



FISCAL YEAR
2022

ANNUAL BUDGET



TOWN OF SURFSIDE FLORIDA



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FISCAL YEAR 2022 ANNUAL BUDGET





TOWN OF SURFSIDE
ANNUAL BUDGET
FISCAL YEAR 2022
Town Commission:

Mayor Charles W. Burkett



Vice Mayor Tina Paul



Commissioner Charles Kesl



Commissioner Eliana R. Salzhauer



Commissioner Nelly Velasquez



TOWN OF SURFSIDE, FLORIDA

ADMINISTRATIVE STAFF



Andrew Hyatt, Town Manager

Jason Greene, Assistant Town Manager/CFO

Weiss Serota Helfman Cole & Bierman, Town Attorney

Javier Collazo, Finance Manager

Malarie Dauginikas, Community Services & Public Communications Director

Walter Keller, Marlin Engineering, Town Planner

James McGuiness, Building Official

Andria Meiri, Budget Officer

Tim Milian, Parks and Recreation Director

Sandra Novoa, Town Clerk

Carmen Santos-Alborna, Code Compliance Manager

Yamileth Slate-McCloud, Human Resources Director

Randy Stokes, Public Works Director

Frank Trigueros, Tourism Manager

Julio Yero, Police Chief



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Town of Surfside
Florida**

For the Fiscal Year Beginning

October 1, 2020

Christopher P. Morill

Executive Director

Distinguished Budget Presentation Award

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to **Town of Surfside, Florida**, for its Annual Budget for the fiscal year beginning **October 1, 2020**. 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 2022 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 2020, budgeted and projected from Fiscal Year 2021, and budgeted Fiscal Year 2022. 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.

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MEMORANDUM

To: Honorable Mayor, Vice Mayor and Members of the Town Commission

From: Andrew Hyatt, Town Manager

Date: October 1, 2021

Subject: Budget Message: Fiscal Year 2022 Adopted Annual Budget

It is my privilege to present the Town of Surfside Fiscal Year 2022 (FY 2022) Adopted Annual Budget that not only meets the requirements of State Law, but also represents an effort to deliver required services, equipment, improvements, and infrastructure systems under sound principles of sustainability. The Town's budget plan for the fiscal year balances the community's needs for current and new programming, enhanced service levels, maintenance, repairs, and safety improvements at Town facilities/amenities with available financial resources and continues to expand the Town's solid financial position.

The adopted budget addresses those areas by staffing and equipping a new beach lifeguard tower operation, boosting staff to improve public works operations and town-wide infrastructure maintenance; investing in Town Hall safety and security upgrades, and public safety equipment; digitizing Town records; pursuing grant opportunities for increased funding; redesigning and enhancing functionality of the Town website; improving beach-side street ends; funding Community and Tennis Centers safety equipment, maintenance and repairs; evaluating opportunities for pedestrian friendly improvements; upgrading utility services equipment through phased replacements; addressing storm water flow; replacing aging vehicles in public safety; and increasing reserves for long-range financial planning and future needs, contingencies, and disaster recovery.

Each municipality within the State of Florida is required by State Statute to adopt a balanced budget through statutorily prescribed deadline and the Truth in Millage (TRIM) process which requires two public hearings. The tentative budget and associated millage rate are approved at the first hearing, with final adoption taking place at the second hearing. The Town of Surfside held those hearings on September 13, 2021 and

September 30, 2021 whereby the Town Commission adopted an operating millage rate of 4.2000.

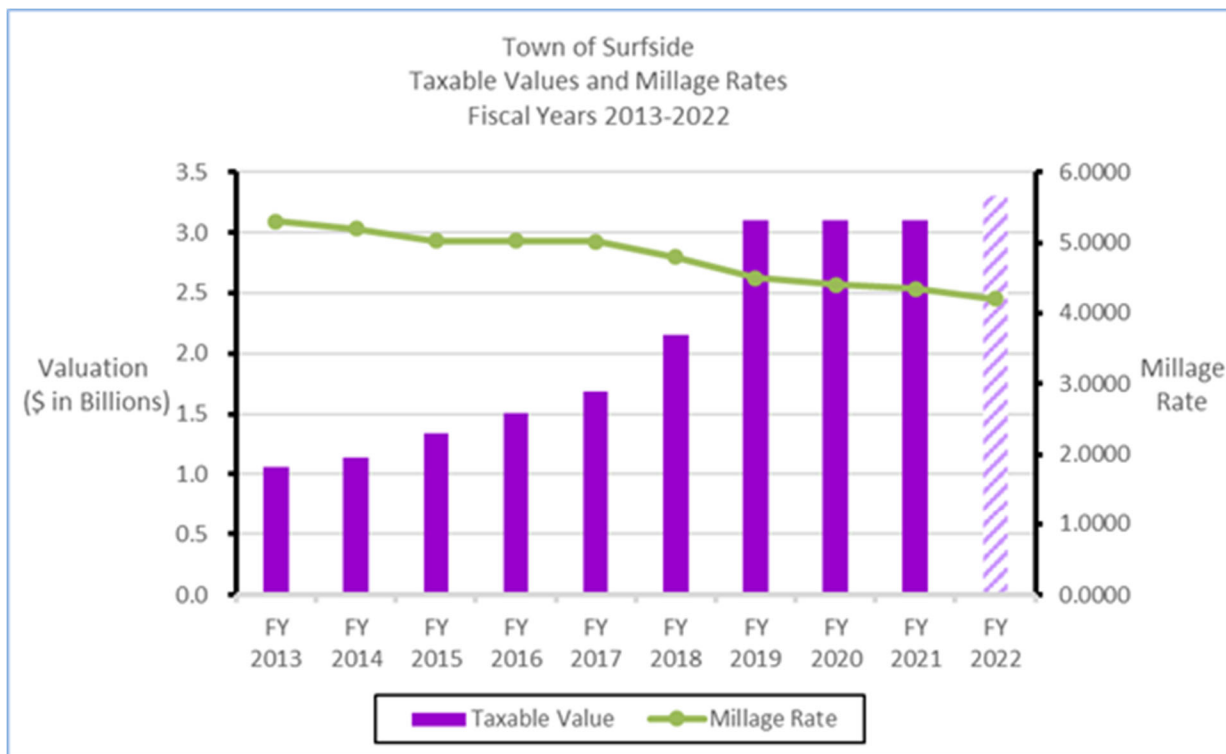
The Town of Surfside endeavors to involve many different stakeholders in the budget development process each year, including the citizens, local businesses, the Town Commission, advisory committees, and Town staff. The FY 2022 budget process began in March 2021, and included a budget visioning workshop held on March 23, 2021, a budget workshop held on June 8, 2021, and one special meeting held on July 22, 2021.

Of particular interest in any Florida municipal budget is the millage rate. At the July 22, 2021 special meeting presentation and discussion, the Town Commission gave direction for a proposed operating millage rate of 4.3499 mills. This is the millage rate included in the Notice of Proposed Taxes mailed to property owners.

At the September 13, 2021 First Budget Hearing, the proposed operating millage rate of 4.3499 was adopted on first reading by a 4-0 vote of the Town Commission, with one Commissioner absent.

At the September 30, 2021 Second Budget Hearing, the millage was further reduced to 4.2000 mills. The operating millage rate of 4.2000 mills was adopted on second reading by a 3-0 vote of the Town Commission, with two Commissioners absent.

The following chart shows the reduction of the millage rate and the growth in property value trend over the past ten years.



Millage and Taxable Value

The FY 2022 adopted budget reduces the Town's millage rate from 4.3499 mills to 4.2000, and this is the sixth consecutive year the Town's millage rate has been lowered. The millage rate is 2.32% above the rolled-back rate of 4.1046. Taxable value plus new construction on the tax roll increased 5.3%, mainly from increased existing property taxable values. The Miami-Dade County Property Appraiser reported on July 1, 2021, the 2021 Taxable Value of \$3,392,259,681; an increase of \$166.2 million over the 2020 Preliminary Certification of Taxable Value.

The following chart shows the reduction of the millage rate over the past three years and the growth in property value based on assessment information provided by the Miami-Dade County Property Appraiser:

Fiscal Year	Adopted Millage Rate	Taxable Property Value	Value Increase in Dollars	% Change
2019-20	4.4000	\$3,116,633,395	\$30,612,861	1.0%
2020-21	4.3499	\$3,126,037,017	\$9,403,622 *	0.3%
2021-22	4.2000	\$3,292,259,681	\$166,222,664	5.3%

*Mainly attributable to new construction

The Town's diversified tax base from recent development projects and construction incorporated into the tax rolls has strengthened. This growth in taxable value now supports a firm tax base to provide the resources to invest in the community, address the Town's changing needs, demand for services (recreational programming, equipment, facilities and infrastructure), and to attract business to Surfside.

Budget Reductions to the FY 2022 Budget

The FY 2022 budget includes the changes to the tentative budget that were necessary as a result of lowering the adopted millage rate to 4.2000 from the proposed rate of 4.3499 at the September 30, 2021 Second Budget Hearing. That change resulted in a \$468,834 reduction to property tax revenue, and a corresponding decrease to the General Fund Return to Reserves.

FY 2022 Adopted Budget		
Budget Reductions After Second Public Hearing of September 30, 2021		
General Fund Revenue Adjustments		
Account	Description	Amount
Ad Valorem Taxes	Millage reduced to 4.2000 mills from 4.3499 mills	(\$468,834)
Total Net Revenue Change		(\$468,834)
Expenditure Reductions		
Account	Description	Amount
Return to Reserves	Millage reduced to 4.2000 mills from 4.3499 mills	(\$468,834)
Total Net Expenditure Change		(\$468,834)

The Town's FY 2022 total net operating budget for all budgeted funds is \$31,179,905 which is \$1,253,610 more than the FY 2021 adopted net operating budget. The FY 2022 budget will continue to improve the Town's financial stability with an increase in General Fund reserves of \$2,646,627.

Personnel Services

Personnel Services costs represent 43% of the total operating budget and 52% of the General Fund operating budget. General employee compensation projections are based on the current Employee Classification and Compensation Study. A merit pool for general employee movement in the plan and annual performance increases is funded. The Fraternal Order of Police (FOP) contract was executed during FY 2020. Pension contributions were projected using the contribution rates based on budgeted payroll as follows: 25.8% for FOP and 15.8% for general employees. These estimated rates and contributions are based upon actuarially determined rates. The adopted budget also includes a 1.85% increase in health insurance benefits cost.

In FY 2022 the number of full-time equivalent positions (FTE) is 129.4. A net 2.5 FTEs was added to the FY 2022 Adopted Budget compared to the FY 2021 Adopted Budget. The personnel changes include the addition of three (3) full-time positions and one (1) part-time position, and the elimination of one (1) full-time position.

The additions for FY 2022 include two new Public Works positions allocated to the General, Tourist Resort, Water/Sewer, Solid Waste, and Stormwater Funds and one full-time and one part-time position for beach recreational operations in the Tourist Resort Fund. The decrease of one full time position was realized during FY 2021 changes in the Public Safety department operations resulting in reclassifying one Lieutenant position to a Police Captain and eliminating one Lieutenant position.

The FY 2022 staffing changes are:

General Fund

- One (1) Operations Manager position.
- One (1) Heavy Equipment Operator

Both positions are in the Public Works department to support and enhance the operational needs of several divisions, including maintaining the beach walking path, hardpack, and beach-side street ends. The positions are funded through allocations in the General, Tourist Resort, Water & Sewer, Solid Waste and Stormwater funds.

Tourist Resort Fund

- One (1) Lifeguard full time
- One (1) Lifeguard part time

The positions are to operate an additional lifeguard tower station at a new location on the beach.

General Fund

General Fund revenues for FY 2022 are \$16,592,940, a net increase of approximately \$130,818 or 0.8% from FY 2021. The proposed General Fund expenditures, net of anticipated reserve increases, are \$13,946,313, a net increase of approximately \$676,515 or 5.1 % from FY 2021. This net increase in expenditures is composed of a decrease in general operating expenditures of \$73,485 netted against a \$750,000 increase to the annual appropriation for current year contingencies for unanticipated needs throughout the year.

In addition to the two Public Works positions under staffing changes above, the FY 2022 proposed General Fund budget includes funds for the following:

- Grant writing and support services
- Surfside 305 Strategic Climate Action Plan
- Town Hall security camera upgrades
- Preservation and archival digitization of ordinances
- Eight additional body worn cameras
- Fuel tank removal site remediation
- Town Hall CAT5 storm hardening resiliency study
- Town website enhancement and redesign
- Web hosting

There are no new capital projects in FY 2022 that would require a transfer to the Capital Projects Fund. A return to General Fund reserves of \$2,646,627 is projected which will strengthen the Town's future financial position.

The Town's financial stability has increased consistently over the past three years as reflected in the General Fund balance (reserves):

Fiscal Year	Fund Balance
FY 2020	\$18,655,267
FY 2021 Estimated	\$20,186,248
FY 2022 Estimated	\$22,832,875

Capital Projects Fund

Three new projects are planned in FY 2022 as follows:

- Town Hall fire alarm system upgrade
- 88th Street beach street-end improvements
- 89th Street beach street-end improvements

The \$332,500 of funding for these projects is appropriated from the Capital Projects Fund balance that is available from prior years' projects coming in under budget.

The 96th Street Park reconstruction project, which was funded in FY 2021, is currently in design development. In the spring of 2021, the Town Commission unanimously selected a design to include a two-story recreational building, playground, basketball court and multi-purpose field.

Tourist Resort Fund

The major revenue source in this fund is generated from resort taxes on accommodations and food and beverage sales. All resort tax revenues and the related expenditures for tourism and the Community and Tennis Centers operations are budgeted in the Resort Tax Fund. It is important to note that sixty-six percent (66%) of resort tax revenues fund and support the operations/maintenance of the Community and Tennis Centers, and other eligible activities, therefore, directly relieving ad valorem taxes from being used for such purposes. The remaining thirty four percent (34%) allocation of resort taxes funds services, programs, and special events to promote the Town as a tourist destination.

The Town anticipates a gradual increase in resort tax revenues as tourism and economic activity in the Town return to pre-pandemic levels. FY 2022 tax revenues are projected at \$3,503,823 which is an approximate 20% increase from total budgeted FY 2021 revenues and a 36% increase from FY 2020 actual revenues. The strong rebound in tourism and hotel occupancy relative to the pre-pandemic 2019 levels is positive and promising. The fund will have approximately \$2.2 million in available reserves to cover any shortfalls if resort tax revenues fall below the adopted budget's projection. It is important to note that the equivalent of approximately 1.1246 mills is funded with resort tax revenues, thus providing ad valorem tax relief to property owners.

The FY 2022 Resort Tax Fund adopted budget appropriates funding for both tourism and culture/recreation. The tourism related Town website enhancement and redesign to improve communication and functionality is funded. New cultural and recreational needs for the Community Center, Tennis Center and eligible beach related activities are funded.

Eligible new activities for culture and recreation funded with resort taxes include:

- Lifeguard tower operations at south end of beach includes staffing of one fulltime lifeguard and one part time lifeguard, and supplies/equipment for new operations
- Chemical feeders for the pool, spa, and water playground (tot lot)
- Portable pool lifeguard stands
- Main pool entrance ladders
- Tennis Center court dividers
- Decorative bike rack at the Community Center
- Water playground filtration sand filters
- Lightning warning system
- Beach walking path/hardpack upkeep and maintenance
- Annual sidewalk painting of Collins and Harding corridor
- Eligible street sweeping

The following new positions are partially funded through resort taxes:

- Operations Manager – Public Works – 20% allocation
- Heavy Equipment Operator – Public Works - 50% allocation

A net increase to total reserves of \$145,273 is projected during FY 2022.

Police Forfeiture Fund

The Police Forfeiture Fund is a special revenue fund and there are restrictions on what the revenue can be used to fund. The revenue comes from the lawful seizures of property associated with criminal activities. No revenues are budgeted. Eligible public safety expenditures include:

- Patrol laptop lease and air cards
- Special equipment, body armor, and ammunition
- Crime prevention programs
- Citizens Police Academy
- These expenditures are funded with \$107,159 of fund balance.

Municipal Transportation Fund

Projected Transit Surtax Proceeds of \$241,922 and appropriated fund balance of \$44,600 will provide funding for the Town's Community bus service, sidewalk replacements, traffic analyses, a walkability and design study, and bus stop maintenance. The Town is working with Miami-Dade County and neighboring municipalities for a new Tri-city Surf-Bal-Bay combined shuttle bus and on-demand type service for the near future.

Building Fund

Projected permit revenues for FY 2022 are \$498,000. It is important to note that building permit revenue is volatile and fluctuates with construction cycles. Renovations and remodeling projects and new buildings are expected to generate this revenue in FY 2022. Building permit fees are paid up front, and prior year revenues are maintained in fund reserves to fund inspection services throughout project life cycles. In FY 2022 \$622,969 of fund reserves are appropriated to balance the budget.

Enterprise Funds

Water and Sewer

The Town purchases water from Miami Dade County's Water and Sewer Department (WASD). Miami Dade County has approved a 3.88% increase to the wholesale water rate and a 5.37% increase to the wholesale wastewater rate in FY 2022. The Town contracts with the City of Miami Beach to fulfill the wastewater removal component for the Town. The City of Miami Beach receives wholesale wastewater services from WASD and annually adds a surcharge (FY 2022 10%) to the County's rates to determine the rates charged to the Town for wastewater removal. The City of Miami Beach will pass-through to the Town the 5.37% wholesale sewer rate increase in FY 2022.

The Town adopted Resolution No. 2017-2468 for water and sewer rates and service charges with a four-year rate structure to provide sufficient revenues for FY 2018 through FY 2021. The FY 2022 adopted budget does not include an annual rate increase for water and sewer service revenue projections. Therefore, the Town's rate structure will not offset the County's rate increase.

Funding for smoke testing to comply with a Miami-Dade County requirement and the phased replacement of cellular water meters is funded. The fund projects an increase

to reserves of \$185,407 which will reduce the existing deficit in the unrestricted net position for this fund.

Municipal Parking

In FY 2022 parking revenues are projected to decrease \$17,000 from FY 2021 parking revenues since the Town no longer charges for residential parking permits. Body worn cameras for parking enforcement officers are funded.

Solid Waste

In FY 2022 service revenues and expenses are projected to be flat. A transfer to the Fleet Management Fund for future vehicle replacements is not budgeted since it is estimated the balance of funds previously transferred is adequate to ensure future scheduled replacements.

Stormwater Fund

In FY 2022 service revenues are projected to increase 5% from FY 2021. The FY 2022 budget does not include an annual rate increase, rather, this revenue increase is generated from newly completed construction projects coming online in FY 2021. To reduce the amount of rain water that collects in streets after major rain events, the budget appropriates \$15,000 for curb replacements to facilitate the flow of water into the stormwater system. Eligible street sweeping services of \$7,769 were allocated to the Tourist Resort Fund in FY 2022, therefore, reducing this expense in the fund.

Fleet Management Fund

The Fleet Management Fund was created in FY 2019 to account for the purchase, operation, and maintenance costs of the Town's vehicles and to set aside funds for replacement of Town vehicles. Cost recovery and chargeback for use of vehicles is allocated to departments/enterprises to gradually pay for the use of assigned vehicles. This will generate \$763,044 of revenues in this fund.

During FY 2022 the following vehicle purchases are funded:

- Public Safety police patrol vehicles - \$200,320
- Code Compliance work utility vehicle 4x4 replacement - \$16,000
- Culture/Recreation -Tourist Resort work utility 4x4 new vehicle - \$16,000

The fund is expected to have fleet replacement reserves of \$1,184,734 at the end of FY 2022.

Conclusion

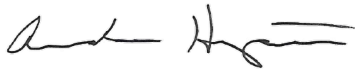
The Town of Surfside has experienced solid growth in taxable property values in recent years, new construction from remaining infill properties is minimal and the Town will face future challenges due to the limited projection for upward adjustment to the tax base. The Town's FY 2022 adopted millage rate of 4.2000 provides the financial strength to manage future factors such as the upcoming resident vote on the borrowing of funds to pay for undergrounding of utilities, the pandemic effects of the recurring outbreaks of variants and essential safety practices, the unknown impact to the Town's finances due

to the Champlain Tower South collapse, and the impact climate change and sea level rise may have on existing property values in the future.

The Town Commission's leadership, the dedication of Town employees, and the community's support have served well in developing this year's budget so that the Town can continue to provide extensive, quality services, amenities, and infrastructure that improve and beautify the Town, address safety, and provide financial stability to the Town's residents and property owners.

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

Respectfully submitted:

A handwritten signature in black ink, appearing to read "Andrew Hyatt". The signature is fluid and cursive, with a long horizontal stroke at the end.

Andrew Hyatt





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 2022 Annual Budget

\$31,179,905

Town Demographics:

Population	5,997
Median Housing Value	\$625,500
Median Household Income	\$69,063
Total Housing Units	2,328
Average Household Size	2.46

Elections:

Registered Voters	3,864
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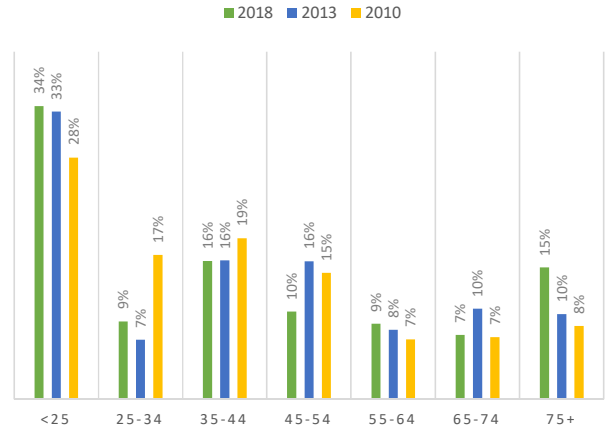
Public Safety Department:

Sworn Officers	32
Non-sworn Personnel	6

Major Employers: (2020)

Major Employers: (2020)	Employees
SC Hotel Property LLC (Four Seasons)	329
Beach House Hotel D/B/A Grand Beach	275
Town of Surfside	129
Publix Super Market, Inc.	104
Flanigan's Seafood Bar & Grill	51
Residence Inn (Miami Beach Surfside)	50
M. Kotler Realty	31
Solara Surfside Resort	30
Harding Realty	30
Harbor Pita D/B/A Harbor Grill	28

POPULATION BY AGE



Education:

	2019 Enrollment
Ruth K. Broad/Bay Harbor K-8	1,450
Nautilus Middle School	1,125
Miami Beach Senior High School	2,352

Principal Real Property Taxpayers:

Fort Capital Management LLC	6.57%
Beach House Hotel LLC	2.06%
SC Hotel Property LLC	1.65%
The Surf Club Apartments Inc.	0.96%
Surfside House Ocean Views LLC	0.86%
HDP TLD Partners LLC	0.73%
Thompson Dean	0.70%
9564 Harding Investment LLC	0.68%
SC Club 1031 LLC	0.67%
SC Club PH7 LLC	0.64%
Total	15.52%

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 90th and 91st 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 94th Street to 96th 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 2019 population estimate of the Town of Surfside is 5,651 full-time residents and was 5,744 per the 2010 US Census. This figure does not capture the many visitors who come to enjoy the excellent beaches and lifestyle opportunities.

Demographics

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

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

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

Race: According to the 2010 census, 98.3% of the population identifies with a single race, but there is diversity among the races with which people identify. 94.6% identified themselves as

White alone. A full 46.5% of the population identified themselves as: "Hispanic or Latino (of any race)."

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

Housing Values: The median value of owner-occupied housing units in 2014-2018 is \$581,800 for the Town compared to a median value of owner-occupied housing units in Miami Dade County of \$268,200 and in the US of \$204,900.

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 95.7% (9.01% higher than across the US). The Town population with a bachelor's degree or higher was 59.3% (88% higher than the US average of 31.5%) according to the 2010 census.

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

2010 US Census Data:

Median household income: \$67,760

Number of households: 2,057

Persons per household: 2.79

2019 US Census Bureau Quick Facts:

Median household income: \$69,063

Number of households: 2,328

Persons per household: 2.46

Persons in poverty: 8.5%

Educational Attainment: high school graduate or higher: 98.8 %

Persons without health insurance: 4.5 %

Median Housing Value: \$625,500

Total Housing Units: 3,839

Number of Firms: 1,302

Male Median Income: \$63,311

Female Median Income: \$35,771

Veterans: 151

Percent of households with a broadband Internet subscription: 81.3 %

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 2020.

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 Charles Kesl
- ✓ Commissioner Eliana R. Salzhauer
- ✓ Commissioner Nelly Velasquez

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

Vice Mayor Tina Paul:
tpaul@townofsurfsidefl.gov

Commissioner Charles Kesl:
ckesl@townofsurfsidefl.gov

Commissioner Eliana R. Salzhauer:
esalzhauer@townofsurfsidefl.gov

Commissioner Nelly Velasquez:
nvelasquez@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) 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 96th 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

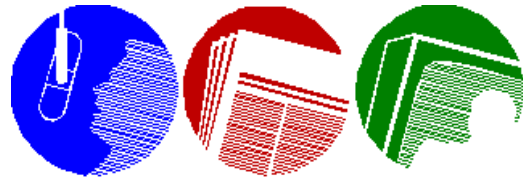
9293 Harding Avenue
Surfside, FL 33154
305-861-4863

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

96th 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

QuickFacts

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

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

Table

All Topics 	Surfside town, Florida	Miami-Dade County, Florida	Florida	United States
Population estimates, July 1, 2019, (V2019)	5,651	2,716,940	21,477,737	328,239,523
 PEOPLE				
Population				
Population estimates, July 1, 2019, (V2019)	5,651	2,716,940	21,477,737	328,239,523
Population estimates base, April 1, 2010, (V2019)	5,564	2,497,993	18,804,564	308,758,105
Population, percent change - April 1, 2010 (estimates base) to July 1, 2019, (V2019)	1.6%	8.8%	14.2%	6.3%
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
Age and Sex				
Persons under 5 years, percent	▲ 5.3%	▲ 5.8%	▲ 5.3%	▲ 6.0%
Persons under 18 years, percent	▲ 25.6%	▲ 20.2%	▲ 19.7%	▲ 22.3%
Persons 65 years and over, percent	▲ 23.0%	▲ 16.7%	▲ 20.9%	▲ 16.5%
Female persons, percent	▲ 51.8%	▲ 51.4%	▲ 51.1%	▲ 50.8%
Race and Hispanic Origin				
White alone, percent	▲ 90.2%	▲ 79.0%	▲ 77.3%	▲ 76.3%
Black or African American alone, percent (a)	▲ 0.0%	▲ 17.7%	▲ 16.9%	▲ 13.4%
American Indian and Alaska Native alone, percent (a)	▲ 0.0%	▲ 0.3%	▲ 0.5%	▲ 1.3%
Asian alone, percent (a)	▲ 0.8%	▲ 1.6%	▲ 3.0%	▲ 5.9%
Native Hawaiian and Other Pacific Islander alone, percent (a)	▲ 0.0%	▲ Z	▲ 0.1%	▲ 0.2%
Two or More Races, percent	▲ 0.6%	▲ 1.3%	▲ 2.2%	▲ 2.8%
Hispanic or Latino, percent (b)	▲ 44.7%	▲ 69.4%	▲ 26.4%	▲ 18.5%
White alone, not Hispanic or Latino, percent	▲ 54.1%	▲ 12.9%	▲ 53.2%	▲ 60.1%
Population Characteristics				
Veterans, 2015-2019	151	48,104	1,440,338	18,230,322
Foreign born persons, percent, 2015-2019	44.0%	53.7%	20.7%	13.6%
Housing				
Housing units, July 1, 2019, (V2019)	X	1,040,666	9,673,682	139,684,244
Owner-occupied housing unit rate, 2015-2019	55.3%	51.2%	65.4%	64.0%
Median value of owner-occupied housing units, 2015-2019	\$625,500	\$289,600	\$215,300	\$217,500
Median selected monthly owner costs -with a mortgage, 2015-2019	\$3,210	\$1,825	\$1,503	\$1,595
Median selected monthly owner costs -without a mortgage, 2015-2019	\$1,403	\$627	\$505	\$500
Median gross rent, 2015-2019	\$1,977	\$1,328	\$1,175	\$1,062
Building permits, 2020	X	9,831	164,074	1,471,141
Families & Living Arrangements				
Households, 2015-2019	2,328	883,372	7,736,311	120,756,048
Persons per household, 2015-2019	2.46	3.00	2.65	2.62
Living in same house 1 year ago, percent of persons age 1 year+, 2015-2019	84.0%	88.0%	84.5%	85.8%
Language other than English spoken at home, percent of persons age 5 years+, 2015-2019	63.4%	74.9%	29.4%	21.6%
Computer and Internet Use				
Households with a computer, percent, 2015-2019	94.1%	89.9%	91.5%	90.3%
Households with a broadband Internet subscription, percent, 2015-2019	81.3%	76.9%	83.0%	82.7%
Education				
High school graduate or higher, percent of persons age 25 years+, 2015-2019	98.8%	81.4%	88.2%	88.0%
Bachelor's degree or higher, percent of persons age 25 years+, 2015-2019	65.7%	29.8%	29.9%	32.1%
Health				
With a disability, under age 65 years, percent, 2015-2019	29 3.0%	5.8%	8.6%	8.6%
Persons without health insurance, under age 65 years, percent	▲ 5.8%	▲ 19.4%	▲ 16.3%	▲ 10.2%

Economy

In civilian labor force, total, percent of population age 16 years+, 2015-2019	56.6%	62.6%	58.5%	63.0%
In civilian labor force, female, percent of population age 16 years+, 2015-2019	52.9%	56.9%	54.3%	58.3%
Total accommodation and food services sales, 2012 (\$1,000) (c)	24,775	7,696,552	49,817,925	708,138,598
Total health care and social assistance receipts/revenue, 2012 (\$1,000) (c)	10,000	17,547,353	124,061,425	2,040,441,203
Total manufacturers shipments, 2012 (\$1,000) (c)	D	7,192,924	96,924,106	5,696,729,632
Total retail sales, 2012 (\$1,000) (c)	80,902	38,361,231	273,867,145	4,219,821,871
Total retail sales per capita, 2012 (c)	\$13,657	\$14,805	\$14,177	\$13,443

Transportation

Mean travel time to work (minutes), workers age 16 years+, 2015-2019	30.9	32.8	27.8	26.9
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Income & Poverty

Median household income (in 2019 dollars), 2015-2019	\$69,063	\$51,347	\$55,660	\$62,843
Per capita income in past 12 months (in 2019 dollars), 2015-2019	\$49,880	\$28,224	\$31,619	\$34,103
Persons in poverty, percent	▲ 8.5%	▲ 15.7%	▲ 12.7%	▲ 11.4%

BUSINESSES**Businesses**


Total employer establishments, 2019	X	86,855	574,512	7,959,103
Total employment, 2019	X	995,962	8,860,042	132,989,428
Total annual payroll, 2019 (\$1,000)	X	52,226,223	426,908,310	7,428,553,593
Total employment, percent change, 2018-2019	X	-0.5%	2.2%	1.6%
Total nonemployer establishments, 2018	X	557,833	2,388,050	26,485,532
All firms, 2012	1,302	468,185	2,100,187	27,626,360
Men-owned firms, 2012	640	239,190	1,084,885	14,844,597
Women-owned firms, 2012	393	187,379	807,817	9,878,397
Minority-owned firms, 2012	568	371,158	926,112	7,952,386
Nonminority-owned firms, 2012	702	83,563	1,121,749	18,987,918
Veteran-owned firms, 2012	127	25,461	185,756	2,521,682
Nonveteran-owned firms, 2012	1,132	432,417	1,846,686	24,070,685


GEOGRAPHY**Geography**

Population per square mile, 2010	10,067.9	1,315.5	350.6	87.4
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

 Estimates are not comparable to other geographic levels due to methodology differences that may exist between different data sources.

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 row in TABLE view to learn about sampling error.

The vintage year (e.g., V2019) refers to the final year of the series (2010 thru 2019). *Different vintage years of estimates are not comparable.*


Fact Notes

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

Value Flags

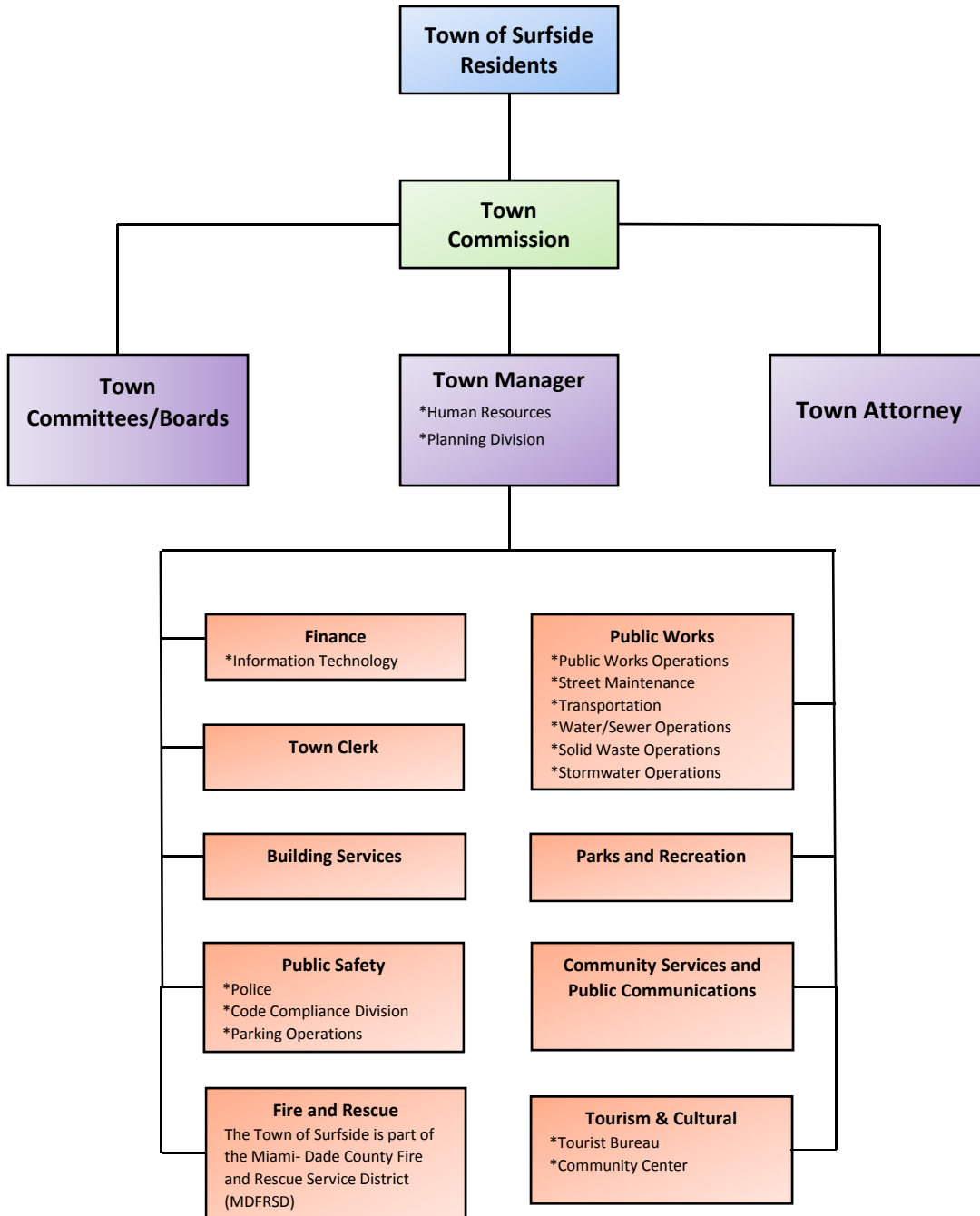
- Either no or too few sample observations were available to compute an estimate, or a ratio of medians cannot be calculated because one or both of the median estimates falls in the lowest or upper in open ended distribution.
- F Fewer than 25 firms
- D Suppressed to avoid disclosure of confidential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

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 F Estimates, State and County Housing Unit Estimates, County Business Patterns, Nonemployer Statistics, Economic Census, Survey of Business Owners, Building Permits.

