>\$ 342,688</b>	<b>\$ 337,376</b>	<b>\$ 337,376</b>	<b>\$ 309,433</b>
<b><u>Miscellaneous Revenues</u></b>					
361-1000	Interest Earnings	\$ 16,139	\$ 750	\$ 750	\$ 750
392-0000	Use of Restricted Fund Balance	-	-	102,250	-
<b>Total</b>	<b>Miscellaneous Revenues</b>	<b>\$ 16,139</b>	<b>\$ 750</b>	<b>\$ 103,000</b>	<b>\$ 750</b>
<b>Total</b>	<b>Transportation Fund Revenues</b>	<b>\$ 358,827</b>	<b>\$ 338,126</b>	<b>\$ 440,376</b>	<b>\$ 310,183</b>

# 107 MUNICIPAL TRANSPORTATION FUND

## EXPENDITURES

	FY 2023	FY 2024	FY 2024	FY 2025
Line Item Prefix: 107-8500-549-:	Actual	Adopted	Estimated	Adopted
<hr/>				
<b>Suffix</b>	<b>Object Description</b>			
<hr/>				
<b><u>Operating Expenses</u></b>				
3110	\$ 87,980	\$ 25,000	\$ 127,250	\$ 25,000
3410	158,053	156,000	156,000	156,000
4911	5,891	54,500	14,500	54,500
<b>Total</b>	<b>\$ 251,924</b>	<b>\$ 235,500</b>	<b>\$ 297,750</b>	<b>\$ 235,500</b>
<hr/>				
<b><u>Capital Outlay</u></b>				
6320	\$ -	\$ -	\$ 90,000	\$ -
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 90,000</b>	<b>\$ -</b>
<hr/>				
<b><u>Non-operating Expenses</u></b>				
581-9101	\$ 16,869	\$ 16,869	\$ 16,869	\$ 15,472
549-9910:20	-	85,757	35,757	59,211
<b>Total</b>	<b>\$ 16,869</b>	<b>\$ 102,626</b>	<b>\$ 52,626</b>	<b>\$ 74,683</b>
<b>Total</b>	<b>\$ 268,793</b>	<b>\$ 338,126</b>	<b>\$ 440,376</b>	<b>\$ 310,183</b>



## ***Building Fund***

The Building Fund is a special revenue fund to account for the building department activities within the Town. Revenues sources are generated from fees for the issuance of building permits and inspections related to construction, building, renovation, alteration, repair or other activity requiring a permit by the Code of Ordinances or the Florida Building Code. The fees fund building department operations.

# 150 Building Fund

## FINANCIAL SUMMARY

	FY 2023	FY 2024	FY 2024	FY 2025
	Actual	Adopted	Estimated	Adopted
<b><u>FUNDS AVAILABLE</u></b>				
Building Permits	\$ 1,258,865	\$ 466,100	\$ 1,201,100	\$ 466,100
Miscellaneous Revenues	129,839	4,000	4,000	120,000
Other Revenues	5,974	2,000	2,000	2,000
Other Sources - Transfer from General Fund	-	-	-	-
<b>TOTAL SOURCES</b>	<b>\$ 1,394,678</b>	<b>\$ 472,100</b>	<b>\$ 1,207,100</b>	<b>\$ 588,100</b>
Projected Fund Balance Beginning	3,079,893	1,878,666	3,225,465	2,887,091
<b>TOTAL</b>	<b>\$ 4,474,571</b>	<b>\$ 2,350,766</b>	<b>\$ 4,432,565</b>	<b>\$ 3,475,191</b>
 <b><u>APPROPRIATIONS</u></b>				
Personnel Costs	\$ 682,930	\$ 945,136	\$ 945,136	\$ 1,028,875
Operating Expenses	177,325	206,044	457,305	216,780
Capital Outlay	245,571	-	-	-
Administrative Charge	143,280	143,033	143,033	142,512
Transfer to Other Funds	-	-	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,249,106</b>	<b>\$ 1,294,213</b>	<b>\$ 1,545,474</b>	<b>\$ 1,388,167</b>
Projected Fund Balance Ending	3,225,465	1,056,553	2,887,091	2,087,024
<b>TOTAL</b>	<b>\$ 4,474,571</b>	<b>\$ 2,350,766</b>	<b>\$ 4,432,565</b>	<b>\$ 3,475,191</b>

# Building Services Department

The Building Services Department mission is to facilitate quality construction for the safety and enhancement of the lives of the citizens of the Town of Surfside. Our goal is to continually raise the levels of professionalism and work to create an environment of cooperation and mutual benefit with those we serve.

## Services, Functions, and Activities:

The Building Services Department provides a full range of services to its residents, contractors and developers of our Town with the aim of ensuring that all buildings and other regulated structures comply with the Building Department's commitment to protect health, safety and welfare of people in the built environment. Helping people build better buildings 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 constructed, occupied and enjoyed by all.

## The Building Services Department provides the following services:

### Permit Clerks: (Under the Supervision of the Building Department Supervisor)

- Building permit applications are submitted digitally and in hard copy at the front counter.
- Applications are reviewed, checked for completeness, scanned and assigned a number.
- Permit documents and construction plans are then sent out digitally for concurrent review by Planning, Structural, Mechanical, Electrical, Plumbing, Public Works, Code Compliance, and Building Plans Examiners.
- Permit documents once approved are processed; fees collected and permits are issued.

### Inspectors

- Licensed inspection professionals perform field inspections within their respective disciplines for compliance with approved plans and permit documents, the current version of the Florida Building Code, and all applicable laws, statutes, and ordinances. These disciplines are: Building, Roofing, Plumbing, Electrical and Mechanical Trades.  
Each trade requires a separate license issued by the State of Florida DACS.
- Inspections are performed to evaluate structures for possible hazards and habitability in violations and unsafe structures cases.
- Inspectors also perform post-disaster inspections and evaluations.

### Plans Examiners

- Licensed Plans Examiners perform plan reviews, within their respective disciplines, of permit documents, including but not limited to building plans, structural calculations, geotechnical reports, equipment and material specifications and shop drawings. The plan review disciplines are: Structural, Building, Plumbing, Electrical and Mechanical trades. These reviews are performed to ascertain compliance with the Florida Building Code(s) and all applicable laws, statutes and ordinances.

## **Fiscal Year 2024 Accomplishments:**

- Continued scanning/digitizing archived existing building plans for upload to the Town website for convenient public records access.
- Increased the professionalism and expertise of our staff through training and achievement of important credentials and certifications. For example: 1. Building Supervisor to become Certified Flood Plan Manager; 2. Permit Clerks to become ICC Certified Permit Technicians (CPT).
- Provided the Town of Surfside with courteous, knowledgeable, expeditious and professional building construction guidance reflecting a commitment to the highest ideals and principles of ethical conduct in safeguarding life, health and the public welfare.
- Continued to practice excellence in managing the Town of Surfside Special Flood Hazard Area per the Federal Emergency Management Agency's (FEMA) National Flood Insurance Program (NFIP) and the Town Floodplain Ordinance.
- Processed applications, coordinated and contributed to all Planning and Zoning Board meeting agendas and participated in all meetings.
- Coordinated and managed Town ADA issues, 40-year Building Recertification Program, and the Expired Permit Renewal Program.

## **Fiscal Year 2025 Objectives:**

- Continue the digitization of the permitting process to include Digital Permit Documents and Digital Plans Review. This will result in a reduction of permit and plan review timelines.
- Continue to implement the new Customer Self Service (CSS) portal for the permitting process.
- Create to implement the Contractor Portal on the Town website through which permit holders can view and manage permits, request inspections, view inspection results and pay permit fees.
- Continue to develop and manage a process to address all expired building permits within the Town's reporting and tracking system.
- Provide the Town of Surfside with courteous, knowledgeable, expeditious and professional building construction guidance reflecting a commitment to the highest ideals and principles of ethical conduct in safeguarding life, health and the public welfare.
- Continue to practice excellence in managing the Town of Surfside Special Flood Hazard Area per the Federal Emergency Management Agency's (FEMA) National Flood Insurance Program (NFIP) and the Town Floodplain Ordinance.
- Process applications, coordinate and contribute to all Planning and Zoning Board meeting agendas and continue participation in all meetings.
- Attend, participate in and be a resource for all Town Commission Meetings.
- Coordinate and manage Town ADA issues.
- Initiate the newly adopted 30-year Building Recertification program, the 25 Year Milestone, and the Expired Permit Renewal Program.
- Continue scanning/digitizing archived existing building plans for upload to the Town website for convenient public records access.



**Priority 2: Excellence in Municipal Service Delivery**

**Goal: Efficient and effective delivery of all Town Services**

	<b>FY 2021</b>	<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025</b>
<b>Performance Measures</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Estimated</b>	<b>Estimated</b>
Completed Plan Reviews	3,125	2,435	2,600	2,600	
Completed Inspections	2,459	2,077	2,600	2,600	
Code: Building Related Cases (no work permit)	61	30	30	30	
Forty Year Case Management	2	2	3	10	
Building Code Effectiveness Grading	3	2	3	3	
Community Rating System (CRS)	7	6	6	6	

# 150 Building Fund

	FY 2023	FY 2024	FY 2024	FY 2025
	Actual	Adopted	Estimated	Adopted
<b>REVENUES</b>				
Building Permits	\$ 1,258,865	\$ 466,100	\$ 1,201,100	\$ 466,100
Miscellaneous Revenues	129,839	4,000	4,000	120,000
Other Revenues	5,974	2,000	2,000	2,000
Use of Fund Balance	-	822,113	338,374	800,067
<b>TOTAL REVENUES</b>	<b>\$ 1,394,678</b>	<b>\$ 1,294,213</b>	<b>\$ 1,545,474</b>	<b>\$ 1,388,167</b>
<b>EXPENDITURES</b>				
Personnel Costs	\$ 682,930	\$ 945,136	\$ 945,136	\$ 1,028,875
Operating Expenses	177,325	206,044	457,305	216,780
Capital Outlay	245,571	-	-	-
Transfer to General Fund	143,280	143,033	143,033	142,512
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,249,106</b>	<b>\$ 1,294,213</b>	<b>\$ 1,545,474</b>	<b>\$ 1,388,167</b>
<b>Net Results</b>	<b>\$ 145,572</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>Significant Changes from FY 2024 Adopted Budget +/-</b>
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**Personnel Services**

Planned merit pay, salary and benefit adjustments	\$ 54,520
Building Inspectors (part-time) rate adjustment	\$ 29,604

**Operating Expenses**

Software licensing increase from FY2024 additional needs	\$ 10,736
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Position Title	Personnel Complement							
	FY 2024				FY 2025			
	Funded				Funded			
	Full	Part	Temp	FTEs	Full	Part	Temp	FTEs
Building Official	1.00			1.00	1.00			1.00
Building Supervisor II - Administrative	1.00			1.00	1.00			1.00
Building Supervisor I - Permits	1.00			1.00	1.00			1.00
Building Permit Technician <sup>1</sup>	2.00			2.00	2.00			2.00
Customer Service Representative	1.00			1.00	1.00			1.00
Building Inspector		1.00		0.50		1.00		0.50
Electrical Inspector		1.00		0.50		1.00		0.50
Plumbing Inspector		1.00		0.50		1.00		0.50
Mechanical Inspector		1.00		0.50		1.00		0.50
Structural/ Plans Examiner <sup>1</sup>		1.00		0.50		1.00		0.50
Building Inspector/Plans Examiner <sup>1</sup>		1.00		0.50		1.00		0.50
<b>Total</b>	<b>6.00</b>	<b>6.00</b>	<b>0.00</b>	<b>9.00</b>	<b>6.00</b>	<b>6.00</b>	<b>0.00</b>	<b>9.00</b>

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

Line Item Prefix: 150-524-:		FY 2023	FY 2024	FY 2024	FY 2025
		Actual	Adopted	Estimated	Adopted
322-1000	Building Permits	\$ 1,017,837	\$ 375,000	\$ 1,110,000	\$ 375,000
322-1800	Demolition Permits	23,098	-	-	-
322-2000	Electrical Permits	26,276	20,000	20,000	20,000
322-3000	Plumbing Permits	24,633	18,000	18,000	18,000
322-4000	Mechanical Permit	24,538	5,000	5,000	5,000
322-6000	Structural Review	36,064	40,000	40,000	40,000
322-7500	Zoning Review	19,676	100	100	100
322-8600	Certificate of Use	-	5,500	5,500	5,500
322-8700	Certificate of Occupancy	16,220	-	-	-
322-9000	Pool Permits	45,392	-	-	-
322-9600	Permits - 40 Year Certification	(96)	2,500	2,500	2,500
322-9700	Renewal Permit Fees	25,227	-	-	-
<b>TOTAL</b>	<b>Permits/Licenses/Inspection</b>	<b>\$ 1,258,865</b>	<b>\$ 466,100</b>	<b>\$ 1,201,100</b>	<b>\$ 466,100</b>
361-1000	Interest Earnings	\$ 125,611	\$ 4,000	\$ 4,000	\$ 120,000
369-9010	Other Miscellaneous Revenues	4,228	-	-	-
<b>TOTAL</b>	<b>Miscellaneous Revenues</b>	<b>\$ 129,839</b>	<b>\$ 4,000</b>	<b>\$ 4,000</b>	<b>\$ 120,000</b>
341-8000	Permit Penalties	\$ 5,974	\$ 2,000	\$ 2,000	\$ 2,000
<b>TOTAL</b>	<b>Other Revenues</b>	<b>\$ 5,974</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>
392-0000	Appropriated Fund Balance	\$ -	\$ 822,113	\$ 338,374	\$ 800,067
<b>TOTAL</b>	<b>Appropriated Fund Balance</b>	<b>\$ -</b>	<b>\$ 822,113</b>	<b>\$ 338,374</b>	<b>\$ 800,067</b>
<b>Total</b>	<b>Building Fund Revenues</b>	<b>\$ 1,394,678</b>	<b>\$ 1,294,213</b>	<b>\$ 1,545,474</b>	<b>\$ 1,388,167</b>