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Town of Surfside Government Structure

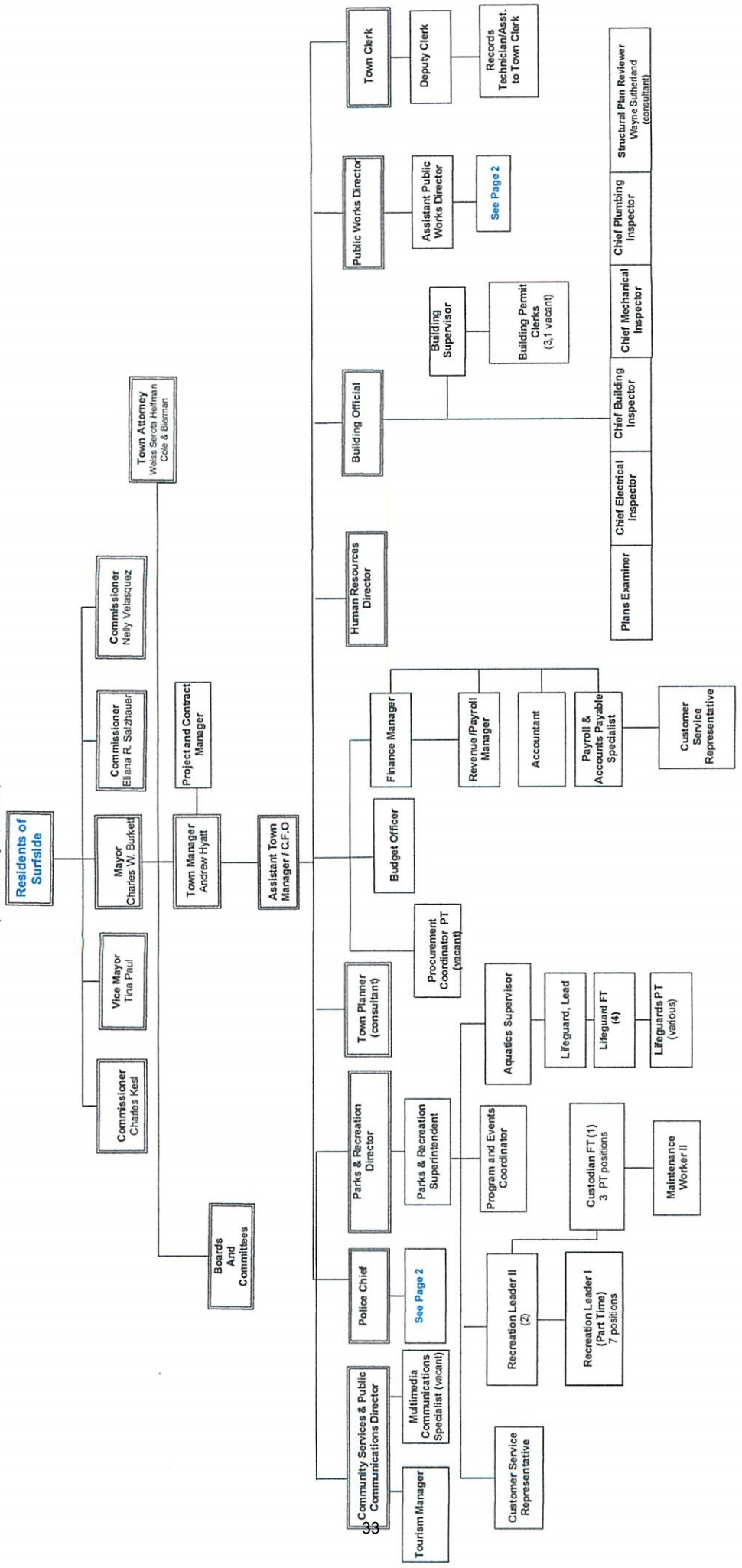




Town of Surfside
 9293 Harding Avenue
 Surfside, FL 33154

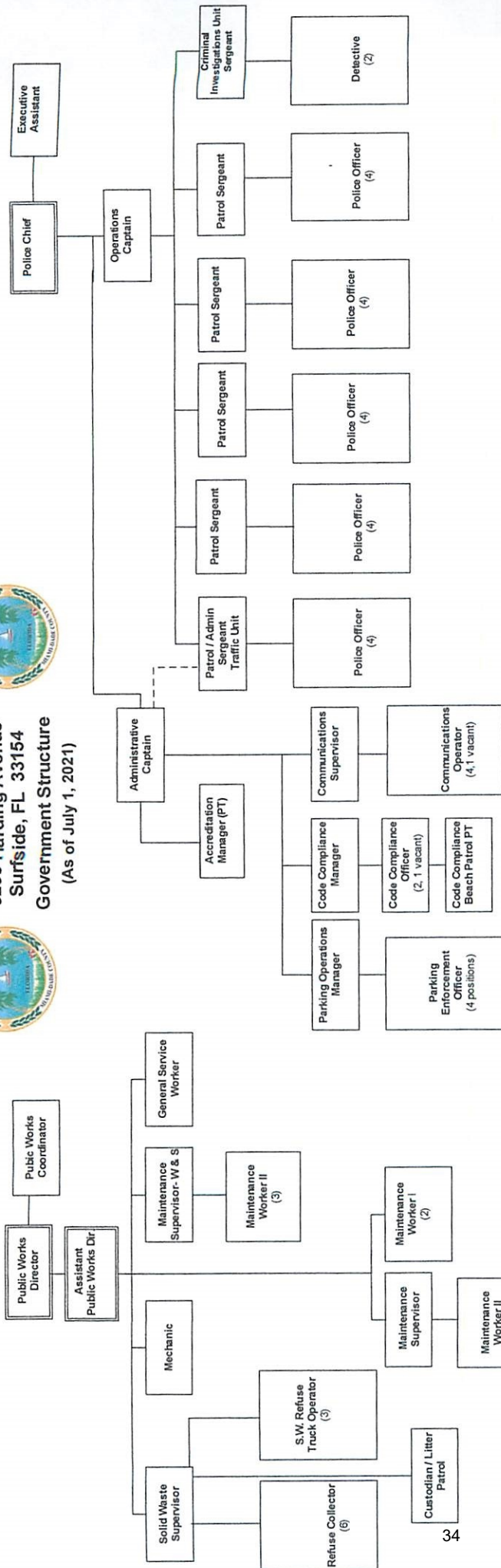


Government Structure
 (As of July 1, 2021)





Town of Surfside
 9293 Harding Avenue
 Surfside, FL 33154
 Government Structure
 (As of July 1, 2021)



() = number of budgeted position, if more than 1

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: (954) 257-9690 (Planning)

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 Public Safety Department is responsible for Code Compliance throughout Surfside.
Phone: (305) 861-4863 (Code Compliance)

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

Town Manager, Andrew Hyatt

(305) 861-4863
ahyatt@townofsurfsidefl.gov

Assistant Town Manager/CFO, Jason Greene

(305) 861-4863
jgreene@townofsurfsidefl.gov

Town Attorney

(305) 861-4863

Police Chief, Julio Yero

(305) 861-4862
jyero@townofsurfsidefl.gov

Human Resource Director, Yamileth Slate-McCloud

(305) 861-4863
yslate-mccloud@townofsurfsidefl.gov

Town Clerk, Sandra Novoa

(305) 861-4863
snovoa@townofsurfsidefl.gov

Community Services & Public

Communications, Malarie Dauginikas

(305) 861-4863
mdauginikas@townofsurfsidefl.gov

Tourist Bureau Manager, Frank Trigueros

(305) 864-0722
tourism@townofsurfsidefl.gov

Parks and Recreation Director, Tim Milian

(305) 866-3635
tmilian@townofsurfsidefl.gov

Building Official, James McGuinness

(305) 861-4863
jm McGuinness@townofsurfsidefl.gov

Planning Director, Walter Keller

(954) 257-9690
wkeller@marlinengineering.com

Public Works Director, Randy Stokes

(305) 861-4863
rstokes@townofsurfsidefl.gov

Code Compliance Manager, Carmen Santos-Alborna

(305) 861-4863
csantos-alborna@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) budget highlights, 4) fund structure, 5) budget summaries, 6) millage rate information, 7) personnel complement, 8) new program modifications and capital outlay (expenditures), 9) new program modifications and 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, 2021 and ending September 30, 2022, 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 2021) adopted budget to the recommended upcoming year (FY 2022), 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 2022, for example, means the fiscal year running October 1, 2021 through September 30, 2022.

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.

Development of the FY 2022 Budget was guided by the Town's Goals as outlined below.

TOWN PRIORITIES AND GOALS

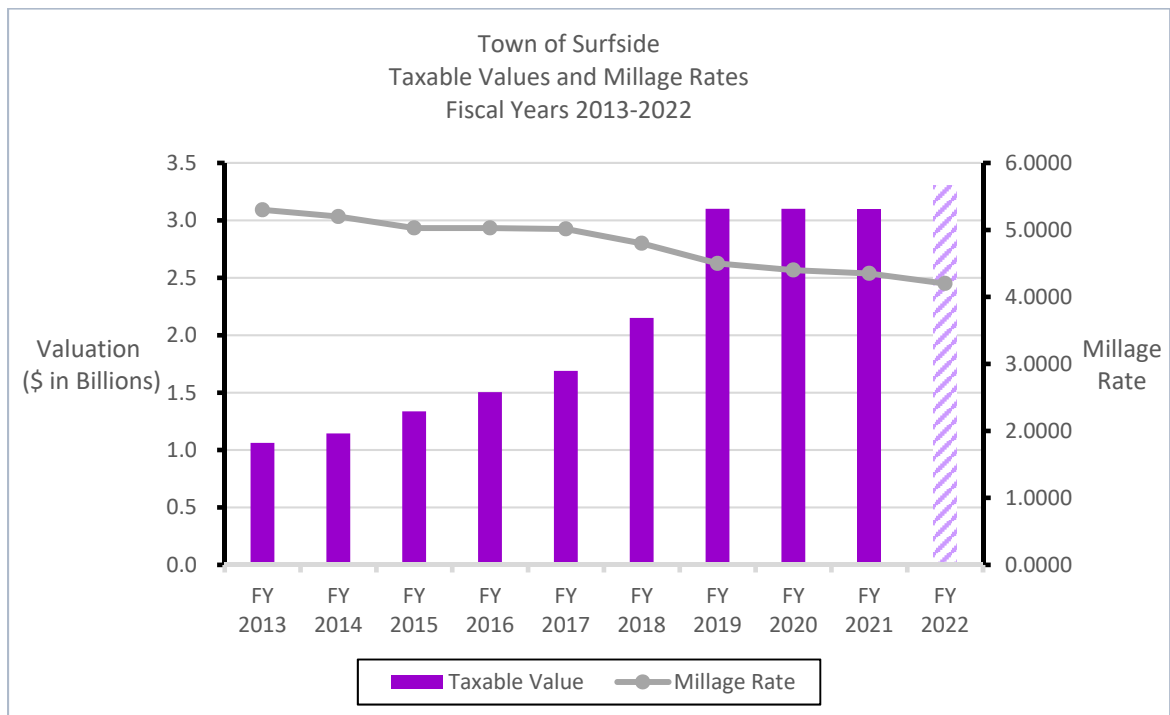
Responsible Town Government		Financially sound Timely and clear communications Strong partnership with community
Excellence in Municipal Services		Efficient and effective delivery of all Town services
Vibrant and Sustainable Community		Enhance the quality of life while preserving the Town's unique character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

The Town of Surfside Fiscal Year 2022 Annual Budget was adopted on September 30, 2021. The budget was developed to ensure the Town’s exceptional level of service delivery and programming to our residents continues, investments are made in Town assets and recreational amenities, and a solid financial position is maintained. It is a plan to allocate the Town’s resources to provide quality service to Town residents and improve the quality of life in the community; invest in information technology for effective Town communications, enhanced public safety, and to digitize Town records; 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 needs, contingencies, resiliency, and disaster recovery.

The adopted net operating budget for Fiscal Year 2022 for all funds totals \$31,179,905.

Highlights of the Fiscal Year 2022 budget:

- Total taxable assessed property value is \$3,292,259,681 a net increase of \$166 million, or 5.3%.
- New construction projects added to the tax roll amounted to \$1.7 million.
- Existing property taxable values increased by \$164 million from the prior fiscal year.
- Operating millage rate lowered to 4.2000 mills levied on every \$1,000 of taxable property value. The millage rate reduction combined with the net increase in assessed values will generate approximately \$218,065 more net property tax revenue.



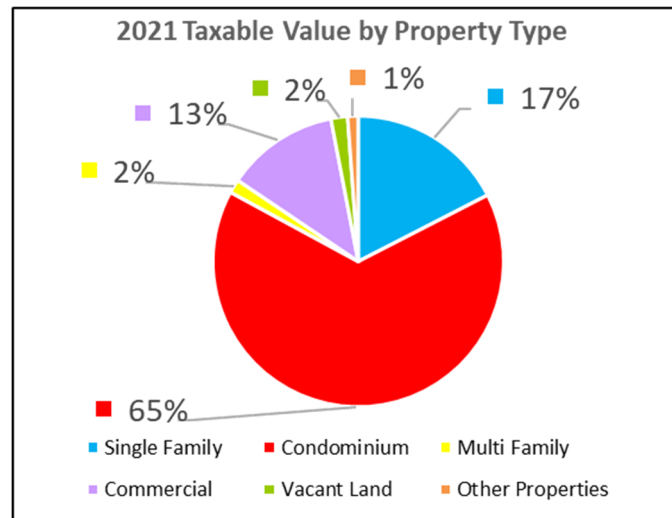
Property Taxes

The Town's taxable property value is \$3.292 billion, a 5.3% increase from last year. The Fiscal Year 2022 budget was adopted by lowering the operating millage rate to 4.2000. The adopted operating millage rate is 2.32% 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 4.200 operating millage rate generates property tax net revenue of \$13.1 million to the General Fund and represents 79.2% of total General Fund revenues.

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

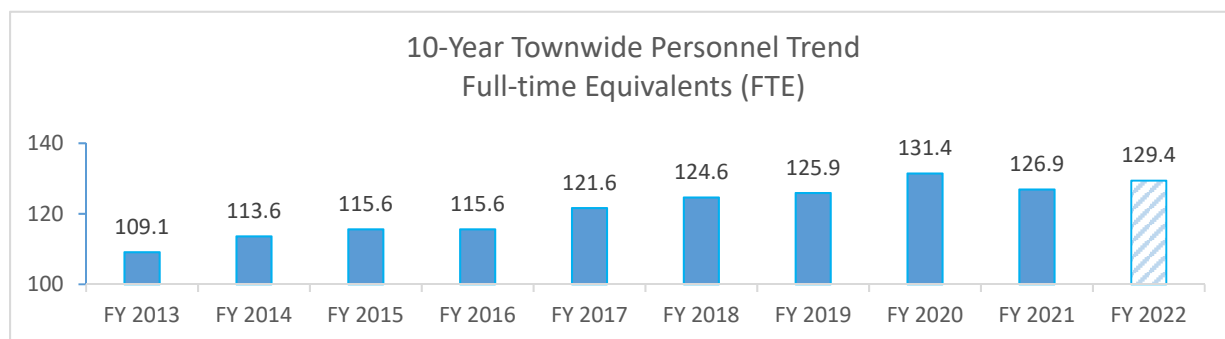
*Budgeted at 95%



Staffing

In Fiscal Year 2022, the number of full-time equivalents (FTEs) in the Town is 129.4, a net increase of 2.5 FTEs across all funds over FY 2021.

Two new Public Works full-time positions (2 FTEs) have been added and allocated across several funds, one new full-time and one new part-time position in the Tourist Resort Fund to operate a new lifeguard tower station have been added (1.5 FTEs); offset by the elimination of one full-time position (1 FTE) that was eliminated during FY 2021 for operational efficiencies. The following table provides a glance at staffing levels over a 10-year period.



Staff position staff changes for Fiscal Year 2022:

General Fund

Additions:

One (1) full-time Operations Manager - (allocation 20%)

One (1) full-time Heavy Equipment Operator - (allocation 25%)

Deletions:

One (1) full-time Public Safety Lieutenant (eliminated during FY2021 for operating efficiencies)

Tourist Resort Fund

Leisure Services/Community Center:

Additions:

One (1) full-time Lifeguard (additional lifeguard tower station)

One (1) part-time Lifeguard (additional lifeguard tower station)

One (1) full-time Operations Manager (allocation 20%)

One (1) full-time Heavy Equipment Operator (allocation 50%)

Water and Sewer Fund

Additions:

One (1) full-time Operations Manager (allocation 20%)

One (1) full-time Heavy Equipment Operator (allocation 25%)

Solid Waster Fund

Additions:

One (1) full-time Operations Manager (allocation 20%)

Stormwater Fund

Additions:

One (1) full-time Operations Manager (allocation 20%)

Personnel Services costs represent 43% of the net operating budget and 51.7% of the General Fund operating budget.

- The Public Safety FOP Collective Bargaining Agreement contract from October 1, 2019 to September 30, 2022 was approved in January 2020 and the FY 2022 budget reflects the approved annual changes.
- General town employee salary adjustments are merit based and a merit pool is funded for those adjustments.
 1. 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, 2020 as follows: 25.8% for the Public Safety FOP and 15.8% for general employees. The Town's minimum required contribution of \$1,305,711, 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 benefit rates increased 1.85% from the prior year.

Capital Improvements

In Fiscal Year 2022 the Town will appropriate \$332,500 to fund the following new capital projects:

- Town Hall Fire Alarm System Upgrade \$ 72,500
- 88th Street Beach Street-end Improvements \$100,000
- 89th Street Beach Street-end Improvements \$160,000

The 96th Street Park Renovation project design and construction will continue during Fiscal Year 2022. This project was funded in prior fiscal years.

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

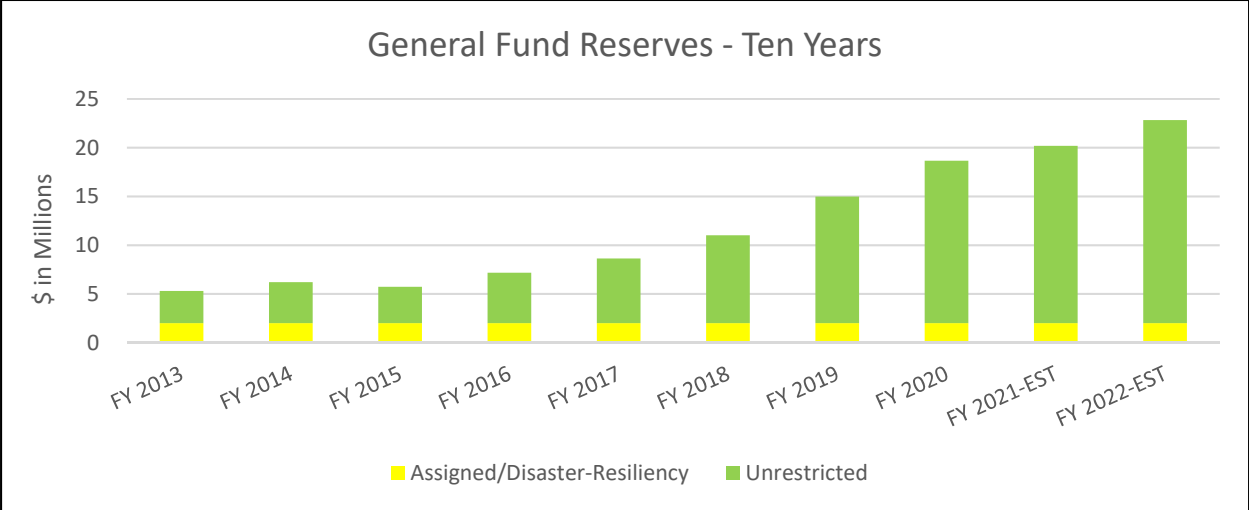
Annual net operating budget and capital improvements

	FY 2021 Budget	FY 2022 Budget	\$ Change	Percent Change
Net Operating Budget	\$29,926,295	\$30,847,405	\$921,110	3.08%
Capital Improvements (CIP)	-	332,500	\$332,500	
Total	\$29,926,295	\$31,179,905	\$1,253,610	3.08%

	FY 2021 Budget	%	FY 2022 Budget	%	\$ Change	% Change
Net Operating Budget						
General Fund	\$16,462,122	55.0%	\$16,592,940	53.8%	\$130,818	0.79%
Special Revenue Funds						
Tourist Resort Fund	2,939,353	9.8%	3,517,323	11.4%	577,970	19.66%
Police Forfeiture Fund	2,000	0.0%	107,159	0.3%	105,159	5257.95%
Municipal Transportation Fund	235,706	0.8%	287,097	0.9%	51,391	21.80%
Building Fund	1,068,035	3.6%	1,125,469	3.6%	57,434	5.38%
Enterprise Funds						
Water and Sewer Fund	4,309,700	14.4%	4,473,190	14.5%	163,490	3.79%
Municipal Parking Fund	1,288,140	4.3%	1,264,180	4.1%	(23,960)	-1.86%
Solid Waste Fund	1,917,932	6.4%	1,811,003	5.9%	(106,929)	-5.58%
Stormwater Fund	840,000	2.8%	889,000	2.9%	49,000	5.83%
Internal Service						
Fleet Management Fund	863,307	2.9%	780,044	2.5%	(83,263)	-9.64%
Total Net Operating Budget	\$29,926,295	100.0%	\$30,847,405	100.0%	\$921,110	3.08%

General Fund Reserves

The Fiscal Year 2022 budget will continue to improve the Town's financial stability with an increase in General Fund reserves of \$2,646,627. The General Fund ending unrestricted reserve balance is projected at \$22,832,875, which includes assigned reserves of \$2.0 million for disaster/hurricane recovery, and \$60,000 for resiliency.



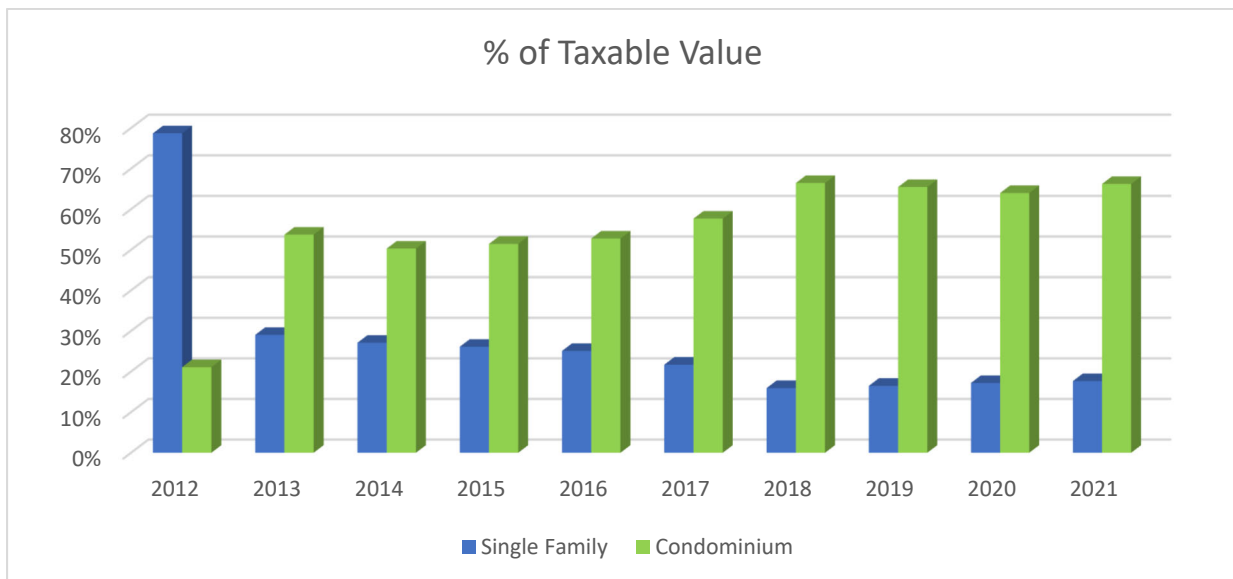
Priorities & Issues

At the Town Commission's Visioning Budget Workshop held on March 23, 2021, priorities and goals were identified 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 priorities reflect our ongoing commitment to adapt to an ever-changing environment and to respond to the growing request for increasing services to address quality of life issues; prepare for quick recovery from major regional events such as natural disasters, public health crises such as the COVID-19 pandemic, and the impact of economic downturns; and to focus on financial stability by setting aside resources in reserves for Town resiliency and future investment in equipment, capital needs and infrastructure.

The Town has experienced a period of greater economic strength in the national and regional economy. Completion of several infill development projects has positively impacted tax rolls and helped improve the Town's financial outlook. Recent development has shifted the percentage of property tax derived from single-family residential property values lower and the Town's condominium development projects have diversified and strengthened the tax base. The following table reflects this change over a ten-year period.



Major infill development throughout the Town is mostly complete and those residential and commercial properties now provide support to the Town's general government operations and resources to fund a plan for resiliency, future capital expenditures and infrastructure improvements. While uncertainty about how long the present economic conditions will last, and when the remaining infill projects will commence, the Town has focused on building reserves to

improve the Town's financial position while lowering the millage rate from 4.3499 mills to 4.2000 mills.

The FY 2022 Adopted Annual Budget is a balanced budget focused on implementing the Town's priorities and is highlighted by the following:

- Ad valorem revenue in the General Fund will increase by \$218,065. The Town's long-term objective to lower the millage rate as infill projects are added to the tax roll is maintained. The Town will reduce the rate in FY 2022, from 4.3499 mills to 4.2000.
- Build General Fund Reserves with an increase of \$2,646,627
- Investments to improve Town communications and website
- Funding to increase grant opportunities
- Funding for mobility and walkability
- Funding to digitize Town records
- Increased maintenance of Town amenities and natural resources
- Investments in safety equipment
- Investments in equipment and infrastructure
- Resiliency initiatives
- Funding for Capital Improvement Projects

The Town continues to experience an uptick to resort tax revenue during FY 2021 mainly from robust tourism at the three new hotels in Surfside, strong consumer demand driving restaurant dining, and the overall strength of the regional and local economy. Those revenues are projected to generate 20% more revenue in FY 2022 over FY 2021 as the protracted exit from the COVID-19 pandemic and its economic impact on tourism continues. It is important to note that 66% of these revenues support the Community and Tennis Center operations/maintenance, and beach hardpack/walking path maintenance. This 66% represents the equivalent of approximately 1.1246 mills that is replaced by resort tax revenues, 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 been increasing and are passed onto municipalities that distribute water and collect sewage. There are no 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) in the FY 2022 budget. Solid waste user rates remain unchanged in FY 2022, however, the Town's disposal cost is adjusted annually based on the Consumer Price Index.

BUDGET PREPARATION CALENDAR

Date	Description	Time
2/17/2021	Budget Advisory Committee	February 17 4:00pm
March	Distribution of Departmental Budget Package to Department Directors	March
3/17/2021	Budget Advisory Committee	March 17 4:00pm
3/23/2021	Budget Goals and Objectives Visioning Workshop with Town Commission to set forth funding priorities for the new fiscal year	March 23 6:00pm
April	Submission of Department Budget Requests to Finance Department Due	April 9
April	Departmental Budget Meetings for Review with Assistant Town Manager and Budget Officer via ZOOM	April 12 to 15
4/21/2021	Budget Advisory Committee	April 21 4:00pm
April	Departmental Budget Meetings for Review with Town Manager	April
5/19/2021	Budget Advisory Committee	May 19 4:00pm
6/1/2021	Miami Dade Property Appraiser 2021 Assessment Roll Estimate	June 1
6/3/2021	Budget Advisory Committee	June 3 4:00pm
6/8/2021	Town Commission Budget Workshop	June 8 5:00pm
July	Fiscal Year 2022 Proposed Budget Delivered to the Town Commission	
7/1/2021	Miami-Dade Property Appraiser Certified Taxable Value	July 1
July 22	Town Commission Special Meeting - Budget Presentation and Discussion, Accept Town Manager's Proposed Millage Rate	July 22 5:00pm
8/4/2021	Notification of Property Appraiser of Proposed Millage Rate; Rolled-back Rate; and Date, Time, and Meeting Place of the Tentative Budget Hearing	August 4
8/18/2021	Budget Advisory Committee	August 18 4:00pm
9/13/2021	First Public Hearing	September 13 (Monday) 5:01pm
9/13/2021	Final Assessment Resolution for Solid Waste	September 13 (Monday)
9/28/2021	Budget Summary and Notice of Hearing Published	September 28 (Tuesday)
9/30/2021	Second Public Hearing	September 30 (Thursday) 5:01
10/1/2021	Fiscal Year 20221 Begins	October 1
9/2/2021	Miami Dade County First Public Budget Hearing	September 14
7/28/2021	Miami Dade County Public Schools First Public Budget Hearing	July 28
9/28/2021	Miami-Dade County Second Public Budget Hearing	September 28
9/9/2021	Miami-Dade County Public Schools Second Public Budget Hearing	September 9

THE BUDGET PROCESS

The fiscal year for the Town of Surfside begins on October 1st of each year and ends September 30th 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 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. 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 meets 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.

Town Commission Approval

A current year proposed millage rate is required before August 4, 2021. 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 in September. 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 14, 2021 and the second hearing on September 30, 2021.

The Adopted Budget: The Process Continues

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

Basis of Budgeting

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

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

Basis of Accounting

The Generally Accepted Accounting Principles (GAAP) basis of accounting for governmental funds is modified accrual. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when you know how much the amounts are and have access to them). "Measurable" means the amount of the transaction can be determined

and “available” means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The Town considers all revenues available if they are collected within 60 days after fiscal year-end. Expenditures are recorded when the liability is incurred (when an agreement for a purchase is complete).

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

Budgetary Control

The Town Administration is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the Town are protected from loss, theft or misuse and to ensure that adequate accounting data is compiled to allow for the preparation 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 2020 and is presented in the form of a 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 Annual Financial 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.

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 2018-2022, 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 its annual visioning budget workshop at the beginning of each year's budget development process. At this workshop, 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.

The Town Commission's Visioning Budget Workshop was held on March 23, 2021. The five strategic and budget priorities identified for guiding of the future of Surfside include:

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 2022 budget.

Other sources of data that provided information to guide the planning process were developed by Town staff. These varied sources included 1) Residential Survey 2019, 2) Downtown Survey 2021, 3) FAQ on How Surfside is Preparing for Sea-Level Rise and Climate Change (link - [FAQ](#)) and 4) Top Green Initiatives.

Five-Year Financial Forecast 2018-2022

(link - [2018-2022-five-year-financial-forecast](#))

The five-year forecast is to provide a high level evaluation of Surfside's financial future for the period October 1, 2017 through September 30, 2022. 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 2018-2022 to analyze and capture the impacts of certain known developments within the Town, real and personal property tax changes, resort tax revenue growth, determine if current policies will result in adequate reserves over a five year horizon, and to analyze current policies to promote the sustainability of Town services and rate structures. This Five-Year Financial Forecast informs many policy discussions by the Town Commission and various citizen advisory groups. Updating the five-year forecast for the 2023-2027 period is planned during FY 2022.

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.

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 2022 LEGISLATIVE OUTLOOK

Federal

American Rescue Plan Act

On March 11, 2021, the American Rescue Plan Act was signed into law and established a Coronavirus State Fiscal Recovery Fund and Coronavirus Local Fiscal Recovery Funds. This program is intended to provide support to State, Territorial, Local, and Tribal governments in responding to the economic and public health impacts of COVID-19 and in their efforts to contain impacts on their communities, residents, and businesses. The Town was awarded \$2.83 million. These funds are being earmarked for the stormwater drainage improvements to alleviate neighborhood flooding and add drainage capacity, and water and sanitary sewer eligible projects.

State Legislation

The Fiscal Year 2021 Florida State Legislature convened March 2, 2021, and adjourned on Friday April 30, 2021, after passing a record \$101.5 billion budget. In 2021, several new laws enacted by the Florida State Legislature and proposed constitutional amendments adopted by the Constitutional Revision Commission may have a fiscal impact on local governments. The Town has continued to work with its lobbyist to protect its financial interest. The acronyms SB stands for Senate Bill, HB stands for House Bill, CS stands for Committee Substitute and HJR stands for House Joint Resolution. The following are certain bills passed by the Legislature that may have a fiscal impact on the Town:

CS/HB 1: Combating Public Disorder

The bill authorizes specified elected officials to file an appeal to the Administration Commission if the governing body of a municipality makes a specified reduction to the operating budget of the municipal law enforcement agency; providing that a municipality has a duty to allow the municipal law enforcement agency to respond to a riot or unlawful assembly in a specified manner based on specified circumstances; reclassifying the penalty for an assault committed in furtherance of a riot or an aggravated riot; prohibiting cyberintimidation by publication; prohibiting a person from willfully participating in a specified violent public disturbance resulting in specified damage or injury; creating an affirmative defense to a civil action where the plaintiff participated in a riot, etc. *Effective April 19, 2021. Fiscal Impact: This bill is not expected to have a fiscal impact on the Town.*

CS/HB 35: Legal Notices

The bill revises construction as to the satisfaction of publication requirements for legal notices; revises requirements for newspapers that are qualified to publish legal notices; authorizes the Internet publication of specified governmental agency notices on newspaper websites in lieu of print publication if certain requirements are met; requires the Florida Press Association to seek to ensure equitable access for minority populations to legal notices posted on the statewide legal notice website; requires the association to publish and maintain certain reports on the statewide legal notice website, etc. *Effective: January 1, 2022. Fiscal Impact: This bill is not expected to have a fiscal impact on the Town.*

CS/CS/CS/HB 53: Public Works

The bill revises prohibition relating to solicitation for construction services paid for with state appropriated funds; prohibits state or political subdivision that contracts for public works project from taking specified action against certain persons that are engaged in public works project or have submitted bid for such project; requires the Office of Economic and Demographic Research (OEDR) to include an analysis of certain expenditures in its annual assessment; requires

counties, municipalities, & special districts that provide wastewater services & stormwater management to develop needs analysis. *Effective: July 1, 2021. Fiscal Impact: This bill is not expected to have a fiscal impact on the Town.*

CS/CS/CS/HB 59: Growth Management

The bill requires comprehensive plans & certain land development regulations of municipalities established after certain date to incorporate certain development orders; requires local governments to include property rights element in their comprehensive plans; provides statement of rights; requires local government to adopt property rights element within specified timeframe; provides that certain property owners are not required to consent to development agreement changes; provides requirements & procedures for right of first refusal; authorizes certain developments of regional impact agreements to be amended. *Effective: July 1, 2021. Fiscal Impact: This bill is not expected to have a fiscal impact on the Town.*

CS/CS/HB 401: Florida Building Code

The bill authorizes substantially affected person to file petition with Florida Building Commission to review local government regulations; provides requirements for such petition; provides requirements for commission when considering petition; requires commission to issue nonbinding advisory opinion within specified timeframe; authorizes commission to issue errata to code; prohibits local government from requiring certain contracts for issuance of building permits; requires evaluation entities that meet certain criteria to comply with certain standards. *Effective: July 1, 2021. Fiscal Impact: This bill is not expected to have a fiscal impact on the Town.*

CS/CS/HB 421: Governmental Actions Affecting Private Property Rights

The bill revises the Bert Harris statute and extends application of Bert Harris to local governments “adopting or enforcing any ordinance, resolution, regulation, rule, or policy.” It revises notice of claim requirements for property owners; creates presumption that certain settlement offers protect public interest; specifies property owners retain option to have court determine awards of compensation; authorizes property owners to bring claims against governmental entities in certain circumstances; authorizes property owners to bring actions to declare prohibited exactions invalid; provides for resolution of disputes concerning comprehensive plan amendments under Florida Land Use & Environmental Dispute Resolution Act. *Effective: October 1, 2021. Fiscal Impact: This bill is not expected to have a fiscal impact on the Town.*

CS/SB 378: Payment for Construction Services

The bill increases interest rate for certain payments for purchases of construction services; specifies that person, firm, or corporation who fails to make certain payments relating to public projects commits misapplication of construction funds and is subject to criminal penalties; expands list of actions for which licensee may be disciplined by Construction Industry Licensing Board; requires board to suspend certain licenses for minimum period of time; specifies that certain licensed contractor, subcontractor, subsubcontractor, or other person is subject to certain discipline if convicted of misapplication of construction funds. *Effective: July 1, 2021. Fiscal Impact: This bill is not expected to have a fiscal impact on the Town.*

CS/CS/HB 667: Building Inspections

The bill requires local enforcement agencies to allow requests for building code inspections to be submitted electronically. Accepted methods of electronic submission include, but are not limited to: E-mail; an electronic fill-in form available on the building department’s website or a third-party submission management software; or an application that can be downloaded on a mobile device. It also authorizes enforcement agencies to perform virtual inspections; requires refund of fees in certain circumstances; and requires surcharges be recalculated under certain conditions. *Effective July 1, 2021. Fiscal Impact: This bill may have a fiscal impact on the Town.*

CS/SB 400: Public Records

The bill prohibits an agency that receives request to inspect or copy record from responding to such request by filing action for declaratory relief against requester. *Effective: July 1, 2021. Fiscal Impact: This bill is not expected to have a fiscal impact on the Town.*

HB 735: Preemption of Local Occupational Licensing

The bill expressly preempts the licensing of occupations to the state and supersedes any local government licensing of occupations. However, any licensing of occupations enacted prior to July 1, 2021, will continue in effect until July 1, 2023, at which time such licensing will expire. Any local licensing of occupations authorized by general law is exempt from the preemption. Additionally, the bill specifically prohibits local governments from requiring a license for a person whose job scope does not substantially correspond to that of a contractor or journeyman licensed by the Construction Industry Licensing Board, and specifically precludes local governments from requiring a license for: painting, flooring, cabinetry, interior remodeling, handyman services, driveway or tennis court installation, decorative stone, tile, marble, granite, or terrazzo installation, plastering, stuccoing, caulking, canvas awning installation, and ornamental iron installation. *Effective: July 1, 2021. Fiscal Impact: This bill is not expected to have a fiscal impact on the Town.*

CS/CS/SB 896: Renewable Energy

The bill defines the term "solar facility"; provides that solar facilities are a permitted use in local government comprehensive plan agricultural land use categories and certain agricultural zoning districts; authorizes the Florida Public Service Commission to approve cost recovery by a gas public utility for certain contracts for the purchase of renewable natural gas, etc. *Effective: July 1, 2021. Fiscal Impact: This bill is not expected to have a fiscal impact on the Town.*

CS/CS/HB 919: Preemption Over Restriction of Utility Services

The bill prevents counties, municipalities, special districts, or other political subdivisions from restricting or prohibiting a property owner, tenant, or customers from selecting their utility services; including electric, manufactured gas, liquefied petroleum gas, natural gas, hydrogen, fuel oil, a renewable source, or other. Any restrictions by counties, municipalities, etc. that is preempted by this act that existed before or on July 1, 2021, is void. *Effective: July 1, 2021. Fiscal Impact: This bill is not expected to have a fiscal impact on the Town.*

CS/HB 1055: Public Records / Trade Secrets

The bill provides exemption from public records requirements for trade secrets held by agency; provides notice requirements; provides that an agency employee is not liable for release of certain records; provides for future legislative review & repeal of exemption; and provides statement of public necessity. *Effective: June 29, 2021. Fiscal Impact: This bill is not expected to have a fiscal impact on the Town.*

CS/CS/CS/HB 337: Impact Fees

The bill requires local governments & special districts to credit against collection of impact fees any contribution related to public facilities or infrastructure; provides conditions under which credits may not be applied; provides limitations on impact fee increases; provides retroactive operation; requires specified entities to submit affidavit attesting that impact fees were appropriately collected & expended; provides retroactive application; requires school districts to report specified information regarding impact fees. *Effective: June 4, 2021. Fiscal Impact: This bill may have a fiscal impact on the Town.*

CS/SB 60: County and Municipal Code Enforcement

The bill prohibits county and municipal code inspectors from opening an investigation into violations of city or county codes or ordinances through an anonymous complaint. However, the bill excludes code inspectors who find a violation that presents a threat to the public health, safety, or welfare of a community. An individual who files a complaint must provide their name and

address to county or city officials before an investigation occurs. *Effective: July 1, 2021. Fiscal Impact: This bill is not expected to have a fiscal impact on the Town.*

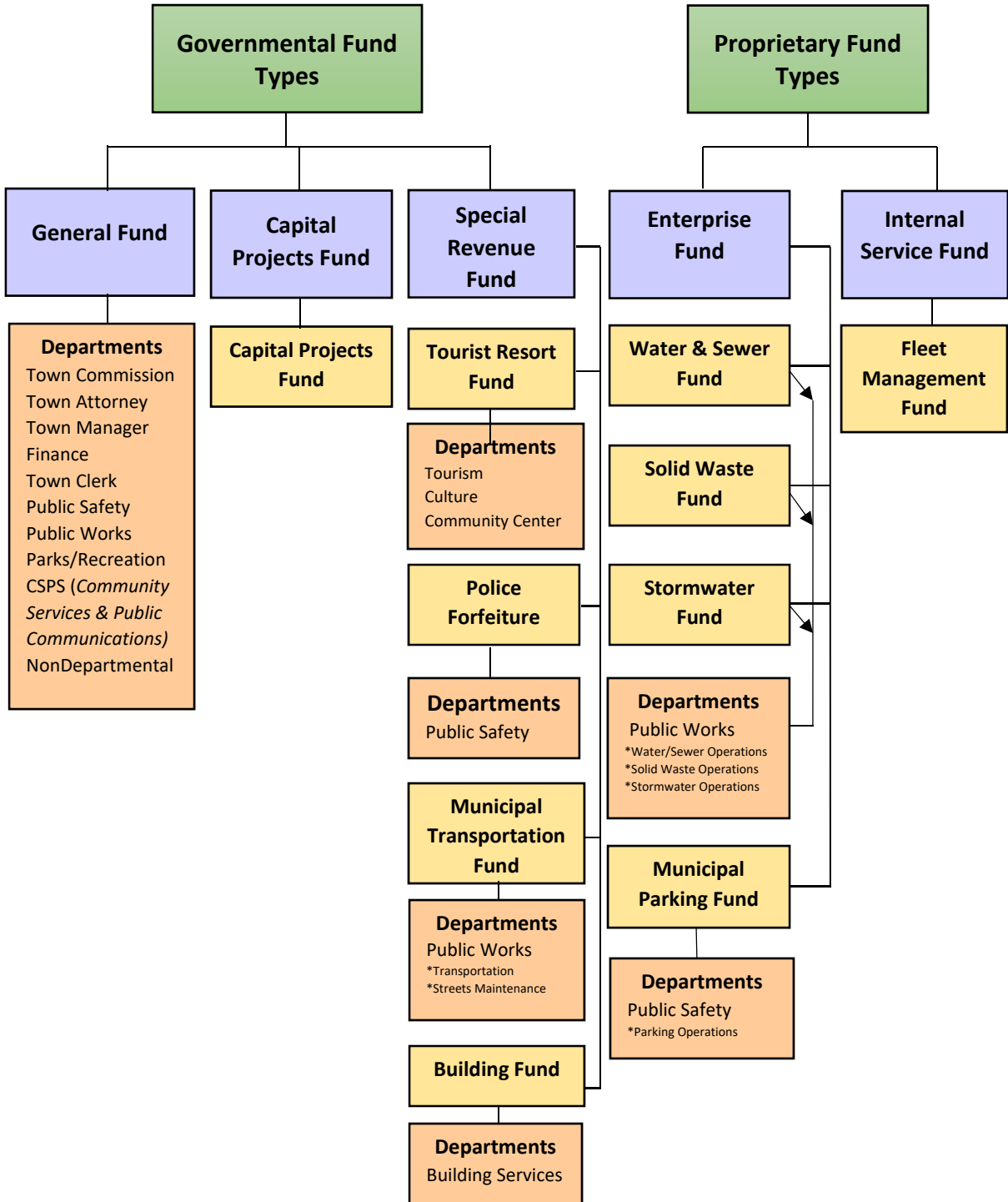
CS/HB 403: Home-based Businesses

The bill prohibits local governments from taking certain actions relating to the licensure and regulation of home-based businesses; it specifies conditions under which a business is considered a home-based business; authorizes home-based businesses to operate in areas zoned for residential use; specifies that home-based businesses are subject to certain business taxes; authorizes the prevailing party in such challenge to recover specified attorney fees and costs, etc. *Effective: July 1, 2021. Fiscal Impact: This bill is not expected to have a fiscal impact on the Town.*

CS/CS/SB 2006: Emergency Management

The bill requires any emergency order issued by a local government to be narrowly tailored to serve a compelling public health or safety purpose and be limited in scope to reduce any infringement on individual rights. All emergency orders (except those relating to hurricanes or other weather-related emergencies) automatically expire seven days after issuance and may be extended by a majority vote of the governing body in seven-day increments for a total duration of 42 days. *Effective: July 1, 2021 except as otherwise provided in the bill. Fiscal Impact: This bill is not expected to have a fiscal impact on the Town.*

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.

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

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

FUND DESCRIPTIONS

Fund 102 - Tourist Resort Fund

The Tourist Resort Fund is a type of special revenue fund. The revenues received for that fund have specific limitations on their use. This fund is used to account for the portions of resort tax revenues, which is restricted to Town promotion 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

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 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 DESCRIPTIONS

Fund 401 - Water and Sewer Fund

The Water and Sewer Fund is a type of enterprise fund. The Town provides water and sewer services to customers within the Town. Charges for the services are made based upon the amount of the service each customer utilizes. Major capital projects 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

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

Fund 403 - Solid Waste Collection Fund

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

Fund 404 - Stormwater Utility Fund

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

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

Fund 501 – Fleet Management Fund

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

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.

BUDGET SUMMARY
TOWN OF SURFSIDE, FLORIDA
FISCAL YEAR 2021 - 2022

**THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE TOWN OF SURFSIDE, FLORIDA, ARE 10.0% MORE THAN
LAST YEAR'S TOTAL ADOPTED OPERATING EXPENDITURES.**

General Fund 4.2000
Voted Debt 0.0000

	GENERAL FUND	SPECIAL REVENUE FUNDS	CAPITAL PROJECTS FUND	ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS	TOTAL BUDGET ALL FUNDS
ESTIMATED REVENUES						
TAXES:	Millage per \$1,000					
Ad Valorem Taxes	4.2000					
Ad Valorem Taxes	0.0000 (voted debt)					
Franchise /Utility Taxes	1,464,249	-	-	-	-	1,464,249
Sales & Use Taxes	93,404	3,503,823	-	-	-	3,597,227
Licenses/Permits	5,000	508,500	-	-	-	513,500
Intergovernmental	634,573	241,922	-	182,990	-	1,059,485
Charges for Services	457,600	-	-	8,225,443	763,044	9,446,087
Fines & Forfeitures	165,000	-	-	-	-	165,000
Miscellaneous Revenues	97,500	8,075	3,000	7,940	1,000	117,515
Capital Contributions/Developer Contributions	-	-	-	21,000	-	21,000
TOTAL SOURCES	\$ 16,053,442	\$ 4,262,320	\$ 3,000	\$ 8,437,373	\$ 764,044	\$ 29,520,179
Interfund Transfers - In	539,498	-	-	-	16,000	555,498
Fund Balance/Reserves/Net Position	18,186,248	4,361,033	1,893,679	4,727,151	1,091,799	30,259,910
TOTAL REVENUES, TRANSFERS & BALANCES	\$ 34,779,188	\$ 8,623,353	\$ 1,896,679	\$ 13,164,524	\$ 1,871,843	\$ 60,335,587
EXPENDITURES/EXPENSES						
General Government	\$ 5,564,116	\$ -	\$ -	\$ -	\$ -	\$ 5,564,116
Building Services	-	998,893	-	-	-	998,893
Public Safety	6,356,799	107,159	-	-	-	6,463,958
Streets	146,623	-	-	-	-	146,623
Recreation, Culture, and Tourism	525,788	3,303,309	-	-	-	3,829,097
Physical Environment	1,352,987	-	332,500	5,031,319	-	6,716,806
Municipal Transportation	-	275,000	-	1,055,513	-	1,330,513
Debt Service	-	-	-	1,643,150	-	1,643,150
Internal Services	-	-	-	-	687,109	687,109
TOTAL EXPENDITURES/EXPENSES	\$ 13,946,313	\$ 4,684,361	\$ 332,500	\$ 7,729,982	\$ 687,109	\$ 27,380,265
Interfund Transfers - Out	-	207,414	-	348,084	-	555,498
Fund Balance/Reserves/Net Position	20,832,875	3,731,578	1,564,179	5,086,458	1,184,734	32,399,824
TOTAL APPROPRIATED EXPENDITURES, TRANSFERS, RESERVES & BALANCES	\$ 34,779,188	\$ 8,623,353	\$ 1,896,679	\$ 13,164,524	\$ 1,871,843	\$ 60,335,587

The tentative, adopted, and /or final budgets are on file in the Town Clerk's office (9293 Harding Ave., Surfside, FL 33154) as a public record.

PROPERTY VALUE AND MILLAGE SUMMARY

2020 Preliminary Taxable Value	\$3,126,037,017	
Increase/Decrease(-) to 2019 Taxable Value	164,487,000	5.3%
Current Year Estimated Taxable Value	\$3,290,524,017	
Current Year Additions (New Construction)	1,735,664	0.1%
Current Year Estimated Taxable Value for Operating Purposes	\$3,292,259,681	5.3%

	FY 2021 Rate	FY 2022 Rolled Back Rate (Estimated)	FY 2022 Adopted Rate	Percentage Increase/Decrease(-) Over	
				FY 2021 Adopted Rate	Rolled Back Rate
Operating Millage	4.3499	4.1046	4.2000	-3.45%	2.32%
				Revenues Generated	
			Mills	Gross	Net (95%)
FY 2022 Operating Millage			4.2000	\$13,827,491	\$13,136,116
Prior FY 2021 Adopted Operating Millage			4.3499	\$14,321,000	\$13,604,950
Rolled Back Rate			4.1046	\$13,513,409	\$12,837,739
Increase/Decrease(-) from FY 2021			-0.1499		

15 Year Millage, Taxable Value and Revenue History

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

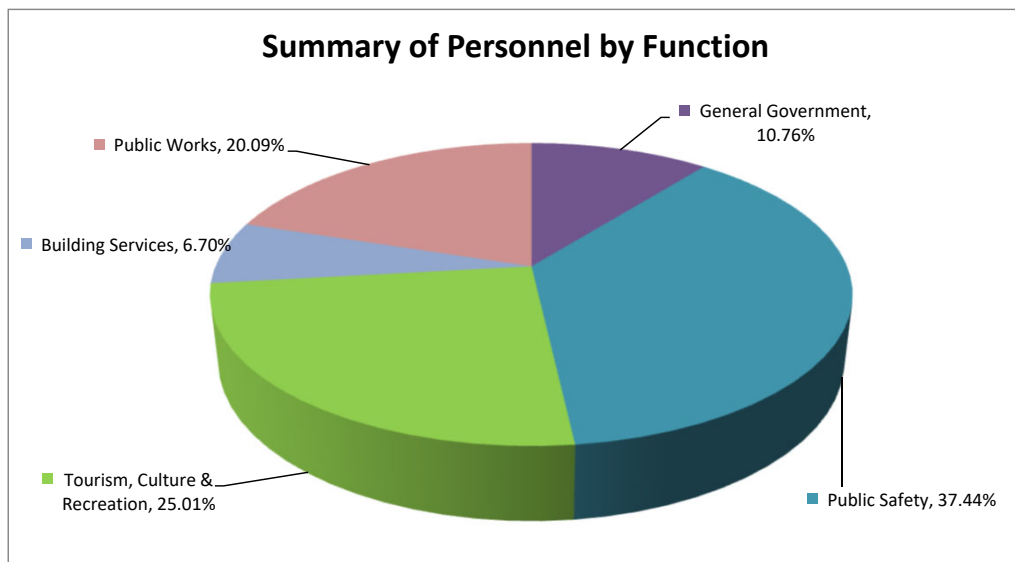
*Based on July 1, 2021 Miami-Dade County Property Appraiser 2021 Preliminary Taxable Values

FY 2022 Value of 1 Mill*		
Mills	Gross Revenue	Net Revenue (95%)
1.00	\$3,292,260	\$3,127,647
0.75	\$2,469,195	\$2,345,735
0.50	\$1,646,130	\$1,563,823
0.40	\$1,316,904	\$1,251,059
0.30	\$987,678	\$938,294
0.25	\$823,065	\$781,912
0.10	\$329,226	\$312,765

Town-Wide Personnel Complement

Positions by Fund and Department

Fund	Department	Funded FY 2020 Positions				Funded FY 2021 Positions				Funded FY 2022 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	0	0	0	0	0	0	0	0
	Executive	8.75	1	0	9.25	3.66	0	0	3.66	3.66	0	0	3.66
	Finance	5.5	0	0	5.5	5.5	1	0	6	4.84	1	0	5.34
	Town Clerk	3	1	0	3.5	3	1	0	3.5	3	1	0	3.5
	Public Works	5.65	1	0	6.15	5.65	0	0	5.65	6.1	0	0	6.1
	Parks & Recreation	1.1	6	19	8.6	1.1	6	19	8.6	1.1	6	19	8.6
	Community Services/ Public Communications	0.91	0	0	0.91	0.5	0	0	0.5	1.16	0	0	1.16
	Subtotal	29.91	9	19	33.91	24.41	8	19	27.91	24.86	8	19	28.36
	Public Safety	37.25	1	0	37.75	40.25	1	0	40.75	39.25	1	0	39.75
General Fund Total	67.16	10	19	71.66	64.66	9	19	68.66	64.11	9	19	68.11	
Tourism, Culture, & Recreation (Resort Tax Fund)	Tourism & Culture	1.34	0	0	1.34	2.44	0	0	2.44	2.44	0	0	2.44
	Cultural/ Community & Tennis Centers/ Recreational	11.9	12	8	19.8	12.3	13	8	20.7	13.3	14	8	22.2
	Cultural/ Community & Tennis Centers/ Recreational-Public Works									0.7	0	0	0.7
Forfeitures	Public Safety	0	0	0	0	0	0	0	0	0	0	0	
Transportation		0	0	0	0	0	0	0	0	0	0	0	
Building	Building Services	7	7		10.5	5	7		8.5	5	5	0	8.5
Water/Sewer	Public Works	5.05	0	0	5.05	5.05	0	0	5.05	5.5	0	0	5.5
Parking	Public Safety	7.75	1	0	8.25	6.75	0	0	6.75	6.75	0	0	6.75
Solid Waste	Public Works	12.25	0	0	12.25	12.25	0	0	12.25	12.45	0	0	12.45
Stormwater	Public Works	1.55	0	0	1.55	1.55	0	0	1.55	1.75	0	0	1.75
Fleet Management	Public Works	1	0	0	1	1	0	0	1	1	0	0	1
All Funds Total	Total	115	30	27	131.4	111	29	27	126.9	113	28	27	129.4



Staffing Changes from FY 2021 to FY 2022

Full time positions: The net number of FY 2022 full time funded positions increased by 2 FTEs from positions funded in FY 2021. Following are the position changes in FY 2022.

Fund	Department/Division	Description	FTE
General Fund	Finance	During FY 2021 the Finance Director position changed to Assistant Town Manger/CFO - allocation change from 1.00 to 0.34	(0.66)
	Public Safety	During FY 2021 a Lieutenant position was eliminated	(1.00)
	Public Safety/Code Compliance Division	During FY 2021 Code Compliance Assistant Manager reclassified to a Code Compliance Officer	0.00
	Public Works	Operations Manager new position - allocated to General, Tourist Resort, Water/Sewer, Solid Waste, and Stormwater Funds -20% each	0.20
	Public Works	Heavy Equipment Operator new position - allocated to General-25%; Tourist Resort-50%, and Water/Sewer-25%	0.25
	Community Services and Public Communications	During FY 2021 change to CSPC Director position title due to the change in Finance Director to Assistant Town Manager/CFO. The CSPC Director is allocated 66% General Fund/34% Resort Tax Fund.	0.66
Tourist Resort Fund	Cultural - Tourism	During FY 2021 the Assistant Town Manager/CSPC Director position becomes the CSPC Director due to the change in Finance Director to Assistant Town Manager/CFO. The CSPC Director is allocated 66% General Fund/34% Resort Tax Fund.	0.00
	Cultural - Community & Tennis Centers/ Recreational	Full time lifeguard new position - additional lifeguard tower station	1.00
	Cultural - Community & Tennis Centers/ Recreational - Public Works	Operations Manager new position - allocated to General, Tourist Resort, Water/Sewer, Solid Waste, and Stormwater Funds -20% each	0.20
	Cultural - Community & Tennis Centers/ Recreational - Public Works	Heavy Equipment Operator new position - allocated to General-25%; Tourist Resort-50%, and Water/Sewer-25%	0.50
Water/Sewer Fund	Public Works	Operations Manager new position - allocated to General, Tourist Resort, Water/Sewer, Solid Waste, and Stormwater Funds -20% each	0.20
	Public Works	Heavy Equipment Operator new position - allocated to General-25%; Tourist Resort-50%, and Water/Sewer-25%	0.25
Solid Waste Fund	Public Works	Operations Manager new position - allocated to General, Tourist Resort, Water/Sewer, Solid Waste, and Stormwater Funds -20% each	0.20
Stormwater Fund	Public Works	Operations Manager new position - allocated to General, Tourist Resort, Water/Sewer, Solid Waste, and Stormwater Funds -20% each	0.20
Total			2.00

Part time positions: The net number of part time and other temporary positions increased by one (1) position from positions funded in FY 2021. As a result, there is a 0.50 increase in FTEs. Following is the position change in FY2022.

Fund	Department/Division	Description	FTE
Tourist Resort Fund	Cultural - Community & Tennis Centers/ Recreational	Part time lifeguard new position - additional lifeguard tower station	0.50
Building Fund	Building Servcies	During FY 2021, to realign department services two part time inspector positions were eliminated and those duties were assumed by four part time inspectors at the equivalent FTE's.	0.00
Total			0.50

SUMMARY OF NEW PROGRAM MODIFICATIONS			
FY 2022			
Department/Division	Description of Program Modifications	Total Cost	Funded
GENERAL FUND			
Executive	Grant Writing and Support Services	\$18,000	\$18,000
	Surfside 305 Strategic Climate Action Plan	\$140,000	\$140,000
Finance - IT	Town Hall Security Camera Upgrades	\$30,000	\$30,000
Town Clerk	Preservation and Archival Digitization of Ordinances	\$68,000	\$68,000
Public Safety	Body Worn Camera System - 8 Additional Cameras	\$5,900	\$5,900
	Speed Measuring Radar Devices	\$7,520	\$7,520
Public Works	Operations Manager - New Position (allocated 20%)	\$23,935	\$23,935
	Heavy Equipment Operator-New Position (allocated 25%)	\$20,954	\$20,954
	Fuel Tank Removal Site Remediation	\$78,600	\$78,600
	Town Hall CAT5 Storm Hardening Resiliency Study	\$84,100	\$84,100
Community Services & Public Communications	Town Website Enhancement and Redesign	\$40,000	\$40,000
	Web Hosting	\$3,000	\$3,000
TOTAL	GENERAL FUND	\$520,009	\$520,009
SPECIAL REVENUE FUNDS:			
TOURIST RESORT FUND			
Tourist Bureau	Town Website Enhancement and Redesign	\$45,000	\$45,000
	Web Hosting	\$3,000	\$3,000
Parks & Recreation - Community Center, Tennis Center & Beach Operations	Lifeguard Tower - Lifeguard Full Time	\$66,500	\$66,500
	Lifeguard Tower - Lifeguard PartTime Time	\$22,665	\$22,665
	Lifeguard Tower - Operating Supplies & Equipment	\$21,000	\$21,000
	Chemical feeders - pool, spa, tot lot	\$9,000	\$9,000
	Portable Pool Lifeguard Stands	\$7,000	\$7,000
	Main Pool Entrance Ladders	\$5,000	\$5,000
	Tennis Center Court Dividers	\$7,500	\$7,500
	Tennis Center Water & Ice Machine	\$4,500	\$4,500
Public Works	Operations Manager - New Position (allocated 20%)	\$23,935	\$23,935
	Heavy Equipment Operator-New Position (allocated 50%)	\$41,906	\$41,906
TOTAL	TOURIST RESORT FUND	\$257,006	\$257,006
MUNICIPAL TRANSPORTATION FUND			
Planning	Downtown Walkability and Design Study	\$50,000	\$50,000
TOTAL	MUNICIPAL TRANSPORTATION FUND	\$50,000	\$50,000
BUILDING FUND			
Building Services	Plans Review Software	\$24,200	\$24,200
TOTAL	BUILDING FUND	\$24,200	\$24,200
ENTERPRISE FUNDS:			
WATER AND SEWER FUND			
Public Works/Water & Sewer	Smoke Testing	\$55,000	\$55,000
	Cellular Water Meters Phase I	\$112,990	\$112,990
	Operations Manager - New Position (allocated 20%)	\$23,935	\$23,935
	Heavy Equipment Operator-New Position (allocated 25%)	\$20,954	\$20,954
TOTAL	WATER AND SEWER FUND	\$212,879	\$212,879
MUNICIPAL PARKING FUND			
Parking Enforcement	Body Worn Camera System	\$3,453	\$3,453
TOTAL	MUNICIPAL PARKING FUND	\$3,453	\$3,453
SOLID WASTE FUND			
Public Works / Solid Waste	Operations Manager - New Position (allocated 20%)	\$23,935	\$23,935
TOTAL	SOLID WASTE FUND	\$23,935	\$23,935
STORMWATER FUND			
Public Works / Stormwater	Curb Replacements	\$15,000	\$15,000
	Operations Manager - New Position (allocated 20%)	\$23,935	\$23,935
TOTAL	STORMWATER FUND	\$38,935	\$38,935
TOTAL ALL FUNDS		\$1,130,417	\$1,130,417

**SUMMARY OF NEW CAPITAL OUTLAY REQUESTS
FY 2022**

Department/Division	Description of New Capital Expenditures	Total Cost	Funded
CAPITAL PROJECTS FUND			
Public Works	Town Hall Fire Alarm System Upgrade	\$72,500	\$72,500
	88th Street Beach Street-End Improvements	\$100,000	\$100,000
	89th Street Beach Street-End Improvements	\$160,000	\$160,000
TOTAL	CAPITAL PROJECTS FUND	\$332,500	\$332,500
SPECIAL REVENUE FUNDS:			
TOURIST RESORT FUND			
Parks & Recreation - Community Center	Decorative Bike Rack at Community Center	\$6,500	\$6,500
	Water Playground Filtration Sand Filters	\$20,000	\$20,000
	Lightning Warning System	\$8,740	\$8,740
TOTAL	TOURIST RESORT FUND	\$35,240	\$35,240
INTERNAL SERVICE FUNDS:			
FLEET MANAGEMENT FUND			
Public Safety	Police Vehicles	\$200,320	\$200,320
Public Safety-Code Compliance	Work Utility Vehicle 4x4	\$16,000	\$16,000
Tourist Resort	Work Utility Vehicle 4x4 - Beach Operations	\$16,000	\$16,000
TOTAL	FLEET MANAGEMENT FUND	\$232,320	\$232,320
TOTAL ALL FUNDS		\$600,060	\$600,060

**Town of Surfside
FY 2022 - 2026
Five Year Capital Improvement Plan**

Department	Projects	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	5YR TOTAL
Code Compliance	Replacement Vehicle	\$ -	\$ 27,000	\$ -	\$ -	\$ -	\$ 27,000
Public Safety	Replacement Vehicles	200,320	200,000	200,000	200,000	200,000	1,000,320
	Replacement Vehicle - Parking	-	-	-	-	40,000	40,000
Public Works	Replacement Vehicles	-	63,000	51,000	-	-	114,000
	Downtown Walkability/Sidewalk/ Lighting Improvements	-	618,885	-	-	-	618,885
	Alleyway 9500-9600 Electrical Connections/Drainage	-	500,000	-	-	-	500,000
	Town Resilience - Infrastructure & Town Hall	-	500,000	500,000	-	450,000	1,450,000
	91st Street Improvement Project	-	100,000	900,000	-	-	1,000,000
	88th Street Beach End Improvement Project	100,000	-	-	-	-	100,000
	89th Street Beach End Improvement Project	160,000	-	-	-	-	160,000
	Town Hall Fire Alarm System Upgrade	72,500	-	-	-	-	72,500
	95th Street - Collins to Harding	-	100,000	-	-	-	100,000
	Abbott Avenue Drainage Improvement	-	3,200,000	-	-	-	3,200,000
	Collins Avenue Water Main Replacement	-	6,052,000	-	-	-	6,052,000
Culture and Recreation	96th Street Park Renovation	3,294,470	-	-	-	-	3,294,470
	Replacement Vehicle	-	-	27,000	-	-	27,000
Total Projects		\$ 3,827,290	\$ 11,360,885	\$ 1,678,000	\$ 200,000	\$ 690,000	\$17,756,175
Source Code	Revenue Sources	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	5YR TOTAL
GAS	Second Local Option Gas Tax	\$ 23,920	\$ -	\$ 100,000	\$ -	\$ -	\$ 123,920
GF	General Fund (001)	-	500,000	250,000	-	-	\$ 750,000
CIP	Capital Projects Fund Balance (301)	3,603,050	618,885	-	-	-	\$ 4,221,935
DC	Developer Contributions	-	100,000	500,000	-	-	\$ 600,000
INC	Indian Creek Share of Project Costs	-	-	50,000	-	-	\$ 50,000
MTF	Municipal Transportation Fund (CITT)	-	100,000	-	-	-	\$ 100,000
FMF	Fleet Management Fund	200,320	290,000	278,000	200,000	240,000	\$ 1,208,320
NF	Not Funded	-	9,752,000	500,000	-	450,000	\$10,702,000
Total Revenue Sources		\$ 3,827,290	\$ 11,360,885	\$ 1,678,000	\$ 200,000	\$ 690,000	\$17,756,175

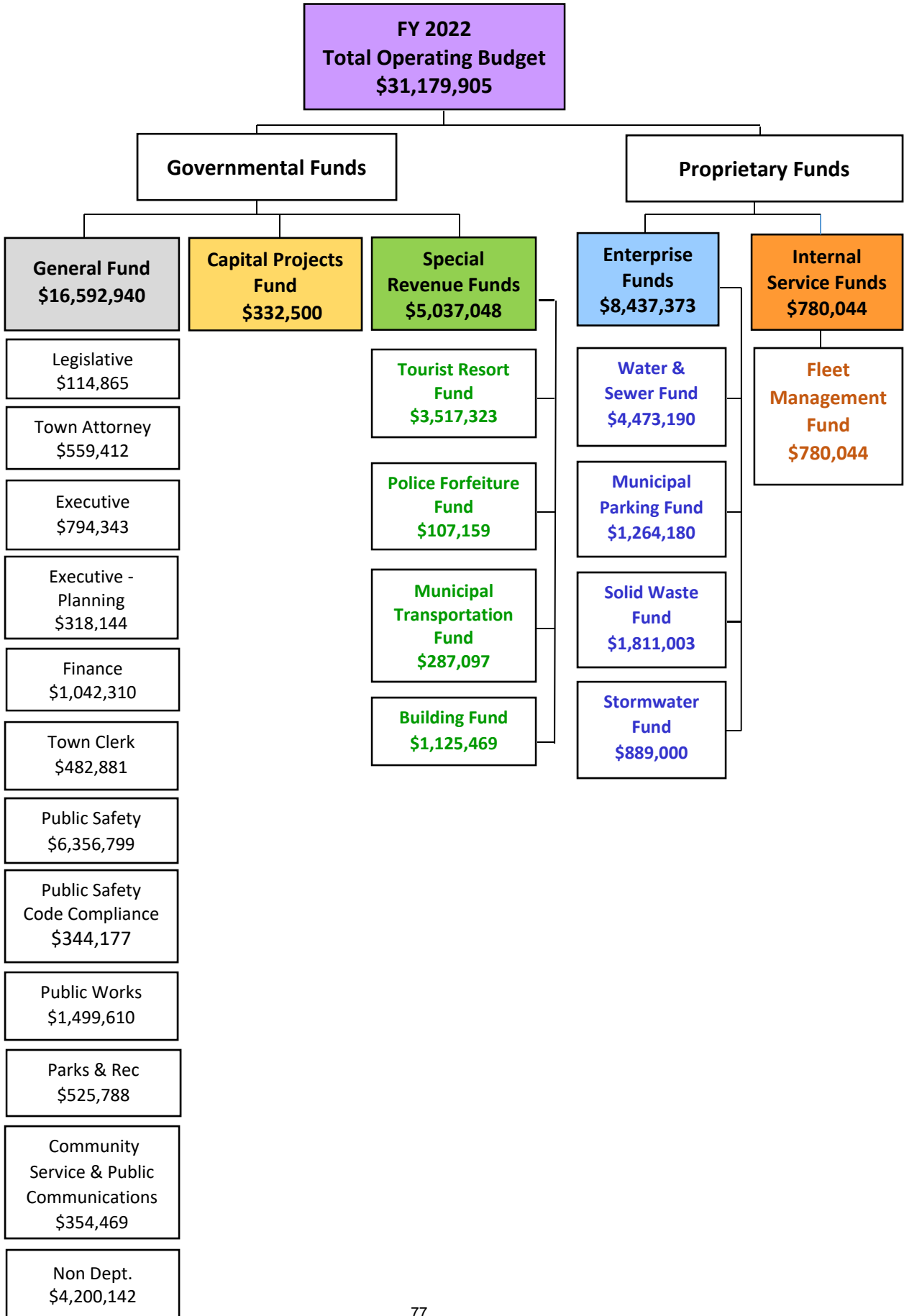
Five Year Capital Improvement Plan Schedule

All Funds - Capital Project and Revenue Source Summary FY 2022 to FY 2026

Department Name	Project Name	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	5YR TOTAL
Code Compliance	Replacement Vehicle		27,000				\$ 27,000
	<i>Funding Source</i>		FMF				
Public Safety	Replacement Vehicles	200,320	200,000	200,000	200,000	200,000	\$ 1,000,320
	<i>Funding Source</i>	FMF	FMF	FMF	FMF	FMF	
	Replacement Vehicle - Parking					40,000	\$ 40,000
	<i>Funding Source</i>					FMF	
Public Works	Replacement Vehicles		63,000	51,000			\$ 114,000
	<i>Funding Source</i>		FMF	FMF			
	Downtown Walkability/ Sidewalk/ Lighting Improvements		618,885				\$ 618,885
	<i>Funding Source</i>		CIP-FB				
	Alleyway 9500-9600 Electrical Connections/Drainage		500,000				\$ 500,000
	<i>Funding Source</i>		GF				
	Town Resilience - Infrastructure & Town Hall		500,000	500,000		450,000	\$ 1,450,000
	<i>Funding Source</i>		NF	NF		NF	
	91st Street Improvement Project		100,000	900,000			\$ 1,000,000
	<i>Funding Source</i>		MTF	GF/DC/INC/MTF/GAS			
	89th Street Beach Street-End Improvements	100,000					\$ 100,000
	<i>Funding Source</i>	CIP-FB					
	89th Street Beach Street-End Improvements	160,000					\$ 160,000
	<i>Funding Source</i>	CIP-FB/GAS					
	Town Hall Fire Alarm System	72,500					\$ 72,500
	<i>Funding Source</i>	CIP-FB					
	95th Street Collins to Harding		100,000				\$ 100,000
	<i>Funding Source</i>		DC				
	Abbott Avenue Drainage Improvement		3,200,000				\$ 3,200,000
	<i>Funding Source</i>		NF				
Collins Avenue Water Main Replacement		6,052,000				\$ 6,052,000	
<i>Funding Source</i>		NF		NF			
Leisure Services	96th Street Park Renovation	3,294,470					\$ 3,294,470
	<i>Funding Source</i>	CIP-FB					
	Replacement Vehicle			27,000			\$ 27,000
	<i>Funding Source</i>			FMF			
TOTAL		\$ 3,827,290	\$ 11,360,885	\$ 1,678,000	\$ 200,000	\$ 690,000	\$ 17,756,175

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

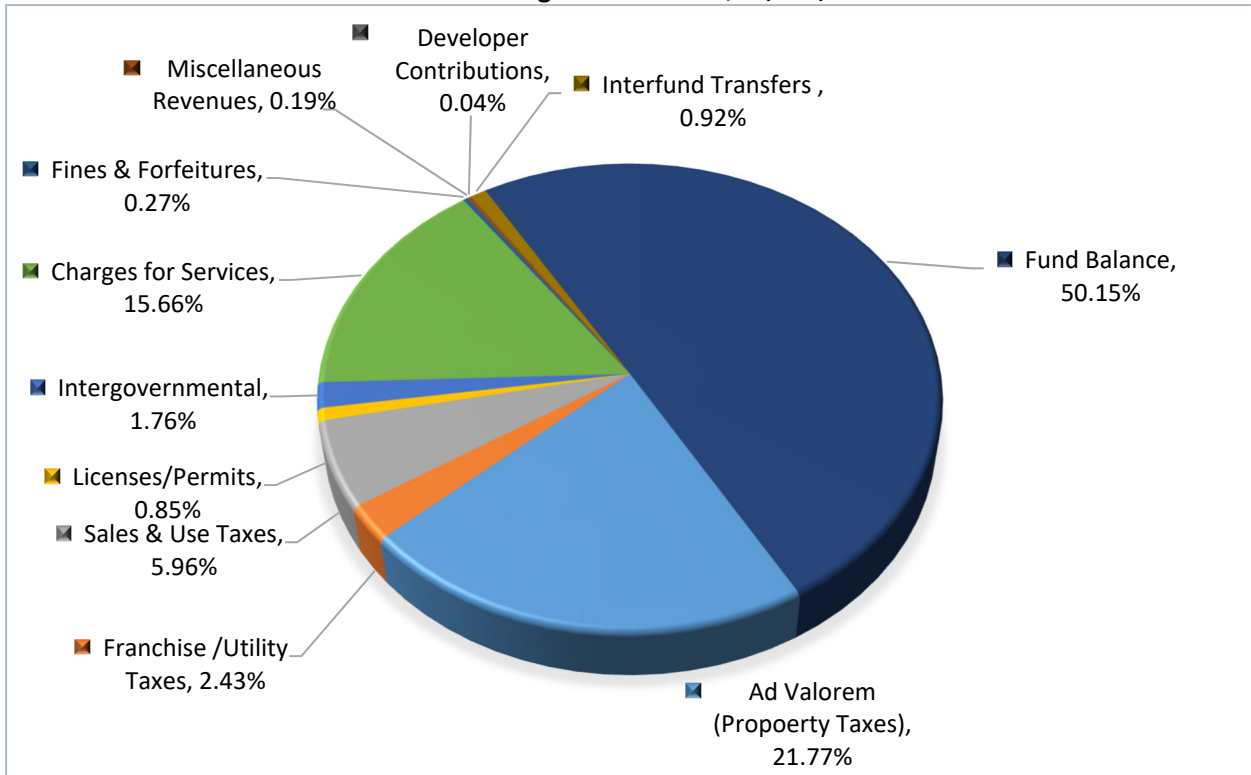
Source Code	Source Name	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	5YR TOTAL
CIP-FB	Capital Projects Fund Fund Balance	\$ 3,603,050	\$ 618,885	\$ -	\$ -	\$ -	\$ 4,221,935
DC	Developers' Contributions	-	100,000	500,000	-	-	600,000
GAS	Second Local Option Gas Tax	23,920	-	100,000	-	-	123,920
GF	General Fund Operating Revenue	-	500,000	250,000	-	-	750,000
INC	Indian Creek Portion of Project Costs	-	-	50,000	-	-	50,000
MTF (CITT)	Municipal Transport Fund (Reserves)		100,000	-	-	-	100,000
NF	Not Funded	-	9,752,000	500,000	-	450,000	10,702,000
FMF	Fleet Management Fund	200,320	290,000	278,000	200,000	240,000	1,208,320
TOTAL		\$ 3,827,290	\$ 11,360,885	\$ 1,678,000	\$ 200,000	\$ 690,000	\$ 17,756,175