# BUILDING SERVICES

## (2500)

### 150 Building Fund

### EXPENDITURES

Line Item Prefix: 150-2500-524-:		FY 2023	FY 2024	FY 2024	FY 2025
		Actual	Adopted	Estimated	Adopted
Suffix	Object Description				
<b>Personnel Services</b>					
1210	Regular Salaries	\$ 349,962	\$ 444,734	\$ 444,734	\$ 487,515
1310	Other Salaries	192,326	243,360	243,360	270,860
1410	Overtime	4,656	26,000	26,000	10,000
1510	Special pay	3,015	3,000	3,000	3,900
2110	Payroll Taxes	42,574	55,179	55,179	59,401
2210	Retirement Contribution	54,640	59,201	59,201	76,306
2310/2315	Life & Health Insurance	28,469	96,798	96,798	105,249
2410	Workers Compensation	7,288	13,664	13,664	12,444
2610	Other Post Employment Benefits	-	3,200	3,200	3,200
<b>Total</b>	<b>Personnel Services</b>	<b>\$ 682,930</b>	<b>\$ 945,136</b>	<b>\$ 945,136</b>	<b>\$ 1,028,875</b>
<b>Operating Expenses</b>					
3110	Professional Services	\$ 71,128	\$ 23,785	\$ 269,707	\$ 23,785
3410	Other Contractual Services	47,544	94,000	94,000	94,000
4009	Car Allowance	4,223	4,200	4,200	4,200
4110	Telecommunications	724	2,760	2,760	2,760
4111	Postage	322	350	350	350
4402	Building Rental/Leasing	7,174	-	-	-
4403	Equipment/Vehicle Leasing	4,310	8,000	8,000	18,736
4601	Maintenance Service/Repair Contracts	18,408	31,149	36,488	31,149
4710	Printing & Binding	51	5,900	5,900	5,900
4911	Other Current Charges	1,349	3,000	3,000	3,000
5110	Office Supplies	5,058	5,700	5,700	5,700
5214	Uniforms	138	2,000	2,000	2,000
5225	Merchant Fees	12,102	13,200	13,200	13,200
5290	Miscellaneous Operating Supplies	279	1,500	1,500	1,500
5410	Subscriptions and Memberships	1,631	2,000	2,000	2,000
5520	Conferences and Seminars	2,884	3,500	3,500	3,500
5510	Training & Educational	-	5,000	5,000	5,000
<b>Total</b>	<b>Operating Expenses</b>	<b>\$ 177,325</b>	<b>\$ 206,044</b>	<b>\$ 457,305</b>	<b>\$ 216,780</b>

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

Line Item Prefix: 150-2500-524-:		FY 2023	FY 2024	FY 2024	FY 2025
		Actual	Adopted	Estimated	Adopted
<b>Suffix</b>	<b>Object Description</b>				
<b>Capital Outlay</b>					
6220	Town Hall Improvements	\$ 245,571	\$ -	\$ -	\$ -
<b>Total</b>	<b>Capital Outlay</b>	<b>\$ 245,571</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Non-operating Expenses</b>					
581-9101	Administrative Charge	\$ 143,280	\$ 143,033	\$ 143,033	\$ 142,512
<b>Total</b>	<b>Non-operating Expenses</b>	<b>\$ 143,280</b>	<b>\$ 143,033</b>	<b>\$ 143,033</b>	<b>\$ 142,512</b>
<b>Total</b>	<b>Department Expenditures</b>	<b>\$ 1,249,106</b>	<b>\$ 1,294,213</b>	<b>\$ 1,545,474</b>	<b>\$ 1,388,167</b>



## ***Enterprise Funds***

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

The Town's four enterprises are:

- 1) Water and Sewer
- 2) Municipal Parking
- 3) Solid Waste
- 4) Stormwater Utility

Information about these funds includes: a fund summary, summary revenues, summary expenses with expense history, program modifications, 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 expenses with expense history, program modifications, and capital improvement projects.

# 401 WATER & SEWER FUND

## FINANCIAL SUMMARY

	FY 2023	FY 2024	FY 2024	FY 2025
	Actual	Adopted	Estimated	Adopted
<b>FUNDS AVAILABLE</b>				
Service Revenues	\$ 4,331,274	\$ 4,362,318	\$ 4,362,318	\$ 4,457,151
Miscellaneous Revenues	15,714	500	500	500
Development Fees	-	-	-	-
Interest	91,207	5,000	5,000	5,000
Intergovernmental Revenues	193,706	112,990	112,990	-
<b>TOTAL REVENUES</b>	<b>\$ 4,631,901</b>	<b>\$ 4,480,808</b>	<b>\$ 4,480,808</b>	<b>\$ 4,462,651</b>
<b>NET POSITION (Beginning):</b>				
Net Investment in Capital Assets	8,570,852	8,570,852	9,774,168	9,774,168
Restricted Net Position - Renewal & Replacement	1,772,319	1,772,319	1,772,319	1,772,319
Restricted Net Position - Loan Reserve	243,000	243,000	243,000	243,000
Unrestricted Net Position	(491,258)	(603,381)	(667,916)	(821,298)
<b>TOTAL NET POSITION (Beginning)</b>	<b>\$ 10,094,913</b>	<b>\$ 9,982,790</b>	<b>\$ 11,121,571</b>	<b>\$ 10,968,189</b>
<b>TOTAL</b>	<b>\$ 14,726,814</b>	<b>\$ 14,463,598</b>	<b>\$ 15,602,379</b>	<b>\$ 15,430,840</b>
<b>USES</b>				
Personnel Costs	\$ 447,199	\$ 563,924	\$ 563,924	\$ 589,550
Operating Expenses	2,943,110	2,638,552	2,639,701	2,545,360
Capital Outlay	225	-	198,202	50,000
Debt Service Costs	214,709	1,232,363	1,232,363	1,217,522
<b>TOTAL USES - EXPENSES</b>	<b>\$ 3,605,243</b>	<b>\$ 4,434,839</b>	<b>\$ 4,634,190</b>	<b>\$ 4,402,432</b>
<b>NET POSITION (Ending):</b>				
Net Investment in Capital Assets	9,774,168	8,570,852	9,774,168	9,774,168
Restricted Net Position - Renewal & Replacement	1,772,319	1,772,319	1,772,319	1,772,319
Restricted Net Position - Loan Reserve	243,000	243,000	243,000	243,000
Unrestricted Net Position	(667,916)	(557,412)	(821,298)	(761,079)
<b>TOTAL NET POSITION (Ending)</b>	<b>\$ 11,121,571</b>	<b>\$ 10,028,759</b>	<b>\$ 10,968,189</b>	<b>\$ 11,028,408</b>
<b>TOTAL</b>	<b>\$ 14,726,814</b>	<b>\$ 14,463,598</b>	<b>\$ 15,602,379</b>	<b>\$ 15,430,840</b>



## Water and Sewer Fund

The Town maintains and operates an in-house Water and Sewer System. User fees are charged for operations and maintenance, debt service, and infrastructure renewal and replacement needs. The Town issued debt 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 from 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 wastewater. 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's Water and Sewer Department (WASD). WASD is proposing a 13.6% increase in the wholesale water rate from \$2.1130 to \$2.4003 per 1,000 gallons for FY 2025. In addition, WASD will annually pass through to wholesale customers a true-up adjustment. The true-up is imposed in the fiscal year following the completion of WASD's audited financial report. The true-up is based on the variances in WASD's projected wholesale water expenses and the actual audited wholesale expenses.

WASD will pass through to wholesale water customers a true-up based upon FY 2023 budget to actual variances from the following:

- Increase in water net operating expenses for costs related to purification; transmission and distribution; general and administrative; and aquifer storage and recovery.
- Increase in debt service for debt service reserve requirements.
- Increase in renewal and replacement for construction equipment and emergency replacement of large diameter water mains.
- Increase in interest earnings due to higher than anticipated interest rates.

The FY 2023 true-up represents monies owed to WASD from wholesale customers. Therefore, the Town will owe \$57,062 in FY 2025 as a true-up adjustment for these wholesale water cost variances.

To fulfill the wastewater removal component, the Town contracts with the City of Miami Beach which receives wholesale wastewater service from WASD. WASD is proposing a wholesale wastewater rate decrease of 3.35% in FY2025, to an average rate (wet and dry season) from \$3.9414 to \$3.8094. The City of Miami Beach adds a surcharge to the WASD rates to determine the rates charged to the Town for wastewater removal. The City of Miami Beach has not calculated the rate it will charge to the Town for wastewater removal in FY2025. The Town estimates a 10% surcharge. The chart below reflects the estimated FY 2025 sewer rates the City of Miami Beach (CMB) will charge the Town for the Wet Season (May 1 to October 31) and the Dry Season (November 1 to April 30).

<b>FY 2025</b>		<b>Wet Season</b>		<b>Dry Season</b>
MD Sewer Rate		\$ 4.2856		\$ 3.3332
CMB Surcharge		0.4286		0.3333
	Rate	\$ 4.7142		\$ 3.6665

WASD annually passes through to wholesale wastewater customers a true-up adjustment. The true-up is imposed in the fiscal year following the completion of WASD's audited financial report. The true-up is based on the variances in WASD's projected wholesale wastewater expenses and the actual audited wholesale expenses.

WASD will pass through to wholesale wastewater customers a true-up based upon FY 2023 budget to actual variances from:

- increase in wastewater net operating expenses for costs related to treatment and disposal; collection and transmission; pumping; and general and administrative.
- Increase in debt service to fund debt service reserves.
- Increase in renewal & replacements of capital projects for additional required rehabilitation at regional wastewater treatment plants; increased cost of construction related equipment; and replacement of effluent pump station chillers.
- Increase in interest earnings due to higher than anticipated interest rates.

This true-up represents monies owed to WASD from wholesale wastewater customers, and will be charged during FY 2025. Therefore, WASD will pass through to the City of Miami Beach a true-up debit for wastewater cost variances. The City of Miami Beach true-up pass-through to the Town is calculated at the rate of \$0.0787 per thousand gallons (a 2.1% increase) based upon the FY 2023 billed sewer flow of approximately 270,885 thousand gallons. Therefore, the Town's true-up debit (charge) is estimated to be \$23,451.

The Town adopted Resolution No. 2022-2919 at the September 13, 2022 Town Commission meeting. The resolution's four-year rate structure is estimated to provide sufficient revenues to meet projected utility operations costs and debt service for FY2023 through FY2026. Beginning October 2023, the Town's utility rates will increase annually for water consumption and sewer flow rates (3%) and base charges (2%). The FY 2025 budget includes the annual rate increase in water and sewer service revenue projections. Since Miami Dade County's WASD is proposing a rate increase to wholesale water (13.6%) and a decrease to wastewater (-3.35%), the Town's adopted FY 2025 rate structure is projected to partially offset the WASD rate net increase and reduce the Town's existing deficit in unrestricted net position by \$59,989.

Resolution No. 2022-2919 link: [https://www.townofsufsidefl.gov/docs/default-source/default-document-library/town-clerk-documents/commission-resolutions/2022-commission-resolution/resolution-no-2022-2919-adopting-multi-year-water-sewer-rates-service-charges.pdf?sfvrsn=21371594\\_2](https://www.townofsufsidefl.gov/docs/default-source/default-document-library/town-clerk-documents/commission-resolutions/2022-commission-resolution/resolution-no-2022-2919-adopting-multi-year-water-sewer-rates-service-charges.pdf?sfvrsn=21371594_2)

The Water and Sewer division's billing and collection functions are managed by the Finance Department's Controller, allocated fifty percent (50%) to the Water and Sewer Fund. 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 would normally offset a portion of these costs with a service payment, but with the Fund having a negative restricted fund balance no transfer is budgeted.

# 401 WATER & SEWER FUND

	FY 2023	FY 2024	FY 2024	FY 2025
	Actual	Adopted	Estimated	Adopted
<b>REVENUES</b>				
Service Revenues	\$ 4,331,274	\$ 4,362,318	\$ 4,362,318	\$ 4,457,151
Miscellaneous Revenues	15,714	500	500	500
Interest	91,207	5,000	5,000	5,000
Intergovernmental Revenues	193,706	112,990	112,990	-
Use of Net Position (Reserves)	-	-	199,351	-
<b>TOTAL REVENUES</b>	<b>\$ 4,631,901</b>	<b>\$ 4,480,808</b>	<b>\$ 4,680,159</b>	<b>\$ 4,462,651</b>
<b>EXPENSES</b>				
Personnel Costs	\$ 447,199	\$ 563,924	\$ 563,924	\$ 589,550
Operating Expenses	2,943,110	2,638,552	2,639,701	2,510,360
Capital Outlay	225	-	198,202	50,000
Debt Service	214,709	1,232,363	1,232,363	1,217,522
Contingency - Operating	-	-	-	35,000
Contingency/Return to Reserves	-	45,969	45,969	60,219
<b>TOTAL EXPENSES</b>	<b>\$ 3,605,243</b>	<b>\$ 4,480,808</b>	<b>\$ 4,680,159</b>	<b>\$ 4,462,651</b>
<b>Net Results</b>	<b>\$ 1,026,658</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Significant Changes from FY 2024 Adopted Budget +/-

### Personnel Services

Planned salary and benefit adjustments \$ 25,856

### Operating Expenses

Estimated decrease-MDC Water purchases \$ (27,256)

Estimated decrease-MB sewer charges \$ (190,875)

Analytics software & encoder hosting for meters increase \$ 4,450

Property & liability insurance \$ 13,436

Increase to required testing & FDEP bacteriological testing \$ 9,500

Increase to bank and merchant fees \$ 4,800

Employee CDL certifications \$ 3,600

Decrease to debt service \$ (14,841)

Contingency for operating needs R&M \$ 35,000

### Capital Outlay

Water pump \$ 50,000

# 401 WATER & SEWER FUND

Personnel Complement								
Position Title	FY 2024				FY 2025			
	Funded				Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Public Works Director <sup>1</sup>	0.25			0.25	0.25			0.25
Assistant Public Works Director <sup>2</sup>	0.30			0.30	0.30			0.30
Operations Manager <sup>3</sup>	0.20			0.20	0.20			0.20
Maintenance Supervisor	1.00			1.00	1.00			1.00
Maintenance Worker II	3.00			3.00	3.00			3.00
Heavy Equipment Operator <sup>4</sup>	0.25			0.25	0.25			0.25
Controller <sup>5</sup>	0.50			0.50	0.50			0.50
Customer Service Representative <sup>1</sup>	0.20			0.20	0.20			0.20
<b>Total</b>	<b>5.70</b>	<b>0.00</b>	<b>0.00</b>	<b>5.70</b>	<b>5.70</b>	<b>0.00</b>	<b>0.00</b>	<b>5.70</b>

<sup>1</sup>Water and Sewer Fund allocation. Position split funded with General, Solid Waste, and Stormwater Funds.

<sup>2</sup>Water and Sewer Fund allocation. Position split funded with General and Stormwater Funds.

<sup>3</sup>Water and Sewer Fund allocation. Position split funded with General, Tourist Resort, Solid Waste and Stormwater Funds.

<sup>4</sup>Water and Sewer Fund allocation. Position split funded with General and Tourist Resort Funds.

<sup>5</sup>Water and Sewer Fund allocation. Position split funded with General Fund.