ALL FUNDS BUDGET SUMMARY CHART

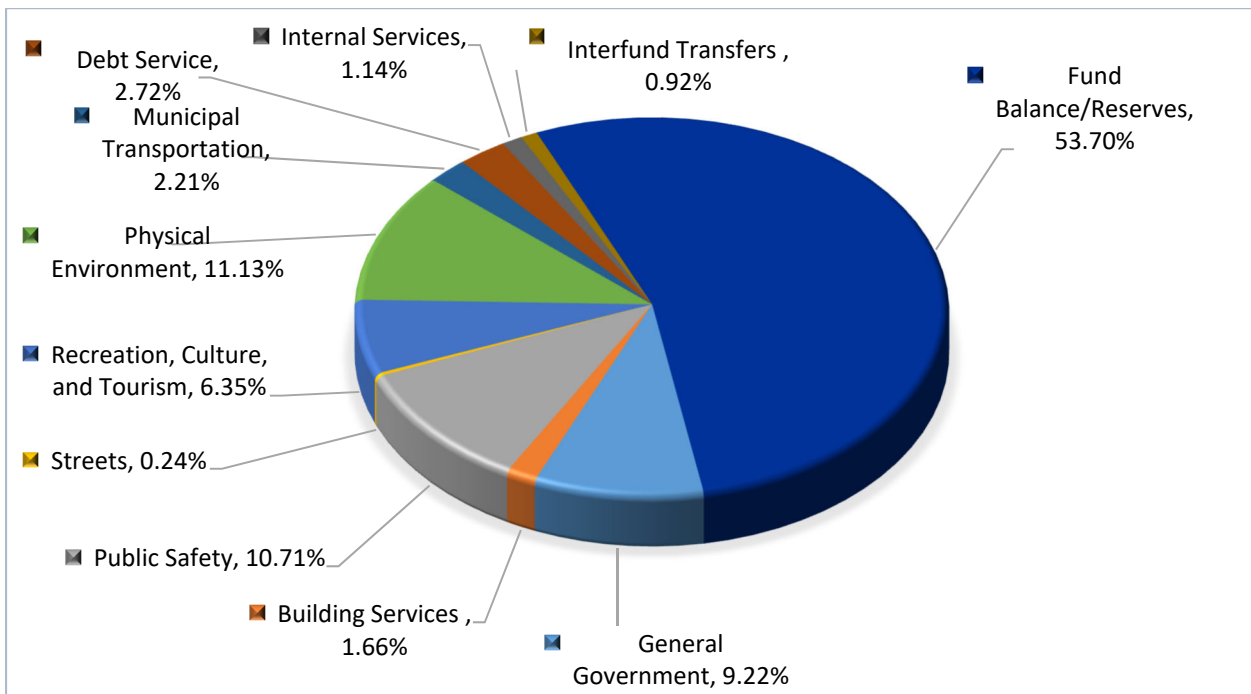
REVENUES, TRANSFERS & FUND BALANCE BY SOURCE

FY 2022 Budget – All Funds \$60,335,587



EXPENDITURES, TRANSFERS AND FUND BALANCE BY TYPE

FY 2022 Budget – All Funds \$60,335,587



ALL FUNDS SCHEDULE OF REVENUES

Revenue Source	FY 2020 Actual	FY 2021 Adopted	FY 2021 Estimated	FY 2022 Adopted
GENERAL FUND (001) - MAJOR FUND				
Property Taxes	\$ 12,974,092	\$ 12,918,051	\$ 12,918,051	\$ 13,136,116
Sales and Use Taxes	91,039	86,983	86,983	93,404
Franchise and Utility Taxes	1,455,475	1,489,813	1,489,813	1,464,249
Permits/Licenses/Inspections	11,550	10,000	10,000	5,000
Intergovernmental Revenues	1,103,292	589,547	722,554	634,573
Charges for Services	431,511	457,600	457,600	457,600
Fines and Forfeitures	263,124	170,000	170,000	165,000
Miscellaneous Revenues	433,467	54,600	54,600	73,500
Interest	218,870	105,000	105,000	24,000
Developer Contributions	-	7,000	7,000	-
Other Sources - Transfers In	538,967	573,528	573,528	539,498
Appropriated Fund Balance	-	-	39,133	-
Total General Fund	\$ 17,521,387	\$ 16,462,122	\$ 16,634,262	\$ 16,592,940
CAPITAL PROJECTS FUND (301) - MAJOR FUND				
Interest	\$ 31,560	\$ -	\$ -	\$ 3,000
Other Sources - Transfers In	1,950,000	-	1,200,000	-
Appropriated Fund Balance	-	-	3,019,733	329,500
Total Capital Projects Fund	\$ 1,981,560	\$ -	\$ 4,219,733	\$ 332,500
TOURIST RESORT FUND (102) - MAJOR FUND				
Sales and Use Taxes	\$ 2,583,931	\$ 2,919,853	\$ 2,919,853	\$ 3,503,823
Miscellaneous Revenues	4,400	10,500	10,500	10,500
Interest	15,026	9,000	9,000	3,000
Appropriated Fund Balance	-	-	47,487	-
Total Tourist Resort Fund	\$ 2,603,357	\$ 2,939,353	\$ 2,986,840	\$ 3,517,323
POLICE FORFEITURE FUND (105) - NONMAJOR FUND				
Fines and Forfeitures	\$ 153,744	\$ -	\$ 45,611	\$ -
Interest	264	-	-	-
Appropriated Fund Balance	-	2,000	2,000	107,159
Total Police Forfeiture Fund	\$ 154,008	\$ 2,000	\$ 47,611	\$ 107,159
MUNICIPAL TRANSPORTATION FUND (107) - NONMAJOR FUND				
Intergovernmental Revenues	\$ 224,274	\$ 214,110	\$ 214,110	\$ 241,922
Miscellaneous Revenues	25,976	-	-	-
Interest	4,452	2,500	2,500	575
Appropriated Fund Balance	-	19,096	19,096	44,600
Total Municipal Transportation Fund	\$ 254,702	\$ 235,706	\$ 235,706	\$ 287,097

ALL FUNDS SCHEDULE OF REVENUES

Revenue Source	FY 2020 Actual	FY 2021 Adopted	FY 2021 Estimated	FY 2022 Adopted
BUILDING FUND (150) - MAJOR FUND				
Permits/Licenses/Inspections	\$ 619,592	\$ 484,000	\$ 484,000	\$ 498,000
Miscellaneous Revenues	10,729	2,000	2,000	2,000
Interest	26,434	10,000	10,000	2,500
Appropriated Fund Balance	-	572,035	572,035	622,969
Total Building Fund	\$ 656,755	\$ 1,068,035	\$ 1,068,035	\$ 1,125,469
ENTERPRISE FUNDS				
WATER AND SEWER FUND (401) - MAJOR FUND				
Charges for Services	\$ 4,232,825	\$ 4,303,200	\$ 4,303,200	\$ 4,303,200
Intergovernmental Revenues-FDEP Grant	-	-	-	167,990
Miscellaneous Revenues	1,360	-	-	-
Interest	11,343	6,500	6,500	2,000
Other Sources	250,000	-	-	-
Appropriated Fund Balance	-	-	122,603	-
Total Water and Sewer Fund	\$ 4,495,528	\$ 4,309,700	\$ 4,432,303	\$ 4,473,190
MUNICIPAL PARKING FUND (402) - MAJOR FUND				
Charges for Services	\$ 1,153,607	\$ 1,258,740	\$ 1,258,740	\$ 1,241,740
Interest	13,356	8,400	8,400	1,440
Developer Contributions	21,000	21,000	21,000	21,000
Total Municipal Parking Fund	\$ 1,187,963	\$ 1,288,140	\$ 1,288,140	\$ 1,264,180
SOLID WASTE FUND (403) - MAJOR FUND				
Charges for Services	\$ 1,639,711	\$ 1,914,682	\$ 1,914,682	\$ 1,810,503
Interest	5,287	3,250	3,250	500
Total Solid Waste Fund	\$ 1,644,998	\$ 1,917,932	\$ 1,917,932	\$ 1,811,003
STORMWATER FUND (404) - MAJOR FUND				
Charges for Services	\$ 798,864	\$ 825,000	\$ 825,000	\$ 870,000
Intergovernmental Revenues	-	-	-	15,000
Interest	23,652	15,000	15,000	4,000
Appropriated Fund Balance	-	-	230,706	-
Total Stormwater Fund	\$ 822,516	\$ 840,000	\$ 1,070,706	\$ 889,000

ALL FUNDS SCHEDULE OF REVENUES

Revenue Source	FY 2020 Actual	FY 2021 Adopted	FY 2021 Estimated	FY 2022 Adopted
FLEET MANAGEMENT FUND (501) - INTERNAL SERVICE FUND				
Charges for Services	\$ 954,846	\$ 859,807	\$ 859,807	\$ 763,044
Interest	6,122	3,500	3,500	1,000
Other Sources - Transfers In	32,500	-	-	16,000
Total Fleet Management Fund	\$ 993,468	\$ 863,307	\$ 863,307	\$ 780,044
 TOTAL REVENUES - ALL FUNDS	 \$ 32,316,242	 \$ 29,926,295	 \$ 34,764,575	 \$ 31,179,905

ALL FUNDS SCHEDULE OF EXPENDITURES

	FY 2020 Actual	FY 2021 Adopted	FY 2021 Estimated	FY 2022 Adopted
GENERAL FUND (001) - MAJOR FUND				
Personnel Services	\$ 7,935,300	\$ 8,497,722	\$ 8,499,508	\$ 8,577,040
Operating Expenses	3,718,330	4,474,975	4,987,335	4,338,773
Capital Outlay	181,837	16,600	70,049	-
Non-Operating Expenses	64,798	30,500	135,939	30,500
Transfers Out	1,950,000	-	1,200,000	-
Contingency	-	250,000	171,277	1,000,000
Resiliency Reserve	-	60,000	60,000	-
Contingency/Reserve	-	3,132,325	1,510,154	2,646,627
Total General Fund	\$ 13,850,265	\$ 16,462,122	\$ 16,634,262	\$ 16,592,940
CAPITAL PROJECTS FUND (301) - MAJOR FUND				
Capital Expenditures - Capital Improvement Projects	\$ 116,730	\$ -	\$ 4,219,733	\$ 332,500
Total Capital Projects Fund	\$ 116,730	\$ -	\$ 4,219,733	\$ 332,500
TOURIST RESORT FUND (102) - MAJOR FUND				
Personnel Services	\$ 1,210,825	\$ 1,589,324	\$ 1,589,324	\$ 1,852,242
Operating Expenses	872,376	1,064,268	1,180,012	1,415,827
Capital Outlay	15,880	-	18,798	35,240
Transfers Out	-	57,359	57,359	68,741
Contingency/Reserve	-	228,402	141,347	145,273
Total Tourist Resort Fund	\$ 2,099,081	\$ 2,939,353	\$ 2,986,840	\$ 3,517,323
POLICE FORFEITURE FUND (105) - NONMAJOR FUND				
Operating Expenses	\$ 91,444	\$ 2,000	\$ 2,000	\$ 107,159
Contingency/Reserve	-	-	45,611	-
Total Police Forfeiture Fund	\$ 91,444	\$ 2,000	\$ 47,611	\$ 107,159
MUNICIPAL TRANSPORTATION FUND (107) - NONMAJOR FUND				
Operating Expenses	\$ 127,344	\$ 225,000	\$ 225,000	\$ 275,000
Transfers Out	12,250	10,706	10,706	12,097
Total Municipal Transportation Fund	\$ 139,594	\$ 235,706	\$ 235,706	\$ 287,097
BUILDING FUND (150) - MAJOR FUND				
Personnel Services	\$ 796,695	\$ 705,990	\$ 705,990	\$ 737,233
Operating Expenses	172,726	224,383	224,383	261,660
Capital Outlay	6,913	-	-	-
Transfers Out	185,820	137,662	137,662	126,576
Total Building Fund	\$ 1,162,154	\$ 1,068,035	\$ 1,068,035	\$ 1,125,469

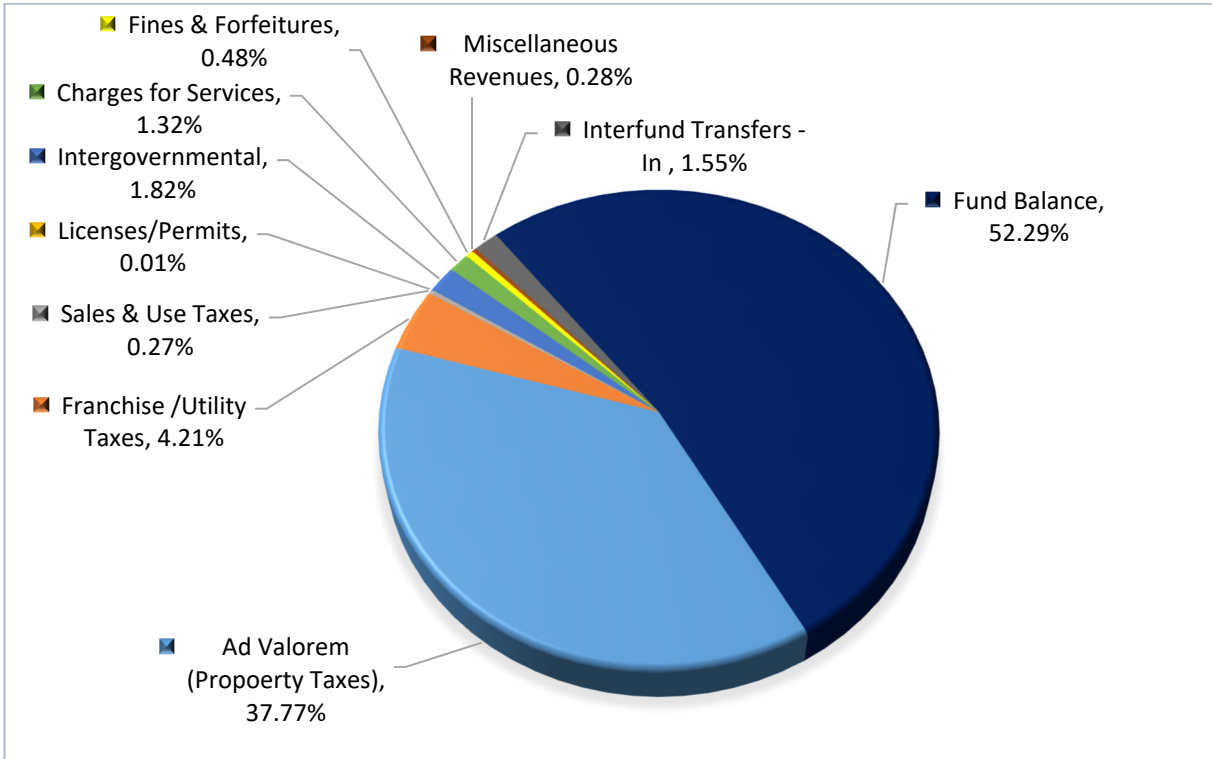
ALL FUNDS SCHEDULE OF EXPENDITURES

	FY 2020 Actual	FY 2021 Adopted	FY 2021 Estimated	FY 2022 Adopted
ENTERPRISE FUNDS				
WATER AND SEWER FUND (401) - MAJOR FUND				
Personnel Services	\$ 384,864	\$ 461,640	\$ 461,640	\$ 504,392
Operating Expenses	2,591,660	2,239,790	2,264,590	2,445,548
Capital Outlay	-	120,000	300,828	-
Debt Service	341,089	1,232,363	1,232,363	1,232,363
Transfers Out	102,242	105,367	105,367	105,480
Contingency/Reserve	-	150,540	67,515	185,407
Total Water and Sewer Fund	\$ 3,419,855	\$ 4,309,700	\$ 4,432,303	\$ 4,473,190
MUNICIPAL PARKING FUND (402) - MAJOR FUND				
Personnel Services	\$ 530,199	\$ 558,996	\$ 558,996	\$ 586,088
Operating Expenses	592,418	547,889	547,889	469,425
Capital Outlay	1,523	-	-	-
Transfers Out	102,242	113,300	113,300	105,480
Contingency/Reserve	-	46,955	46,955	82,187
Renewal & Replacement Reserves	-	21,000	21,000	21,000
Total Municipal Parking Fund	\$ 1,226,382	\$ 1,288,140	\$ 1,288,140	\$ 1,264,180
SOLID WASTE FUND (403) - MAJOR FUND				
Personnel Services	\$ 993,104	\$ 872,819	\$ 872,819	\$ 887,800
Operating Expenses	899,801	880,576	880,576	785,941
Transfers Out	138,241	114,718	114,718	105,480
Contingency/Reserve	-	49,819	49,819	31,782
Total Solid Waste Fund	\$ 2,031,146	\$ 1,917,932	\$ 1,917,932	\$ 1,811,003
STORMWATER FUND (404) - MAJOR FUND				
Personnel Services	\$ 124,250	\$ 140,777	\$ 140,777	\$ 169,557
Operating Expenses	236,218	190,320	421,026	203,081
Debt Service	113,966	410,787	410,787	410,787
Transfers Out	30,672	34,416	34,416	31,644
Contingency/Reserve	-	63,700	63,700	73,931
Total Stormwater Fund	\$ 505,106	\$ 840,000	\$ 1,070,706	\$ 889,000
FLEET MANAGEMENT FUND (501) - INTERNAL SERVICE FUND				
Personnel Services	\$ 77,850	\$ 87,341	\$ 87,341	\$ 91,349
Operating Expenses	387,030	318,599	318,599	363,440
Capital Outlay	7,120	197,000	197,000	232,320
Contingency/Reserve	-	260,367	260,367	92,935
Total Fleet Management Fund	\$ 472,000	\$ 863,307	\$ 863,307	\$ 780,044
TOTAL EXPENDITURES - ALL FUNDS	\$ 25,113,757	\$ 29,926,295	\$ 34,764,575	\$ 31,179,905

GENERAL FUND BUDGET SUMMARY CHART

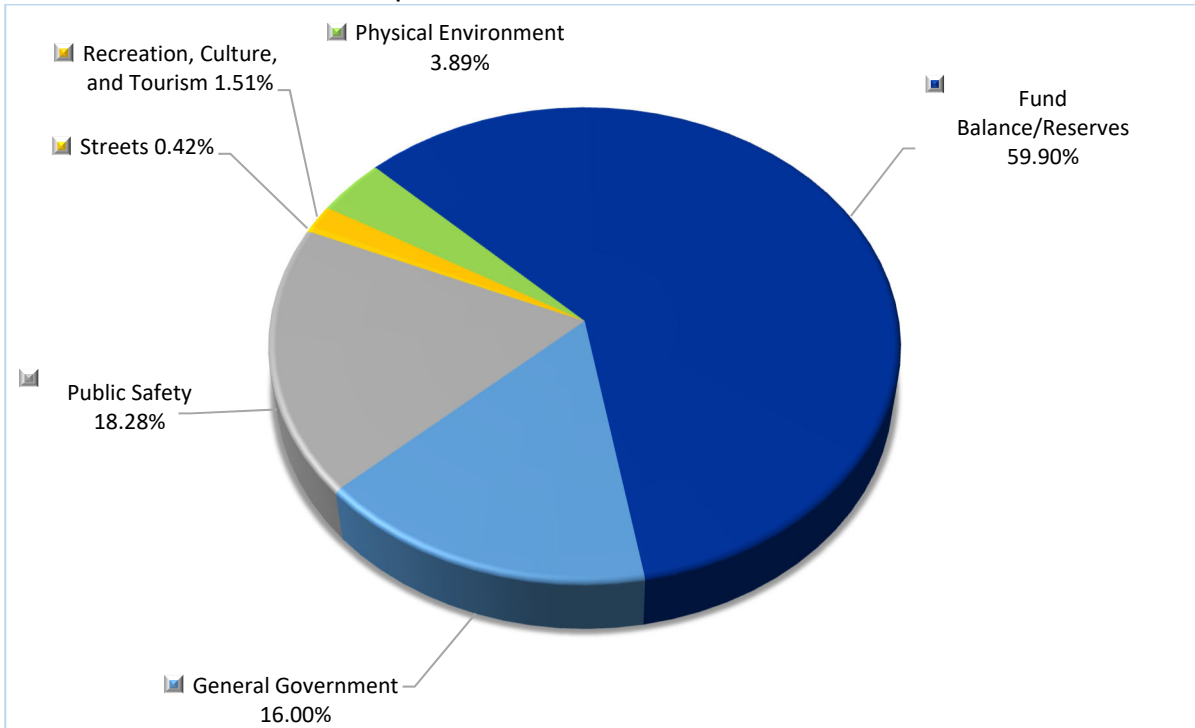
Where Do the Funds Come From?

Total General Fund Revenues, Transfers & Fund Balance \$34,779,188



Where Do the Funds Go?

Total General Fund Expenditures, Transfers, & Fund Balance \$34,779,188



001 GENERAL FUND
TOTAL REVENUES

Line Item Prefix: 001--:		FY 2020	FY 2021	FY 2021	FY 2022
		Actual	Adopted	Estimated	Adopted
511-311-1000	Current & Delinquent Real Property	\$ 12,852,134	\$ 12,798,051	\$ 12,798,051	\$ 12,986,116
511-311-1001	Current & Delinquent Personal Property	121,958	120,000	120,000	150,000
TOTAL	Real Property Tax	\$ 12,974,092	\$ 12,918,051	\$ 12,918,051	\$ 13,136,116
511-312-4100	First Local Option Fuel Tax	\$ 66,222	\$ 63,231	\$ 63,231	\$ 67,664
511-312-4200	Second Local Option Fuel Tax	24,817	23,752	23,752	25,740
TOTAL	Sales and Use Taxes	\$ 91,039	\$ 86,983	\$ 86,983	\$ 93,404
511-314-1000	Electric Utility	\$ 683,041	\$ 678,300	\$ 678,300	\$ 685,000
511-314-4000	Gas Utility	9,910	20,000	20,000	20,000
511-315-0100	Communication Services Tax	198,165	182,513	182,513	179,299
511-316-0100	Surfside Local Business Licensing Tax	50,444	95,000	95,000	60,000
511-316-0200	Miami-Dade Occ Licenses Tax Share	16,182	10,000	10,000	7,500
511-316-0300	Surfside Local Business License Penalty	36	3,000	3,000	1,500
TOTAL	Municipal Utility & Other Use Taxes	\$ 957,778	\$ 988,813	\$ 988,813	\$ 953,299
511-323-1000	Electric Franchise	\$ 466,622	\$ 479,000	\$ 479,000	\$ 488,500
511-323-4000	Gas Franchise	31,075	22,000	22,000	22,450
TOTAL	Franchise Fees	\$ 497,697	\$ 501,000	\$ 501,000	\$ 510,950
511-329-2010	Lobbyist Fees / Registrations	\$ 11,550	\$ 10,000	\$ 10,000	\$ 5,000
TOTAL	Permits/Licenses/Inspection	\$ 11,550	\$ 10,000	\$ 10,000	\$ 5,000
511-331-5000	Federal Emergency Mgmt Grant-FEMA	\$ 448,427	\$ -	\$ -	\$ -
590-331-50-10	Federal Grant - MDC (CARES Act)	80,160	-	105,439	-
521-334-21-10	State Grant - FDLE (FIBRS)	-	-	27,568	-
511-335-1200	State Revenue Sharing	160,320	153,115	153,115	171,689
511-335-1500	Beverage License	5,831	6,000	6,000	6,000
511-335-1800	Half Cent Sales Tax	402,609	424,432	424,432	450,884
511-335-4900	Motor Fuel Tax Rebate	5,945	6,000	6,000	6,000
TOTAL	Intergovernmental - Federal/State	\$ 1,103,292	\$ 589,547	\$ 722,554	\$ 634,573
511-341-9000	Election Qualifying Fees	\$ 450	\$ -	\$ -	\$ -
521-342-1010	Special Police Detail - Extra Duty	292,758	180,000	180,000	180,000
572-347-2002	Pool Admission Fees	24,362	25,000	25,000	25,000
572-347-2003	Recreation - Aquatic Programs	6,070	25,000	25,000	25,000
572-347-2004	Recreation - Community Ctr Facility Rentals	263	6,000	6,000	6,000
572-347-2005	Recreation - ID Cards	150	300	300	300
572-347-2006	Recreation - Winter Camp	2,458	5,000	5,000	5,000
572-347-2007	Recreation - Summer Camp	-	100,000	100,000	100,000
572-347-2022	Recreation - Spring Camp	2,115	4,000	4,000	4,000
572-347-2025	Recreation - After School Program	6,400	-	-	-
572-347-2008	Recreation - Locker Rentals	11	-	-	-
572-347-2015	Recreation - Adult Programs	21,282	24,000	24,000	24,000
572-347-2016	Recreation - Youth Programs	70,776	85,000	85,000	85,000
572-347-2018	Recreation - Senior Programs	2,366	2,600	2,600	2,600
572-347-2019	Recreation - Tennis Reservations	50	700	700	700
572-347-2090	Recreation - Concessions	2,000	-	-	-
TOTAL	Charges for Services	\$ 431,511	\$ 457,600	\$ 457,600	\$ 457,600

001 GENERAL FUND
TOTAL REVENUES

Line Item Prefix: 001--:	FY 2020	FY 2021	FY 2021	FY 2022
	Actual	Adopted	Estimated	Adopted
521-351-5005 Traffic Violations	\$ 16,167	\$ 40,000	\$ 40,000	\$ 25,000
521-351-5010 Parking Violations	100,541	100,000	100,000	110,000
521-351-5030 Red Light Enforcement	3,467	-	-	-
524-359-3400 Lien Searches	27,098	-	-	-
524-359-4000 Code Enforcement Fees and Penalties	115,851	30,000	30,000	30,000
TOTAL Fines & Forfeitures	\$ 263,124	\$ 170,000	\$ 170,000	\$ 165,000
511-361-1000 Interest Earnings	\$ 218,870	\$ 105,000	\$ 105,000	\$ 24,000
511-364-1000 Disposition of Assets	39,400	7,000	7,000	7,000
521-369-9004 Other Miscellaneous Revenues - Police	10,635	5,000	5,000	5,000
524-369-9009 Blue Prints	524	500	500	500
511-369-9010 Other Miscellaneous Revenues	7,110	40,000	40,000	28,000
539-343-9011 Vacant Window Covering	2,543	-	-	-
539-369-9030 Public Works Repairs Revenue	3,004	-	-	-
511-369-9040 Beach Furniture Registration	4,250	-	-	-
511-369-9050 Bike Sharing Revenue	-	4,500	4,500	-
511-369-9055 Car Charging Station Revenue	334	100	100	500
511-369-9060 Sidewalk Café Site Permit	20,642	-	-	25,000
511-369-9065 Gazette Advertisement Revenue	11,185	3,500	3,500	6,500
511-369-9075 Special Event Coordination	1,840	1,000	1,000	1,000
TOTAL Miscellaneous Revenues	\$ 320,337	\$ 166,600	\$ 166,600	\$ 97,500
511-381-1700 Interfund Transfer: Mun. Transportation	\$ 12,250	\$ 10,706	\$ 10,706	\$ 12,097
511-381-1200 Interfund Transfer: Tourist Resort	-	57,359	57,359	52,741
511-381-1600 Interfund Transfer: Building Services	153,320	137,662	137,662	126,576
511-381-4100 Interfund Transfer: Water / Sewer	102,242	105,367	105,367	105,480
511-381-4200 Interfund Transfer: Mun. Parking	102,242	113,300	113,300	105,480
511-381-4300 Interfund Transfer: Solid Waste	138,241	114,718	114,718	105,480
511-381-4400 Interfund Transfer: Stormwater	30,672	34,416	34,416	31,644
TOTAL Interfund Transfers	\$ 538,967	\$ 573,528	\$ 573,528	\$ 539,498
511-389-8065 Developer Contributions - Eden Surfside	\$ 332,000	\$ -	\$ -	\$ -
TOTAL Other Sources	\$ 332,000	\$ -	\$ -	\$ -
511-392-0000 Appropriated Fund Balance		\$ -	\$ 39,133	\$ -
TOTAL Appropriated Fund Balance	\$ -	\$ -	\$ 39,133	\$ -
TOTAL REVENUES	\$ 17,521,387	\$ 16,462,122	\$ 16,634,262	\$ 16,592,940

001 GENERAL FUND

TOTAL EXPENDITURES

Line Item		FY 2020 Actual	FY 2021 Adopted	FY 2021 Estimated	FY 2022 Adopted
<u>Personnel Services</u>					
1210	Regular Salaries	\$ 5,002,419	\$ 5,045,855	\$ 5,045,855	\$ 5,074,301
1310	Other Salaries	62,648	228,223	228,223	234,009
1410	Overtime	231,315	269,000	269,000	271,000
1510	Special pay	105,788	141,960	141,960	142,715
1520	Extra Duty Pay	238,165	180,000	180,000	180,000
2110	Payroll Taxes	392,095	436,233	436,233	440,003
2210	Retirement Contribution	951,960	1,123,936	1,123,936	1,178,965
2310	Life & Health Insurance	854,508	878,891	878,891	900,122
2410	Workers Compensation	84,281	193,624	193,624	155,925
2510	Unemployment Compensation	12,121	-	1,786	-
Total	Personnel Services	\$ 7,935,300	\$ 8,497,722	\$ 8,499,508	\$ 8,577,040
<u>Operating Expenses</u>					
3103	Lobbyist	\$ 45,354	\$ 46,000	\$ 46,000	\$ 46,110
3110/3115	Professional Services	1,119,826	1,199,763	1,620,563	1,406,864
3111/3120	Lawsuits and Prosecutions	-	-	60,000	-
3112	Physical Examinations	15,265	17,220	17,220	16,030
3210	Accounting and Auditing	61,540	79,000	79,000	79,000
3410	Other Contractual Services	187,520	167,315	177,310	159,525
3411	Nuisance Abatement	-	5,000	5,000	2,500
3420	Other Code Services	1,850	7,000	7,000	6,850
4009	Car Allowance	27,979	29,934	29,934	25,146
4110	Telecommunications	80,452	76,230	77,120	76,640
4111	Postage	4,092	21,700	21,700	21,625
4112	Mobile Phone Allowance	14,770	11,742	11,742	8,100
4310	Electricity	41,144	44,480	44,480	43,440
541-4310	Roadway Electricity	32,419	38,000	38,000	38,000
4311	Water and Sewer	63,194	114,000	114,000	74,000
4402	Building Rental/Leasing	928	-	-	-
4403	Equipment/Vehicle Leasing	134,791	171,025	144,517	94,352
4510	Property and Liability Insurance	193,723	268,589	268,589	268,103
4601	Maintenance Service/Repair Contr	122,596	132,222	134,717	99,786
4602	Building Maintenance	77,600	93,000	93,000	92,120
4603	Equipment Maintenance	55,178	41,877	63,422	40,160
4604	Grounds Maintenance	204,697	330,801	308,000	244,547
516-4605	IT Software Maintenance	-	82,254	82,254	85,280

001 GENERAL FUND

TOTAL EXPENDITURES

Line Item		FY 2020 Actual	FY 2021 Adopted	FY 2021 Estimated	FY 2022 Adopted
4606	IT Hardware Maintenance	-	41,682	42,224	71,419
4611	Miscellaneous Maintenance	81,359	171,250	170,360	136,350
4612	Vehicle Maintenance - Usage	155,026	152,601	152,601	177,695
4613	Vehicle Maint. - Fleet Replacement	361,966	295,740	295,740	255,756
4710	Printing & Binding	3,314	4,750	4,750	4,600
4810	Promotional Activities	90,422	106,140	106,140	55,375
4910	Legal Advertisement	33,149	39,500	39,500	39,500
4911	Other Current Charges	78,659	211,550	226,550	202,850
5110	Office Supplies	36,781	49,800	82,092	51,300
5210	Property and Maintenance	11,311	35,000	35,000	15,000
5213	Landscape Improvements	-	5,000	5,000	5,000
5214	Uniforms	35,652	32,213	32,213	28,803
5215	Uniform Allowance	-	1,200	1,200	1,200
5216	Gasoline	131,773	92,200	92,200	96,775
5225	Merchant Fees	17,651	12,500	12,500	12,500
5290	Miscellaneous Operating Supplies	107,578	112,632	111,632	122,284
5310	Road Materials	9,000	6,000	6,000	6,000
5410	Subscriptions and Memberships	15,152	21,090	21,090	21,463
5520	Conferences and Seminars	39,100	73,175	73,175	72,925
5510	Training & Educational	25,519	33,800	33,800	33,800
Total	Operating Expenses	\$ 3,718,330	\$ 4,474,975	\$ 4,987,335	\$ 4,338,773
Capital Outlay					
6410	Machinery and Equipment	\$ 181,837	\$ 16,600	\$ 70,049	\$ -
Total	Capital Outlay	\$ 181,837	\$ 16,600	\$ 70,049	\$ -
Debt Service					
Total	Debt Service	\$ -	\$ -	\$ -	\$ -
Non-operating Expenses					
8300	Other Grants and Aid	\$ 64,798	\$ 30,500	\$ 135,939	\$ 30,500
9130	Transfer to Capital Projects Fund	1,950,000	-	1,200,000	-
9920	Contingency	-	250,000	171,277	1,000,000
9310	Reserves/Return to Fund Balance	-	3,192,325	1,570,154	2,646,627
Total	Non-operating Expenses	\$ 2,014,798	\$ 3,472,825	\$ 3,077,370	\$ 3,677,127
TOTAL	GENERAL FUND EXPENDITURE	\$ 13,850,265	\$ 16,462,122	\$ 16,634,262	\$ 16,592,940

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

	General Fund	Capital Projects Fund	Total Special Revenue Funds ¹	Total Enterprise Funds ²	Internal Service Funds
October 1, 2020 Fund Balance	\$ 18,655,227	\$ 4,913,412	\$ 4,814,693	\$ 15,537,827	\$ 1,335,842
Fiscal Year 2021 Estimated					
FY 2021 Estimated Revenues*	\$ 16,595,129	\$ 1,200,000	\$ 3,697,574	\$ 8,355,772	\$ 863,307
FY 2021 Estimated Expenditures/Expenses*	15,064,108	4,219,733	4,151,234	8,495,092	602,940
Net Increase (Decrease) in Fund Balance/Net Assets	\$ 1,531,021	\$ (3,019,733)	\$ (453,660)	\$ (139,320)	\$ 260,367
September 30, 2021 Fund Balance (Estimated)*	\$ 20,186,248	\$ 1,893,679	\$ 4,361,033	\$ 15,398,507	\$ 1,596,209
Fiscal Year 2022					
FY 2022 Budgeted Revenues	\$ 16,592,940	\$ 3,000	\$ 4,262,320	\$ 8,437,373	\$ 780,044
FY 2022 Budgeted Expenditures/Expenses	13,946,313	332,500	4,891,775	8,078,066	687,109
Net Increase (Decrease) in Fund Balance/Net Assets	\$ 2,646,627	\$ (329,500)	\$ (629,455)	\$ 359,307	\$ 92,935
September 30, 2022 Fund Balance (Projected)	\$ 22,832,875	\$ 1,564,179	\$ 3,731,578	\$ 15,757,814	\$ 1,689,144

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

¹See Summary of Changes in Fund Balance - Special Revenue Funds Detail

²See Summary of Changes in Fund Balance - Enterprise Funds Detail

Changes in Fund Balance

General Fund: The FY 2022 increase is mainly a result of growth-related property tax revenues that are being maintained for a fourth year 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.

Capital Projects Fund: The decrease is attributable to the appropriation of available fund balance from prior years' completed projects for FY 2022 needs:

Town Hall Fire Alarm System Panel Upgrade (\$72,500);

88th Street Beach Street-end Improvements (\$100,000);

89th Street Beach Street-end improvements (\$160,000).

Internal Service Funds

Fleet Management Fund: Fund balance increase of \$92,935 is attributable to annual transfers from other funds to accumulate sufficient reserves to provide for long-term replacement of the Town's vehicles.

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

	Tourist Resort Fund	Police Forfeiture Fund	Municipal Transportation Fund	Building Fund	Total Special Revenue Funds
October 1, 2020 Fund Balance	\$ 2,144,801	\$ 168,289	\$ 443,485	\$ 2,058,118	\$ 4,814,693
Fiscal Year 2021 Estimated					
FY 2021 Estimated Revenues*	\$ 2,939,353	\$ 45,611	\$ 216,610	\$ 496,000	\$ 3,697,574
FY 2021 Estimated Expenditures*	2,845,493	2,000	235,706	1,068,035	4,151,234
Net Increase (Decrease) in Fund Balance/Net Assets	\$ 93,860	\$ 43,611	\$ (19,096)	\$ (572,035)	\$ (453,660)
September 30, 2021 Fund Balance (Estimated)*	\$ 2,238,661	\$ 211,900	\$ 424,389	\$ 1,486,083	\$ 4,361,033
Fiscal Year 2022					
FY 2022 Budgeted Revenues	\$ 3,517,323	\$ -	\$ 242,497	\$ 502,500	\$ 4,262,320
FY 2022 Budgeted Expenditures	3,372,050	107,159	287,097	1,125,469	4,891,775
Net Increase (Decrease) in Fund Balance/Net Assets	\$ 145,273	\$ (107,159)	\$ (44,600)	\$ (622,969)	\$ (629,455)
September 30, 2022 Fund Balance (Projected)	\$ 2,383,934	\$ 104,741	\$ 379,789	\$ 863,114	\$ 3,731,578

*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

Tourist Resort Fund: Fund balance net increase (\$145,273) is mainly attributable to:

- 1) revenue increase - resort taxes (\$583,970);
- 2) expenditure decrease - contractual public information officer (-\$19,000);
- 3) expenditure increase - promotional activities for marketing & advertising (\$175,000) and special events (\$22,602)
- 4) expenditure increase - Community Center personnel costs (\$110,054) for additional programming initially added during prior year;
- 5) expenditure increase - tennis center programming (\$40,000) funded in the Resort Tax Fund in FY 2022;
- 6) expenditure decrease - building maintenance and equipment maintenance (-\$39,000);
- 7) expenditure increase - FY 2022 capital outlay (\$35,240);
- 8) expenditure increase - transfer to Fleet Management Fund for work utility vehicle (\$16,000);
- 9) expenditure increase - hardpack, beach walk and beach maintenance program (\$288,925) funded in the Resort Tax fund in FY 2022;
- 10) appropriation of current year estimated reserves to offset increase in Community & Tennis Centers/Recreational costs (-\$165,579)

The net increase in fund balance of \$145,273 will provide a resource to build adequate reserves for long-term planning to leverage economic cycles, and for one-time capital projects.

Police Forefeiture Fund: Fines & forfeitures revenues are budgeted when the Town receives its share of seized assets dispositions. The fund balance decrease (\$107,159) during FY 2022 is anticipated due to the timing of revenue recognition and expenditures.

Municipal Transportation Fund: Fund balance decrease (\$44,600) is mainly attributable to:

- 1) revenue increase - Miami Dade County estimated surtax proceeds (\$27,812);
- 2) expenditure increase - Walkability Study - Harding Ave. (\$50,000);
- 3) appropriation of fund balance for maintenance and repairs needs (\$19,000).

Building Fund: Building permit revenue is volatile and fluctuates with construction cycles. The fund balance decrease (\$622,969) results from the timing of revenue recognition and expenditures.

**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>
October 1, 2020 Fund Balance¹	\$ 8,336,653	\$ 3,388,648	\$ 660,962	\$ 3,151,564	\$ 15,537,827
Fiscal Year 2021 Estimated					
FY 2021 Estimated Revenues*	\$ 4,309,700	\$ 1,288,140	\$ 1,917,932	\$ 840,000	\$ 8,355,772
FY 2021 Estimated Expenses*	4,364,788	1,220,185	1,868,113	1,042,006	8,495,092
Net Increase (Decrease) in Fund Balance/Net Assets	\$ (55,088)	\$ 67,955	\$ 49,819	\$ (202,006)	\$ (139,320)
September 30, 2021 Fund Balance (Estimated)*¹	\$ 8,281,565	\$ 3,456,603	\$ 710,781	\$ 2,949,558	\$ 15,398,507
Fiscal Year 2022					
FY 2022 Budgeted Revenues	\$ 4,473,190	\$ 1,264,180	\$ 1,811,003	\$ 889,000	\$ 8,437,373
FY 2022 Budgeted Expenses	4,287,783	1,160,993	1,779,221	850,069	8,078,066
Net Increase (Decrease) in Fund Balance/Net Assets	\$ 185,407	\$ 103,187	\$ 31,782	\$ 38,931	\$ 359,307
September 30, 2022 Fund Balance (Projected)¹	\$ 8,466,972	\$ 3,559,790	\$ 742,563	\$ 2,988,489	\$ 15,757,814

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

¹Fund Balance includes Net Investments in Capital Assets at October 1, 2020.

Changes in Fund Balance

Water and Sewer Fund: Fund balance increase mainly attributable to:

- decrease in capital outlay;

Municipal Parking Fund: Fund balance increase mainly attributable to:

- decrease in grounds maintenance expenses.

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

- no annual transfer to the Fleet Management Fund. The Fleet Management Fund reserves for future replacement of solid waste vehicles is estimated to be sufficiently funded through FY2022.

Stormwater Fund: Fund balance increase attributable to:

- increase in service revenues of \$45,000 from new construction;
- decrease in recurring operating expenses.

BUDGET SUMMARY ALL FUNDS

	FY 2020	FY 2021	FY 2021	FY 2022
	Actual	Adopted	Estimated	Adopted
ALL FUNDS				
<u>Financing Sources</u>				
Property Taxes	\$ 12,974,092	\$ 12,918,051	\$ 12,918,051	\$ 13,136,116
Sales and Use Taxes	2,674,970	3,006,836	3,006,836	3,600,227
Franchise and Utility Taxes	1,455,475	1,489,813	1,489,813	1,464,249
Permits/Licenses/Inspections	631,142	504,500	504,500	513,500
Intergovernmental Revenues	1,327,566	803,657	936,664	1,059,485
Charges for Services	9,211,364	9,619,029	9,619,029	9,446,087
Fines and Forfeitures	416,868	170,000	215,611	165,000
Miscellaneous Revenues	143,932	63,600	63,600	75,500
Interest	356,366	163,150	163,150	39,015
Developer Contributions	353,000	21,000	21,000	21,000
Subtotal	\$ 29,544,775	\$ 28,759,636	\$ 28,938,254	\$ 29,520,179
Other Sources - Transfers In	2,771,467	573,528	1,773,528	555,498
Net Investment in Capital Assets	10,012,245	10,012,245	10,641,411	10,641,411
Beginning Fund Balance	28,042,271	26,374,426	34,615,590	32,081,657
Total	\$ 70,370,758	\$ 65,719,835	\$ 75,968,783	\$ 72,798,745
<u>Financing Uses</u>				
Personnel Services	\$ 12,053,087	\$ 12,914,609	\$ 12,916,395	\$ 13,405,701
Operating Expenses	9,689,347	10,167,800	11,051,410	10,665,854
Capital Outlay	330,003	333,600	4,806,408	600,060
Debt Service	455,055	1,643,150	1,643,150	1,643,150
Non-Operating Expenses	64,798	315,500	342,216	1,065,500
Transfers Out	2,521,467	573,528	1,773,528	555,498
Net Investment in Capital Assets	10,641,411	10,012,245	10,641,411	10,641,411
Ending Fund Balance - Assigned	2,000,000	2,060,000	2,060,000	2,060,000
Ending Fund Balance - Unassigned	32,615,590	27,699,403	30,734,265	32,161,571
Total	\$ 70,370,758	\$ 65,719,835	\$ 75,968,783	\$ 72,798,745

BUDGET SUMMARY

MAJOR GOVERNMENTAL FUNDS

	FY 2020	FY 2021	FY 2021	FY 2021
	Actual	Adopted	Estimated	Adopted
MAJOR GOVERNMENTAL FUNDS* (Aggregate)				
<u>Financing Sources</u>				
Property Taxes	\$ 12,974,092	\$ 12,918,051	\$ 12,918,051	\$ 13,136,116
Sales and Use Taxes	2,674,970	3,006,836	3,006,836	3,600,227
Franchise and Utility Taxes	1,455,475	1,489,813	1,489,813	1,464,249
Permits/Licenses/Inspections	631,142	504,500	504,500	513,500
Intergovernmental Revenues	1,103,292	589,547	722,554	634,573
Charges for Services	431,511	457,600	457,600	457,600
Fines and Forfeitures	263,124	170,000	170,000	165,000
Miscellaneous Revenues	116,596	63,600	63,600	75,500
Interest	291,890	124,000	124,000	29,500
Developer Contributions	332,000	-	-	-
Other Sources - Transfers In	2,488,967	573,528	1,773,528	539,498
Beginning Fund Balance	22,236,729	20,284,525	27,771,558	25,804,671
Total	<u>\$ 44,999,788</u>	<u>\$ 40,182,000</u>	<u>\$ 49,002,040</u>	<u>\$ 46,420,434</u>
 <u>Financing Uses</u>				
Personnel Services	\$ 9,942,820	\$ 10,793,036	\$ 10,794,822	\$ 11,166,515
Operating Expenses	4,763,432	5,763,626	6,391,730	6,016,260
Capital Outlay /Capital Improvement Program	321,360	16,600	4,308,580	367,740
Debt Service	-	-	-	-
Non-Operating Expenses	64,798	280,500	307,216	1,030,500
Transfers Out	2,135,820	195,021	1,395,021	195,317
Ending Fund Balance - Assigned	2,000,000	2,060,000	2,060,000	2,060,000
Ending Fund Balance - Unassigned	25,771,558	21,073,217	23,744,671	25,584,102
Total	<u>\$ 44,999,788</u>	<u>\$ 40,182,000</u>	<u>\$ 49,002,040</u>	<u>\$ 46,420,434</u>

The Major Governmental Funds consist of the General Fund (001), the Capital Projects Fund (301), the Tourist Resort Fund (102), and the Building Fund (150).

BUDGET SUMMARY

OTHER GOVERNMENTAL FUNDS

	FY 2020	FY 2021	FY 2021	FY 2022
	Actual	Adopted	Estimated	Adopted
OTHER GOVERNMENTAL FUNDS*(Aggregate)				
<u>Financing Sources</u>				
Intergovernmental Revenues	224,274	214,110	214,110	241,922
Fines and Forfeitures	153,744	-	45,611	-
Miscellaneous Revenues	25,976	-	-	-
Interest	4,716	2,500	2,500	575
Beginning Fund Balance	434,102	611,774	611,774	636,289
Total	<u>\$ 842,812</u>	<u>\$ 828,384</u>	<u>\$ 873,995</u>	<u>\$ 878,786</u>
 <u>Financing Uses</u>				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenses	218,788	227,000	227,000	382,159
Capital Outlay	-	-	-	-
Transfers Out	12,250	10,706	10,706	12,097
Ending Fund Balance	611,774	590,678	636,289	484,530
Total	<u>\$ 842,812</u>	<u>\$ 828,384</u>	<u>\$ 873,995</u>	<u>\$ 878,786</u>

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

BUDGET SUMMARY

ALL GOVERNMENTAL FUNDS

	FY 2020 Actual	FY 2021 Adopted	FY 2021 Estimated	FY 2022 Adopted
GOVERNMENTAL FUNDS				
GENERAL FUND (001) - MAJOR FUND				
<u>Financing Sources</u>				
Property Taxes	\$ 12,974,092	\$ 12,918,051	\$ 12,918,051	\$ 13,136,116
Sales and Use Taxes	91,039	86,983	86,983	93,404
Franchise and Utility Taxes	1,455,475	1,489,813	1,489,813	1,464,249
Permits/Licenses/Inspections	11,550	10,000	10,000	5,000
Intergovernmental Revenues	1,103,292	589,547	722,554	634,573
Charges for Services	431,511	457,600	457,600	457,600
Fines and Forfeitures	263,124	170,000	170,000	165,000
Miscellaneous Revenues	101,467	61,600	61,600	73,500
Interest	218,870	105,000	105,000	24,000
Developer Contributions	332,000	-	-	-
Other Sources - Transfers In	538,967	573,528	573,528	539,498
Beginning Fund Balance	14,984,105	15,633,476	18,655,227	20,186,248
Total	\$ 32,505,492	\$ 32,095,598	\$ 35,250,356	\$ 36,779,188

<u>Financing Uses</u>				
Personnel Services	\$ 7,935,300	\$ 8,497,722	\$ 8,499,508	\$ 8,577,040
Operating Expenses	3,718,330	4,474,975	4,987,335	4,338,773
Capital Outlay	181,837	16,600	70,049	-
Debt Service	-	-	-	-
Non-Operating Expenses	64,798	30,500	135,939	30,500
Transfers Out	1,950,000	-	1,200,000	-
Contingency	-	250,000	171,277	1,000,000
Ending Fund Balance - Assigned	2,000,000	2,000,000	2,000,000	2,000,000
Ending Fund Balance - Assigned Resiliency	-	60,000	60,000	60,000
Ending Fund Balance - Unassigned	16,655,227	16,765,801	18,126,248	20,772,875
Total	\$ 32,505,492	\$ 32,095,598	\$ 35,250,356	\$ 36,779,188

CAPITAL PROJECTS FUND (301) - MAJOR FUND

<u>Financing Sources</u>				
Interest	\$ 31,560	\$ -	\$ -	\$ 3,000
Other Sources - Transfers In	1,950,000	-	1,200,000	-
Beginning Fund Balance	3,048,582	1,079,087	4,913,412	1,893,679
Total	\$ 5,030,142	\$ 1,079,087	\$ 6,113,412	\$ 1,896,679

BUDGET SUMMARY

ALL GOVERNMENTAL FUNDS

	FY 2020 Actual	FY 2021 Adopted	FY 2021 Estimated	FY 2022 Adopted
GOVERNMENTAL FUNDS				
CAPITAL PROJECTS FUND (301) - MAJOR FUND				
<u>Financing Uses</u>				
Capital Expenditures - Capital Improvement Projects	\$ 116,730	\$ -	\$ 4,219,733	\$ 332,500
Ending Fund Balance - Assigned	-	-	-	485,092
Ending Fund Balance - Unassigned	4,913,412	1,079,087	1,893,679	1,079,087
Total	\$ 5,030,142	\$ 1,079,087	\$ 6,113,412	\$ 1,896,679

TOURIST RESORT FUND (102) - MAJOR FUND

Financing Sources

Sales and Use Taxes	\$ 2,583,931	\$ 2,919,853	\$ 2,919,853	\$ 3,503,823
Miscellaneous Revenues	4,400	10,500	10,500	10,500
Interest	15,026	9,000	9,000	3,000
Beginning Fund Balance	1,640,525	1,875,658	2,144,801	2,238,661
Total	\$ 4,243,882	\$ 4,815,011	\$ 5,084,154	\$ 5,755,984

Financing Uses

Personnel Services	\$ 1,210,825	\$ 1,589,324	\$ 1,589,324	\$ 1,852,242
Operating Expenses	872,376	1,064,268	1,180,012	1,415,827
Capital Outlay	15,880	-	18,798	35,240
Transfers Out	-	57,359	57,359	68,741
Ending Fund Balance	2,144,801	2,104,060	2,238,661	2,383,934
Total	\$ 4,243,882	\$ 4,815,011	\$ 5,084,154	\$ 5,755,984

POLICE FORFEITURE FUND (105) - NONMAJOR FUND

Financing Sources

Fines and Forfeitures	\$ 153,744	\$ -	\$ 45,611	\$ -
Interest	264	-	-	-
Beginning Fund Balance	105,725	168,289	168,289	211,900
Total	\$ 259,733	\$ 168,289	\$ 213,900	\$ 211,900

Financing Uses

Operating Expenses	\$ 91,444	\$ 2,000	\$ 2,000	\$ 107,159
Ending Fund Balance	168,289	166,289	211,900	104,741
Total	\$ 259,733	\$ 168,289	\$ 213,900	\$ 211,900

BUDGET SUMMARY

ALL GOVERNMENTAL FUNDS

	FY 2020 Actual	FY 2021 Adopted	FY 2021 Estimated	FY 2022 Adopted
GOVERNMENTAL FUNDS				
MUNICIPAL TRANSPORTATION FUND				
(107) - NONMAJOR FUND				
<u>Financing Sources</u>				
Intergovernmental Revenues	\$ 224,274	\$ 214,110	\$ 214,110	\$ 241,922
Miscellaneous Revenues	25,976	-	-	-
Interest	4,452	2,500	2,500	575
Beginning Fund Balance	328,377	443,485	443,485	424,389
Total	\$ 583,079	\$ 660,095	\$ 660,095	\$ 666,886
<u>Financing Uses</u>				
Operating Expenses	\$ 127,344	\$ 225,000	\$ 225,000	\$ 275,000
Transfers Out	12,250	10,706	10,706	12,097
Ending Fund Balance	443,485	424,389	424,389	379,789
Total	\$ 583,079	\$ 660,095	\$ 660,095	\$ 666,886
BUILDING FUND (150) - MAJOR FUND				
<u>Financing Sources</u>				
Permits/Licenses/Inspections	\$ 619,592	\$ 484,000	\$ 484,000	\$ 498,000
Miscellaneous Revenues	10,729	2,000	2,000	2,000
Interest	26,434	10,000	10,000	2,500
Beginning Fund Balance	2,563,517	1,696,304	2,058,118	1,486,083
Total	\$ 3,220,272	\$ 2,192,304	\$ 2,554,118	\$ 1,988,583
<u>Financing Uses</u>				
Personnel Services	\$ 796,695	\$ 705,990	\$ 705,990	\$ 737,233
Operating Expenses	172,726	224,383	224,383	261,660
Capital Outlay	6,913	-	-	-
Transfers Out	185,820	137,662	137,662	126,576
Ending Fund Balance	2,058,118	1,124,269	1,486,083	863,114
Total	\$ 3,220,272	\$ 2,192,304	\$ 2,554,118	\$ 1,988,583

BUDGET SUMMARY ENTERPRISE FUNDS

	FY 2020	FY 2021	FY 2021	FY 2022
	Actual	Adopted	Estimated	Adopted
ENTERPRISE FUNDS				
*** (Aggregate)				
<u>Financing Sources</u>				
Charges for Services	\$ 7,825,007	\$ 8,301,622	\$ 8,301,622	\$ 8,225,443
Intergovernmental Revenues	-	-	-	182,990
Miscellaneous Revenues	1,360	-	-	-
Interest	53,638	33,150	33,150	7,940
Developer Contributions	21,000	21,000	21,000	21,000
Other Sources	250,000	-	-	-
Beginning Fund Balance	14,569,311	14,262,805	15,537,827	14,685,899
Total	<u>22,720,316</u>	<u>22,618,577</u>	<u>23,893,599</u>	<u>23,123,272</u>
<u>Financing Uses</u>				
Personnel Services	\$ 2,032,417	\$ 2,034,232	\$ 2,034,232	\$ 2,147,837
Operating Expenses	4,320,097	3,858,575	4,114,081	3,903,995
Capital Outlay	1,523	120,000	300,828	-
Debt Service	455,055	1,643,150	1,643,150	1,643,150
Non-Operating Expenses	-	35,000	35,000	35,000
Transfers Out	373,397	367,801	367,801	348,084
Ending Fund Balance	15,537,827	14,559,819	15,398,507	15,045,206
Total	<u>\$22,720,316</u>	<u>\$22,618,577</u>	<u>23,893,599</u>	<u>\$23,123,272</u>

***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 2020 Actual	FY 2021 Adopted	FY 2021 Estimated	FY 2022 Adopted
ENTERPRISE FUNDS				
WATER AND SEWER FUND				
(401) - MAJOR FUND				
<u>Financing Sources</u>				
Charges for Services	\$ 4,232,825	\$ 4,303,200	\$ 4,303,200	\$ 4,303,200
Intergovernmental Revenues	-	-	-	167,990
Miscellaneous Revenues	1,360	-	-	-
Interest	11,343	6,500	6,500	2,000
Other Sources	250,000	-	-	-
Beginning Fund Balance	7,260,980	7,568,957	8,336,653	7,568,957
Total	<u>\$ 11,756,508</u>	<u>\$ 11,878,657</u>	<u>\$ 12,646,353</u>	<u>\$ 12,042,147</u>

<u>Financing Uses</u>				
Personnel Services	\$ 384,864	\$ 461,640	\$ 461,640	\$ 504,392
Operating Expenses	2,591,660	2,239,790	2,264,590	2,445,548
Capital Outlay	-	120,000	300,828	-
Debt Service	341,089	1,232,363	1,232,363	1,232,363
Transfers Out	102,242	105,367	105,367	105,480
Ending Fund Balance	8,336,653	7,719,497	8,281,565	7,754,364
Total	<u>\$ 11,756,508</u>	<u>\$ 11,878,657</u>	<u>\$ 12,646,353</u>	<u>\$ 12,042,147</u>

MUNICIPAL PARKING FUND (402) - MAJOR FUND

<u>Financing Sources</u>				
Charges for Services	\$ 1,153,607	\$ 1,258,740	\$ 1,258,740	\$ 1,241,740
Interest	13,356	8,400	8,400	1,440
Developer Contributions	21,000	21,000	21,000	21,000
Beginning Fund Balance	3,427,067	3,362,449	3,388,648	3,456,603
Total	<u>\$ 4,615,030</u>	<u>\$ 4,650,589</u>	<u>\$ 4,676,788</u>	<u>\$ 4,720,783</u>

<u>Financing Uses</u>				
Personnel Services	\$ 530,199	\$ 558,996	\$ 558,996	\$ 586,088
Operating Expenses	592,418	547,889	547,889	469,425
Capital Outlay	1,523	-	-	-
Transfers Out	102,242	113,300	113,300	105,480
Ending Fund Balance	3,388,648	3,430,404	3,456,603	3,559,790
Total	<u>\$ 4,615,030</u>	<u>\$ 4,650,589</u>	<u>\$ 4,676,788</u>	<u>\$ 4,720,783</u>

BUDGET SUMMARY

ALL ENTERPRISE FUNDS

	FY 2020 Actual	FY 2021 Adopted	FY 2021 Estimated	FY 2022 Adopted
ENTERPRISE FUNDS				
SOLID WASTE FUND (403) -				
MAJOR FUND				
<u>Financing Sources</u>				
Charges for Services	\$ 1,639,711	\$ 1,914,682	\$ 1,914,682	\$ 1,810,503
Interest	5,287	3,250	3,250	500
Beginning Fund Balance	1,047,110	838,435	660,962	710,781
Total	\$ 2,692,108	\$ 2,756,367	\$ 2,578,894	\$ 2,521,784
<u>Financing Uses</u>				
Personnel Services	\$ 993,104	\$ 872,819	\$ 872,819	\$ 887,800
Operating Expenses	899,801	880,576	880,576	785,941
Transfers Out	138,241	114,718	114,718	105,480
Ending Fund Balance	660,962	888,254	710,781	742,563
Total	\$ 2,692,108	\$ 2,756,367	\$ 2,578,894	\$ 2,521,784
STORMWATER FUND (404) -				
MAJOR FUND				
<u>Financing Sources</u>				
Charges for Services	\$ 798,864	\$ 825,000	\$ 825,000	\$ 870,000
Intergovernmental Revenues	-	-	-	15,000
Interest	23,652	15,000	15,000	4,000
Beginning Fund Balance	2,834,154	2,492,964	3,151,564	2,949,558
Total	\$ 3,656,670	\$ 3,332,964	\$ 3,991,564	\$ 3,838,558
<u>Financing Uses</u>				
Personnel Services	\$ 124,250	\$ 140,777	\$ 140,777	\$ 169,557
Operating Expenses	236,218	190,320	421,026	203,081
Debt Service	113,966	410,787	410,787	410,787
Non-Operating Expenses		35,000	35,000	35,000
Transfers Out	30,672	34,416	34,416	31,644
Ending Fund Balance	3,151,564	2,521,664	2,949,558	2,988,489
Total	\$ 3,656,670	\$ 3,332,964	\$ 3,991,564	\$ 3,838,558

****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).

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 2022 property taxes will account for 79% of total General Fund revenues. Property tax is based upon the taxable values of properties as provided by the Miami-Dade County Property Appraiser and it is multiplied by the Town's adopted millage rate. Annually, the Miami-Dade County Property Appraiser's Office provides the Town's assessed and taxable property values. The property appraised and assessed is either real property (for example, a house) or personal property (for example, a boat). The personal property may include intangible assets (for example, the value of holding a patent). The Town's property tax millage rate is approved by the Town Commission and is applied to the taxable property values. Each mill generates \$1 of tax revenue for every \$1,000 of taxable property value.

Taxable value may differ from assessed value because of exemptions, the most common of which is the \$50,000 homestead exemption, and \$75,000 in exemption for homeowners aged 65 or greater, subject to income requirements. The 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.

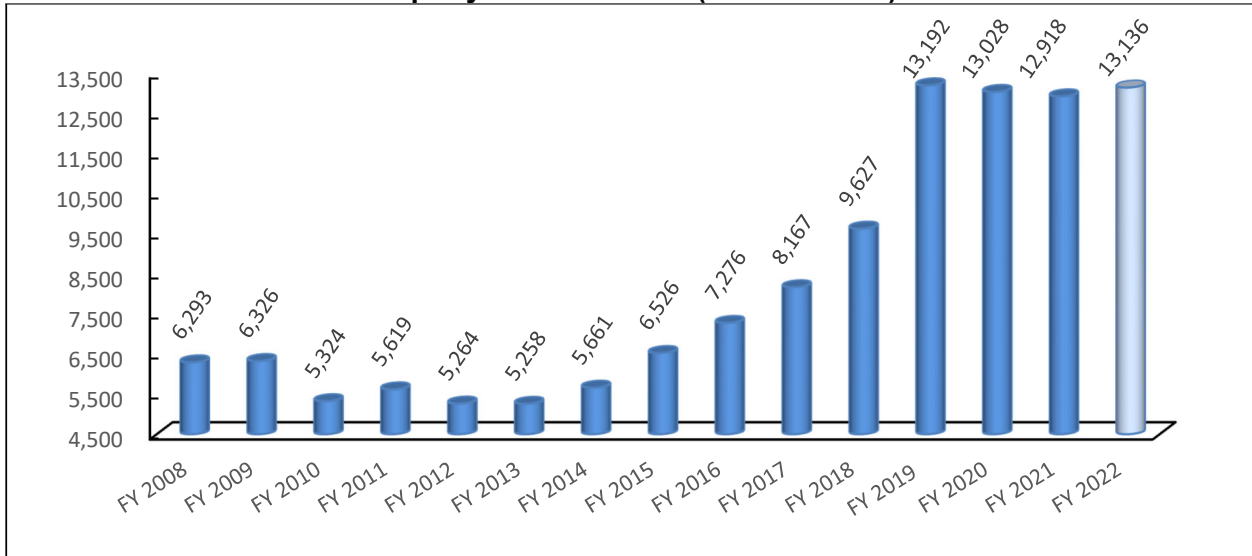
How assessed value is calculated (Ref 193.155, F.S.):

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.

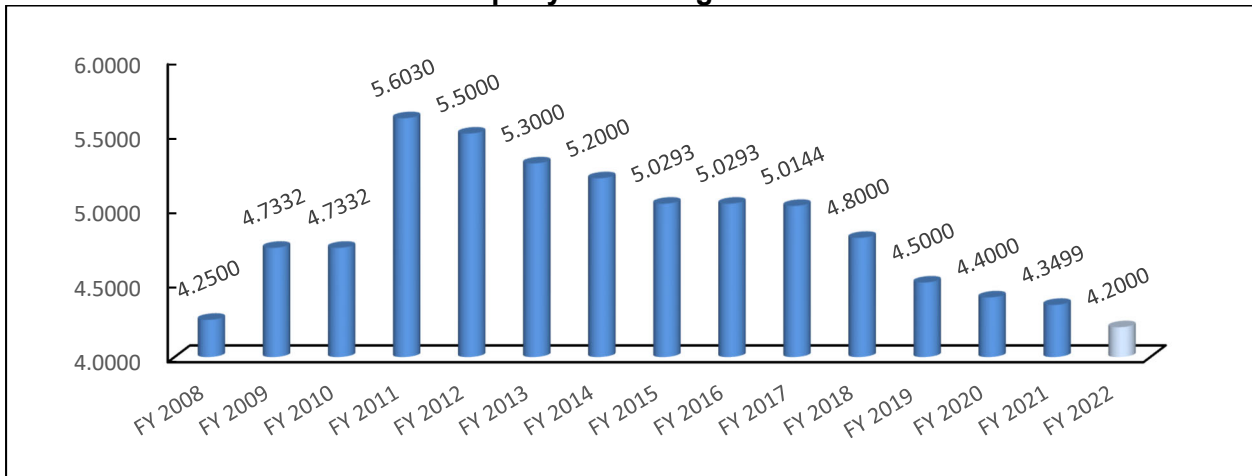
Each year property tax revenues are estimated using current taxable property values as provided by Miami-Dade County at the Town's levied millage rate. The revenue generated is budgeted at 95 percent of its gross value to take into account early payment discounts and other adjustments in accordance with Florida Statutes. The Miami Dade Property Appraiser's July 1, 2021 Preliminary Taxable Value for the FY 2022 budget is \$3,292,259,681. This value is 5.3% or \$166,222,664 more than last year. The net increase is attributed to an increase of (\$164,487,000 (5.3%)) in existing property values, and an increase in new construction of \$1,735,664 (0.1%) added to the tax roll. The FY 2022 Adopted Budget operating millage rate was lowered to 4.2000 mills, a 3.45% decrease from the FY 2021 Adopted Budget operating millage rate. The graph below illustrates the 15-year history for the Town's property tax revenue.

REVENUE SOURCES

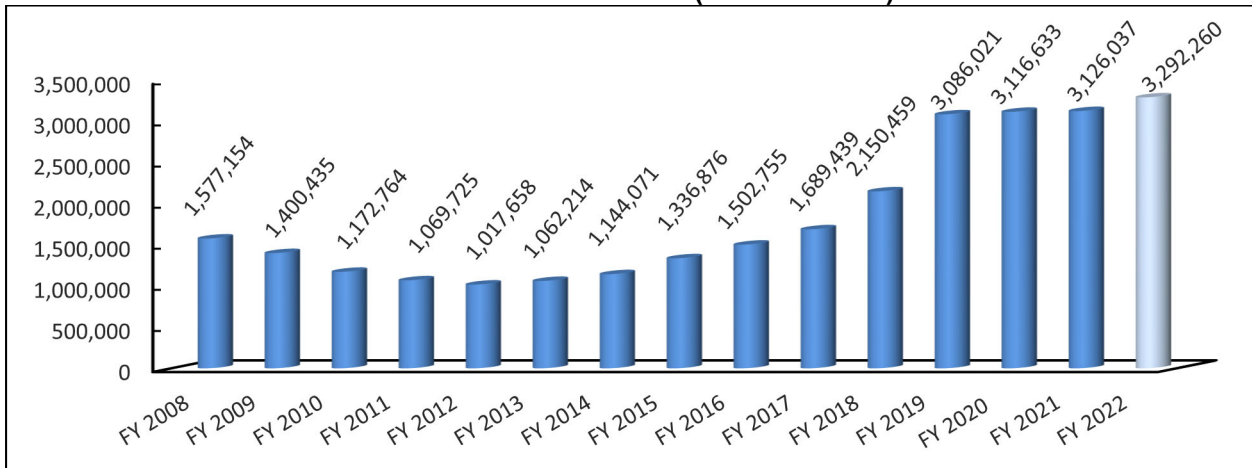
Property Tax Revenues (in thousands)



Property Tax Millage Rates



Surfside Taxable Value (in thousands)

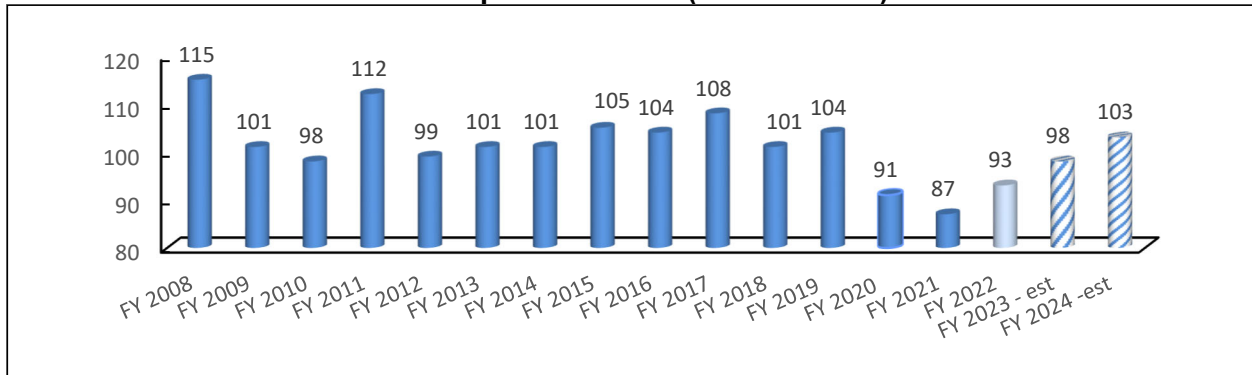


REVENUE SOURCES

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 2022, the State revenue forecasts a 7% increase in this revenue as the economy continues its recovery to pre-pandemic levels. Revenues estimates are indexed at 5% annually for FY 2023 and FY 2024.

Local Option Fuel Tax (in thousands)

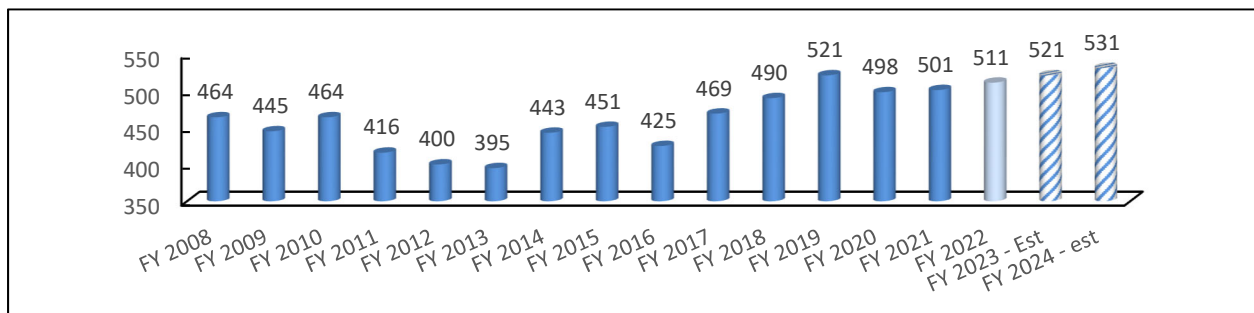


Franchise, Utility, Communications, and Occupational (Local Business) Taxes

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 2022 these revenue sources will account for approximately 9% 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, which aren't expected to significantly change. A growth rate of 2% is forecast.

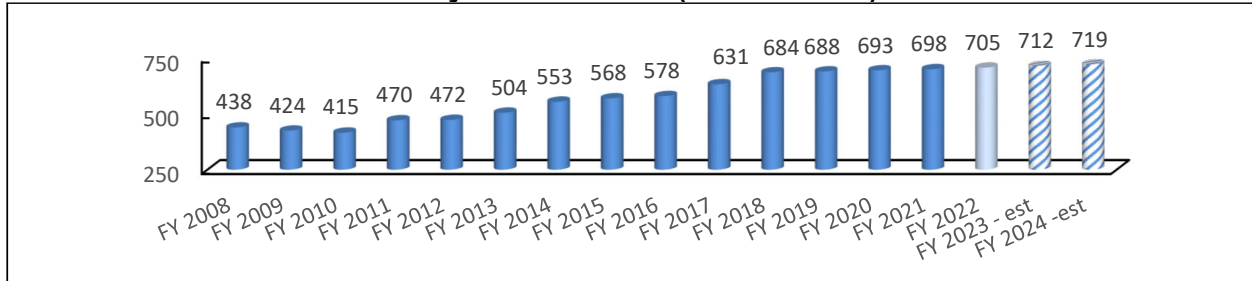
Franchise Fees (in thousands)



REVENUE SOURCES

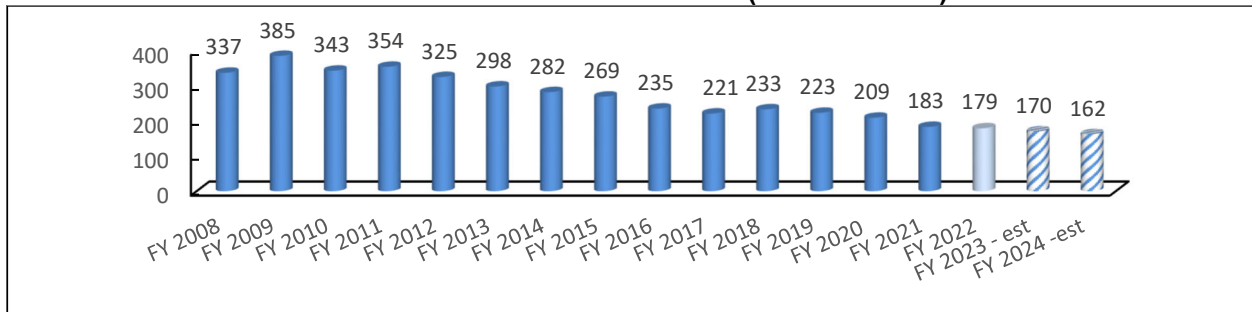
Utility Services Taxes are public service taxes on the purchase of electricity, metered natural gas, manufactured gas, and water services. The tax is levied upon purchases within Surfside and may be levied at a maximum rate of 10% for each utility. A growth rate of 1% is forecast.

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. A 5% annual decline in this revenue source is projected for FY 2023 and FY2024.