# 401 WATER & SEWER FUND

## REVENUES

		FY 2023	FY 2024	FY 2024	FY 2025
Line Item Prefix: 401-536-:		Actual	Adopted	Estimated	Adopted
<b><u>Intergovernmental Revenues</u></b>					
331-5040	Federal Grant - Treasury (ARPA)	\$ 193,706	\$ 112,990	\$ 112,990	\$ -
<b>TOTAL</b>	<b>Intergovernmental: Federal/State</b>	<b>\$ 193,706</b>	<b>\$ 112,990</b>	<b>\$ 112,990</b>	<b>\$ -</b>
<b><u>Services Revenues</u></b>					
343-3000	Water Utility Service Revenue	\$ 2,153,032	\$ 2,117,937	\$ 2,117,937	\$ 2,181,159
343-5000	Wastewater Utility Service Revenue	2,178,242	2,244,381	2,244,381	2,275,992
<b>Total</b>	<b>Services Revenues</b>	<b>\$ 4,331,274</b>	<b>\$ 4,362,318</b>	<b>\$ 4,362,318</b>	<b>\$ 4,457,151</b>
<b><u>Miscellaneous Revenues</u></b>					
369-9010:11	Other Miscellaneous Revenues	\$ 15,714	\$ 500	\$ 500	\$ 500
389-1000	Interest Earnings	91,207	5,000	5,000	5,000
391-1000	Use of Unrestricted Net Assets	-	-	199,351	-
<b>Total</b>	<b>Miscellaneous Revenues</b>	<b>\$ 106,921</b>	<b>\$ 5,500</b>	<b>\$ 204,851</b>	<b>\$ 5,500</b>
<b>TOTAL</b>	<b>Water and Sewer Fund Revenues</b>	<b>\$ 4,631,901</b>	<b>\$ 4,480,808</b>	<b>\$ 4,680,159</b>	<b>\$ 4,462,651</b>

# 401 WATER & SEWER FUND EXPENSES

Line Item Prefix: 401-9900-536-:		FY 2023	FY 2024	FY 2024	FY 2025
		Actual	Adopted	Estimated	Adopted
Code Suffix	Object Description				
<b>Personnel Services</b>					
1210	Regular Salaries	\$ 290,054	\$ 350,665	\$ 350,665	\$ 363,725
1410	Overtime	39,381	35,000	35,000	45,000
1510	Special pay	2,204	2,825	2,825	2,678
2110	Payroll Taxes	24,541	29,897	29,897	31,650
2210	Retirement Contribution	26,517	43,871	43,871	45,457
2310/2315	Life & Health Insurance	37,493	82,795	82,795	81,732
2410	Workers Compensation	7,847	15,771	15,771	16,208
2610	Other Post Employment Benefits	19,162	3,100	3,100	3,100
<b>Total</b>	<b>Personnel Services</b>	<b>\$ 447,199</b>	<b>\$ 563,924</b>	<b>\$ 563,924</b>	<b>\$ 589,550</b>
<b>Operating Expenses</b>					
3110	Professional Services	\$ 75,099	\$ 60,391	\$ 60,391	\$ 60,391
3310	Utility Billing Charges	3,108	4,800	5,150	4,800
3401	Water Purchases	508,548	751,601	751,601	724,345
3402	Sewage Disposal	1,067,587	1,376,098	1,376,098	1,185,223
3410	Other Contractual Services	1,106	1,275	1,275	1,275
4009	Car Allowance	1,074	2,130	2,130	2,130
4110	Telecommunications	881	1,560	1,560	1,560
4111	Postage	4,782	7,000	7,799	7,000
4112	Mobile Phone Allowance	210	180	180	180
4310	Electricity	32,688	31,000	31,000	39,060
4403	Equipment/Vehicle Leasing	6,075	16,170	16,170	20,620
4510	Property and Liability Insurance	39,256	51,118	51,118	64,554
4601	Maintenance Service/Repair Contracts	24,757	48,954	48,954	48,954
4603	Equipment Maintenance	247,221	175,990	175,990	215,990
4611	Miscellaneous Maintenance	11,701	10,000	10,000	19,500
4612	Vehicle Maintenance - Usage	11,832	11,531	11,531	14,188
4613	Vehicle Maintenance - Fleet Replacement	19,236	18,684	18,684	21,180
5110	Office Supplies	209	1,500	1,500	1,500
5214	Uniforms	4,832	5,330	5,330	5,850
5216	Vehicle Maintenance - Fuel	4,032	3,840	3,840	4,260
5225	Bank & Merchant Fees	55,025	54,000	54,000	58,800
5290	Miscellaneous Operating Supplies	3,543	4,500	4,500	4,500
5410	Subscriptions and Memberships	-	100	100	100
5520	Conferences and Seminars	-	400	400	400
5510	Training & Education	-	400	400	4,000
5901	Depreciation	820,308	-	-	-
<b>Total</b>	<b>Operating Expenses</b>	<b>\$ 2,943,110</b>	<b>\$ 2,638,552</b>	<b>\$ 2,639,701</b>	<b>\$ 2,510,360</b>

# 401 WATER & SEWER FUND EXPENSES

Line Item Prefix: 401-9900-536-:		FY 2023	FY 2024	FY 2024	FY 2025
		Actual	Adopted	Estimated	Adopted
Code Suffix	Object Description				
<b><u>Capital Outlay</u></b>					
6320	Water Improvements other than Building	\$ 225	\$ -	\$ 198,202	\$ -
6410	Machinery and Equipment	-	-	-	50,000
<b>Total</b>	<b>Capital Outlay</b>	<b>\$ 225</b>	<b>\$ -</b>	<b>\$ 198,202</b>	<b>\$ 50,000</b>
<b><u>Debt Service</u></b>					
7110	Principal - Utility Bond	\$ -	\$ 650,337	\$ 650,337	\$ 681,033
7115	Principal - State Revolving Fund Loan	-	364,877	364,877	371,733
7210	Interest - Utility Bond	140,827	148,600	148,600	104,510
7215	Interest - State Revolving Fund Loan	73,882	68,549	68,549	60,246
<b>Total</b>	<b>Debt Service</b>	<b>\$ 214,709</b>	<b>\$ 1,232,363</b>	<b>\$ 1,232,363</b>	<b>\$ 1,217,522</b>
<b><u>Non-operating Expenses</u></b>					
9920	Contingency - Operating Needs R&M	-	-	-	35,000
9910	Return to Reserve	\$ -	\$ 45,969	\$ 45,969	\$ 60,219
<b>Total</b>	<b>Non-operating Expenses</b>	<b>\$ -</b>	<b>\$ 45,969</b>	<b>\$ 45,969</b>	<b>\$ 95,219</b>
<b>Total</b>	<b>Water &amp; Sewer Fund</b>	<b>\$ 3,605,243</b>	<b>\$ 4,480,808</b>	<b>\$ 4,680,159</b>	<b>\$ 4,462,651</b>





## ***Municipal Parking Fund***

The Town operates its own municipal parking enterprise fund. The Town currently operates several parking lots and on-street parking spaces to provide parking throughout Town and convenient access to the Harding Avenue business district.

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 expenses with expense history.

Parking citation revenue is allocated to the General Fund.

# 402 MUNICIPAL PARKING FUND

## FINANCIAL SUMMARY

	FY 2023	FY 2024	FY 2024	FY 2025
	Actual	Adopted	Estimated	Adopted
<b><u>FUNDS AVAILABLE</u></b>				
Service Revenues	\$ 2,007,446	\$ 1,580,219	\$ 1,580,219	\$ 2,072,719
Interest	98,358	50,000	50,000	102,000
Capital Contributions	4,186	90,900	90,900	-
<b>TOTAL REVENUES</b>	<b>\$2,109,990</b>	<b>\$1,721,119</b>	<b>\$1,721,119</b>	<b>\$2,174,719</b>
<b>NET POSITION (Beginning):</b>				
Net Investment in Capital Assets	1,822,764	1,822,764	1,822,764	1,822,764
Net Position Restricted for Parking Development	-	-	-	-
Projected Unrestricted Net Position Beginning	2,284,812	2,164,887	3,198,280	3,307,857
<b>TOTAL NET POSITION (Beginning):</b>	<b>4,107,576</b>	<b>3,987,651</b>	<b>5,021,044</b>	<b>5,130,621</b>
<b>TOTAL</b>	<b>\$6,217,566</b>	<b>\$ 5,708,770</b>	<b>\$ 6,742,163</b>	<b>\$ 7,305,340</b>
<b><u>USES</u></b>				
Personnel Costs	\$ 473,009	\$ 747,770	\$ 747,770	\$ 745,296
Operating Expenses	604,113	583,347	599,542	608,660
Capital Outlay	-	161,230	145,035	-
Transfer to General Fund	119,400	119,195	119,195	129,704
<b>TOTAL USES - EXPENSES</b>	<b>\$1,196,522</b>	<b>\$ 1,611,542</b>	<b>\$ 1,611,542</b>	<b>\$ 1,483,660</b>
<b>NET POSITION (Ending):</b>				
Net Investment in Capital Assets	1,822,764	1,822,764	1,822,764	1,822,764
Net Position Restricted for Parking Development	-	-	-	-
Projected Unrestricted Net Position Ending	3,198,280	2,274,464	3,307,857	3,998,916
<b>TOTAL NET POSITION (Ending):</b>	<b>5,021,044</b>	<b>4,097,228</b>	<b>5,130,621</b>	<b>5,821,680</b>
<b>TOTAL</b>	<b>\$6,217,566</b>	<b>\$ 5,708,770</b>	<b>\$ 6,742,163</b>	<b>\$ 7,305,340</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.

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:

- Parking operations and enforcement for all on-street and off-street parking spaces, the parking pay station system and the Pay-by-Phone application system are overseen by a Police Sergeant.
- Five parking enforcement officers monitor parking spaces to address safety, enforcement needs, and maintenance seven days a week.
- Administrative duties, billing, the issuance of approximately 160 monthly business parking permits, and special event parking permits.
- A maintenance worker upkeeps municipal surface parking lots and areas with paid parking.
- 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 parking solutions to alleviate parking congestion and issues.

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 on Byron Avenue (9400 and 9500 blocks), Abbott Avenue (9400 block), and 9500 Bay Drive to deter construction workers and others from parking all day in front of homes.
- Instituted time variable rates, and variable time limits in municipal lots to allow for greater parking space turnover to accommodate business patrons.
- A pay-by-phone system is utilized 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.
- Parking rates of \$5 per hour with a 3-hour maximum time limit (non-renewable) is in effect 24 hours, 7 days a week, effective April 15, 2024.

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

Parking Fee Schedule						
			FY 2022	FY 2023	FY 2024	FY 2025
Type of parking	Location	Time Period	Rate	Rate	Rate	Rate
Metered	Off street - lots	Hourly	\$2 -\$3 time variable rate	\$2-\$3 time variable rate	\$5 per hour 3-hour limit	\$5 per hour 3-hour limit
Metered	On street	Hourly	\$2 - \$4 (time variable rate in business district)	\$2- \$4 (time variable rate in business district)	\$5 per hour 3-hour limit	\$5 per hour 3-hour limit
Business permits	94 <sup>th</sup> Street Lot	Monthly	\$75	\$75	\$75	\$75
Business permits	Abbott Lot	Monthly	\$91	\$91	\$91	\$91

The Town’s Solid Waste division provides collection and disposal of surface parking lot locations refuse containers to maintain the lots. The Municipal Parking Fund fee for these services is budgeted at \$40,248 based on an estimated 1,560 cubic yards collected annually at the commercial customer rate of \$25.80 per cubic yard.

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 \$129,704.

**Fiscal Year 2024 Accomplishments:**

- Manage and control parking Town-wide
- Procured ten (10) handheld radios for the Parking Enforcement section as part of Phase II implementation of the Public Safety radio project
- Proactive enforcement actions and details where instituted to reduce the number of construction worker vehicles illegally parked throughout Surfside to include towing of vehicles found in violation.
- Parking solutions were created for Biscaya Drive due to construction projects
- Cashless Parking is now available throughout the entire town, making parking easier and more convenient than ever before.
- Implemented Twelve (12) new resident only parking spots in the Abbott Lot
- Maintained several Ride-Share designated staging areas for two-vehicle spaces in the 200 and 300 block of 95th Street to reduce traffic congestion in the business district and improve resident/tourist transportation options.
- The Residential Overnight Parking Program continues to be successful providing additional parking options to residents in specified municipal parking lots and on-street parking spaces.
- The number of parking pay stations throughout town were reduced, clearing up valuable sidewalk space. With fewer obstacles in your path, our residents and visitors can enjoy a safer and more enjoyable walking experience
- Community Service Aides are certified to issue parking citations contributing to enforcement in the Business District and alleviating traffic congestion

**Fiscal Year 2025 Objectives:**

- Continue to monitor double parking in the Business District
- Continue proactive enforcement actions and details where instituted to reduce the number of construction worker vehicles illegally parked throughout Surfside to include towing of vehicles found in violation.
- Increase visibility in the Business District and Residential neighborhood
- Rebrand the Parking Enforcement Department by updating their uniforms
- Continue the successful Residential Overnight Parking Program which provided additional parking options to residents in specified municipal parking lots and on-street parking spaces.

**Priority 3: Vibrant Sustainable Community**

**Goal: Enhance the quality of life while preserving the Town's unique character and natural resources**

<b>Performance Measures*</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 YTD</b>
Parking Citations	6,021	7,950	7,450	7,424	12,746

*\*Calendar year reporting*

# 402 MUNICIPAL PARKING FUND

	FY 2023	FY 2024	FY 2024	FY 2025
	Actual	Adopted	Estimated	Adopted
<b>REVENUES</b>				
Service Revenues	\$ 2,007,446	\$ 1,580,219	\$ 1,580,219	\$ 2,072,719
Interest	98,358	50,000	50,000	102,000
Developer Contributions	4,186	90,900	90,900	-
<b>TOTAL REVENUES</b>	<b>\$ 2,109,990</b>	<b>\$ 1,721,119</b>	<b>\$ 1,721,119</b>	<b>\$ 2,174,719</b>
<b>EXPENSES</b>				
Personnel Costs	\$ 473,009	\$ 747,770	\$ 747,770	\$ 745,296
Operating Expenses	604,113	583,347	599,542	608,660
Capital Outlay	-	161,230	145,035	-
Transfer to General Fund	119,400	119,195	119,195	129,704
Contingency/Return to Reserves	-	18,677	18,677	691,059
Renewal & Replacement Reserves	-	90,900	90,900	-
<b>TOTAL EXPENSES</b>	<b>\$ 1,196,522</b>	<b>\$ 1,721,119</b>	<b>\$ 1,721,119</b>	<b>\$ 2,174,719</b>
<b>Net Results</b>	<b>\$ 913,468</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Significant Changes from FY 2024 Adopted Budget +/-

### Personnel Services

Planned merit pay, salary and benefit adjustments	\$ (2,474)
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### Operating Expenses

Software licensing parking lot security cameras	\$ 8,580
Software licensing Motorola radios	\$ 8,395
Pay station annual support & maintenance contract reduced from 37 to 8 stations	\$ (31,247)
Increase to fleet maintenance- vehicle usage	\$ 8,709
Decrease to monitoring fee Pay-by-Plate	\$ (18,420)
Merchant fees on credit cards increase	\$ 45,250

Position Title	Personnel Complement							
	FY 2024				FY 2025			
	Funded				Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Police Captain <sup>1</sup>	0.50			0.50	0.50			0.50
Executive Assistant to the Chief <sup>1</sup>	0.25			0.25	0.25			0.25
Police Sergeant <sup>2</sup>	0.50			0.50	0.50			0.50
Parking Enforcement Officer	5.00			5.00	5.00			5.00
Maintenance Worker (Public Works)	1.00			1.00	1.00			1.00
<b>Total</b>	<b>7.25</b>	<b>0.00</b>	<b>0.00</b>	<b>7.25</b>	<b>7.25</b>	<b>0.00</b>	<b>0.00</b>	<b>7.25</b>

<sup>1</sup>Parking Fund allocation. Position split funded with General Fund 001.