Communications Services Tax (in thousands)

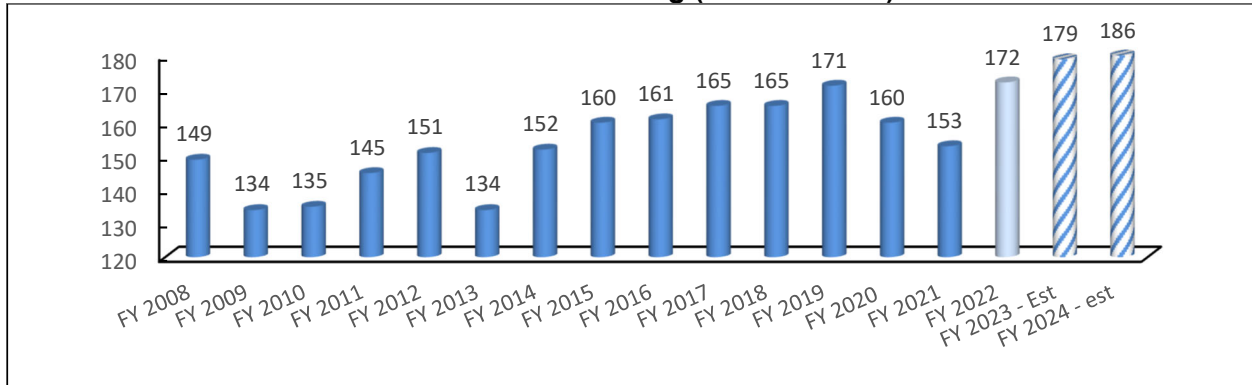


Intergovernmental Revenue

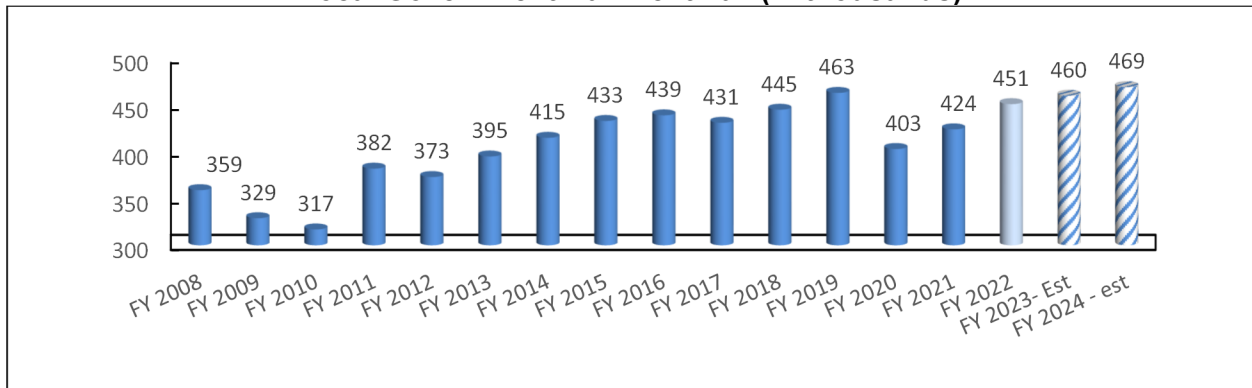
The Town receives revenues from revenue sharing programs with the State of Florida. These revenue sources are comprised of Municipal Revenue Sharing and the Local Government Half-cent Sales Tax. In FY 2022 intergovernmental revenues will account for 3.8% of total General Fund revenues. Revenue projections 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. Revenues estimates project Municipal Revenue Sharing annual growth of 4% and Half-Cent Tax annual growth of 2% for FY 2023 and FY 2024.

REVENUE SOURCES

State Revenue Sharing (in thousands)



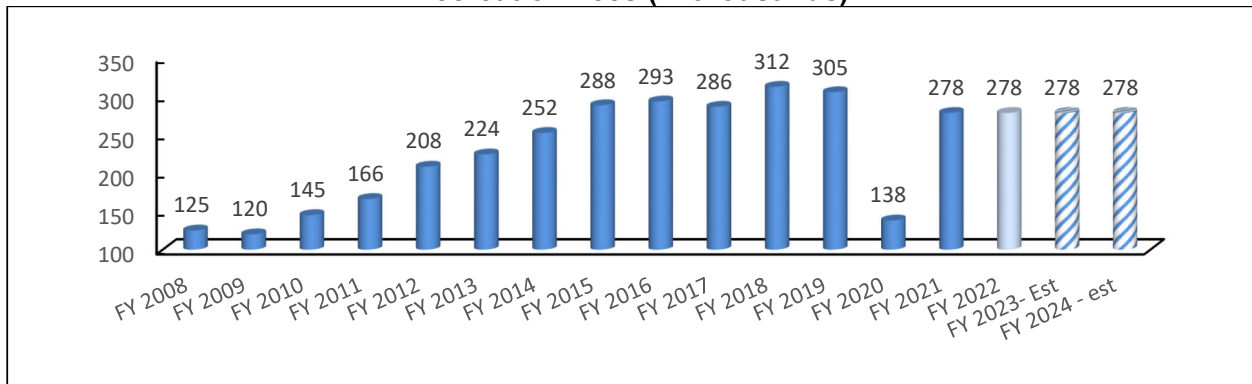
Local Government Half Cent Tax (in thousands)



Services Revenues

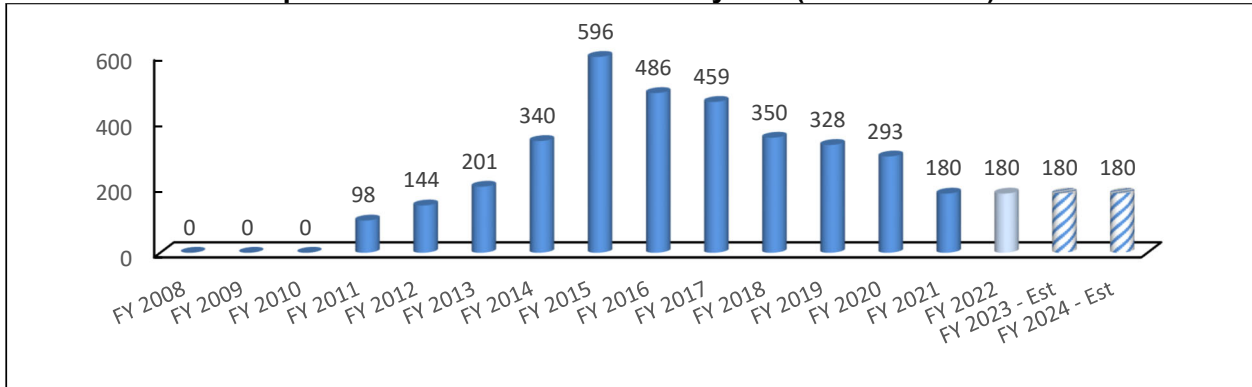
Service Revenues represent fees generated from services provided by the Town. Fees are charged to cover the costs of services which benefit the user directly. In the General Fund these revenues mostly consist of recreation fees, and Special Police Detail/Extra Duty fees. In FY 2020 recreational fees declined due to facility closures during the pandemic. In FY 2022 these revenues represent 2.8% of General Fund revenue. In FY 2022 these revenues are projected as follows: 1) Recreation fees \$277,600; and Special Police Detail \$180,000. 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)

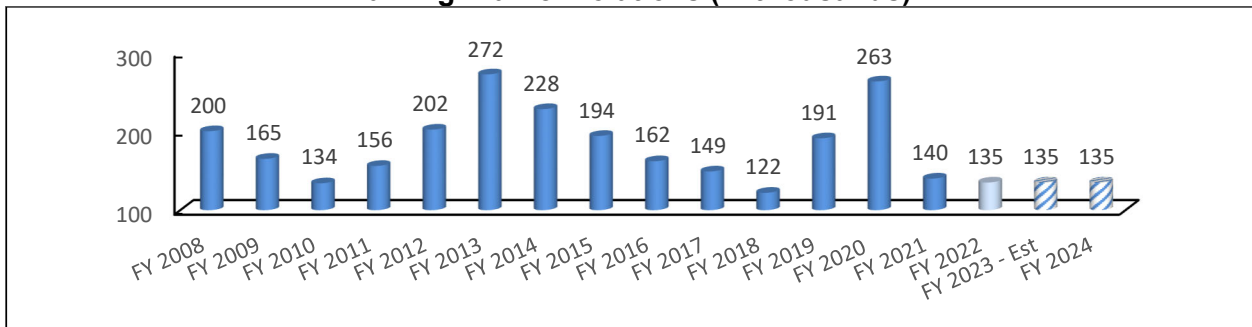


Fines and Forfeitures

Fines for the General Fund derive from code enforcement and parking/traffic violations. FY 2022 General Fund total revenues from this source are projected to slightly decrease \$5,000, mainly from parking/traffic violation revenue from enforcement efforts. 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 2022, miscellaneous revenues are estimated a \$97,500.

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 2022, a balanced budget is proposed with no appropriation (use) of General Fund unassigned balance (reserves).

REVENUE SOURCES

FY 2021 is projected to end with \$18,126,248 in unassigned fund balance, \$2 million in assigned disaster recovery reserves, and \$60,000 in assigned resiliency reserves.

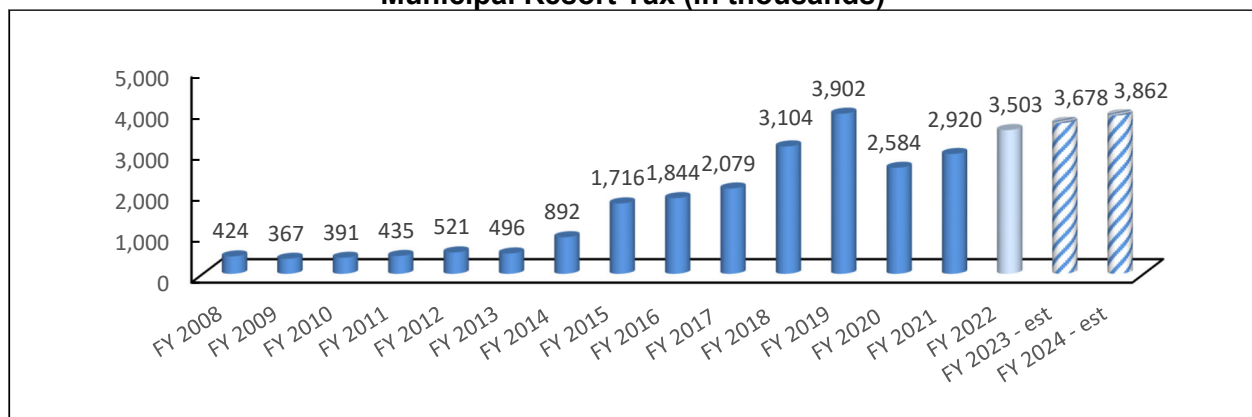
Transfers are funding sources resulting from the movement of available funds from one fund to another. The Town's Special Revenue Funds and Enterprise Funds transfer payments to the General Fund to pay for services provided by General Fund employees such as general management, payroll, human resources, 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 2022 the General Fund includes \$539,498 in interfund transfers.

Special Revenue Funds:

Tourist Resort Fund – Municipal Resort Tax Revenues

Tourist Resort Fund revenues are derived from the Municipal Resort Tax. Municipal Resort Tax is generated by local jurisdictions under authorization by the State of Florida. Surfside is one of three municipalities in the State of Florida which controls its own resort tax proceeds rather than utilizing the State system. The tax generally is 2% on food and beverage sales (although some sales are excluded) and 4% on short-term rentals. Municipal resort tax revenue can be used for tourism promotion activities, capital construction, operations, and maintenance of convention and cultural facilities, and relief of ad valorem (property) taxes used for those purposes. Revenues are allocated as follows: 66% in support of the Community and Tennis Centers operations/maintenance, beach, hardpack/walking path maintenance, other eligible activities, and administration of the fund; and 34% for services and programs to promote the Town as a tourist destination with the help of the Tourist Board. Beginning in FY 2019 all Municipal Resort Tax revenues are reported in the Resort Tax Fund, and the following chart reflects all resort taxes collected since FY 2008. The challenges due to the COVID-19 pandemic impacted resort tax collections in FY 2020. As the national economy rebounds, future resort tax collections are projected to climb. A 5% annual growth rate is estimated for FY 2023 and FY 2024.

Municipal Resort Tax (in thousands)

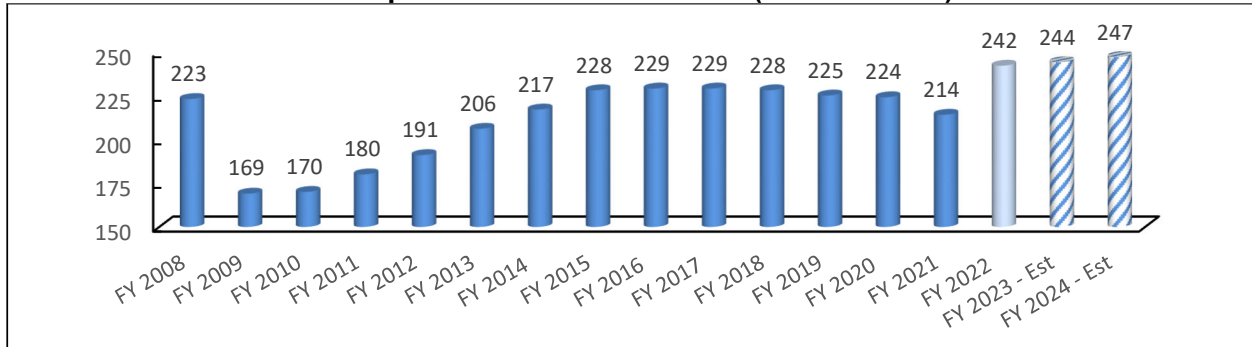


REVENUE SOURCES

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 indexed at 1% annually.

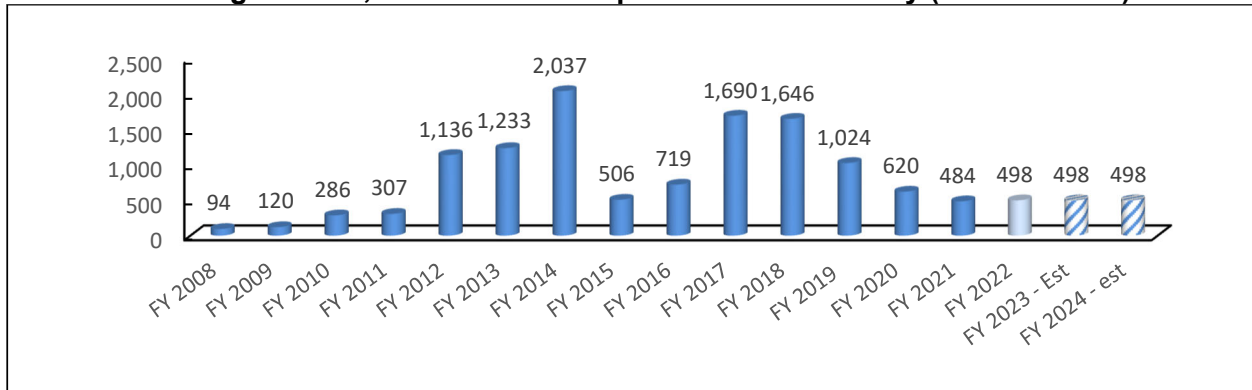
Transportation Surtax Revenue (in thousands)



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 \$498,000 in revenues for FY 2022 from these combined sources. The FY 2022 projection is based on building permit fees from moderate construction and residential renovations. Permit revenue is forecast at 0% growth.

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.

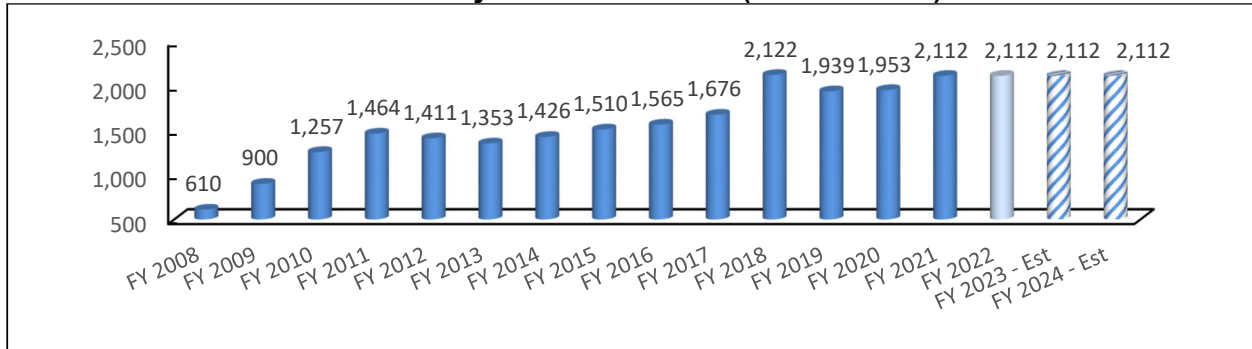
Water and Sewer Fund: Water and Wastewater Revenues

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

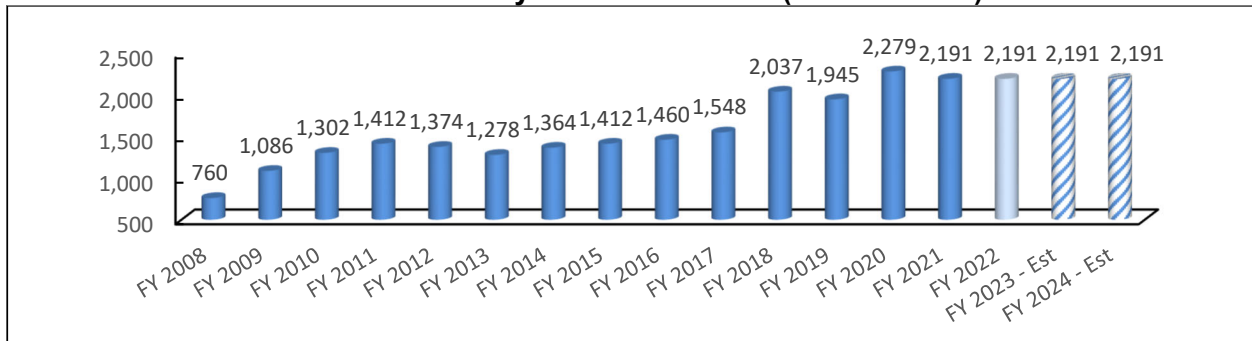
REVENUE SOURCES

Sewer Fund. Revenue estimates for FY 2022 do not include an annual rate increase. Revenue forecasts are for 0% annual growth.

Water Utility Service Revenue (in thousands)



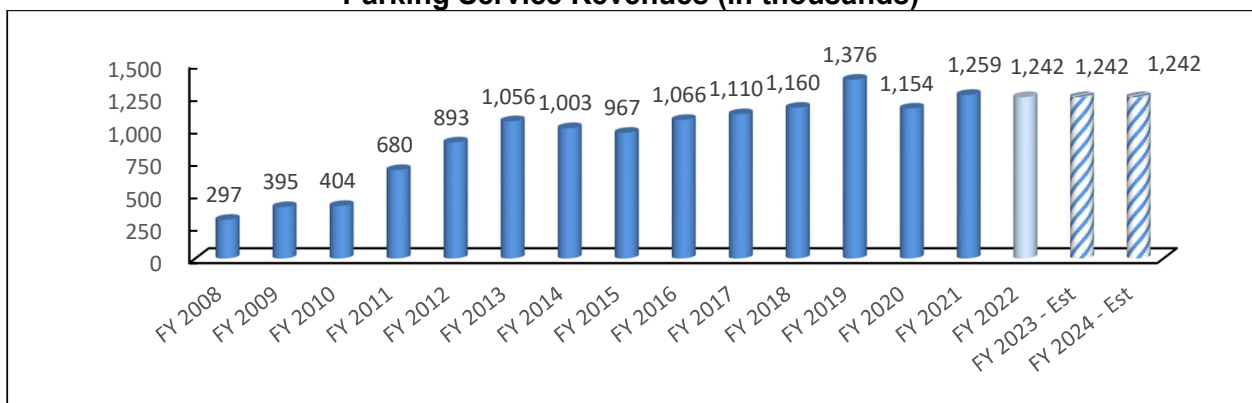
Wastewater Utility Service Revenue (in thousands)



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 or increases to rates, therefore, revenue forecasts are for 0% annual growth.

Parking Service Revenues (in thousands)

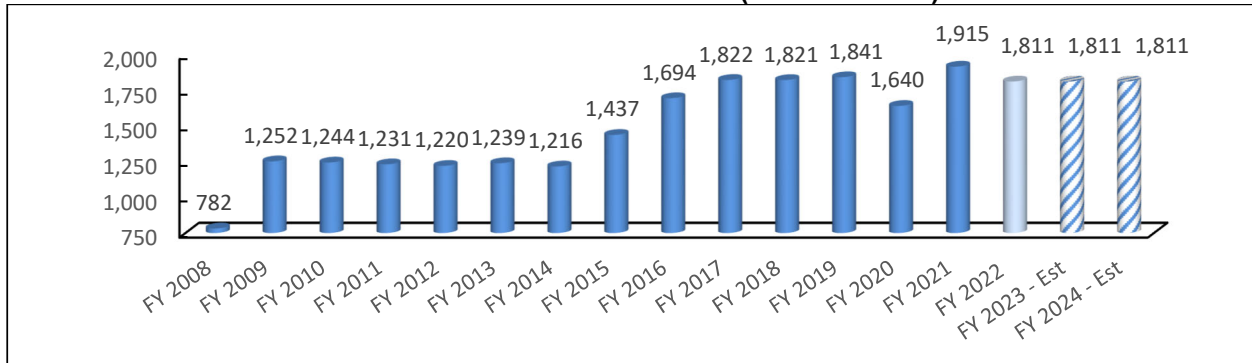


REVENUE SOURCES

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 rate it charges customers will remain constant in FY 2022. A 0% growth rate is projected as there are no in-fill projects projected to come online by FY 2024.

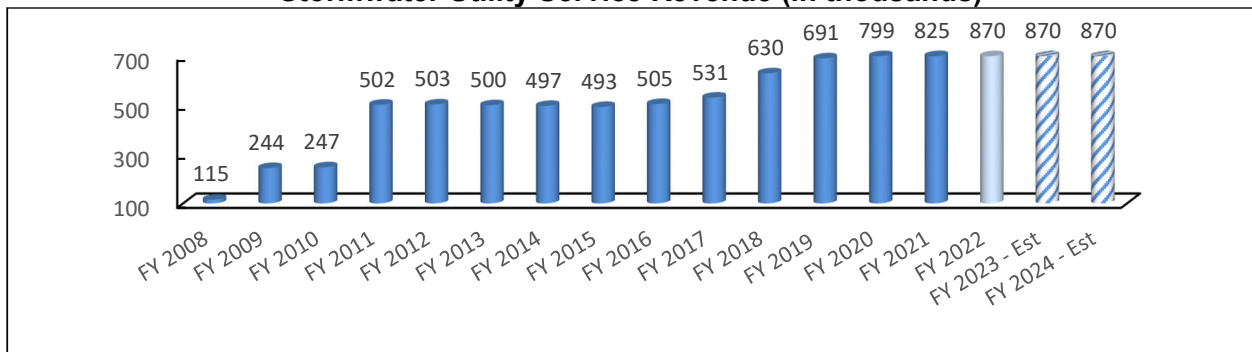
Solid Waste Service Revenue (in thousands)



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 2022 do not include an annual rate increase. Revenue forecasts are for 0% annual growth.

Stormwater Utility Service Revenue (in thousands)





Major Governmental Funds

The Town has four major governmental funds: 1) the General Fund, 2) Capital Projects Fund, 3) Tourist Resort Fund, and 4) Building Fund.

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 and the Building Fund can be found in the Special Revenue Funds section.



001 GENERAL FUND FINANCIAL SUMMARY

	FY 2020	FY 2021	FY 2021	FY 2022
	Actual	Adopted	Estimated	Adopted
<u>FUNDS AVAILABLE</u>				
Property Taxes	\$ 12,974,092	\$ 12,918,051	\$ 12,918,051	\$ 13,136,116
Sales and Use Taxes	91,039	86,983	86,983	93,404
Franchise and Utility Taxes	1,455,475	1,489,813	1,489,813	1,464,249
Permits/Licenses/Inspections	11,550	10,000	10,000	5,000
Intergovernmental Revenues	1,103,292	589,547	722,554	634,573
Charges for Services	431,511	457,600	457,600	457,600
Fines and Forfeitures	263,124	170,000	170,000	165,000
Miscellaneous Revenues	62,067	54,600	54,600	66,500
Interest	218,870	105,000	105,000	24,000
Developer Contributions	332,000	-	-	-
Proceeds from Disposal of Assets	39,400	7,000	7,000	7,000
Other Sources	538,967	573,528	573,528	539,498
Projected Fund Balance Beginning	14,984,105	15,633,476	18,655,227	20,186,248
TOTAL	\$ 32,505,492	\$ 32,095,598	\$ 35,250,356	\$ 36,779,188
<u>APPROPRIATIONS</u>				
Personnel Costs	\$ 7,935,300	\$ 8,497,722	\$ 8,499,508	\$ 8,577,040
Operating Expenses	3,718,330	4,474,975	4,987,335	4,338,773
Capital Outlay	181,837	16,600	70,049	-
Debt Service	-	-	-	-
Non-Operating Expenses	64,798	280,500	307,216	1,030,500
Transfers to Other Funds	1,950,000	-	1,200,000	-
TOTAL APPROPRIATIONS	\$ 13,850,265	\$ 13,269,797	\$ 15,064,108	\$ 13,946,313
Ending Fund Balance - Assigned				
Disaster Recovery	2,000,000	2,000,000	2,000,000	2,000,000
Ending Fund Balance - Assigned				
Resiliency	-	60,000	60,000	60,000
Projected Fund Balance Ending	16,655,227	16,765,801	18,126,248	20,772,875
TOTAL	\$ 32,505,492	\$ 32,095,598	\$ 35,250,356	\$ 36,779,188

001 GENERAL FUND

	FY 2020	FY 2021	FY 2021	FY 2022
	Actual	Adopted	Estimated	Adopted
<u>REVENUES</u>				
Property Taxes	\$ 12,974,092	\$ 12,918,051	\$ 12,918,051	\$ 13,136,116
Sales and Use Taxes	91,039	86,983	86,983	93,404
Franchise and Utility Taxes	1,455,475	1,489,813	1,489,813	1,464,249
Permits/Licenses/Inspections	11,550	10,000	10,000	5,000
Intergovernmental Revenues	1,103,292	589,547	722,554	634,573
Charges for Services	431,511	457,600	457,600	457,600
Fines and Forfeitures	263,124	170,000	170,000	165,000
Miscellaneous Revenues	62,067	54,600	54,600	66,500
Interest	218,870	105,000	105,000	24,000
Developer Contributions	332,000	-	-	-
Proceeds from Disposal of Assets	39,400	7,000	7,000	7,000
Other Sources - Transfers In	538,967	573,528	573,528	539,498
Use of Net Position (Reserves)	-	-	39,133	-
TOTAL REVENUES	<u>\$ 17,521,387</u>	<u>\$ 16,462,122</u>	<u>\$ 16,634,262</u>	<u>\$ 16,592,940</u>
<u>EXPENDITURES</u>				
Personnel Costs	\$ 7,935,300	\$ 8,497,722	\$ 8,499,508	\$ 8,577,040
Operating Expenses	3,718,330	4,474,975	4,987,335	4,338,773
Capital Outlay	181,837	16,600	70,049	-
Debt Service	-	-	-	-
Non-Operating Expenses	64,798	30,500	135,939	30,500
Transfers to Other Funds	1,950,000	-	1,200,000	-
Contingency	-	250,000	171,277	1,000,000
Return to Reserves	-	3,192,325	1,570,154	2,646,627
TOTAL EXPENDITURES	<u>\$ 13,850,265</u>	<u>\$ 16,462,122</u>	<u>\$ 16,634,262</u>	<u>\$ 16,592,940</u>
Net Results	<u>\$ 3,671,122</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

001 GENERAL FUND
TOTAL REVENUES

Line Item Prefix: 001--:		FY 2020	FY 2021	FY 2021	FY 2022
		Actual	Adopted	Estimated	Adopted
511-311-1000	Current & Delinquent Real Property	\$ 12,852,134	\$ 12,798,051	\$ 12,798,051	\$ 12,986,116
511-311-1001	Current & Delinquent Personal Property	121,958	120,000	120,000	150,000
TOTAL	Real Property Tax	\$ 12,974,092	\$ 12,918,051	\$ 12,918,051	\$ 13,136,116
511-312-4100	First Local Option Fuel Tax	\$ 66,222	\$ 63,231	\$ 63,231	\$ 67,664
511-312-4200	Second Local Option Fuel Tax	24,817	23,752	23,752	25,740
TOTAL	Sales and Use Taxes	\$ 91,039	\$ 86,983	\$ 86,983	\$ 93,404
511-314-1000	Electric Utility	\$ 683,041	\$ 678,300	\$ 678,300	\$ 685,000
511-314-4000	Gas Utility	9,910	20,000	20,000	20,000
511-315-0100	Communication Services Tax	198,165	182,513	182,513	179,299
511-316-0100	Surfside Local Business Licensing Tax	50,444	95,000	95,000	60,000
511-316-0200	Miami-Dade Occ Licenses Tax Share	16,182	10,000	10,000	7,500
511-316-0300	Surfside Local Business License Penalty	36	3,000	3,000	1,500
TOTAL	Municipal Utility & Other Use Taxes	\$ 957,778	\$ 988,813	\$ 988,813	\$ 953,299
511-323-1000	Electric Franchise	\$ 466,622	\$ 479,000	\$ 479,000	\$ 488,500
511-323-4000	Gas Franchise	31,075	22,000	22,000	22,450
TOTAL	Franchise Fees	\$ 497,697	\$ 501,000	\$ 501,000	\$ 510,950
511-329-2010	Lobbyist Fees / Registrations	\$ 11,550	\$ 10,000	\$ 10,000	\$ 5,000
TOTAL	Permits/Licenses/Inspection	\$ 11,550	\$ 10,000	\$ 10,000	\$ 5,000
511-331-5000	Federal Emergency Mgmt Grant-FEMA	\$ 448,427	\$ -	\$ -	\$ -
590-331-50-10	Federal Grant - MDC (CARES Act)	80,160	-	105,439	-
521-334-21-10	State Grant - FDLE (FIBRS)	-	-	27,568	-
511-335-1200	State Revenue Sharing	160,320	153,115	153,115	171,689
511-335-1500	Beverage License	5,831	6,000	6,000	6,000
511-335-1800	Half Cent Sales Tax	402,609	424,432	424,432	450,884
511-335-4900	Motor Fuel Tax Rebate	5,945	6,000	6,000	6,000
TOTAL	Intergovernmental - Federal/State	\$ 1,103,292	\$ 589,547	\$ 722,554	\$ 634,573
511-341-9000	Election Qualifying Fees	\$ 450	\$ -	\$ -	\$ -
521-342-1010	Special Police Detail - Extra Duty	292,758	180,000	180,000	180,000
572-347-2002	Pool Admission Fees	24,362	25,000	25,000	25,000
572-347-2003	Recreation - Aquatic Programs	6,070	25,000	25,000	25,000
572-347-2004	Recreation - Community Ctr Facility Rentals	263	6,000	6,000	6,000
572-347-2005	Recreation - ID Cards	150	300	300	300
572-347-2006	Recreation - Winter Camp	2,458	5,000	5,000	5,000
572-347-2007	Recreation - Summer Camp	-	100,000	100,000	100,000
572-347-2022	Recreation - Spring Camp	2,115	4,000	4,000	4,000
572-347-2025	Recreation - After School Program	6,400	-	-	-
572-347-2008	Recreation - Locker Rentals	11	-	-	-
572-347-2015	Recreation - Adult Programs	21,282	24,000	24,000	24,000
572-347-2016	Recreation - Youth Programs	70,776	85,000	85,000	85,000
572-347-2018	Recreation - Senior Programs	2,366	2,600	2,600	2,600
572-347-2019	Recreation - Tennis Reservations	50	700	700	700
572-347-2090	Recreation - Concessions	2,000	-	-	-
TOTAL	Charges for Services	\$ 431,511	\$ 457,600	\$ 457,600	\$ 457,600

001 GENERAL FUND
TOTAL REVENUES

Line Item Prefix: 001--:	FY 2020	FY 2021	FY 2021	FY 2022
	Actual	Adopted	Estimated	Adopted
521-351-5005 Traffic Violations	\$ 16,167	\$ 40,000	\$ 40,000	\$ 25,000
521-351-5010 Parking Violations	100,541	100,000	100,000	110,000
521-351-5030 Red Light Enforcement	3,467	-	-	-
524-359-3400 Lien Searches	27,098	-	-	-
524-359-4000 Code Enforcement Fees and Penalties	115,851	30,000	30,000	30,000
TOTAL Fines & Forfeitures	\$ 263,124	\$ 170,000	\$ 170,000	\$ 165,000
511-361-1000 Interest Earnings	\$ 218,870	\$ 105,000	\$ 105,000	\$ 24,000
511-364-1000 Disposition of Assets	39,400	7,000	7,000	7,000
521-369-9004 Other Miscellaneous Revenues - Police	10,635	5,000	5,000	5,000
524-369-9009 Blue Prints	524	500	500	500
511-369-9010 Other Miscellaneous Revenues	7,110	40,000	40,000	28,000
539-343-9011 Vacant Window Covering	2,543	-	-	-
539-369-9030 Public Works Repairs Revenue	3,004	-	-	-
511-369-9040 Beach Furniture Registration	4,250	-	-	-
511-369-9050 Bike Sharing Revenue	-	4,500	4,500	-
511-369-9055 Car Charging Station Revenue	334	100	100	500
511-369-9060 Sidewalk Café Site Permit	20,642	-	-	25,000
511-369-9065 Gazette Advertisement Revenue	11,185	3,500	3,500	6,500
511-369-9075 Special Event Coordination	1,840	1,000	1,000	1,000
TOTAL Miscellaneous Revenues	\$ 320,337	\$ 166,600	\$ 166,600	\$ 97,500
511-381-1700 Interfund Transfer: Mun. Transportation	\$ 12,250	\$ 10,706	\$ 10,706	\$ 12,097
511-381-1200 Interfund Transfer: Tourist Resort	-	57,359	57,359	52,741
511-381-1600 Interfund Transfer: Building Services	153,320	137,662	137,662	126,576
511-381-4100 Interfund Transfer: Water / Sewer	102,242	105,367	105,367	105,480
511-381-4200 Interfund Transfer: Mun. Parking	102,242	113,300	113,300	105,480
511-381-4300 Interfund Transfer: Solid Waste	138,241	114,718	114,718	105,480
511-381-4400 Interfund Transfer: Stormwater	30,672	34,416	34,416	31,644
TOTAL Interfund Transfers	\$ 538,967	\$ 573,528	\$ 573,528	\$ 539,498
511-389-8065 Developer Contributions - Eden Surfside	\$ 332,000	\$ -	\$ -	\$ -
TOTAL Other Sources	\$ 332,000	\$ -	\$ -	\$ -
511-392-0000 Appropriated Fund Balance		\$ -	\$ 39,133	\$ -
TOTAL Appropriated Fund Balance	\$ -	\$ -	\$ 39,133	\$ -
TOTAL REVENUES	\$ 17,521,387	\$ 16,462,122	\$ 16,634,262	\$ 16,592,940

001 GENERAL FUND

TOTAL EXPENDITURES

Line Item		FY 2020 Actual	FY 2021 Adopted	FY 2021 Estimated	FY 2022 Adopted
<u>Personnel Services</u>					
1210	Regular Salaries	\$ 5,002,419	\$ 5,045,855	\$ 5,045,855	\$ 5,074,301
1310	Other Salaries	62,648	228,223	228,223	234,009
1410	Overtime	231,315	269,000	269,000	271,000
1510	Special pay	105,788	141,960	141,960	142,715
1520	Extra Duty Pay	238,165	180,000	180,000	180,000
2110	Payroll Taxes	392,095	436,233	436,233	440,003
2210	Retirement Contribution	951,960	1,123,936	1,123,936	1,178,965
2310	Life & Health Insurance	854,508	878,891	878,891	900,122
2410	Workers Compensation	84,281	193,624	193,624	155,925
2510	Unemployment Compensation	12,121	-	1,786	-
Total	Personnel Services	\$ 7,935,300	\$ 8,497,722	\$ 8,499,508	\$ 8,577,040
<u>Operating Expenses</u>					
3103	Lobbyist	\$ 45,354	\$ 46,000	\$ 46,000	\$ 46,110
3110/3115	Professional Services	1,119,826	1,199,763	1,620,563	1,406,864
3111/3120	Lawsuits and Prosecutions	-	-	60,000	-
3112	Physical Examinations	15,265	17,220	17,220	16,030
3210	Accounting and Auditing	61,540	79,000	79,000	79,000
3410	Other Contractual Services	187,520	167,315	177,310	159,525
3411	Nuisance Abatement	-	5,000	5,000	2,500
3420	Other Code Services	1,850	7,000	7,000	6,850
4009	Car Allowance	27,979	29,934	29,934	25,146
4110	Telecommunications	80,452	76,230	77,120	76,640
4111	Postage	4,092	21,700	21,700	21,625
4112	Mobile Phone Allowance	14,770	11,742	11,742	8,100
4310	Electricity	41,144	44,480	44,480	43,440
541-4310	Roadway Electricity	32,419	38,000	38,000	38,000
4311	Water and Sewer	63,194	114,000	114,000	74,000
4402	Building Rental/Leasing	928	-	-	-
4403	Equipment/Vehicle Leasing	134,791	171,025	144,517	94,352
4510	Property and Liability Insurance	193,723	268,589	268,589	268,103
4601	Maintenance Service/Repair Contr	122,596	132,222	134,717	99,786
4602	Building Maintenance	77,600	93,000	93,000	92,120
4603	Equipment Maintenance	55,178	41,877	63,422	40,160
4604	Grounds Maintenance	204,697	330,801	308,000	244,547
516-4605	IT Software Maintenance	-	82,254	82,254	85,280