<sup>2</sup>Parking Fund allocation. Position split funded with General Fund 001.

During FY 2024 a Police Sergeant commenced managing the Parking Division to address operational needs, and the Parking Operations Manager position was closed.

# 402 MUNICIPAL PARKING FUND

## REVENUES

		FY 2023	FY 2024	FY 2024	FY 2025
Line Item Prefix: 402-545-:		Actual	Adopted	Estimated	Adopted
344-5001	Post Office Parking Lease	\$ 29,992	\$ 32,719	\$ 32,719	\$ 32,719
344-5002	Permit Parking Fees - Business District	125,365	97,500	97,500	125,000
344-5003	Metered Parking Fees	1,852,089	1,450,000	1,450,000	1,915,000
<b>Total</b>	<b>Services Revenues</b>	<b>\$ 2,007,446</b>	<b>\$ 1,580,219</b>	<b>\$ 1,580,219</b>	<b>\$ 2,072,719</b>
389-1000	Interest Earnings	\$ 98,358	\$ 50,000	\$ 50,000	\$ 102,000
389-8000:8055	Developer Contributions	4,186	90,900	90,900	-
<b>Total</b>	<b>Miscellaneous Revenues</b>	<b>\$ 102,544</b>	<b>\$ 140,900</b>	<b>\$ 140,900</b>	<b>\$ 102,000</b>
<b>TOTAL</b>	<b>Municipal Parking Fund Revenues</b>	<b>\$ 2,109,990</b>	<b>\$ 1,721,119</b>	<b>\$ 1,721,119</b>	<b>\$ 2,174,719</b>

# 402 MUNICIPAL PARKING FUND EXPENSES

		FY 2023	FY 2024	FY 2024	FY 2025
Line Item Prefix: 402-9500-545-:		Actual	Adopted	Estimated	Adopted
Suffix	Object Description				
<b><u>Personnel Services</u></b>					
1210	Regular Salaries	\$ 303,799	\$ 464,164	\$ 464,164	\$ 467,368
1410	Overtime	12,244	12,000	12,000	12,000
1510	Special pay	6,379	7,625	7,625	9,725
2110	Payroll Taxes	24,687	37,079	37,079	37,485
2210	Retirement Contribution	65,738	77,212	77,212	83,511
2310/2315	Life & Health Insurance	36,905	122,926	122,926	108,352
2410	Workers Compensation	7,205	22,164	22,164	22,255
2610	Other Post Employment Benefits	16,052	4,600	4,600	4,600
<b>Total</b>	<b>Personnel Services</b>	<b>\$ 473,009</b>	<b>\$ 747,770</b>	<b>\$ 747,770</b>	<b>\$ 745,296</b>
<b><u>Operating Expenses</u></b>					
3410	Other Contractual Services	\$ 19,358	\$ 109,742	\$ 109,742	\$ 109,200
4112	Mobile Phone Allowance	801	900	900	900
4310	Electricity	9,737	9,600	9,600	9,600
4313	Solid Waste	-	40,248	40,248	40,248
4403	Equipment/Vehicle Leasing	800	5,000	21,195	21,975
4510	Property and Liability Insurance	7,852	10,224	10,224	12,911
4601	Maintenance Service/Repair Contracts	49,620	59,850	59,850	28,603
4603	Equipment Maintenance	2,047	9,000	9,000	9,000
4604	Grounds Maintenance	42,150	67,150	67,150	67,150
4611	Miscellaneous Maintenance	4,946	7,500	7,500	7,500
4612	Vehicle Maintenance - Usage	21,868	21,930	21,930	30,639
4613	Vehicle Maint - Fleet Replacement	30,168	30,108	30,108	29,244
4911	Other Current Charges	27,583	28,420	28,420	10,000
5213	Landscape Improvements	8,705	15,000	15,000	15,000
5214	Uniforms	2,977	5,000	5,000	6,000
5216	Vehicle Maintenance - Fuel	4,704	4,480	4,480	4,970
5225	Merchant Fees	219,712	134,750	134,750	180,000
5290	Miscellaneous Operating Supplies	10,937	23,750	23,750	25,025
5410	Subscriptions and Memberships	-	695	695	695
5901	Depreciation	140,148	-	-	-
<b>Total</b>	<b>Operating Expenses</b>	<b>\$ 604,113</b>	<b>\$ 583,347</b>	<b>\$ 599,542</b>	<b>\$ 608,660</b>
<b><u>Capital Outlay</u></b>					
6410	Machinery and Equipment	\$ -	\$ 161,230	\$ 145,035	
<b>Total</b>	<b>Capital Outlay</b>	<b>\$ -</b>	<b>\$ 161,230</b>	<b>\$ 145,035</b>	<b>\$ -</b>



# 402 MUNICIPAL PARKING FUND EXPENSES

		FY 2023	FY 2024	FY 2024	FY 2025
Line Item Prefix: 402-9500-545-:		Actual	Adopted	Estimated	Adopted
Suffix	Object Description				
<b><u>Non-operating Expenses</u></b>					
581-9101	Transfer to General Fund	\$ 119,400	119,195	119,195	129,704
9910	Return to Reserve	-	18,677	18,677	691,059
9910	Reserve for Renewal & Replacement	-	90,900	90,900	-
<b>Total</b>	<b>Non-operating Expenses</b>	<b>\$ 119,400</b>	<b>\$ 228,772</b>	<b>\$ 228,772</b>	<b>\$ 820,763</b>
<b>Total</b>	<b>Municipal Parking Fund Expenses</b>	<b>\$ 1,196,522</b>	<b>\$ 1,721,119</b>	<b>\$ 1,721,119</b>	<b>\$ 2,174,719</b>



## ***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 expenses with expense history.

# 403 SOLID WASTE FUND FINANCIAL SUMMARY

	FY 2023	FY 2024	FY 2024	FY 2025
	Actual	Adopted	Estimated	Adopted
<b>FUNDS AVAILABLE</b>				
Service Revenues	\$ 1,890,816	\$ 2,061,293	\$ 2,061,293	\$ 2,078,961
<b>TOTAL REVENUES</b>	<b>\$ 1,890,816</b>	<b>\$ 2,061,293</b>	<b>\$ 2,061,293</b>	<b>\$ 2,078,961</b>
<b>NET POSITION (Beginning):</b>				
Net Investment in Capital Assets	387,207	387,207	306,414	306,414
Projected Unrestricted Net Position Beginning	(18,214)	(49,346)	(46,928)	(46,928)
<b>TOTAL NET POSITION (Beginning):</b>	<b>368,993</b>	<b>337,861</b>	<b>259,486</b>	<b>259,486</b>
<b>TOTAL</b>	<b>\$ 2,259,809</b>	<b>\$ 2,399,154</b>	<b>\$ 2,320,779</b>	<b>\$ 2,338,447</b>
<b>USES</b>				
Personnel Costs	\$ 922,697	\$ 1,030,017	\$ 1,030,017	\$ 1,049,469
Operating Expenses	1,077,626	1,031,276	1,031,459	1,029,492
Capital Outlay	-	-	-	-
<b>TOTAL USES - EXPENSES</b>	<b>\$ 2,000,323</b>	<b>\$ 2,061,293</b>	<b>\$ 2,061,476</b>	<b>\$2,078,961</b>
<b>NET POSITION (Ending):</b>				
Net Investment in Capital Assets	306,414	387,207	306,414	306,414
Projected Unrestricted Net Position Ending	(46,928)	(49,346)	(47,111)	(46,928)
<b>TOTAL NET POSITION (Ending):</b>	<b>259,486</b>	<b>337,861</b>	<b>259,303</b>	<b>259,486</b>
<b>TOTAL</b>	<b>\$ 2,259,809</b>	<b>\$ 2,399,154</b>	<b>\$ 2,320,779</b>	<b>\$ 2,338,447</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 for garbage, bulk trash and vegetation. The Town provides in-house collection and disposal of recyclable materials for residential and commercial properties.

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.

The FY 2025 budget keeps the annual rate for both the Solid Waste Special Assessment and Commercial Solid Waste Collection Charges unchanged. Solid waste collection charges for single-family residential property are billed by Miami-Dade County on the real property tax (TRIM) notice as a non-ad valorem assessment. The residential property assessment is \$331.42 for garbage/recycle. Variable rates are charged for condos, multi-family units, commercial and other properties.

The Town conducted a rate study in July 2023 which recommended a new commercial recycling rate structure to support the continued funding of annual commercial recycling operations. The Town adopted Resolution No. 2023-2006 at the August 8, 2023 Town Commission meeting. The resolution's five-year rate structure is estimated to provide sufficient revenues to meet projected commercial recycling operations costs for FY2024 through FY2028 with an annual rate increase of approximately 3%. The FY 2025 budget includes the annual rate increase in recycling service revenue projections.

Resolution No. 2023-2006 link: [https://www.townofsurfsidefl.gov/docs/default-source/default-document-library/town-clerk-documents/commission-resolutions/2023-commission-resolutions/resolution-no.-2023-3006---resolution-approving-a-multi-year-commercial-recycling-rates-fy-2024-2028.pdf?sfvrsn=a16e1894\\_3](https://www.townofsurfsidefl.gov/docs/default-source/default-document-library/town-clerk-documents/commission-resolutions/2023-commission-resolutions/resolution-no.-2023-3006---resolution-approving-a-multi-year-commercial-recycling-rates-fy-2024-2028.pdf?sfvrsn=a16e1894_3)

	<b>FY 2021 Actual</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Estimated</b>	<b>FY 2024 Projected</b>
	<b>In Tons</b>				
In-House Solid Waste Collected	6,295	6,560	6,465	6,800	6,840

The Town has a waste disposal inter-local agreement with Miami-Dade County's Department of Solid Waste Management (DSWM) for waste disposal of in-house solid waste collected. DSWM passes through an annual increase based on the Bureau of Labor Statistics Consumer Price Index (CPI). The contracted disposal fee will increase 4% in FY 2025 per the inter-local agreement. Recyclable materials are disposed with an outside vendor and the FY 2025 budget projects a 4% increase in recycle disposal costs.

The Solid Waste division provides collection and disposal services to maintain the Town's tourism areas such as the Collins and Harding corridor, the beach hardpack/walking path, beach street-ends, and to the Town's municipal surface parking lot locations. Waste containers are provided and serviced to maintain these areas. The Tourist Resort Fund and the Municipal Parking Fund will be charged the commercial customer rate of \$25.80 per cubic yard for solid waste collected from these locations. The Resort Tax fund fee for these services is budgeted at \$127,432 based on an estimated 4,940 cubic yards of solid waste collected annually from the tourism related areas. The Municipal Parking Fund fee for these services is budgeted at \$40,248 based on an estimated 1,560 cubic yards collected annually.

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 would normally offset a portion of these costs with a service payment, but with the fund having a negative unrestricted fund balance no transfer is budgeted.

The Solid Waste fleet was reviewed for the replacement of each individual vehicle based on condition, suitability for service, current economy, repair history, actual utilization rate of each asset, and other applicable factors. It is estimated that the balance of funds previously transferred to the Fleet Management Fund (\$379,046) as of September 30, 2023 is adequate to ensure future scheduled replacement. Therefore, no transfer for vehicle replacements will be made to the Fleet Management Fund in FY 2025.

# 403 SOLID WASTE FUND SUMMARY

	FY 2023	FY 2024	FY 2024	FY 2025
	Actual	Adopted	Estimated	Adopted
<b>REVENUES</b>				
Service Revenues	\$ 1,890,816	\$ 2,061,293	\$ 2,061,293	\$ 2,078,961
Use of Net Position (Reserves)	-	-	183	-
<b>TOTAL REVENUES</b>	<b>\$ 1,890,816</b>	<b>\$ 2,061,293</b>	<b>\$ 2,061,476</b>	<b>\$ 2,078,961</b>
<b>EXPENSES</b>				
Personnel Costs	\$ 922,697	\$ 1,030,017	\$ 1,030,017	\$ 1,049,469
Operating Expenses	1,077,626	1,031,276	1,031,459	1,029,492
Capital Outlay	-	-	-	-
<b>TOTAL EXPENSES</b>	<b>\$ 2,000,323</b>	<b>\$ 2,061,293</b>	<b>\$ 2,061,476</b>	<b>\$ 2,078,961</b>
<b>Net Results</b>	<b>\$ (109,507)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>Significant Changes from FY 2024 Adopted Budget +/-</b>
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<b>Personnel Services</b>	
Planned merit pay, salary and benefit adjustments	\$ 19,452

<b>Operating Expenses</b>	
Increase in collected waste and tipping fees (annual COLA - Miami Dade County)	\$ 66,280
Recycling - savings from change to in-house from contractual	\$ (49,680)
Property & liability insurance decrease - change in allocation	\$ (30,965)
Vehicle usage increase	\$ 11,864
No annual allocated fleet replacement	
Bank charges & merchant fees	

Position Title	Personnel Complement							
	FY 2024				FY 2025			
	Funded				Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Public Works Director <sup>1</sup>	0.25			0.25	0.25			0.25
Operations Manager <sup>2</sup>	0.20			0.20	0.20			0.20
Solid Waste Supervisor	1			1	1			1
Solid Waste Operator	3			3	3			3
Refuse Collector	7			7	7			7
Customer Service Representative <sup>1</sup>	0.2			0.2	0.20			0.20
<b>Total</b>	<b>11.65</b>	<b>0</b>	<b>0</b>	<b>11.65</b>	<b>11.65</b>	<b>0</b>	<b>0</b>	<b>11.65</b>

<sup>1</sup>Solid Waste Fund allocation. Position split funded with General, Water and Sewer, and Stormwater Funds.

<sup>2</sup>Solid Waste Fund allocation. Position split funded with General, Tourist Resort, Water and Sewer, and Stormwater Funds.

# 403 SOLID WASTE FUND

## REVENUES

		FY 2023	FY 2024	FY 2024	FY 2025
Line Item Prefix: 403-534-:		Actual	Adopted	Estimated	Adopted
325-2000	Special Assessments Solid Waste	\$ 363,472	\$ 363,979	\$ 363,979	\$ 371,615
343-3600	Lien Fees & Penalties	350	-	-	-
343-4000	Commercial Solid Waste Collection Charges	1,400,112	1,580,944	1,580,944	1,580,944
343-4100	Recycling Revenues	91,251	91,320	91,320	101,352
343-9001	Late Fees & Penalties	16,671	5,000	5,000	5,000
343-9002	Garbage Container Sales/Rentals	17,455	20,000	20,000	20,000
343-9004	Extra Vegetation	995	50	50	50
343-9010	Miscellaneous Revenues	510	-	-	-
<b>Total</b>	<b>Services Revenues</b>	<b>\$ 1,890,816</b>	<b>\$ 2,061,293</b>	<b>\$ 2,061,293</b>	<b>\$ 2,078,961</b>
391-1000	Appropriated Net Assets	-	-	183	-
<b>Total</b>	<b>Miscellaneous Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 183</b>	<b>\$ -</b>
<b>TOTAL</b>	<b>Solid Waste Fund Revenues</b>	<b>\$ 1,890,816</b>	<b>\$ 2,061,293</b>	<b>\$ 2,061,476</b>	<b>\$ 2,078,961</b>

# 403 SOLID WASTE FUND

## EXPENSES

Line Item Prefix: 403-4000-534:		FY 2023	FY 2024	FY 2024	FY 2025
		Actual	Adopted	Estimated	Adopted
Suffix	Object Description				
<b>Personnel Services</b>					
1210	Regular Salaries	\$ 558,720	\$ 617,862	\$ 617,862	\$ 624,854
1410	Overtime	88,007	55,000	55,000	55,000
1510	Special pay	12,437	13,000	13,000	13,303
2110	Payroll Taxes	51,860	52,607	52,607	53,165
2210	Retirement Contribution	62,151	74,335	74,335	78,362
2310/2315	Life & Health Insurance	90,012	161,831	161,831	173,343
2410	Workers Compensation	37,767	47,382	47,382	43,442
2610	Other Post Employment Benefits	21,743	8,000	8,000	8,000
<b>Total</b>	<b>Personnel Services</b>	<b>\$ 922,697</b>	<b>\$ 1,030,017</b>	<b>\$ 1,030,017</b>	<b>\$ 1,049,469</b>
<b>Operating Expenses</b>					
3112	Physical Examinations	\$ 925	\$ 400	\$ 400	\$ 400
3310	Utility Billing Charges	1,056	1,700	1,754	1,700
3410	Other Contractual Services	543,959	568,191	568,191	634,868
3420	Recycling Expense	81,798	93,660	93,660	43,980
4009	Car Allowance	155	1,050	1,050	1,050
4110	Telecommunications	466	750	750	750
4112	Mobile Phone Allowance	181	180	180	180
4111	Postage	1,847	1,800	1,929	1,800
4403	Equipment/Vehicle Leasing	2,399	6,000	6,000	6,000
4510	Property and Liability Insurance	98,136	127,796	127,796	96,831
4603	Equipment Maintenance	19,356	34,000	34,000	34,000
4612	Vehicle Maintenance - Usage	99,942	103,656	103,656	115,520
4613	Vehicle Maint - Fleet Replacement	59,913	-	-	-
4911	Other Current Charges	5,462	5,150	5,150	5,150
5110	Office Supplies	154	100	100	100
5214	Uniforms	11,569	16,780	16,780	17,380
5216	Vehicle Maintenance - Fuel	59,640	59,640	59,640	58,360
5225	Merchant Fees	3,091	3,000	3,000	3,000
5290	Miscellaneous Operating Supplies	6,783	7,200	7,200	8,200
5410	Subscriptions and Memberships	-	223	223	223
5901	Depreciation	80,794	-	-	-
<b>Total</b>	<b>Operating Expenses</b>	<b>\$ 1,077,626</b>	<b>\$ 1,031,276</b>	<b>\$ 1,031,459</b>	<b>\$ 1,029,492</b>
<b>Total</b>	<b>Capital Outlay</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total</b>	<b>Non-operating Expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total</b>	<b>Solid Waste Fund Expenses</b>	<b>\$ 2,000,323</b>	<b>\$ 2,061,293</b>	<b>\$ 2,061,476</b>	<b>\$ 2,078,961</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 expenses with expense history, and program modifications.

# 404 STORMWATER FUND

## FINANCIAL SUMMARY

	FY 2023 Actual	FY 2024 Adopted	FY 2024 Estimated	FY 2025 Adopted
<b><u>FUNDS AVAILABLE</u></b>				
Service Revenues	\$ 871,974	\$ 870,000	\$ 870,000	\$ 870,000
Miscellaneous Revenues	-	-	2,500,000	-
Interest	119,006	60,000	60,000	60,000
Intergovernmental Revenues	-	1,000,000	4,140,697	3,000,000
<b>TOTAL REVENUES</b>	<b>\$ 990,980</b>	<b>\$ 1,930,000</b>	<b>\$ 7,570,697</b>	<b>\$ 3,930,000</b>
<b>NET POSITION (Beginning):</b>				
Net Investment in Capital Assets	29,680	29,680	725,142	725,142
Restricted Net Position - Renewal & Replacement Beginning	266,140	266,140	266,140	266,140
Restricted Net Position - Loan Reserve Beginning	81,000	81,000	81,000	81,000
Unrestricted Net Position - Beginning	3,447,087	1,073,838	2,931,976	104,824
<b>TOTAL NET POSITION (Beginning):</b>	<b>3,823,907</b>	<b>1,450,658</b>	<b>4,004,258</b>	<b>1,177,106</b>
<b>TOTAL</b>	<b>\$ 4,814,887</b>	<b>\$ 3,380,658</b>	<b>\$ 11,574,955</b>	<b>\$ 5,107,106</b>
<b><u>USES</u></b>				
Personnel Costs	\$ 194,894	\$ 254,194	\$ 254,194	\$ 225,003
Operating Expenses	508,346	260,901	346,208	272,676
Capital Outlay	-	-	9,330,901	1,132,151
Debt Service Costs	71,569	410,788	410,788	405,840
Non-Operating Expenses	-	20,000	20,000	20,000
Transfer to Other Funds	35,820	35,758	35,758	1,900,000
<b>TOTAL USES - EXPENSES</b>	<b>\$ 810,629</b>	<b>\$ 981,641</b>	<b>\$ 10,397,849</b>	<b>\$ 3,955,670</b>
<b>NET POSITION (Ending):</b>				
Net Investment in Capital Assets	725,142	29,680	725,142	725,142
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 (Unaudited)	2,931,976	2,022,197	104,824	79,154
<b>TOTAL NET POSITION (Ending):</b>	<b>4,004,258</b>	<b>2,399,017</b>	<b>1,177,106</b>	<b>1,151,436</b>
<b>TOTAL</b>	<b>\$ 4,814,887</b>	<b>\$ 3,380,658</b>	<b>\$ 11,574,955</b>	<b>\$ 5,107,106</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. The Town adopted Resolution No. 2017-2467 in November 2017. The resolution's stormwater utility four-year rate structure was a solution to provide sufficient revenues to meet projected utility operations costs and debt service from FY 2018 through FY 2021. The FY 2025 budget does not include an annual rate increase for stormwater service revenue projections.

The monthly stormwater utility rates for FY 2024 are:

Service Type:

Residential Properties:

Single Family (1.0 ERU)	\$ 17.09
Multi Family (1.0 ERU per dwelling unit)	\$ 17.09

Non-residential Developed Properties:

Excluding Places of Worship (1.25 ERU per 1,300 sq. ft. of impervious area)	\$ 21.37
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Places of Worship (0.5 ERU per 1,300 sq. ft. of impervious area)	\$ 8.55
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The Town employs one stormwater maintenance worker who provides recurring maintenance services. Twenty-five percent (25%) of the Public Works Director position, thirty percent (30%) of the Assistant Public Works Director position, and twenty (20%) for an Operations Manager and Customer Service Representative 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 increased frequency in the street sweeping program to maintain the stormwater infrastructure are funded.

The Florida Department of Environmental Protection (FDEP) Statewide Resilience Plan for Fiscal Year 2024-2025 appropriated a supplemental match grant of \$3M for the Abbott Avenue Stormwater Drainage Improvement project which requires the Town to match the supplemental grant with an additional \$3M of funding. The Town's cost match is phased over FY 2024 and FY 2025.

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 offset a portion of these costs with a service payment to the General Fund. In FY 2025 no service payment is budgeted as projected revenues are sufficient to only fund stormwater operations and debt service.

# 404 STORMWATER FUND

	FY 2023	FY 2024	FY 2024	FY 2025
	Actual	Adopted	Estimated	Adopted
<b>REVENUES</b>				
Service Revenues	\$ 871,974	\$ 870,000	\$ 870,000	\$ 870,000
Miscellaneous Revenues	-	-	2,500,000	-
Interest	119,006	60,000	60,000	60,000
Intergovernmental Revenues	-	1,000,000	4,140,697	3,000,000
Use of Net Position (Fund Balance)	-	-	2,827,152	32,151
<b>TOTAL REVENUES</b>	<b>\$ 990,980</b>	<b>\$ 1,930,000</b>	<b>\$ 10,397,849</b>	<b>\$ 3,962,151</b>
<b>EXPENSES</b>				
Personnel Costs	\$ 194,894	\$ 254,194	\$ 254,194	\$ 225,003
Operating Expenses	508,346	260,901	346,208	272,676
Capital Outlay	-	-	9,330,901	1,132,151
Debt Service	71,569	410,788	410,788	405,840
Transfer to Other Funds	35,820	35,758	35,758	1,900,000
Contingency - Operating	-	20,000	20,000	20,000
Return to Reserves	-	948,359	-	6,481
<b>TOTAL EXPENSES</b>	<b>\$ 810,629</b>	<b>\$ 1,930,000</b>	<b>10,397,849</b>	<b>\$ 3,962,151</b>
<b>Net Results</b>	<b>\$ 180,351</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Significant Changes from FY 2024 Adopted Budget +/-

### Personnel Services

Planned merit pay, salary and benefit adjustments	\$ (29,191)
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### Operating Expenses

Electricity for stormwater pumps	\$ 2,586
Increased hydraulic vacuum cleaning related to construction	\$ 10,000
Pump repairs & maintenance needs increase	\$ 15,000
Curb replacements increase	\$ 22,000

### Capital Outlay

Abbott Avenue drainage project	\$ 1,132,151
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Position Title	FY 2024				FY 2025			
	Funded				Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Public Works Director <sup>1</sup>	0.25			0.25	0.25			0.25
Assistant Public Works Director <sup>2</sup>	0.30			0.30	0.30			0.30
Operations Manager <sup>3</sup>	0.20			0.20	0.20			0.20
Maintenance Worker	1.00			1.00	1.00			1.00
Customer Service Representative <sup>4</sup>	0.20			0.20	0.20			0.20
<b>Total</b>	<b>1.95</b>	<b>0</b>	<b>0</b>	<b>1.95</b>	<b>1.95</b>	<b>0</b>	<b>0</b>	<b>1.95</b>

<sup>1</sup>Stormwater Fund allocation. Position split funded with General Fund, Water and Sewer Fund, and Solid Waste Fund.

<sup>2</sup>Stormwater Fund allocation. Position split funded with General Fund and Water and Sewer Fund.

<sup>3</sup>Stormwater Fund allocation. Position split funded with General, Tourist Resort, Water and Sewer, and Solid Waste Funds.

<sup>4</sup>Stormwater Fund allocation. Position split funded with General Fund, Water and Sewer Fund, and Solid Waste Fund.

# 404 STORMWATER FUND

## REVENUES

Line Item Prefix: 404-538-:		FY 2023	FY 2024	FY 2024	FY 2025
		Actual	Adopted	Estimated	Adopted
<b><u>Intergovernmental Revenues</u></b>					
331-5040	Federal Grant - Treasury (ARPA)	\$ -	\$ -	\$ 2,140,697	\$ -
334-3605	FL Dept of Environmental Protection	-	1,000,000	2,000,000	3,000,000
<b>Total</b>	<b>Intergovernmental - Federal/State/County</b>	\$ -	\$ 1,000,000	\$ 4,140,697	\$ 3,000,000
<b><u>Services Revenues</u></b>					
343-9110	Stormwater Utility Fees	\$ 871,974	\$ 870,000	\$ 870,000	\$ 870,000
<b>Total</b>	<b>Services Revenues</b>	\$ 871,974	\$ 870,000	\$ 870,000	\$ 870,000
<b><u>Miscellaneous Revenues</u></b>					
381-0100	Transfers In - General Fund	\$ -	\$ -	\$ 2,500,000	\$ -
389-1000	Interest Earnings	\$ 119,006	\$ 60,000	\$ 60,000	\$ 60,000
391-1000	Appropriated Net Assets	-	-	2,827,152	32,151
<b>Total</b>	<b>Miscellaneous Revenues</b>	\$ 119,006	\$ 60,000	\$ 5,387,152	\$ 92,151
<b>TOTAL</b>	<b>Stormwater Fund Revenues</b>	<b>\$ 990,980</b>	<b>\$ 1,930,000</b>	<b>\$ 10,397,849</b>	<b>\$ 3,962,151</b>