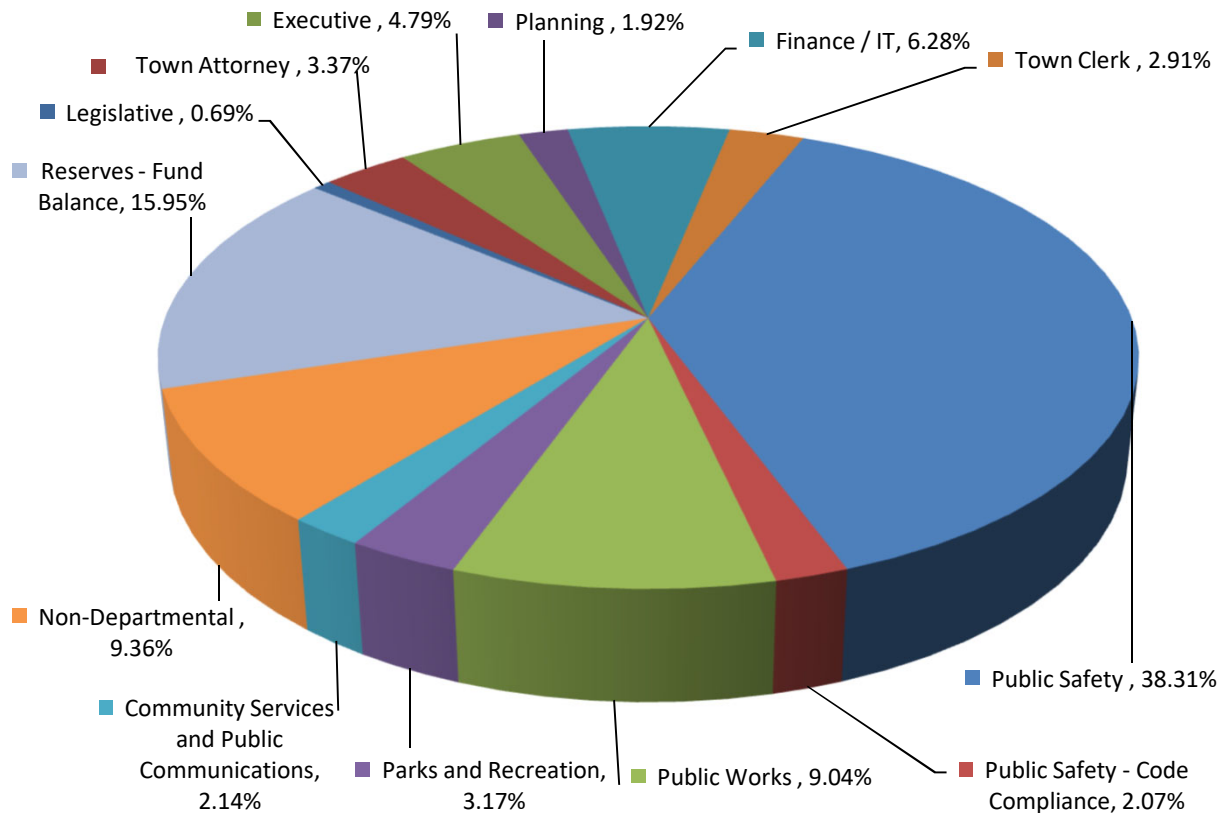
001 GENERAL FUND

TOTAL EXPENDITURES

		FY 2020	FY 2021	FY 2021	FY 2022
Line Item		Actual	Adopted	Estimated	Adopted
4606	IT Hardware Maintenance	-	41,682	42,224	71,419
4611	Miscellaneous Maintenance	81,359	171,250	170,360	136,350
4612	Vehicle Maintenance - Usage	155,026	152,601	152,601	177,695
4613	Vehicle Maint. - Fleet Replacement	361,966	295,740	295,740	255,756
4710	Printing & Binding	3,314	4,750	4,750	4,600
4810	Promotional Activities	90,422	106,140	106,140	55,375
4910	Legal Advertisement	33,149	39,500	39,500	39,500
4911	Other Current Charges	78,659	211,550	226,550	202,850
5110	Office Supplies	36,781	49,800	82,092	51,300
5210	Property and Maintenance	11,311	35,000	35,000	15,000
5213	Landscape Improvements	-	5,000	5,000	5,000
5214	Uniforms	35,652	32,213	32,213	28,803
5215	Uniform Allowance	-	1,200	1,200	1,200
5216	Gasoline	131,773	92,200	92,200	96,775
5225	Merchant Fees	17,651	12,500	12,500	12,500
5290	Miscellaneous Operating Supplies	107,578	112,632	111,632	122,284
5310	Road Materials	9,000	6,000	6,000	6,000
5410	Subscriptions and Memberships	15,152	21,090	21,090	21,463
5520	Conferences and Seminars	39,100	73,175	73,175	72,925
5510	Training & Educational	25,519	33,800	33,800	33,800
Total	Operating Expenses	\$ 3,718,330	\$ 4,474,975	\$ 4,987,335	\$ 4,338,773
Capital Outlay					
6410	Machinery and Equipment	\$ 181,837	\$ 16,600	\$ 70,049	\$ -
Total	Capital Outlay	\$ 181,837	\$ 16,600	\$ 70,049	\$ -
Debt Service					
Total	Debt Service	\$ -	\$ -	\$ -	\$ -
Non-operating Expenses					
8300	Other Grants and Aid	\$ 64,798	\$ 30,500	\$ 135,939	\$ 30,500
9130	Transfer to Capital Projects Fund	1,950,000	-	1,200,000	-
9920	Contingency	-	250,000	171,277	1,000,000
9310	Reserves/Return to Fund Balance	-	3,192,325	1,570,154	2,646,627
Total	Non-operating Expenses	\$ 2,014,798	\$ 3,472,825	\$ 3,077,370	\$ 3,677,127
TOTAL	GENERAL FUND EXPENDITURE:	\$ 13,850,265	\$ 16,462,122	\$ 16,634,262	\$ 16,592,940

General Fund Expenditures Summary by Department

Department	FY 2020	FY 2021	FY 2021	FY 2022
	Actual	Adopted	Estimated	Adopted
Legislative	\$ 134,034	\$ 115,605	\$ 115,605	\$ 114,865
Town Attorney	568,392	559,412	619,412	559,412
Executive	777,216	762,919	762,919	794,343
Planning	260,085	223,382	237,686	318,144
Finance / IT	1,006,450	1,122,487	1,134,064	1,042,310
Town Clerk	355,949	396,515	396,515	482,881
Public Safety	6,242,433	6,459,866	6,497,584	6,356,799
Public Safety - Code Compliance	356,123	373,621	373,621	344,177
Public Works	1,366,180	1,596,831	1,618,376	1,499,610
Parks and Recreation	380,412	555,364	558,074	525,788
Community Services and Public Communications	170,813	301,408	301,408	354,469
Non-Departmental	2,232,178	802,387	2,448,844	1,553,515
Non-Departmental - Reserves/ Fund Balance	-	3,192,325	1,570,154	2,646,627
Total	\$ 13,850,265	\$ 16,462,122	\$ 16,634,262	\$ 16,592,940





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 2020	FY 2021	FY 2021	FY 2022
	Actual	Adopted	Estimated	Adopted
APPROPRIATIONS				
Personnel Services	\$ 5	\$ 5	\$ 5	\$ 5
Operating Expenses	67,503	85,100	85,100	84,360
Capital Outlay	1,728	-	-	-
Non-operating Expenses	64,798	30,500	30,500	30,500
TOTAL	\$ 134,034	\$ 115,605	\$ 115,605	\$ 114,865

Significant Changes from FY 2021 Adopted Budget

Operating Expenses

Telecommunications cost decrease	\$ (500)
Subscriptions and memberships decrease	\$ (350)

Position Title	Personnel Complement							
	FY 2021				FY 2022			
	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			
Total	5.00	0.00	0.00	0.00	5.00	0.00	0.00	0.00

LEGISLATIVE (1000)

001 General Fund

EXPENDITURES

		FY 2020	FY 2021	FY 2021	FY 2022
Line Item Prefix: 001-1000-511-:		Actual	Adopted	Estimated	Adopted
Suffix	Object Description				
Personnel Services					
1210	Regular Salaries	\$ 5	\$ 5	\$ 5	\$ 5
Total	Personnel Services	\$ 5	\$ 5	\$ 5	\$ 5
Operating Expenses					
3103	Lobbyist	\$ 45,354	\$ 46,000	\$ 46,000	\$ 46,110
3110	Professional Services	6,507	-	1,000	-
4110	Telecommunications	4,394	6,600	6,600	6,100
5110	Office Supplies	2,011	3,000	3,000	3,000
5290	Miscellaneous Operating Supplies	5,225	10,200	9,200	10,200
5410	Subscriptions and Memberships	-	3,300	3,300	2,950
5520	Conferences and Seminars	4,012	16,000	16,000	16,000
Total	Operating Expenses	\$ 67,503	\$ 85,100	\$ 85,100	\$ 84,360
Capital Outlay					
6410	Machinery and Equipment	\$ 1,728	\$ -	\$ -	\$ -
Total	Capital Outlay	\$ 1,728	\$ -	\$ -	\$ -
Non-operating Expenses					
8300	Other Grants/Aid	\$ 64,798	\$ 30,500	\$ 30,500	\$ 30,500
Total	Non-operating Expenses	\$ 64,798	\$ 30,500	\$ 30,500	\$ 30,500
Total	Department Expenditures	\$ 134,034	\$ 115,605	\$ 115,605	\$ 114,865



Office of the Town Attorney

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

Services, Functions, and Activities:

The Town Attorney prepares legislation (resolutions, ordinances) and contracts, provides in-house legal representation and legal advice 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 2020	FY 2021	FY 2021	FY 2022
	Actual	Adopted	Estimated	Adopted
<u>APPROPRIATIONS</u>				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenses	<u>568,392</u>	<u>559,412</u>	<u>619,412</u>	<u>559,412</u>
TOTAL	<u>\$ 568,392</u>	<u>\$ 559,412</u>	<u>\$ 619,412</u>	<u>\$ 559,412</u>

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

TOWN ATTORNEY (1500)

001 General Fund

EXPENDITURES

Line Item Prefix: 001-1500-514-:		FY 2020	FY 2021	FY 2021	FY 2022
		Actual	Adopted	Estimated	Adopted
Suffix	Object Description				
Operating Expenses					
3110	Professional Services	\$ 563,124	\$ 556,012	\$ 556,012	\$ 556,012
3111	Lawsuits and Prosecutions	-	-	60,000	-
3410	Other Contractual Services	1,773	-	-	-
4403	Equipment/Vehicle Leasing	3,420	2,950	2,950	2,950
5110	Office Supplies	75	450	450	450
Total	Operating Expenses	\$ 568,392	\$ 559,412	\$ 619,412	\$ 559,412
Capital Outlay					
Total	Capital Outlay	\$ -	\$ -	\$ -	\$ -
Total	Department Expenditures	\$ 568,392	\$ 559,412	\$ 619,412	\$ 559,412



Executive Department

Services, Functions, and Activities:

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

The powers and responsibilities of the Town Manager designated in the Town Charter include, among others: 1) appointment and removal of personnel not reserved to the Town Commission (boards, auditors, attorney), 2) prepares the annual budget, Comprehensive Annual Financial Report 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 Assistant Town Manager/ Chief Financial Officer position assists the Town Manager on responsibilities as designated and include, but are not limited to coordination of intergovernmental efforts, implementation of Town strategies and priorities, special/capital project management, procurement management, as well as the management of the Finance and Information Technology departments. The Town operates its Human Resources function as an element of the Executive Department. All Human Resource issues are addressed in this element including personnel actions (hiring, evaluating, promoting, disciplining), benefits management (pension, health, dental, life insurance, and similar), employee morale programs, and collective bargaining.

The Planning Division is responsible for community development, and planning and zoning functions. The Town is currently reviewing a possible shift from an external provider of these services to an in-house solution.

Town Manager:

Fiscal Year 2021 Accomplishments:

- Coordinated with staff to carry out the policies adopted by the Town Commission.
- Coordinated COVID-19 efforts related to public communications, safety measures for staff and the public at Town facilities and properly record eligible expenses to ensure Town receives reimbursements through FEMA and/ CARES Act funding.
- Implementation and reimbursement of a CARES Act funded Small Business Grant Program.
- The Town received, for the seventh time, the Distinguished Budget Presentation Award from the Government Finance Officers Association. The Award corresponds to the FY 2021 Annual Budget.
- Continued to work with Miami-Dade County, other municipalities and environmental organizations on ideas to make the Town more environmentally resilient.

- Continued coordination with our Police Department, the Florida Department of Transportation, Miami-Dade County, and members of the community to address traffic issues including speeding and lighted crosswalks on Harding and Collins Avenue.
- Continued to work with staff to provide a better working environment and to promote retention of our highly qualified personnel, maintain high morale and work ethic.
- Implemented and monitored budgeted departmental reorganization.
- Hired new Building Official and Community Services and Public Communication Director.
- Oversaw transition of new Town Planner and Town Engineers.
- Participated in all the meetings of the Town's Pension Board, who protects the financial health of our employees' funds.
- Presented with the Public Pension Coordinating Council's Public Pension Standards Award for both Funding and Administration.
- Continued to provide additional documentation for FEMA related to Hurricane Irma and have received all reimbursements.
- Received Tree City USA designation for the fifth year.
- Worked daily with citizenry to address other pending issues.
- Implemented new ordinance which establishes rules and regulations for the use of lounge chairs and other accessories on the beach.
- Oversaw transition to new town-wide landscaping contracts expected to save \$667,850 over five (5) years.
- Initiated work to prepare the detailed cost estimate and design for undergrounding of utilities.
- Implemented new town-wide litter control program.
- Coordinated engineering efforts to study the possible closure of Bryon Avenue and Bay Drive at 96th street.
- Implemented new effort to apply for various grants concentrating on infrastructure.
- Continued work towards procuring and implementing new Surf-Bal-Bay fixed route shuttle and on-demand shuttle.
- Reviewed and implemented new revised tourism related marketing effort as recommended by the Tourist Board and approved by the Town Commission.
- Implementation of Town staff mandatory training program.
- Coordinated efforts to review and revise Town Zoning Code.

Fiscal Year 2022 Primary Objectives:

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

- **COVID-19:** Continue coordination efforts to ensure Town receives its share of funding from the American Recovery Act.
- **Underground utilities:** Pending Town Commission direction on moving forward with Town-wide vote.

- **Traffic intrusion in single-family area:** Options to divert or exclude regional traffic from the single-family area have been explored. It is both a traffic and a life safety issue.
- **Regional mass transit:** Implement Surf-Bal-Bay fixed route shuttle and on-demand shuttle.
- **Grant applications:** Continue effort to apply for various grants concentrating on infrastructure.
- **Stormwater fee collection:** Work towards stormwater fees being collected via assessment of property tax bill versus current method via bi-monthly utility bill.
- **Recycling rates:** Monitor increased recycling costs as the market has made dramatic changes over the last few years with China no longer accepting of recycled materials.
- **Sea level:** Continue to address Town Commission direction on this initiative.
- **Succession planning:** It is of critical importance for any organization to provide stability to its staff. In order to take advantage of the institutional memory and experience we do invest in training and educating existing staff so that they can advance to higher positions within the organization. Programs will be provided for educational opportunities.
- **Employee morale and loyalty:** Employees should learn to love their work place. It is the most efficient way to achieve quality products. Again, we have to invest in programs to improve the working environment, such as, adequate space and equipment.
- **Five Year Financial Projection Plan:** Continue to analyze projections on the Town's capacity to provide better services and facilities.

By identifying these primary objectives, a priority system is established. Amongst the plethora of Town's projects and programs, tackling these primary objectives is of paramount importance in the effort to avoid potential crises.

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 personnel matters such as recruitment, compensation, employee relations, benefits, labor relations and risk management.

- **Recruitment function:** assist all departments with recruitment efforts to fill vacant positions through advertising, screening applications/resumes, preparing interview questions, conducting interviews, pre-employment and promotional examinations, conducting pre-employment background checks, selection and conducting initial 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, 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 relations function: partner with departments to provide guidance and consultation on human resources matters. Employee disciplinary actions are coordinated with the assistance of the Human Resources Director to ensure proper procedures and consistency with the process.
- Employee benefits function: assist in formulation of employee benefit program; coordinate open enrollment activities; provide assistance with retirement plans, life, accidental death and disbursement (AD&D), health, dental, vision, disability, and supplemental insurance plans. Benefits may vary by collective bargaining agreement.
- 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 claims, 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 2021 Accomplishments:

- The Town was awarded, for the fourth consecutive year, the Public Pension Standards Award for Funding and Administration.
- Obtained approximately \$70,308 savings from the success of the health reimbursement account (HRA).
- Provided staff assistance, information and support related to COVID-19.
- Successfully organized, managed and executed in conjunction with the Florida Department of Health, the Town's COVID-19 vaccine outreach site.
- Successfully negotiated a zero percent renewal rate increase for employee health, vision, dental, and disability insurance.
- Updated all job descriptions.
- Provided programs and information with a holistic approach to support a healthy lifestyle for physical, emotional, and financial wellbeing.
- 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.
- Provided essential services and promoted organizational excellence with limited resources.
- Promoted and maintained an environment of inclusiveness, respect and acceptance of individual differences and responded to the needs of a diverse workforce.

Fiscal Year 2022 Objectives:

- Continue to promote and maintain an environment of inclusiveness, respect, and acceptance of individual differences; and continue to be responsive to the needs of a diverse workforce.
- Continue to review and revamp HR policies, practices and processes to ensure a compliant and customer centric workplace.
- Support the development and maintenance of the Town's classification and compensation program to include preparation and maintenance of classification specifications, preparation and maintenance of job descriptions, and completion of salary surveys.
- Conduct employee focus groups to gain insight on matters impacting employees.
- Recruiting and maintaining a quality workforce.
- Coordinate compliance and skills training.
- Provide management with recommendation of strategic opportunities for improvement.
- Continue to provide methods to ensure a safe work environment, including safety trainings.
- Expand wellness initiatives and implement new programs.
- Continue to review, develop, communicate and implement new policies as needed.

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Performance Measures	Actual	Actual	Actual	Estimated	Target
Experience Modification Rate (Workers Comp)	0.70	0.76	0.74	1.00	0.85
Percentage of new hires completing orientation and training within first week of employment**					95%
Percentage of employees completing mandatory training on schedule per policy**					95%
Annual Employee Health Fair	Yes	Yes	*	*	Yes

*During FY 2020 and 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 2020	FY 2021	FY 2021	FY 2022
	Actual	Adopted	Estimated	Adopted
APPROPRIATIONS				
Personnel Services	\$ 605,031	\$ 629,979	\$ 629,979	\$ 655,332
Operating Expenses	172,185	132,940	132,940	139,011
Capital Outlay	-	-	-	-
TOTAL	\$ 777,216	\$ 762,919	\$ 762,919	\$ 794,343

Significant Changes from FY 2021 Adopted Budget

Planned salary and benefit adjustments	\$ 25,353
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Operating Expenses

Grant writing & support services - program modification	\$ 18,000
Decrease to illustrative and other professional services	\$ (8,875)

Position Title	Personnel Complement							
	FY 2021				FY 2022			
	Funded				Funded			
	Full	Part	Temp	FTEs	Full	Part	Temp	FTEs
	Time	Time	Temp	FTEs	Time	Time	Temp	FTEs
Town Manager	1.00			1.00	1.00			1.00
Assistant Town Manager/ CFO ¹	0.66			0.66	0.66			0.66
Project and Contract Manager	1.00			1.00	1.00			1.00
Human Resources Director	1.00			1.00	1.00			1.00
Total	3.66	0.00	0.00	3.66	3.66	0.00	0.00	3.66

¹Position allocated to Executive Dept. (66%) and Finance Dept. (34%).

EXECUTIVE (2000)

001 General Fund

EXPENDITURES

Line Item Prefix: 001-2000-512-:		FY 2020	FY 2021	FY 2021	FY 2022
		Actual	Adopted	Estimated	Adopted
Suffix	Object Description				
Personnel Services					
1210	Regular Salaries	\$ 456,957	\$ 459,902	\$ 459,902	\$ 468,881
1410	Overtime	116	-	-	-
1510	Special pay	2,750	2,250	2,250	2,500
2110	Payroll Taxes	30,616	33,691	33,691	34,573
2210	Retirement Contribution	49,427	67,282	67,282	75,698
2310	Life & Health Insurance	64,196	65,538	65,538	72,751
2410	Workers Compensation	969	1,316	1,316	929
Total	Personnel Services	\$ 605,031	\$ 629,979	\$ 629,979	\$ 655,332
Operating Expenses					
3110	Professional Services	\$ 13,091	\$ 18,875	\$ 18,875	\$ 28,000
3112	Physical Examinations	115	900	900	500
3410	Other Contractual Services	68	2,500	2,500	2,000
4009	Vehicle Allowance	11,648	14,364	14,364	13,572
4110	Telecommunications	2,876	3,050	3,050	3,000
4111	Postage	325	-	-	-
4112	Mobile Phone Allowance	595	792	792	594
4510	Property and Liability Insurance	11,840	18,709	18,709	17,845
4710	Printing & Binding	-	250	250	250
4810	Promotional Activities / Newsletter	80,874	-	-	-
4911	Other Current Charges	2,266	4,500	4,500	4,500
5110	Office Supplies	4,578	3,900	3,900	3,900
5290	Miscellaneous Operating Supplies-HR	7,737	20,000	20,000	20,000
5410	Subscriptions and Memberships	5,100	5,100	5,100	5,100
5520	Conferences and Seminars	5,999	10,000	10,000	9,750
5510	Training & Educational	25,073	30,000	30,000	30,000
Total	Operating Expenses	\$ 172,185	\$ 132,940	\$ 132,940	\$ 139,011
Capital Outlay					
Total	Capital Outlay	\$ -	\$ -	\$ -	\$ -
Total	Department Expenditures	\$ 777,216	\$ 762,919	\$ 762,919	\$ 794,343

FY 2022 New Program Enhancement (Modification)

Grant Writing and Support Services				
Department Name	Division Name	Funding Source	Department Priority	Total Requested
Executive	Executive	General Fund	1	\$18,000
Justification and Description				
<p>The Town Manager's Office is seeking to contract grant consulting services. The contractor will focus on research, review of eligibility, preparation of grant applications, pre-award and post-award grant administration.</p>				
Benefits or Alternative/Adverse Impact if not funded				
<p>This will allow the Town to pursue various grant opportunities for all Town departments in order to enhance certain areas which otherwise would not be funded.</p>				
Required Resources				
New Personnel				
Number of Positions	Title	Salary	Fringe Benefits	Cost
Other Recurring Operating Costs				
Account Number	Description		Cost	
001-2000-512-31-10	Professional Services		\$ 18,000	
One Time Costs				
Account Number	Description		Cost	

Executive Department Planning Division

Services, Functions, and Activities:

The Planning Division includes two primary functions: Community Development Services, and Planning and Zoning. The Planning and Community Development functions are budget based upon continuing outsourced services and reporting directly to the Town Manager.

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. These services are currently provided to the Town of Surfside through a contractual agreement with Marlin Engineering.

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 and the Design Review Board. These services are currently provided to the Town of Surfside through a contractual agreement with Marlin Engineering.

**PLANNING DIVISION
2000-524**

(CODE COMPLIANCE DIVISION TRANSFERRED TO 3000-524)

001 General Fund

	FY 2020*	FY 2021	FY 2021	FY 2022
	Actual	Adopted	Estimated	Adopted
APPROPRIATIONS				
Personnel Services¹	\$ 56,098	\$ -	\$ -	\$ -
Operating Expenses	203,987	223,382	237,686	318,144
Capital Outlay	-	-	-	-
TOTAL	\$ 260,085	\$ 223,382	\$ 237,686	\$ 318,144

*In FY2020 this division was comprised of Planning and Code Compliance. Beginning in FY 2021, the Code Compliance Division is budgeted under the Public Safety Department (3000).

*FY2020 actual expenditure information is for the Planning Division only. The FY2020 actual expenditures of the Code Compliance Division were budgeted under the Executive Department (2000-524) but are presented in this budget under Code Compliance Division-Public Safety (3000-524) for comparison presentation only.

¹The Town's planning services are through a contractual agreement and, therefore, no positions are associated with this department.

Significant Changes from FY 2021 Adopted Budget
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Operating Expenses

Savings from new planning consulting services contractual agreement	\$ (45,238)
305 Strategic Action Plan - program modification	\$ 140,000

PLANNING (2000)

001 General Fund

EXPENDITURES

		FY 2020*	FY 2021	FY 2021	FY 2022
Line Item Prefix: 001-2000-524-:		Actual	Adopted	Estimated	Adopted
Suffix	Object Description				
Personnel Services					
1210	Regular Salaries	\$ 46,849	\$ -	\$ -	\$ -
2110	Payroll Taxes	3,192	-	-	-
2310	Life & Health Insurance	5,914	-	-	-
2410	Workers Compensation	143	-	-	-
Total	Personnel Services	\$ 56,098	\$ -	\$ -	\$ -
Operating Expenses					
3110/3115	Professional Services	\$ 202,986	\$ 223,382	\$ 237,686	\$ 318,144
4112	Mobile Phone Allowance	35	-	-	-
5520	Conferences and Seminars	966	-	-	-
Total	Operating Expenses	\$ 203,987	\$ 223,382	\$ 237,686	\$ 318,144
Capital Outlay					
Total	Capital Outlay	\$ -	\$ -	\$ -	\$ -
Total	Department Expenditures	\$ 260,085	\$ 223,382	\$ 237,686	\$ 318,144

*In FY2020 this division was comprised of Planning and Code Compliance. Beginning in FY 2021, the Code Compliance Division is budgeted under the Public Safety Department (3000).

*FY2020 actual expenditure information is for the Planning Division only. The FY2020 actual expenditures of the Code Compliance Division were budgeted under the Executive Department (2000-524) but are presented in this budget under Code Compliance Division-Public Safety (3000-524) for comparison presentation only.

FY 2022 New Program Enhancement (Modification)

Surfside 305 Strategic Climate Action Plan				
Department Name	Division Name	Funding Source	Department Priority	Total Requested
Executive	Planning	General		\$140,000
Justification and Description				
<p>Cities in the greater Miami area are collaborating with the Rockefeller Foundation and The Miami Foundation as part of the 100 Resilient Cities network. This effort aims to help cities around the world become more resilient, known as Resilient 305. It will provide adaptation tools including online guidance, training, platform for resiliency data, pre-& post disaster planning, financial components of disaster recovery including budgeting, funding for resiliency projects, best practice checklist for development applications and a sea level rise checklist for new infrastructure. Modeling & training are also part of the strategy.</p>				
Benefits or Alternative/Adverse Impact if not funded				
<p>Climate change and sea level rise will continue to affect every resident and the Town must prepare for its future. The Town's focus in this area has been piecemeal and a wholistic approach will provide for better efficiencies and dedication to this effort. This will also enable a dedicated collaboration with Bal Harbour Village and the Town of Bay Harbor Islands.</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		
001-2000-524-31-10	Professional Fees	\$140,000		

Finance Department

Services, Functions, and Activities:

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

The main areas of responsibility include: departmental administration, accounting, payroll, risk management, budgeting, financial reporting, treasury management, debt management, 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 Assistant Town Manager/CFO serves as liaison between a contracted IT vendor, including on-site IT staff, and all Town staff and Elected Officials. Those services include:

- hardware, including desktop computers, laptops, telephones, office machines including copiers and printers for all departments
- network trouble shooting
- software maintenance and development
- phone hardware and software
- 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 2021 Accomplishments:

- Received the Distinguished Budget Presentation Award by the Government Finance Officers Association for the 2021 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, 2020 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.
- Bank reconciliation completion moved from several months behind to 10 business days or less.
- Monthly Budget to Actual report for monthly Commission meeting moved from two months prior information to one month prior information.
- Assisted and oversaw the procurement of new Town service contracts that saved several hundred thousand dollars per fiscal year.
- Oversaw management and reimbursement of federal CARES funding through Miami-Dade County and FEMA.
- Implementation and reimbursement of a CARES Act funded Small Business Grant Program.
- Managed application process for state grant awarded for a Town-wide drainage study.
- Revised the Town Resiliency Policy.
- Implemented new Information Technology Penetration testing program.
- 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.
- Implemented new budget process that incorporates new Budget Advisory Committee.

- Fully implemented new Information Technology Security Awareness Assessment and training program.
- Implemented new Execu-Time payroll system.
- Implemented new credit card processor.

Fiscal Year 2022 Objectives:

- Complete the Comprehensive Annual Financial Report before April 30, 2022 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.
- Implement accounts payable payee positive pay to assist in check fraud security.
- Upgrade of security camera server/hardware.
- Review of online payment options for Town services and review merchant fee rates.
- Review and consolidation of front desk cashiering.
- Implement of Tyler Capital Assets module.
- 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.
- Prepare a formal Fund Balance/Reserves Policy for Commission consideration.
- Review the Town's Investment Policy.

Performance Measures	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimated	FY 2022 Target
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 15th of each month*					100%
Employee payroll completed on-time*					100%
Prepare monthly Budget to Actual reports within 25 days of period close*					100%
Number of repeat items in management letter prepared by Town's external auditors*					0
Make all debt payment on time*					100%

*New in FY 2022

FINANCE (2100)

001 General Fund

	FY 2020 Actual	FY 2021 Adopted	FY 2021 Estimated	FY 2022 Adopted
APPROPRIATIONS				
Personnel Services	\$ 636,994	\$ 742,025	\$ 742,025	\$ 634,322
Operating Expenses	364,218	380,462	389,329	407,988
Capital Outlay	5,238	-	2,710	-
TOTAL	\$ 1,006,450	\$ 1,122,487	\$ 1,134,064	\$ 1,042,310

Significant Changes from FY 2021 Adopted Budget

Personnel Services

Planned salary and benefit adjustments	\$ 25,503
Assistant Town Manager/ CFO position allocated to Executive Department 66% (initial change during FY 2021)	\$ (133,206)

Operating Expenses

Town Hall Security Camera Upgrade - program modification	\$ 30,000
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Personnel Complement

Position Title	FY 2021				FY 2022			
	Funded				Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Assistant Town Manager/ CFO ¹	0.34			0.34	0.34			0.34
Revenue/Payroll Manager ²	0.50			0.50	0.50			0.50
Finance Manager	1.00			1.00	1.00			1.00
Budget Officer	1.00			1.00	1.00			1.00
Accountant	1.00			1.00	1.00			1.00
Procurement Coordinator		0.50		0.50		0.50		0.50
Payroll & Accounts Payable Specialist	1.00			1.00	1.00			1.00
Total	4.84	0.50	0.00	5.34	4.84	0.50	0.00	5.34

¹Position allocated to Executive Dept. (66%) and Finance Dept. (34%).

²General fund allocation. Position split funded with Water & Sewer Fund.

FINANCE (2100)

001 General Fund

EXPENDITURES

Line Item Prefix: 001-2100-513-:		FY 2020	FY 2021	FY 2021	FY 2022
		Actual	Adopted	Estimated	Adopted
Suffix	Object Description				
<u>Personnel Services</u>					
1210	Regular Salaries	\$ 474,989	\$ 483,122	\$ 483,122	\$ 412,072
1310	Other Salaries	-	45,841	45,841	50,000
1410	Overtime	258	-	-	-
1510	Special pay	3,503	3,375	3,375	3,500
2110	Payroll Taxes	32,986	40,915	40,915	35,749
2210	Retirement Contribution	39,976	79,351	79,351	60,858
2310	Life & Health Insurance	84,130	87,839	87,839	71,228
2410	Workers Compensation	1,152	1,582	1,582	915
Total	Personnel Services	\$ 636,994	\$ 742,025	\$ 742,025	\$ 634,322
<u>Operating Expenses</u>					
3110	Professional Services	\$ 29,223	\$ 13,200	\$ 13,200	\$ 13,200
516-3110/3120	Professional Services IT	187,290	137,137	145,462	140,221
3112	Physical Examinations	534	450	450	450
3210	Accounting and Auditing	61,540	79,000	79,000	79,000
516-3410	Other Contractual Services IT	6,572	-	-	-
4009	Car Allowance	4,329	4,200	4,200	1,428
4110	Telecommunications	872	5,200	5,200	2,400
4111	Postage	-	350	350	325
4112	Mobile Phone Allowance	1,003	900	900	306
516-4403	Equipment Leasing IT	438	-	-	-
516-4601	IT Maint Svs Repair Contracts	33,225	-	-	-
516-4603	IT Equipment Maintenance	17,981	-	-	-
516-4605	IT Software Maintenance	-	66,658	66,658	67,804
516-4606	IT Hardware Maintenance	-	33,577	34,119	63,314
4710	Printing & Binding	3,314	4,500	4,500	4,350
4910	Legal Advertisement	5,830	9,500	9,500	9,500
5110	Office Supplies	4,305	4,300	4,300	4,300
5290	Miscellaneous Operating Supplies	574	1,500	1,500	1,400
5410	Subscriptions and Memberships	3,631	3,790	3,790	3,790
5520	Conferences and Seminars	3,557	16,200	16,200	16,200
Total	Operating Expenses	\$ 364,218	\$ 380,462	\$ 389,329	\$ 407,988
<u>Capital Outlay</u>					
6410	Machinery and Equipment	\$ 5,238	\$ -	\$ -	\$ -
516-6410	Machinery and Equipment IT	-	-	2,710	-
Total	Capital Outlay	\$ 5,238	\$ -	\$ 2,710	\$ -
Total	Department Expenditures	\$ 1,006,450	\$ 1,122,487	\$ 1,134,064	\$ 1,042,310

FY 2022 New Program Enhancement (Modification)

Town Hall Security Camera Upgrades				
Department Name	Division Name	Funding Source	Department Priority	Total Requested
Finance	Information Technology	General	1	\$30,000
Justification and Description				
Town Hall CCTV system upgrade. Existing DVR's do not support HD technology. The existing cameras have limited coverage of the building's exterior and interior areas. This upgrade will improve the coverage at Town Hall.				
Benefits or Alternative/Adverse Impact if not funded				
Town Hall will benefit from higher quality video surveillance footage.				
Required Resources				
New Personnel				
Number of Positions	Title	Salary	Fringe Benefits	Cost
Other Recurring Operating Costs				
Account Number	Description	Cost		
One Time Costs				
Account Number	Description	Cost		
001-2100-516-46-06	IT Equipment Maintenance	\$30,000		

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 2021 Accomplishments:

- Destroyed documents after retention was met in accordance with State Law.

- Continued to work on a Town wide Records Management plan. Purged over 80 boxes and replaced the purged boxes with new records that need to be maintained per the Records Management Plan.
- Attended and completed Regular Town Commission Meetings, Special Town Commission Meetings, Special Master Hearings, Commission Workshops and Town Hall meetings.
- Prepared meeting minutes for: Parks and Recreation Committee, Tourist Board, Planning and Zoning Board, Downtown Vision Advisory Committee, and Budget Advisory Committee.
- 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 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.
- Coordinated, prepared and hosted in collaboration with the Miami Dade County Elections Department and the Miami Dade County Commission on Ethics the "Clean Campaign Seminar".
- Worked on the creation of the qualifying handbooks for the March 15, 2022 election for every candidate.
- Updated the Town website to reflect election results for municipal and state elections.
- Created and posted all Town meetings and public notices on the Town's website, bulletin board and website calendar.

Issues:

- The Town does not have a plan to preserve documents in case of a hurricane.
- The Town does not have to space to maintain all records indefinitely in-house.

Fiscal Year 2022 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.
- Finalize the implementation of an automated system for Town Commission Agenda Management with Granicus.
- 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 in order to access them electronically.
- Locate a company to preserve documents from water, fire and physical damage.