# 404 STORMWATER FUND EXPENSES

Line Item Prefix: 404-5500-538-:		FY 2023	FY 2024	FY 2024	FY 2025
		Actual	Adopted	Estimated	Adopted
Suffix	Object Description				
<b>Personnel Services</b>					
1210	Regular Salaries	\$ 146,765	\$ 179,570	\$ 179,570	\$ 150,086
1410	Overtime	1,761	1,500	1,500	2,500
1510	Special pay	454	1,050	1,050	1,728
2110	Payroll Taxes	9,958	14,096	14,096	11,968
2210	Retirement Contribution	18,507	20,888	20,888	22,080
2310/2315	Life & Health Insurance	13,997	23,220	23,220	25,723
2410	Workers Compensation	3,452	12,570	12,570	9,618
2610	Other Post Employment Benefits	-	1,300	1,300	1,300
<b>Total</b>	<b>Personnel Services</b>	<b>\$ 194,894</b>	<b>\$ 254,194</b>	<b>\$ 254,194</b>	<b>\$ 225,003</b>
<b>Operating Expenses</b>					
3110	Professional Services	\$ 245,401	\$ 29,500	\$ 114,807	\$ 29,500
3310	Utility Billing Charges	-	1,000	1,000	1,000
4009	Car Allowance	1,074	2,130	2,130	2,130
4112	Mobile Phone Allowance	153	-	-	-
4310	Electricity	23,502	37,057	37,057	37,057
4403	Equipment/Vehicle Leasing	6,079	14,000	14,000	15,775
4601	Maintenance Service/Repair Contracts	56,604	91,231	91,231	101,231
4603	Equipment Maintenance	32,284	58,683	58,683	58,683
4611	Miscellaneous Maintenance	1,608	25,000	25,000	25,000
5410	Subscriptions and Memberships	-	500	500	500
5520	Conferences and Seminars	-	900	900	900
5510	Educational & Training	-	900	900	900
5901	Depreciation	141,641	-	-	-
<b>Total</b>	<b>Operating Expenses</b>	<b>\$ 508,346</b>	<b>\$ 260,901</b>	<b>\$ 346,208</b>	<b>\$ 272,676</b>
<b>Capital Outlay</b>					
6310	Improvements other than Building	\$ -		\$ 9,100,000	\$ 1,132,151
6410	Machinery and Equipment	-		230,901	-
<b>Total</b>	<b>Capital Outlay</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,330,901</b>	<b>\$ 1,132,151</b>
<b>Debt Service</b>					
7110	Principal	\$ -	\$ 216,779	\$ 216,779	\$ 227,011
7115	Principal - SRF	-	121,626	121,626	123,911
7210	Interest	46,942	49,533	49,533	34,836
7215	Interest - SRF	24,627	22,850	22,850	20,082
<b>Total</b>	<b>Debt Service</b>	<b>\$ 71,569</b>	<b>\$ 410,788</b>	<b>\$ 410,788</b>	<b>\$ 405,840</b>

# 404 STORMWATER FUND EXPENSES

Line Item Prefix: 404-5500-538-:		FY 2023	FY 2024	FY 2024	FY 2025
		Actual	Adopted	Estimated	Adopted
<b><u>Non-operating Expenses</u></b>					
581-9101	Transfer to General Fund	\$ 35,820	\$ 35,758	\$ 35,758	\$ 1,900,000
9920	Contingency - Operating needs R&M	-	20,000	20,000	20,000
9910	Reserve Replenishment	-	948,359	-	6,481
<b>Total</b>	<b>Non-operating Expenses</b>	<b>\$ 35,820</b>	<b>\$ 1,004,117</b>	<b>\$ 55,758</b>	<b>\$ 1,926,481</b>
<b>Total</b>	<b>Stormwater Fund Expenses</b>	<b>\$ 810,629</b>	<b>\$ 1,930,000</b>	<b>\$ 10,397,849</b>	<b>\$ 3,962,151</b>



## ***Fleet Management Fund***

The Fleet Management Fund 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 2023	FY 2024	FY 2024	FY 2025
	Actual	Adopted	Estimated	Adopted
<b><u>FUNDS AVAILABLE</u></b>				
Charges for Services	\$ 938,836	\$ 911,264	\$ 911,264	\$ 1,064,740
Interest	-	1,000	1,000	-
Interfund Transfers In	307,919	80,000	455,665	569,130
<b>TOTAL REVENUES</b>	<b>\$ 1,246,755</b>	<b>\$ 992,264</b>	<b>\$ 1,367,929</b>	<b>\$ 1,633,870</b>
<b>NET POSITION (Beginning):</b>				
Invested in Capital Assets	429,613	429,613	920,821	920,821
Restricted for Renewal & Replacement	1,349,961	1,010,023	1,446,027	1,540,567
<b>TOTAL NET POSITION (Beginning)</b>	<b>1,779,574</b>	<b>1,439,636</b>	<b>2,366,848</b>	<b>2,461,388</b>
<b>TOTAL</b>	<b>\$ 3,026,329</b>	<b>\$ 2,431,900</b>	<b>\$ 3,734,777</b>	<b>\$ 4,095,258</b>
<b><u>APPROPRIATIONS</u></b>				
Personnel Costs	\$ 82,656	\$ 89,092	\$ 89,092	\$ 93,491
Operating Expenses	576,825	425,360	425,360	486,001
Capital Outlay	-	370,736	758,937	591,630
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 659,481</b>	<b>\$ 885,188</b>	<b>\$ 1,273,389</b>	<b>\$ 1,171,122</b>
<b>NET POSITION (Ending):</b>				
Net Investment in Capital Assets	920,821	429,613	920,821	920,821
Restricted for Renewal & Replacement	1,446,027	1,117,099	1,540,567	2,003,315
<b>TOTAL NET POSITION (Ending)</b>	<b>2,366,848</b>	<b>1,546,712</b>	<b>2,461,388</b>	<b>2,924,136</b>
<b>TOTAL</b>	<b>\$ 3,026,329</b>	<b>\$ 2,431,900</b>	<b>\$ 3,734,777</b>	<b>\$ 4,095,258</b>

# Fleet Management Fund

## Services, Functions, and Activities:

The Fleet Management Fund is an internal service fund. Internal service funds are used to account for the provision of services within a government organization. The Town's Fleet Management Fund accounts 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 provide 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, quarterly 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 of approximately 68 vehicles is maintained by one full-time mechanic. The Public Works Department operates and oversees the garage and fueling facility.

FY 2025 revenues of \$1,064,740 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:

	<b>Fleet Replacement</b>	<b>Usage</b>	<b>Fuel</b>
General Fund	\$415,692	\$214,609	\$131,350
Tourist Resort Fund	13,680	7,829	3,220
Water & Sewer Fund	21,180	14,188	4,260
Municipal Parking Fund	29,244	30,639	4,970
Solid Waste Fund	\$0	115,520	58,360
Total	<u>\$476,796</u>	<u>\$382,784</u>	<u>\$202,160</u>

The following vehicle purchases are funded in FY 2025:

<u>Description</u>	<u>Department</u>	<u>Amount</u>
Police patrol vehicles – 6 new	Public Safety	\$474,456
Work utility vehicle 4x4 - replacement	Tourist Resort	22,500
Total		<u>\$496,956</u>

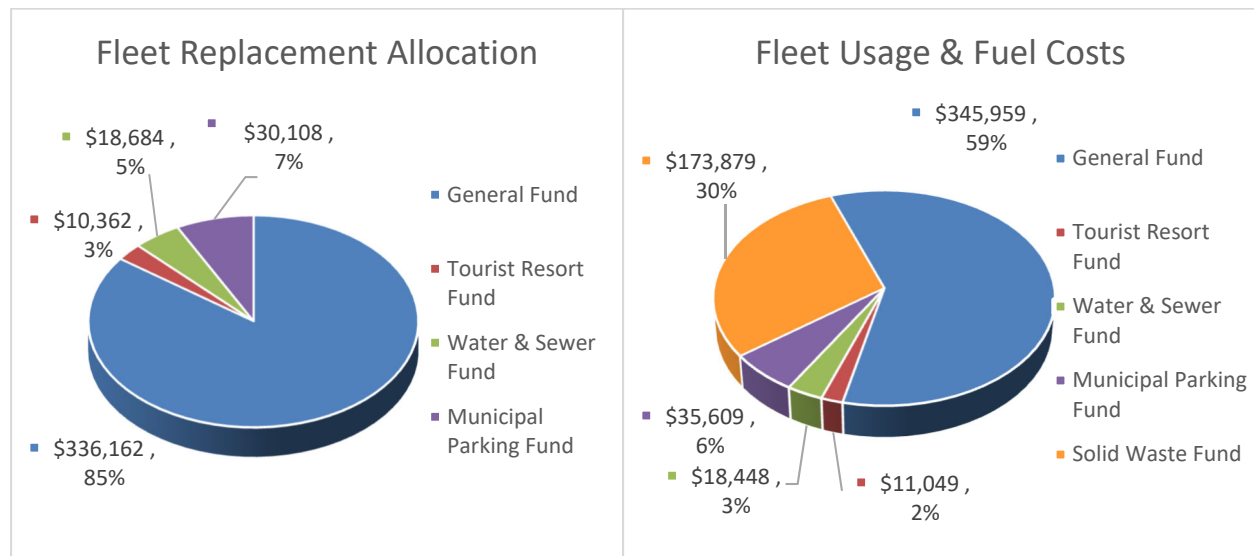
### Impact of Fleet Management on the Operating Budget

Replacement of vehicles is funded in the 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 2025 for fleet replacement is \$479,796 and the impact to the operating budget of other funds is as follows: General Fund \$415,692, Tourist Resort Fund \$13,680, Water and Sewer Fund \$21,180, and Municipal Parking Fund \$29,244.

The Solid Waste fleet was reviewed for the replacement of each individual vehicle based on condition, suitability for service, current economy, repair history, actual utilization rate of each asset, and other applicable factors. It is estimated that the balance of funds previously transferred to the Fleet Management Fund (\$319,133 as of September 30, 2022) is adequate to ensure future scheduled replacements. Therefore, no transfer for vehicle replacements will be made from the Solid Waste Fund in FY 2025.

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 2024 is \$584,944, and the impact to the operating budget of other funds is as follows: General Fund \$345,959; Tourist Resort Fund \$9,249; Water and Sewer Fund \$18,448; Parking Fund \$35,609; and Solid Waste Fund \$173,880.



# 501 Fleet Management Fund

	FY 2023 Actual	FY 2024 Adopted	FY 2024 Estimated	FY 2025 Adopted
<b>REVENUES</b>				
Interfund Transfers	\$ 307,919	\$ 80,000	\$ 80,000	\$ 569,130
Services Revenues	938,836	911,264	911,264	1,064,740
Interest	-	1,000	1,000	-
Use of Fund Balance	-	-	375,665	-
<b>TOTAL REVENUES</b>	<b>\$ 1,246,755</b>	<b>\$ 992,264</b>	<b>\$ 1,367,929</b>	<b>\$ 1,633,870</b>
<b>EXPENDITURES</b>				
Personnel Costs	\$ 82,656	\$ 89,092	\$ 89,092	\$ 93,491
Operating Expenses	576,825	425,360	425,360	486,001
Capital Outlay	-	370,736	758,937	591,630
Fleet Replacement Reserves	-	107,076	94,540	462,748
<b>TOTAL EXPENDITURES</b>	<b>\$ 659,481</b>	<b>\$ 992,264</b>	<b>\$ 1,367,929</b>	<b>\$ 1,633,870</b>
<b>Net Results</b>	<b>\$ 587,274</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>Significant Changes from FY 2024 Adopted Budget +/-</b>
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**Personnel Services**

Planned merit pay, salary and benefit adjustments	\$ 4,399
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**Operating Expenses**

Property & liability insurance increase	\$ 14,821
Vehicle maintenance costs increase	\$ 28,100
Estimated fuel costs decrease	\$ 17,720

**Capital Outlay**

Public Safety 4 new patrol vehicle for new police officers	\$316,304
Public Safety radio replacement - 13 dual frequency radios	\$94,674
P&R Community Center replacement of 4x4	\$22,500

Personnel Complement								
Position Title	FY 2024 Funded				FY 2025 Funded			
	Full	Part			Full	Part		
	Time	Time	Temp	FTEs	Time	Time	Temp	FTEs
Mechanic (Public Works)	1.00			1.00	1.00			1.00
<b>Total</b>	<b>1.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1.00</b>	<b>1.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1.00</b>

# FLEET MAINTENANCE (5000)

## 501 Fleet Management Fund

### REVENUES

Line Item Prefix: 501-539-:		FY 2023	FY 2024	FY 2024	FY 2025
		Actual	Adopted	Estimated	Adopted
341-2000	Fleet Charges - All Departments	\$ 938,836	\$ 911,264	\$ 911,264	\$ 1,064,740
<b>TOTAL</b>	<b>Services Revenues</b>	<b>\$ 938,836</b>	<b>\$ 911,264</b>	<b>\$ 911,264</b>	<b>\$ 1,064,740</b>
361-1000	Interest Earnings	\$ -	\$ 1,000	\$ 1,000	\$ -
<b>Total</b>	<b>Miscellaneous Revenues</b>	<b>\$ -</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>\$ -</b>
381-0100	Interfund Transfer from General Fund	\$ 246,234	\$ 80,000	\$ 80,000	\$ 569,130
381-0800	Interfund Transfer from Tourist Resort Fund	\$ 61,685	\$ -	\$ -	\$ -
392-0000	Use of Restricted Fund Balance	-	-	375,665	-
<b>Total</b>	<b>Other Funding Sources</b>	<b>\$ 307,919</b>	<b>\$ 80,000</b>	<b>\$ 455,665</b>	<b>\$ 569,130</b>
<b>Total</b>	<b>Total Revenues</b>	<b>\$ 1,246,755</b>	<b>\$ 992,264</b>	<b>\$ 1,367,929</b>	<b>\$ 1,633,870</b>

# FLEET MAINTENANCE

## 501 Fleet Management Fund

### EXPENDITURES

Line Item Prefix: 501-5000-539:		FY 2023	FY 2024	FY 2024	FY 2025
		Actual	Adopted	Estimated	Adopted
Suffix	Object Description				
<b><u>Personnel Services</u></b>					
1210	Regular Salaries	\$ 51,858	\$ 55,822	\$ 55,822	\$ 57,497
1410	Overtime	1,419	2,000	2,000	2,000
1510	Special pay	1,508	1,750	1,750	2,700
2110	Payroll Taxes	5,061	4,650	4,650	4,850
2210	Retirement Contribution	7,950	-	-	-
2310/2315	Life & Health Insurance	13,186	22,358	22,358	24,533
2410	Workers Compensation	1,674	2,512	2,512	1,911
<b>Total Personnel Services</b>		<b>\$ 82,656</b>	<b>\$ 89,092</b>	<b>\$ 89,092</b>	<b>\$ 93,491</b>
<b><u>Operating Expenses</u></b>					
4112	Mobile Phone/Tool Allowance	\$ -	\$ 1,200	\$ 1,200	\$ 1,200
4510	Property and Liability Insurance	70,110	84,920	84,920	99,741
4612	Vehicle Maintenance	132,396	149,800	149,800	177,900
5216	Fuel	172,513	189,440	189,440	207,160
5901	Depreciation	201,806	-	-	-
<b>Total</b>	<b>Operating Expenses</b>	<b>\$ 576,825</b>	<b>\$ 425,360</b>	<b>\$ 425,360</b>	<b>\$ 486,001</b>
<b><u>Capital Outlay</u></b>					
6410	Machinery and Equipment	\$ -	\$ 370,736	\$ 758,937	\$ 591,630
<b>Total</b>	<b>Capital Outlay</b>	<b>\$ -</b>	<b>\$ 370,736</b>	<b>\$ 758,937</b>	<b>\$ 591,630</b>
<b><u>Non-operating Expenses</u></b>					
9999	Fleet Replacement Reserves	\$ -	\$ 107,076	\$ 94,540	\$ 462,748
<b>Total</b>	<b>Non-operating Expenses</b>	<b>\$ -</b>	<b>\$ 107,076</b>	<b>\$ 94,540</b>	<b>\$ 462,748</b>
<b>Total</b>	<b>Fleet Maintenance Fund Expenditures</b>	<b>\$ 659,481</b>	<b>\$ 992,264</b>	<b>\$ 1,367,929</b>	<b>\$ 1,633,870</b>

# FY 2025 New Capital Outlay Request

## Police Vehicles

Department	Division	Funding Source	Dept/Org No.	Fiscal Impact
Public Safety	Police	General Fund	521-3000	\$474,456

### Justification and Description

The Public Safety Department is requesting six (6) new Police Officer positions under a program modification in FY 2025. Six (6) new Police vehicles for these positions are requested.

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 purchase, outfit, and install the necessary emergency equipment on the six (6) vehicles is approximately \$474,456 (\$79,076 per vehicle). The estimated cost includes an extended bumper-to-bumper warranty for five years or 75,000 miles, whichever comes first.

### Alternative/Adverse Impacts if not funded:

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### Required Resources

Account Number	Title or Description of Request	Cost
501-5000-539-64-10	Capital Outlay - Machinery & Equipment	\$474,456

### Other Recurring Operating Costs

Account Number	Description	Cost

# FY 2025 New Capital Outlay Request

## Car Mounted Police Radios

Department	Division	Funding Source	Dept/Org No.	Fiscal Impact
Public Safety	Police	General Fund	521-3000	\$94,674

### Justification and Description

Replacement of car mounted radios in thirteen Police Department vehicles. To address a safety issue, the department's vehicles need car mounted radios to monitor frequencies for both local and main Miami Dade County dispatchers. This will also be a vital tool for officers during travel to and from work as they may have to respond in emergency mode or provide help to someone. A car mounted radio provides better reception and transmission since it is much more powerful than officer's handheld radios.

### Alternative/Adverse Impacts if not funded:

Car radios are an essential tool and a safety need for the officer.

### Required Resources

Account Number	Title or Description of Request	Cost
501-5000-539-64-10	Capital Outlay - Machinery & Equipment	\$94,674

### Other Recurring Operating Costs

Account Number	Description	Cost



## FY 2025 New Capital Outlay Request

<b>4x4 Work Utility Replacement Vehicle</b>				
<b>Department</b>	<b>Division</b>	<b>Funding Source</b>	<b>Dept/ Org No.</b>	<b>Fiscal Impact</b>
Parks and Recreation	Community Center - Aquatics/ Beach Operations	Fleet Management Fund	572-8000	\$22,500
<b>Justification and Description</b>				
<p>Replacement of a 4x4 work utility vehicle. The vehicle is used by Community Center staff for beach patrol and emergency response, and to transport equipment for activities and events. During FY2024 one 4x4 vehicle was removed from service due to etended corrosion and unrepairable issues.</p>				
<b>Alternative/Adverse Impacts if not funded:</b>				
<p>Community Center &amp; beach operations patrolling may be limited due to the lack of operable vehicles.</p>				
<b>Required Resources</b>				
Account Number	Title or Description of Request	Cost		
501-5000-539-64-10	Machinery & Equipment - 4x4 Work Utility Vehicle	\$22,500		
<b>Other Recurring Operating Costs</b>				
Account Number	Description	Cost		



## ***Appendix***

This final section of the budget document provides supplemental information.

This section is comprised of the Town's financial policies, debt management, debt service summaries, schedules and requirements, millage and adopted budget resolutions; and a glossary of terms as they are used throughout this document.

## **Financial policies**

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.

## **Resiliency Reserve Policy**

The Town formally adopted a Resiliency Reserve Policy in FY 2020. This policy guides the use of the funds specifically for:

- Costs to strengthen the Town's electrical grid
- Costs to strengthen public infrastructure/parks via resiliency-type improvements
- Costs to implement resiliency-type improvements that strengthen the Town's water management and storm protection systems, including, but not limited to:
  - Submerged lands such as wetlands and living shorelines
  - Coastal green spaces such as open space parks
- Costs to mitigate the Town's greenhouse gas emissions
- Costs to implement other resiliency-type initiatives in the Climate Crisis Report and Action Plan
- Costs to combat public health emergencies

## **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, Tourist Resort Fund and the Enterprise Funds. The Town formally adopted a fund balance policy on June 14, 2022. The fund balance policy establishes an appropriate level of reserves for the Town to target and maintain in the funds, primarily the General Fund.

### **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

- 25% Operations & Maintenance (O&M) Reserve
- 20% Hurricane/Natural Disaster Reserve
- 10% Budget Stabilization Reserve
- 5% Capital Reserve

The FY 2025 Adopted Budget complies with the Reserves Policy as reflected in the General Fund Committed Fund Balance.

### **Tourist Resort Fund**

The Town will strive to budget and fund the target amounts listed below in the Tourist Resort Fund as a percentage of the Town's non-Tourist Board annual operating expenditures of the Tourist Resort Fund

- 10% Unrestricted Fund Balance
- 10% Hurricane/Natural Disaster Reserve
- 10% Budget Stabilization Reserve
- 10% Capital Reserve

The FY 2025 Adopted Budget complies with the Reserves Policy as reflected in the Resort Tax Fund Committed Fund Balance.

### **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.

### **Balancing the Budget**

- The Town’s budget will support Town Commission goals, objectives and policies in meeting the needs of the community within the fiscal capabilities of the Town.
- The annual budget shall balance the public service needs of the community with the fiscal capabilities of the Town.
- The Town will prepare its annual budget using a balanced budget in which estimated revenues, including balances brought forward from prior fiscal years, are equal to total appropriations for expenditures and reserves.
- The Town will maintain budgetary controls to ensure compliance with its fiscal policies and legal provisions included in the Florida Statutes, the Town Charter, and those approved by the Town Commission in the annual adopted budget.

The FY 2025 Adopted Budget is balanced in all funds.

### **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.

The FY 2025 Adopted Budget includes a five-year Capital Improvements Program.

### **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 policy**

Limitations on bonds and bonded indebtedness:

- 1) Bonds issued by the Town of Surfside may or may not be limited. Section 93 of the Town Charter specifies the following:
  - 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, and subject to the requirements of (e) below.
  - 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 the Town may incur.
  - e) Any indebtedness incurred exceeding fifteen percent of the Town's average annual property tax revenue for the preceding five years and which is not fully repayable within a maximum of seven years, shall require approval by a minimum of three members of the Town Commission by ordinance followed by approval by referendum of the Town electors by majority vote.
  - f) "Indebtedness" is defined as any financial obligation of the Town to repay borrowed money or funds.
- 2) Florida Statutes require that general obligation bonds be approved by referendum.
- 3) The Town Charter Section 88 specifies that bonds may be issued for terms not exceeding thirty years.
- 4) Financing of capital projects:
  - a) The maturity of any debt shall not exceed the useful life of the infrastructure improvement or capital acquisition.
  - b) Bonds payable exclusively from the revenue of a municipal project shall be self-supporting whereby the rates, fees or charges prescribed shall produce sufficient revenue to pay when due all bonds and interest thereon.

## **Debt Limits:**

The general obligation (GO) bond debt limit is 15% of the total taxable value of the Town.

For FY 2025, the GO bond limit is \$712,736,868, calculated as follows:

- a) FY 2025 Preliminary taxable value \$4,751,579,117.
- b) Annual limit of GO bond indebtedness outstanding in FY 2025 shall not exceed  $.15 \times \$4,751,579,117 = \$712,736,868$ .

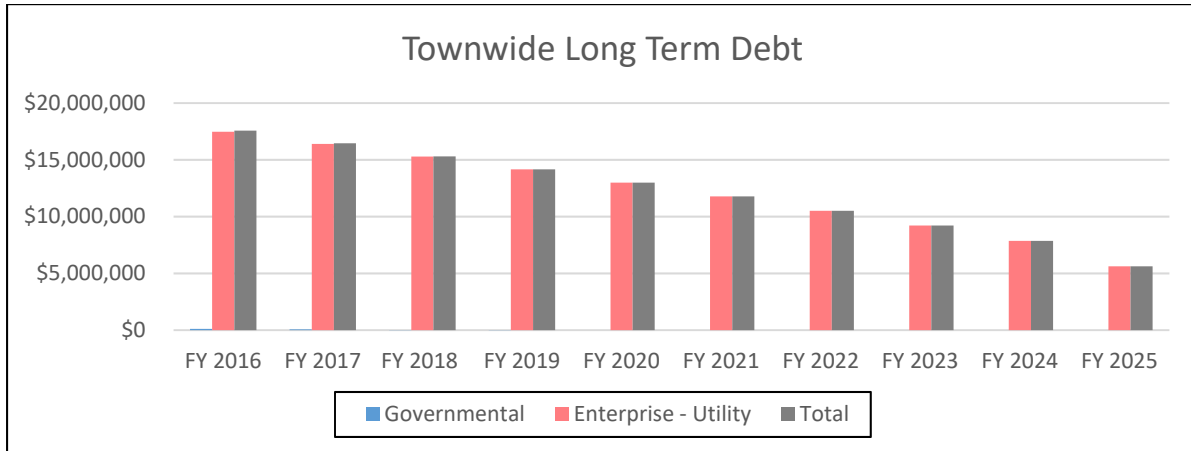
For FY 2025, indebtedness incurred exceeding \$2,097,896 and which is not fully repayable within a maximum of seven years, requires approval by a minimum of three members of the Town Commission by ordinance followed by Town elector referendum approval by majority vote, calculated as follows:

- a) Town's average annual property tax revenue for the preceding five years \$13,985,973.
- b) Indebtedness incurred exceeding 15% of the Town's average annual property tax revenue for the preceding five years  $.15 \times \$13,985,973 = \$2,097,896$ .

## DEBT MANAGEMENT

As of October 1, 2024, the Town of Surfside will have \$7,024,752 of debt outstanding.

The Town of Surfside does not intend to refinance existing debt.



### GOVERNMENTAL FUNDS

The Town currently does not have any general obligation bonds. Florida Statutes require that general obligation bonds be approved by referendum.

In May 2022, the Town adopted Resolution No. 2022-2877 for the official intent to issue voter approved tax exempt General Obligation Bonds up to \$40M for the costs of Undergrounding of Utilities. That project is currently in the design phase and the bond issue will be evaluated further in FY 2025.

### 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 are to be paid annually from the pledge of Water/Sewer and Stormwater fund revenues. Total principal remaining on the bond at September 30, 2024 is \$2,502,571. FY 2025 debt service which is comprised of accrued interest and principal payments is \$1,047,390.

Principal amount outstanding at September 30, 2024	\$	2,502,571
Less: Principal payments		(908,043)
Principal amount outstanding at September 30, 2025	\$	1,594,527

**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.

## DEBT MANAGEMENT

### 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 are to be paid from the pledge of Water/Sewer and Stormwater fund net revenues. Principal and interest are to be paid in semi-annual payments over 20 years. Total principal outstanding at September 30, 2024 is \$4,522,181. FY 2025 debt service which is comprised of accrued interest and principal payments is \$575,970. The loan is secured by net water, sewer and stormwater revenues after payment of debt service on the Town's existing Series 2011 obligations.

Principal amount outstanding at September 30, 2024	\$ 4,522,181
Less: Principal payments	<u>(495,643)</u>
Principal amount outstanding at September 30, 2025	<u><u>\$ 4,026,538</u></u>

**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 Revenue Bonds Series 2011	State Revolving Loan	Enterprise Fund Debt Service Total
	Total			
FY 2025	\$ -	\$ 1,047,390	\$ 575,970	\$ 1,623,360
FY 2026	-	1,594,527	575,934	\$ 2,170,461
FY 2027	-	-	575,898	\$ 575,898
FY 2028	-	-	575,860	\$ 575,860
FY 2029	-	-	575,831	\$ 575,831
FY 2030-33	-	-	2,019,285	\$ 2,019,285
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 2,641,917</b>	<b>\$ 4,898,778</b>	<b>\$ 7,540,695</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>	<b>Outstanding</b>
FY 2025	908,044	139,346	1,047,390	1,594,527
FY 2026	1,594,527	66,701	1,661,228	-
<b>TOTAL</b>	<b><u>\$ 2,502,571</u></b>	<b><u>\$ 206,047</u></b>	<b><u>\$ 2,708,618</u></b>	

#### State Revolving Loan Fund

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>	<b>Outstanding</b>
FY 2025	\$ 495,643	\$ 80,327	\$ 575,970	\$4,026,538
FY 2026	504,955	70,979	575,934	3,521,583
FY 2027	514,442	61,456	575,898	3,007,141
FY 2028	524,107	51,753	575,860	2,483,034
FY 2029	533,953	41,878	575,831	1,949,081
FY 2030-33	1,949,081	70,204	2,019,285	-
<b>TOTAL</b>	<b><u>\$ 4,522,181</u></b>	<b><u>\$ 376,597</u></b>	<b><u>\$ 4,898,778</u></b>	

RESOLUTION NO. 2024-3331

A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF SURFSIDE, FLORIDA, ADOPTING THE FINAL MILLAGE RATE OF 4.0000 MILLS FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2024, AND ENDING SEPTEMBER 30, 2025, WHICH IS GREATER THAN THE ROLLED BACK RATE OF 3.5282 MILLS COMPUTED PURSUANT TO STATE LAW BY 13.37%; AND PROVIDING FOR AN EFFECTIVE DATE.

I, Sandra McCready TOWN CLERK,  
TOWN OF SURFSIDE, FLORIDA, HEREBY CERTIFY  
THIS TO BE A TRUE AND EXACT COPY OF  
THE ORIGINAL THEREOF MAINTAINED IN  
THE FILES OF THIS OFFICE.  
DATED THIS 10th DAY OF Sept, 2024  
SIGNED [Signature]

**WHEREAS**, pursuant to Section 200.065, Florida Statutes, the Miami-Dade County Property Appraiser ("Property Appraiser") has certified the taxable value within the Town of Surfside (the "Town") for the year 2024 which includes all real property within the Town; and

**WHEREAS**, on September 10, 2024, the Town Commission passed Resolution No. 2024-3314 adopting the proposed millage rate at 4.1000 mills for the fiscal year commencing October 1, 2024, and ending September 30, 2025; and

**WHEREAS**, the Town Commission finds that it is necessary to levy and adopt a final millage rate in the Town; and

**WHEREAS**, the Town Commission and the Town Manager have reviewed the Town's proposed Fiscal Year 2024-2025 Budget, considered an estimate of the necessary expenditures contemplated for in the Budget, and have determined that the final millage rate levy set forth herein provides the necessary funds for such expenditures.

**NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COMMISSION OF THE TOWN OF SURFSIDE, FLORIDA, AS FOLLOWS:**

**Section 1. Recitals Adopted.** That the above-stated recitals are hereby adopted and confirmed.

**Section 2. Adopting Final Millage Rate.** The final millage rate to be levied for the Town of Surfside for the fiscal year commencing October 1, 2024, and ending September 30, 2025, is hereby fixed and adopted at 4.0000 mills per \$1,000.00 of assessed property value.

**Section 3. Announcing Percentage Increase.** The proposed millage rate of 4.0000 mills is greater than the rolled-back rate of 3.5282 mills computed pursuant to

Section 200.065, Florida Statutes by 13.37%, which is the percentage increase in property taxes.

**Section 4. Effective Date.** That this Resolution shall become effective immediately upon adoption.

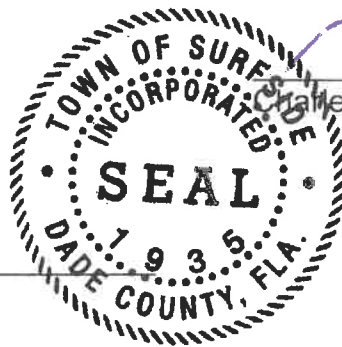
**PASSED AND ADOPTED** on this 24th day of September, 2024.

Motion By: Commissioner Velasquez

Second By: Commissioner Coto

**FINAL VOTE ON ADOPTION:**

Commissioner Ruben A. Coto	<u>Yes</u>
Commissioner Nelly Velasquez	<u>Yes</u>
Commissioner Gerardo Vildostegui	<u>Yes</u>
Vice Mayor Tina Paul	<u>Yes</u>
Mayor Charles W. Burkett	<u>Yes</u>



*Tina Paul*  
 \_\_\_\_\_  
 Tina Paul for  
 Charles W. Burkett, Mayor

Attest:

*Sandra McCready*  
 \_\_\_\_\_  
 Sandra McCready, MMC  
 Town Clerk

Approved as to Form and Legal Sufficiency:

*Mark Blumstein*  
 \_\_\_\_\_  
 Mark Blumstein  
 Town Attorney

*Sandra McCready* TOWN CLERK,  
 TOWN OF SURFSIDE, FLORIDA, HEREBY CERTIFY

THIS TO BE A TRUE AND EXACT COPY OF  
 THE ORIGINAL THEREOF MAINTAINED IN  
 THE FILES OF THIS OFFICE.

DATED THIS 24th DAY OF Sept, 2024  
 SIGNED *[Signature]*

RESOLUTION NO. 2024 - 3332

A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF SURFSIDE, FLORIDA, ADOPTING A FINAL BUDGET FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2024, AND ENDING SEPTEMBER 30, 2025; PROVIDING FOR BUDGETARY CONTROLS; PROVIDING FOR GRANTS AND GIFTS; PROVIDING FOR BUDGET AMENDMENTS; PROVIDING FOR CONFLICTS; AND PROVIDING FOR AN EFFECTIVE DATE.

I, Sandra McCreedy, TOWN CLERK,  
TOWN OF SURFSIDE, FLORIDA, HEREBY CERTIFY  
THIS TO BE A TRUE AND EXACT COPY OF  
THE ORIGINAL THEREOF MAINTAINED IN  
THE FILES OF THIS OFFICE.  
DATED THIS 20th DAY OF Sept., 2024  
SIGNED: [Signature]

**WHEREAS**, pursuant to Section 200.065, Florida Statutes, the Miami-Dade County Property Appraiser (“Property Appraiser”) has certified the taxable value within the Town of Surfside (the “Town”) for the year 2024 which includes all real property within the Town; and

**WHEREAS**, on September 10, 2024, the Town Commission passed Resolution No. 2024-3314 adopting the proposed millage rate for the fiscal year commencing October 1, 2024, and ending September 30, 2025, and further passed Resolution No. 2024-3315 adopting a tentative budget for the Fiscal Year 2024-2025; and

**WHEREAS**, the Town Manager has submitted to the Town Commission a final budget and an explanatory budget message for Fiscal Year 2024-2025 showing revenues and expenditures, together with the character and object of expenditures and an estimate of all municipal projects pending or to be undertaken; and

**WHEREAS**, the Town Commission and the Town Manager have reviewed the Town’s final Fiscal Year 2024-2025 Budget, considered an estimate of the necessary expenditures contemplated for in the Budget, and determined the final millage rate levy to provide the necessary funds for such expenditures.

**NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COMMISSION OF THE TOWN OF SURFSIDE, FLORIDA, AS FOLLOWS:**

**Section 1. Recitals Adopted.** That the above-stated recitals are hereby adopted and confirmed.

**Section 2. Adopting Final Budget.** The Town’s Budget for the fiscal year commencing October 1, 2024, and ending September 30, 2025, is hereby approved and

adopted as incorporated herein ("Budget"). The Budget Summary is attached hereto as Exhibit "A."

**Section 3. Authorizing Expenditure of Budgeted Funds.** Funds appropriated in the Budget may be expended by and with the approval of the Town Manager and/or the Town Commission in accordance with the provisions of the Town Charter, Town Code, and applicable laws. Town funds shall be expended in accordance with the appropriations provided in the Budget adopted herein and shall constitute an appropriation of the amounts specified therein. Supplemental appropriations or the reduction of appropriations, if any, shall be made in accordance with the Town Charter, Town Code and applicable laws. Encumbrances (transactions that reserve funding for contracted purchases of goods or services made in the prior fiscal year) are reappropriated as part of the subsequent year's budget in a reserve for encumbrances. The undisbursed balance of any appropriation for incurred obligations for goods or services that have been approved and contracted for in the prior fiscal year as encumbrances against the undisbursed balances of such appropriations that is proven to be legal, due, and unpaid, shall be carried forward.

**Section 4. Budget Control.** The Budget establishes a limitation on expenditures by fund total. Fund limitations require that the total sum allocated to each fund for operating and capital expenses not be increased or decreased without specific authorization by a duly-enacted Resolution affecting such amendment or transfer. Therefore, the Town Manager and/or designee may authorize transfers from one individual line item account to another and from one department to another so long as the line item and department accounts are within the same fund.

**Section 5. Grants and Gifts.** If and when the Town receives monies from any source, be it private or public, by grant, gift, or otherwise, to which there is attached, as a condition of acceptance, any limitation regarding the use of expenditures of the monies received, the funds so received need not be shown in the Operating Budget nor shall said budget be subject to amendment of expenditures as a result of the receipt of said monies, but said monies shall only be disbursed and applied toward the purposes for which the said funds were received. To ensure the integrity of the Operating Budget, and the integrity of the monies received by the Town under grants or gifts, all monies received as

contemplated above must, upon receipt, be segregated and accounted for based upon generally accepted accounting principles and, where appropriate, placed into separate and individual trust and/or escrow accounts from which any money drawn may only be disbursed and applied within the limitations placed upon same.

**Section 6. Amendments.** If the Town Manager determines that an operating or capital fund total will exceed its original appropriation, the Town Manager is hereby authorized and directed to prepare such resolutions as may be necessary and proper to amend the Budget.

**Section 7. Effective Date.** This Resolution shall become effective immediately upon adoption.

**PASSED AND ADOPTED** on this 24<sup>th</sup> day of September, 2024.

**Moved By:** Commissioner Velasquez  
**Second By:** Commissioner Vildostegui

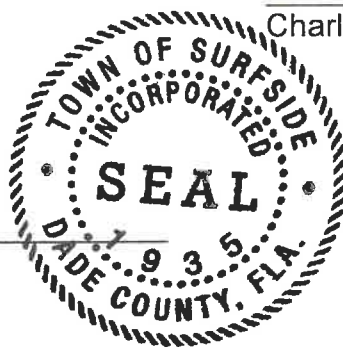
#### FINAL VOTE ON ADOPTION

Commissioner Ruben A. Coto	<u>Yes</u>
Commissioner Nelly Velasquez	<u>Yes</u>
Commissioner Vildostegui	<u>Yes</u>
Vice Mayor Tina Paul	<u>Yes</u>
Mayor Charles W. Burkett	<u>Yes</u>

  
\_\_\_\_\_  
Charles W. Burkett, Mayor

Attest:

  
\_\_\_\_\_  
Sandra McCreedy, MMC  
Town Clerk



Approved as to Form and Legal Sufficiency:

  
\_\_\_\_\_  
Mark Blumstein  
Town Attorney

**EXHIBIT A**

TENTATIVE BUDGET SUMMARY

FISCAL YEAR 2024-2025

**BUDGET SUMMARY**  
**TOWN OF SURFSIDE, FLORIDA**  
**FISCAL YEAR 2024 - 2025**

**THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE TOWN OF SURFSIDE, FLORIDA ARE 26.08% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES**

General Fund        4.0000  
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						
Ad Valorem Taxes        4.0000	\$ 18,056,001	\$ -	\$ -	\$ -	\$ -	\$ 18,056,001
Ad Valorem Taxes        0.0000 (voted debt)	-	-	-	-	-	-
Franchise /Utility Taxes	1,804,264	-	-	-	-	1,804,264
Sales & Use Taxes	93,599	5,254,057	-	-	-	5,347,656
Licenses/Permits	5,000	476,600	-	-	-	481,600
Intergovernmental	731,094	309,433	1,470,800	3,000,000	-	5,511,327
Charges for Services	453,350	-	-	9,478,831	1,064,740	10,996,921
Fines & Forfeitures	230,000	-	-	-	-	230,000
Miscellaneous Revenues	1,639,200	350,750	-	167,500	-	2,157,450
Capital Contributions/Developer Contributions	-	-	1,500,000	-	-	1,500,000
<b>TOTAL SOURCES</b>	<b>\$ 23,012,508</b>	<b>\$ 6,390,840</b>	<b>\$ 2,970,800</b>	<b>\$ 12,646,331</b>	<b>\$ 1,064,740</b>	<b>\$ 46,085,219</b>
Interfund Transfers - In	2,252,540	-	769,200	-	569,130	3,590,870
Fund Balance/Reserves/Net Position	17,717,401	8,539,724	451,287	4,953,842	1,540,567	33,202,821
<b>TOTAL REVENUES, TRANSFERS &amp; BALANCES</b>	<b>\$ 42,982,449</b>	<b>\$ 14,930,564</b>	<b>\$ 4,191,287</b>	<b>\$ 17,600,173</b>	<b>\$ 3,174,437</b>	<b>\$ 82,878,910</b>
<b>EXPENDITURES/EXPENSES</b>						
General Government	\$ 5,756,429	\$ -	\$ -	\$ -	\$ -	\$ 5,756,429
Building Services	-	1,245,655	-	-	-	1,245,655
Public Safety	9,531,390	55,943	-	-	-	9,587,333
Streets	168,564	-	-	-	-	168,564
Recreation, Culture, and Tourism	1,153,642	5,366,971	-	-	-	6,520,613
Physical Environment	1,527,741	-	3,740,000	6,913,701	-	12,181,442
Municipal Transportation	-	235,500	-	1,353,956	-	1,589,456
Debt Service	-	-	-	1,623,362	-	1,623,362
Internal Services	-	-	-	-	1,171,122	1,171,122
<b>TOTAL EXPENDITURES/EXPENSES</b>	<b>\$ 18,137,766</b>	<b>\$ 6,904,069</b>	<b>\$ 3,740,000</b>	<b>\$ 9,891,019</b>	<b>\$ 1,171,122</b>	<b>\$ 39,843,976</b>
Interfund Transfers - Out	1,338,330	222,836	-	2,029,704	-	3,590,870
Fund Balance/Reserves/Net Position	23,506,353	7,803,659	451,287	5,679,450	2,003,315	39,444,064
<b>TOTAL APPROPRIATED EXPENDITURES, TRANSFERS, RESERVES &amp; BALANCES</b>	<b>\$ 42,982,449</b>	<b>\$ 14,930,564</b>	<b>\$ 4,191,287</b>	<b>\$ 17,600,173</b>	<b>\$ 3,174,437</b>	<b>\$ 82,878,910</b>

The tentative, adopted, and /or final budgets are on file in the office of the above referenced taxing authority as a public record.



# 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.

**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.

**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.

**ARPA:** This acronym stands for the American Rescue Plan Act of 2021 which provides federal relief funds to address the continued impact of COVID-19 on the economy, public health, state and local governments, individuals and businesses.

**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.

# GLOSSARY

**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.*

**Balanced Budget:** A budget in which estimated revenues, including balances brought forward from prior fiscal years, are equal to total appropriations for expenditures and reserves.

**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 with an initial, individual cost of \$5,000 or more and an estimated useful life in excess of one year, except for infrastructure and intangible assets for which the Town utilizes a \$25,000 threshold.

**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.

# GLOSSARY

**Capital Outlay/Capital Expenditure:** An expenditure category for the acquisition of assets which generally have a cost of more than a specified amount (i.e. \$5,000) and have an estimated useful economic life in excess of 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 tangible personal property owned by the local government.

**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, working 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.

# GLOSSARY

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

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

**Employee (or Fringe) Benefits:** Contributions made by a government to meet commitments or obligations for an employee's compensation package in excess of salary. Included are the government's share of costs for Social Security and the various pension, medical, and life insurance plans.

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

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

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

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

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

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

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

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

**Fund:** A fiscal 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.

# GLOSSARY

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

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

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

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

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

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

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

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

**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.

**Major Funds:** Major funds are funds whose revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are at least 10 percent of corresponding totals for all governmental or enterprise funds and at least 5 percent of the aggregate amount for all governmental and enterprise funds.

**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.

# GLOSSARY

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

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

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

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

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

**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.

# GLOSSARY

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

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

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

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

**Revenue:** Sources of income.

**Revenue Bond:** This type of bond is backed only by revenues, which come from a specific enterprise or project, such as a water/sewer/stormwater system or a parking program.

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

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

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

**SLFRF:** This acronym stands for State and Local Fiscal Recovery Funds provided to state and local government under the American Rescue Plan Act of 2021.

**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.

# GLOSSARY

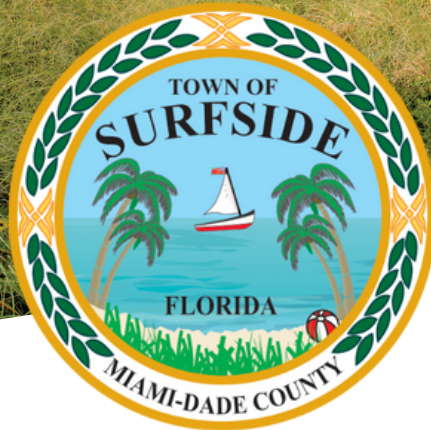
**Unencumbered Balance:** The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purposes.

**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.





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