Performance Measures	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimated	FY 2022 Target
Commission meeting agendas distributed within 6 days*					86%
Percentage of resolutions processed within 3 days*					100%

*New in FY2022

TOWN CLERK (2400)

001 General Fund

	FY 2020	FY 2021	FY 2021	FY 2022
	Actual	Adopted	Estimated	Adopted
APPROPRIATIONS				
Personnel Services	\$ 291,041	\$ 295,840	\$ 295,840	\$ 303,646
Operating Expenses	60,029	100,675	100,675	179,235
Capital Outlay	4,879	-	-	-
TOTAL	\$ 355,949	\$ 396,515	\$ 396,515	\$ 482,881

Significant Changes from FY 2021 Adopted Budget
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Personnel Services

Planned salary and benefit adjustments \$ 7,806

Operating Expenses

Preservation and archival digitization of ordinances - program modification \$ 68,000
 Increase to Other Current Charges for Town Commission election March 2022 \$ 11,000

Position Title	Personnel Complement							
	FY 2021				FY 2022			
	Funded				Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Town Clerk	1.00			1.00	1.00			1.00
Deputy Town Clerk	1.00			1.00	1.00			1.00
Assistant to Town Clerk	1.00			1.00	1.00			1.00
Recording Clerks for Boards		1.00		0.50		1.00		0.50
Total	3.00	1.00	0.00	3.50	3.00	1.00	0.00	3.50

TOWN CLERK (2400)

001 General Fund

EXPENDITURES

		FY 2020	FY 2021	FY 2021	FY 2022
Line Item prefix: 001-2400-519-:		Actual	Adopted	Estimated	Adopted
Suffix	Object Description				
<u>Personnel Services</u>					
1210	Regular Salaries	\$ 225,373	\$ 214,694	\$ 214,694	\$ 224,015
1310	Other Salaries	609	-	-	-
1510	Special pay	2,577	2,500	2,500	2,750
2110	Payroll Taxes	16,532	16,937	16,937	17,669
2210	Retirement Contribution	18,947	30,800	30,800	28,776
2310	Life & Health Insurance	26,479	30,294	30,294	29,992
2410	Workers Compensation	524	615	615	444
Total	Personnel Services	\$ 291,041	\$ 295,840	\$ 295,840	\$ 303,646
<u>Operating Expenses</u>					
3112	Physical Examinations	\$ -	\$ 600	\$ 600	\$ 600
3410	Other Contractual Services	10,634	19,225	19,225	87,225
4009	Car Allowance	4,329	4,200	4,200	4,200
4110	Telecommunications	1,195	1,980	1,980	2,040
4111	Postage	133	250	250	250
4112	Mobile Phone Allowance	300	-	-	-
4402	Building Rental/Leasing	928	-	-	-
4403	Equipment/Vehicle Leasing	2,468	6,700	6,700	6,700
4910	Legal Advertisement	27,319	30,000	30,000	30,000
4911	Other Current Charges	2,010	17,000	17,000	28,000
5110	Office Supplies	4,445	8,500	8,500	8,000
5290	Miscellaneous Operating Supplies	1,023	1,920	1,920	1,920
5410	Subscriptions and Memberships	1,156	1,800	1,800	1,800
5520	Conferences and Seminars	4,089	8,500	8,500	8,500
Total	Operating Expenses	\$ 60,029	\$ 100,675	\$ 100,675	\$ 179,235
<u>Capital Outlay</u>					
6410	Machinery and Equipment	\$ 4,879	\$ -	\$ -	\$ -
Total	Capital Outlay	\$ 4,879	\$ -	\$ -	\$ -
Total	Department Expenditures	\$ 355,949	\$ 396,515	\$ 396,515	\$ 482,881

FY 2022 New Program Enhancement (Modification)

Preservation and Archival Digitization of Ordinances				
Department Name	Division Name	Funding Source	Department Priority	Total Requested
Town Clerk		General		\$68,000
Justification and Description				
<p>Preservation and archival digitization of Ordinances No. 1 - No. 175 of the Town of Surfside. Historical and archival records have a permanent retention per the Florida Records Management Schedule GS1-SI. The Town's early documents (1935-1970's) are in poor to extremely poor conditions. This process will treat each individual document, encapsulate them and bind them using specialized binders to impede further deterioration. The Town of Surfside is a coastal municipality and the specialized binders will protect the documents from water, fire and physical damage.</p>				
Benefits or Alternative/Adverse Impact if not funded				
<p>Protects and preserves original Town documents from water, fire and physical damages for decades to come. This will be a multiyear project in order to protect minutes and resolutions as well.</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		
001-2400-519-3410	Other Contractual Services	\$68,000		

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 2021 Accomplishments:

- New Police Officer Trainee graduated from the Miami-Dade College's School of Justice Basic Law Enforcement Training, obtained State of Florida Certification as a Law Enforcement Officer, completed the Field Training Program and successfully joined the ranks of SPD.
- Procured, processed, outfitted and assigned four new marked patrol police vehicles.
- Selected, procured and received new firearms (Glock 17 Generation 5 MOS 9mm) with Streamlight TRL7 weapon mounted lights for all sworn law enforcement personnel.
- Enhanced equipment and training needs of the department to respond and control critical incident/active shooter situations at high-risk targets by procuring new ballistic helmets and riot face shields and six riot shields.
- Researched, procured, developed policy and implemented a Body Worn Camera system for all patrol officers increasing transparency, accountability and criminal investigation evidence preservation.
- Implemented and deployed a Traffic Enforcement Unit comprised of officers assigned to specific traffic safety initiatives through enforcement, education and design while working in partnership with the Florida Department of Transportation and other local agencies that included the Florida Law Enforcement Traffic Safety Challenge, Click It or Ticket Seatbelt Program and FDOT Active Transportation Week.
- Implemented assigned jurisdictional Zone system for patrol officers to enhance directed high visibility patrols in designated areas to further deter and prevent potential criminal activity and enhance community relations.

- Researched, procured and implemented KeyTrak, a computerized key and asset management system to safeguard and track departments keys.
- Procured hardware and software for four electronic citations (E-citation). E-citations provide law enforcement fast, accurate options for issuing electronic citations quickly with greater accuracy, reducing costs associated with data entry, postage and processing.
- Expanded a Trespass After Warning Program for Town of Surfside businesses whereby department officers are authorized to act as representatives for the business to issue trespass warnings without a business representative being present thus creating a more effective and efficient process in handling these types of calls especially during non-business hours.
- Seized \$153,744 in currency from money laundering/narcotic investigations in 2020.
- Restructured Police Department Command Staff resulting in overall department budget reduction.
- Conducted a full inventory of the Police Property and Evidence Room to ensure integrity of police component, and conducted a Property and Evidence destruction of items from closed cases that included 16 narcotics cases and 143 property/evidence items thus freeing up needed space for items.
- Procured computer software and upgraded department servers to achieve compatibility and integration with the Florida Incident-Based Reporting System (FIBRS) and National Incident-Based Reporting System (NIBRS). Applied for and received a State Financial Assistance Grant from the Florida Department of Law Enforcement that awarded \$27,568.
- The impact of the Coronavirus Pandemic resulted in the department amending Emergency Operations Plans and protocols, developing police-community safety details, mask giveaways, deliveries of needed supplies to elderly residents and residents requiring special assistance, COVID-19 testing and vaccinations and ongoing compliance checks.

Fiscal Year 2022 Objectives:

- Prevent and reduce crime through enforcement and crime prevention initiatives.
- Achieve Recertification from the Commission for Florida Law Enforcement Accreditation.
- Conduct a full review of all department directives, policies, and protocols to ensure law enforcement best practices and all accreditation standards are being addressed.
- Research, select, and procure new Personal Protective Equipment (PPE) to provide enhanced safety to officers and citizens while coping with pandemic incidents such as COVID-19.
- Replace four police vehicles.
- Expand Body Worn Camera system to include all sworn personnel and parking enforcement officers.
- Procure speed measuring radar devices for traffic safety/speed management.
- 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.

- Host training police courses for law enforcement personnel at the Surfside Police Department to enhance the knowledge base of department personnel and reduce internal training costs through free training slots obtained by hosting training courses.
- 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.

Statistical Measures	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual
Percent of annual change in overall crime	32.8%	-44.0%	5.9%	45.3%	-2.9%
Crime Prevention / Community vents	164	170	93	113	155
Incident Reports	1,430	1,047	808	868	824
Arrests	198	116	207	116	116
Criminal Investigations	239	141	127	149	122
Traffic Crash Investigations	269	215	226	230	173
Traffic Citations	4,899	3,413	4,807	3,887	4,377
Traffic Warnings	3,360	3,205	3,139	2,815	4,751
Parking Citations	13,916	10,658	8,582	9,122	6,021
Code Violations Calls	272	182	185	190	245

Performance Measures	2018 Actual	2019 Actual	2020 Actual	2021 Estimated	2022 Target
Average dispatch response time:*					
Emergency					2 Min
Non-emergency / routine					5 Min
Maintain zero percent increase in crime rate:*					
Violent crimes					0.0%
Non-violent crimes					0.0%
Maintained annual standards for reaccreditation	Yes	Yes	Yes	Yes	Yes

*New in FY 2022

PUBLIC SAFETY (3000)

001 General Fund

	FY 2020 Actual	FY 2021 Adopted	FY 2021 Estimated	FY 2022 Adopted
APPROPRIATIONS				
Personnel Services	\$ 5,321,121	\$ 5,596,359	\$ 5,596,359	\$ 5,608,777
Operating Expenses	845,123	846,907	859,397	748,022
Capital Outlay	76,189	16,600	41,828	-
TOTAL	\$ 6,242,433	\$ 6,459,866	\$ 6,497,584	\$ 6,356,799

Significant Changes from FY 2021 Adopted Budget

Personnel Services

Planned salary and benefit adjustments \$ 12,418

Operating Expenses

Contractual services for code red no longer needed \$ (5,500)
 Patrol laptop lease budgeted in Forfeiture Fund 105 \$ (22,800)
 Patrol laptop lease budgeted in Forfeiture Fund 105 \$ (45,018)
 Body camers (8 new) equipment & licensing - program modification \$ 5,900
 Promotional activities budgeted in Forfeiture Fund 105 \$ (5,000)
 Other current charges budgeted in Forfeiture Fund 105 \$ (27,000)
 Speed measuring radar devices - program modification \$ 7,520

Position Title	Personnel Complement							
	FY 2021 Funded				FY 2022 Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Police Chief	1.00			1.00	1.00			1.00
Police Captain ⁽¹⁾⁽²⁾	1.50			1.50	1.50			1.50
Accreditation Manager		1.00		0.50		1.00		0.50
Executive Assistant to the Chief ³	0.75			0.75	0.75			0.75
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 ⁴	4.00			4.00	4.00			4.00
Patrol Officers ⁵	18.00			18.00	18.00			18.00
Detectives ⁵	2.00			2.00	2.00			2.00
Police Sergeants	6.00			6.00	6.00			6.00
Total	36.25	1.00	0.00	36.75	36.25	1.00	0.00	36.75

¹General Fund allocation. One position split funded with Municipal Parking Fund.

²During FY 2021 one Lieutenant position reclassified to a Police Captain position, and one Lieutenant position eliminated.

³General Fund allocation. Position split funded with Municipal Parking Fund.

⁴Public Safety Specialist position reclassified to a Communications Operator position during FY 2021.

⁵Detective position reclassified to Patrol Officer during FY 2021.

PUBLIC SAFETY (3000)

001 General Fund

EXPENDITURES

		FY 2020	FY 2021	FY 2021	FY 2022
Line Item Prefix: 001-3000-521-:		Actual	Adopted	Estimated	Adopted
Suffix	Object Description				
<u>Personnel Services</u>					
1210	Regular Salaries	\$ 3,179,456	\$ 3,186,088	\$ 3,186,088	\$ 3,188,923
1310	Other Salaries	20,942	48,256	48,256	48,256
1410	Overtime	162,470	200,000	200,000	200,000
1510	Special pay	91,000	126,185	126,185	125,290
1520	Extra Duty Pay	238,165	180,000	180,000	180,000
2110	Payroll Taxes	256,111	285,784	285,784	286,781
2210	Retirement Contribution	788,939	864,881	864,881	913,695
2310	Life & Health Insurance	526,583	551,005	551,005	541,918
2410	Workers Compensation	57,455	154,160	154,160	123,914
Total	Personnel Services	\$ 5,321,121	\$ 5,596,359	\$ 5,596,359	\$ 5,608,777
<u>Operating Expenses</u>					
3110	Professional Services	\$ 5,642	\$ 10,000	\$ 10,000	\$ 8,696
3112	Physical Examinations	14,041	12,300	12,300	11,900
3410	Other Contractual Services	5,500	8,200	18,195	2,700
4110	Telecommunications	1,739	3,300	3,300	3,300
4111	Postage	992	1,000	1,000	1,000
4112	Mobile Phone Allowance	9,653	8,550	8,550	6,300
4403	Equipment/Vehicle Leasing	29,021	77,500	77,500	7,500
4510	Property and Liability Insurance	50,645	64,024	64,024	60,421
4601	Maintenance Service/Repair Contracts	30,358	55,075	57,570	59,349
4603	Equipment Maintenance	13,428	16,877	16,877	15,160
4612	Vehicle Maintenance - Usage	124,920	121,943	121,943	144,060
4613	Vehicle Maint - Fleet Replacement	318,024	239,076	239,076	215,124
4810	Promotional Activities	4,231	12,700	12,700	9,875
4911	Other Current Charges	10,712	33,450	33,450	8,750
5110	Office Supplies	5,827	6,000	6,000	8,000
5214	Uniforms	22,773	19,750	19,750	19,750
5215	Uniform Allowance	-	1,200	1,200	1,200
5216	Vehicle Maintenance - Fuel	119,500	84,000	84,000	88,200
5290	Miscellaneous Operating Supplies	54,791	49,962	49,962	55,214
5410	Subscriptions and Memberships	3,906	5,000	5,000	4,523
5520	Conferences and Seminars	19,420	17,000	17,000	17,000
Total	Operating Expenses	\$ 845,123	\$ 846,907	\$ 859,397	\$ 748,022
<u>Capital Outlay</u>					
6410	Machinery and Equipment	\$ 76,189	\$ 16,600	\$ 41,828	\$ -
Total	Capital Outlay	\$ 76,189	\$ 16,600	\$ 41,828	\$ -
Total	Department Expenditures	\$ 6,242,433	\$ 6,459,866	\$ 6,497,584	\$ 6,356,799

FY 2022 New Program Enhancement (Modification)

Police - New Body Worn Camera System for Sworn Officers				
Department Name	Division Name	Funding Source	Department Priority	Total Requested
Public Safety	Police	General Fund	1	\$5,900
Justification and Description				
<p>The Surfside Police Department implemented a Body Worn Camera (BWC) program in FY2020. The BWC program was designed for two phase implementation.</p> <ul style="list-style-type: none"> • Phase I to outfit the Police Department Patrol Division has proven to be extremely successful. • Phase II is for eight (8) additional BWC's to outfit remaining sworn law enforcement personnel and for spare cameras if one becomes inoperative. <p>Phase II:</p> <ul style="list-style-type: none"> • Eight (8) additional body worn cameras and associated licensing, hardware, software, and buildout to store and upload data. • Enhances accountability to the public through recording police-citizen interactions, calls for service, and traffic enforcement stops. • Annual installment for the additional cameras is \$5,900 for four (4) years and will be part of the original five (5) year agreement. • Cost to buildout an additional BWC Docking station approximately \$500. 				
Benefits or Alternative/Adverse Impact if not funded				
Additional BWC's will further enhance accountability and provide an accurate record of police-citizen interactions for all sworn law enforcement personnel.				
Required Resources				
New Personnel				
Number of Positions	Title	Salary	Fringe Benefits	Cost
Other Recurring Operating Costs				
Account Number	Description	Cost		
One Time Costs				
Account Number	Description	Cost		
001-3000-521-46-01	Maintenance Service/ Repair Contracts	\$5,900		

FY 2022 New Program Enhancement (Modification)

Speed Measuring Radar Devices				
Department Name	Division Name	Funding Source	Department Priority	Total Requested
Public Safety	Police	General Fund	1	\$7,520
Justification and Description				
<p>Purchase eight (8) new Speed Measuring Radar Devices for law-enforcement to measure the speed of moving vehicles.</p> <ul style="list-style-type: none"> • Doppler radar units that may be hand-held or vehicle-mounted. • Unit measures the speed of the object at which it is pointed by detecting a change in frequency of the returned radar signal caused by the Doppler effect. The frequency of the returned signal increases in proportion to the object's speed of approach. • Used for speed limit enforcement in communities. • Cost per unit \$940. 				
Benefits or Alternative/Adverse Impact if not funded				
Required Resources				
New Personnel				
Number of Positions	Title	Salary	Fringe Benefits	Cost
Other Recurring Operating Costs				
Account Number	Description	Cost		
One Time Costs				
Account Number	Description	Cost		
001-3000-521-52-90	Miscellaneous Operating Supplies	\$7,520		



Public Safety Department Code Compliance Division

Services, Functions, and Activities:

The Code Compliance Division provides town residents and the business community with a well-balanced code enforcement program and compliance process through a professional, courteous, and stepped approach. In addition, the Code Compliance Manager schedules and administers the Special Magistrate Hearing cases after voluntary efforts to obtain compliance have failed. The Code Compliance Manager reports to the Chief of Police.

This Division is responsible for ensuring property maintenance standards and other sections of the Town of Surfside's ordinances, as well as the Minimum Housing Standards, as adopted from the Miami-Dade County Code, are met by residential and commercial property owners. To accomplish compliance, the Division enforces building and zoning regulations, requirements for building permits, landscaping, signs, land clearance, property maintenance, abandoned property, illegal trash disposal, and other issues that affect the well-being and aesthetics of the community. This Division works to enhance the quality of life in the Town of Surfside through proactive and diligent observation, education, enforcement, coordination with other departments, including Police, Building, Planning, and Public Works, and institutes financial penalties when voluntary compliance is not achieved.

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

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

- Receiving, responding, and processing complaints.
- Performing routine and special inspections of the residential and commercial areas of the Town.
- Monitoring and proactively patrolling the Town to include the Surfside Beach area.
- Processing special event permits and short-term rental applications.
- Serving and posting of notices of violation.
- Scheduling and presenting non-compliant cases before the Special Master code compliance hearings in accordance with State Statute 162.

As residential and commercial development continues in the Town, the Code Compliance Division faces continued demands for code compliance enforcement throughout the Town.

Fiscal Year 2021 Accomplishments:

- Presented YTD 61 cases before the Code Enforcement Special Master.
- Continued to utilize the Code Enforcement Special Master hearing process for non-compliant offenders and provided for hearings, default orders, and liens as necessary.
- Assisted other departments in the collection of overdue fees and revenues.

- Monitored and enforced the Sidewalk Café Permit Program.
- Monitored and enforced the Beach Furniture Operation Program.
- Monitored short-term rentals for compliance, collected short-term rental registration fees, and issued citations to offenders.
- Continued paperless filing by scanning documents.
- Community outreach and education to residents and the general public visiting the Town on the guidelines and regulations resulting from the COVID-19 pandemic.
- Enforced Miami-Dade County and Town Executive Orders that regulated compliance with COVID-19 guidelines.
- Monitored and enforced COVID-19 regulations within the business district, including monitoring sidewalk café furniture compliance.

Fiscal Year 2022 Objectives:

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

- Property inspection.
- Minimum Housing Standard inspection (County mandated).
- Code Compliance Special Master Hearings.
- Sidewalk Café permits and monitoring.
- Short-term rental monitoring.
- Beach patrol/monitoring.
- Beach furniture operation permit processing program.
- COVID-19 regulations education and enforcement.
- Continue scanning documents for the filing and documenting of code cases.

Performance Measures	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	Actual	Actual	Actual	Estimated	Target
Cases opened	1,190	1,143	1274*	976	N/A
Cases closed	1,162	1,126	908*	944	N/A
Percentage of resolved cases	98.0%	98.5%	71.3%*	96.7%	95.0%
Code fines collected	\$29,576	\$35,654	\$115,851	\$17,905	N/A

* During software conversion some information wasn't transferred.

PUBLIC SAFETY (3000)
PLANNING AND CODE COMPLIANCE DIVISION 524
 001 General Fund

	FY 2020* Actual	FY 2021 Adopted	FY 2021 Estimated	FY 2022 Adopted
APPROPRIATIONS				
Personnel Services	\$ 300,797	\$ 296,032	\$ 296,032	\$ 279,472
Operating Expenses	55,326	77,589	77,589	64,705
Capital Outlay	-	-	-	-
TOTAL	\$ 356,123	\$ 373,621	\$ 373,621	\$ 344,177

*Expenditure information is for comparison presentation only. Prior to FY2021, expenditures of the Code Compliance Division were reported under the Executive Department (2000-524). Beginning in FY2021, the Code Compliance Division is under the Public Safety Department (3000-524).

Significant Changes from FY 2021 Adopted Budget

Personnel Services

Planned salary and benefit adjustments	\$ (3,030)
Code Compliance Assistant Manager position reclassified to Code Compliance Officer position during FY 2021	\$ (13,530)

Operating Expenses

Special Master Hearings reduced to monthly	\$ (3,750)
Car allowance	\$ (3,600)
Code Compliance software conversion to Tyler system complete	\$ (7,000)
Increase to fleet replacement allocation	\$ 1,572

Personnel Complement								
Position Title	FY 2021				FY 2022			
	Funded				Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Code Compliance Manager	1.00			1.00	1.00			1.00
Code Compliance Officer ¹	2.00			2.00	2.00			2.00
Total	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00

¹During FY 2021 the vacant Code Compliance Assistant Manager position was reclassified to a Code Compliance Officer position.

PUBLIC SAFETY (3000)
CODE COMPLIANCE (524)
001 General Fund
EXPENDITURES

		FY 2020*	FY 2021	FY 2021	FY 2022
Line Item Prefix: 001-3000-524-:		Actual	Adopted	Estimated	Adopted
Suffix	Object Description				
Personnel Services					
1210	Regular Salaries	\$ 218,377	\$ 203,269	\$ 203,269	\$ 178,541
1410	Overtime	2,179	-	-	-
1510	Special pay	-	-	-	1,000
2110	Payroll Taxes	16,198	15,826	15,826	13,735
2210	Retirement Contribution	20,979	31,585	31,585	30,022
2310	Life & Health Insurance	39,265	39,471	39,471	51,381
2410	Workers Compensation	3,799	5,881	5,881	4,793
Total	Personnel Services	\$ 300,797	\$ 296,032	\$ 296,032	\$ 279,472
Operating Expenses					
3110/3115	Professional Services	\$ 3,031	\$ -	\$ -	\$ -
3112	Physical Examinations	-	480	480	230
3410	Other Contractual Services	7,929	14,850	14,850	11,100
3412/3420	Other Code Services	1,850	7,000	7,000	6,850
4009	Car Allowance	4,200	3,600	3,600	-
4110	Telecommunications	2,623	2,880	2,880	3,000
4111	Postage	3,307	9,750	9,750	9,750
4601	Maintenance Service/Repair Contracts	2,375	10,000	10,000	3,000
4612	Vehicle Maintenance - Usage	7,632	7,485	7,485	7,334
4613	Vehicle Maint - Fleet Replacement	11,747	12,744	12,744	14,316
4810	Promotional Activities/Newsletter	-	1,000	1,000	1,000
5110	Office Supplies	2,299	1,650	1,650	1,650
5214	Uniforms	1,669	750	750	950
5216	Vehicle Maintenance - Fuel	3,600	2,500	2,500	2,625
5290	Miscellaneous Operating Supplies	1,757	900	900	900
5410	Subscriptions and Memberships	250	500	500	500
5520	Conferences and Seminars	1,057	1,500	1,500	1,500
Total	Operating Expenses	\$ 55,326	\$ 77,589	\$ 77,589	\$ 64,705
Capital Outlay					
6410	Machinery and Equipment	\$ -	\$ -	\$ -	\$ -
Total	Capital Outlay	\$ -	\$ -	\$ -	\$ -
Total	Department Expenditures	\$ 356,123	\$ 373,621	\$ 373,621	\$ 344,177

*FY2020 expenditure information is for comparison presentation only. Prior to FY2021, expenditures of the Code Compliance Division were budgeted under the Executive Department (2000-524). Beginning in FY2021, the Code Compliance Division is under the Public Safety Department (3000-524).

Public Works Department

Services, Functions, and Activities:

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

Public Works Division

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

Solid Waste Division

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

Stormwater Division

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

Water and Sewer Division

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

Fiscal Year 2021 Accomplishments:

- Tree City USA re-certification for fifth year.
- 92nd Street Beach End upgrade completed.
- 93rd Street Beach End upgrade completed.
- Water meter phase out to cellular initiated.
- Beach walk post toppers replacement.
- Roundabout upgrades.
- Re-strategizing of landscape contract scope.
- Point Lake subaqueous water main crossing project.
- Implemented additional safety measures for the re-opening of Town Hall during Covid-19 pandemic.
- Maintained continuity in service during the Covid-19 pandemic.
- Prepared Request for Proposal (RFP) for street sweeping services.
- Prepared Request for Proposal (RFP) for engineering services.
- Extensive stormwater cleaning performed.

Fiscal Year 2022 Objectives:

- Tree City USA re-certification.
- Water meter phase out to cellular.
- 89th Street Beach End upgrade.
- 88th Street Beach End upgrade.
- Town Hall fire alarm panel upgrade.
- Town Hall fuel tank upgrade and remediation.
- Smoke testing of wastewater system for Miami Dade County requirement.
- Curb replacement throughout Town.

Performance Measures		FY 2019 Actual	FY 2020 Actual	FY 2021 Estimated	FY 2022 Target
<i>Litter Program:</i>	<i>Unit of Measure</i>				
Beach Area	Cubic Yards	N/A	N/A	46	60
Collins/Harding	Cubic Yards	N/A	88	120	120
Street Sweeper	Tons	61	99	134	138
<i>Stormwater Mgmt.:</i>					
Manual drain cleaning	Each	N/A	2,190	1,989	2,100
Vacuum truck cleaning	Tons	N/A	65	75	80
Sidewalk trip hazards corrected	Each	N/A	16	25	30
Pothole repairs	Each	22	22	31	31
Fire hydrants serviced	Each	N/A	100	100	100
Water valves serviced	Each	N/A	316	289	350
Percentage of "unaccounted for water" (calendar year)		12%	8%	<10%	<10%

PUBLIC WORKS (5000)

001 General Fund

	FY 2020 Actual	FY 2021 Adopted	FY 2021 Estimated	FY 2022 Adopted
APPROPRIATIONS				
Personnel Services	\$ 514,243	\$ 519,453	\$ 519,453	\$ 587,377
Operating Expenses	771,261	1,077,378	1,076,122	912,233
Capital Outlay	80,676	-	22,801	-
TOTAL	\$ 1,366,180	\$ 1,596,831	\$ 1,618,376	\$ 1,499,610

Significant Changes from FY 2021 Adopted Budget

Personnel Services

Planned salary and benefit adjustments	\$ 25,307
Operations Manager - new position allocated	\$ 23,935
Heavy Equipment Operator - new position allocated	\$ 20,954

Operating Expenses

Contractual engineering services new contract savings	\$ (24,925)
Engineering services Cat5 resiliency study - program modification	\$ 84,100
Nuisance abatement reduction	\$ (2,500)
Decrease to Water & Sewer estimated cost	\$ (40,000)
Town Hall chiller system maintenance change from contractual to time & materials	\$ (26,000)
Grounds maintenance new landscape contract savings	\$ (17,154)
Decrease to additional landscaping maintenance, pest control treatments and mitigatoin	\$ (21,850)
Hard pack materials and seagrape trimming funded in Tourist Resort Fund 102	\$ (22,250)
Earth Day dune restoration funded in Tourist Resort Fund 102	\$ (7,500)
Harding Avenue Medjool palm tree nnuual trimming funded in Municipal Parking Fund 402	\$ (10,000)
Beachwalk maintenance and repairs funded in Tourist Resort Fund 102	\$ (15,000)
Fuel tank site remediation	\$ 78,600
Decrease to other miscellaneous maintenance	\$ (6,000)
Decrease to fleet replacement and usage (net)	\$ (12,450)
Property maintenance decrease - lighting replacement program completed	\$ (20,000)
Annual painting of sidewalks funded in Tourist Resort Fund 102	\$ (5,000)
Roadway restriping in the single family area funded in FY 2021	\$ (87,500)

Personnel Complement								
Position Title	FY 2021				FY 2022			
	Funded				Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Public Works Director ¹	0.25			0.25	0.25			0.25
Assistant Public Works Director ²	0.40			0.40	0.40			0.40
Operations Manager ³					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 ⁴					0.25			0.25
Total	5.65	0.00	0.00	5.65	6.10	0.00	0.00	6.10

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

²General Fund allocation. Position split funded with Water & Sewer and Stormwater Funds.

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

PUBLIC WORKS (5000)

001 General Fund EXPENDITURES

Line Item Prefix: 001-5000-539:		FY 2020 Actual	FY 2021 Adopted	FY 2021 Estimated	FY 2022 Adopted
Suffix	Object Description				
Personnel Services					
1210	Regular Salaries	\$ 253,540	\$ 234,528	\$ 234,528	\$ 271,304
1410	Overtime	53,239	60,000	60,000	60,000
1510	Special pay	4,159	6,000	6,000	5,100
2110	Payroll Taxes	21,945	23,181	23,181	25,995
2210	Retirement Contribution	20,234	33,645	33,645	40,548
2310/2315	Life & Health Insurance	73,093	69,344	69,344	88,910
2410	Workers Compensation	11,105	11,607	11,607	9,999
Total	Personnel Services	\$ 437,315	\$ 438,305	\$ 438,305	\$ 501,856
Operating Expenses					
3110	Professional Services	\$ 96,190	\$ 118,086	\$ 118,086	\$ 177,261
3112	Physical Examinations	70	890	890	750
3411	Nuisance Abatement	-	5,000	5,000	2,500
4009	Vehicle Allowance	2,567	2,490	2,490	2,490
4110	Telecommunications	1,792	1,800	1,800	3,252
4111	Postage	-	100	100	50
4112	Mobile Phone Allowance	1,855	1,500	1,500	900
4310	Electricity	37,141	41,600	41,600	40,560
4311	Water and Sewer	41,668	90,000	90,000	50,000
4403	Equipment/Vehicle Leasing	40,167	6,800	6,800	5,000
4510	Property and Liability Insurance	39,476	49,865	49,865	46,983
4601	Maintenance Service/Repair Contracts	42,985	48,552	48,552	18,056
4602	Building Maintenance	70,104	85,000	85,000	84,120
4603	Equipment Maintenance	19,051	20,000	41,545	20,000
4604	Grounds Maintenance	147,705	247,297	224,496	168,543
4611	Miscellaneous Maintenance	33,849	47,000	47,000	104,600
4612	Vehicle Maintenance - Usage	18,658	19,556	19,556	22,754
4613	Vehicle Maint - Fleet Replacement	26,405	39,792	39,792	24,144
4911	Other Current Charges	22,921	24,600	24,600	24,600
5110	Office Supplies	2,312	2,500	2,500	2,500
5210	Property and Maintenance	11,311	35,000	35,000	15,000
5214	Uniforms	9,814	10,250	10,250	6,640
5216	Vehicle Maintenance - Fuel	7,092	5,000	5,000	5,250
5290	Miscellaneous Operating Supplies	15,874	10,250	10,250	13,750
5310	Road Materials	9,000	6,000	6,000	6,000
5410	Subscriptions and Memberships	425	1,300	1,300	1,300
5520	Conferences and Seminars	-	2,600	2,600	2,600
5510	Training & Educational	446	3,800	3,800	3,800
Total	Operating Expenses	\$ 698,878	\$ 926,628	\$ 925,372	\$ 853,403

PUBLIC WORKS (5000)

001 General Fund

EXPENDITURES

Line Item Prefix: 001-5000-539:		FY 2020	FY 2021	FY 2021	FY 2022
		Actual	Adopted	Estimated	Adopted
Suffix	Object Description				
Capital Outlay					
6410	Machinery and Equipment	\$ 80,676	\$ -	\$ 22,801	\$ -
Total	Capital Outlay	\$ 80,676	\$ -	\$ 22,801	\$ -
Total	Department Expenditures	\$ 1,216,869	\$ 1,364,933	\$ 1,386,478	\$ 1,355,259

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

Line Item Prefix: 001-5000-541:		FY 2020	FY 2021	FY 2021	FY 2022
		Actual	Adopted	Estimated	Adopted
Suffix	Object Description				
<u>Personnel Services</u>					
541-1210	Road's Regular Salaries	\$ 40,755	\$ 38,458	\$ 38,458	\$ 39,612
541-1410	Road's Overtime	12,381	8,000	8,000	10,000
541-1510	Road's Special Pay	1,546	1,500	1,500	1,500
541-2110	Road's Payroll Taxes	3,716	3,669	3,669	3,910
541-2210	Road's Retirement Contribution	3,443	5,518	5,518	6,661
541-2310	Road's Life & Health Insurance	15,087	19,028	19,028	18,713
541-2410	Road's Workers Compensation	-	4,975	4,975	5,125
Total	Personnel Services	\$ 76,928	\$ 81,148	\$ 81,148	\$ 85,521
<u>Operating Expenses</u>					
541-4110	Road's Telecommunications	\$ -	\$ -	\$ -	\$ 580
541-4310	Roadway Electricity	32,419	38,000	38,000	38,000
541-4611	Miscellaneous Maintenance	39,964	112,750	112,750	20,250
Total	Operating Expenses	\$ 72,383	\$ 150,750	\$ 150,750	\$ 58,830
Total	Capital Outlay	\$ -	\$ -	\$ -	\$ -
Total	Department Expenditures	\$ 149,311	\$ 231,898	\$ 231,898	\$ 144,351

FY 2022 New Program Enhancement (Modification)

Operations Manager				
Department Name	Division Name	Funding Source	Department Priority	Total Requested
Public Works Department		General, Tourist Resort, Water & Sewer, Solid Waste, Stormwater		\$119,675
Justification and Description				
<p>The Town is currently pursuing various capital improvement projects through funding allocation and grant requests that will be slated to start within the new 5 year cycle. In doing so, various existing staff members will be used for the management and coordination of these projects. The newly created position will allow for an increase in efficiency in Town related projects and will also help boost with employee morael by promoting from within.</p>				
Benefits or Alternative/Adverse Impact if not funded				
Required Resources				
New Personnel				
Number of Positions	Title	Salary	Fringe Benefits	Cost
1	Operations Manager	\$74,363	\$45,312	\$119,675
Other Recurring Operating Costs				
Account Number	Description	Cost		
One Time Costs				
Account Number	Description	Cost		

FY 2022 New Program Enhancement (Modification)

Heavy Equipment Operator				
Department Name	Division Name	Funding Source	Department Priority	Total Requested
Public Work Department		General. Resort Tax, Water & Sewer	2	\$83,814
Justification and Description				
<p>As Town needs increase due to the invested development of various right of way areas, the maintenance cycle for these areas has also increased. Currently, the Town has a fleet of heavy equipment that is operated by various individuals which include the Assistant Public Works Director and Public Works Director. Due to the opportunity cost of non categorized operators operating equipment and the work load presented, the Town is at a point where it requires a full time equipment operator. Work load includes daily grading of hardpack, emergency response during utility emergencies, lighting repairs (street lights).</p>				
Benefits or Alternative/Adverse Impact if not funded				
<p>By having a full time operator, current individuals performing operator functions will be able to resume their daily job description requirements with no opportunity cost.</p>				
Required Resources				
New Personnel				
Number of Positions	Title	Salary	Fringe Benefits	Cost
1	Heavy Equipment Operator	\$46,214	\$37,600	\$83,814
Other Recurring Operating Costs				
Account Number	Description	Cost		
One Time Costs				
Account Number	Description	Cost		

FY 2022 New Program Enhancement (Modification)

Fuel Tank Replacement and Remediation Program				
Department Name	Division Name	Funding Source	Department Priority	Total Requested
Public Works	Public Works	General Fund	1	\$78,600
Justification and Description				
<p>Perform site assessment reports and site remediation as required by the Florida Department of Environmental Protection (FDEP) and Miami-Dade DERM due to recorded tank failures at the Town Hall site dating back to 1992. The underground fuel tank is over 30 years old and no longer insurable.</p>				
Benefits or Alternative/Adverse Impact if not funded				
<p>The site assessment report is required by FDEP and DERM in order to determine the extents of remediation required. A second site assessment report is required after the remediation in order to close the incident case. The Town has been directed by Miami Dade DERM to perform both report and remediation.</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		
001-5000-539-4611	Miscellaneous Maintenance	\$78,600		

FY 2022 New Program Enhancement (Modification)

Town Hall CAT5 Storm Hardening Resiliency Study				
Department Name	Division Name	Funding Source	Department Priority	Total Requested
Building/Public Works		General Fund	2	\$84,100
Justification and Description				
<p>The Town of Surfside is located on a narrow island with the Atlantic Ocean to the East and Biscayne Bay to the West. It is located entirely within FEMA Flood Zone V-Velocity Zone and AE 100 year flood zones. Town Hall is constructed of a patchwork of buildings constructed over time which are below base flood elevation and not resistant to Category 5 hurricanes. Since Town Hall may be used as the Town's Emergency Operations Center during a catastrophic event, it is important to assess the degree of safety and flood resistance of the current structure. This Resiliency Study will be performed by Florida Registered Engineers.</p>				
Benefits or Alternative/Adverse Impact if not funded				
<p>The Town will gain knowledge to gauge our level of preparedness (resilience) for a Category 5 hurricane which will come one day. Without this knowledge the Town will be unprepared and could lose its capability of serving an Emergency Operations Center.</p>				
Required Resources				
New Personnel				
Number of Positions	Title	Salary	Fringe Benefits	Cost
None				
Other Recurring Operating Costs				
Account Number	Description	Cost		
One Time Costs				
Account Number	Description	Cost		
001-5000-539-31-10	Professional Services	\$84,100		

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 96th St. Park, Veterans Park, Hawthorne Tot Lot, 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 through the development of diverse offerings in a safe, attractive and well-maintained environment.

A five-year capital plan was developed with the assistance of the Parks and Recreation Committee that focused on providing quality facilities to meet the recreational needs of the ever-changing Town demographics. The reconstruction of 96th Street Park is the last large project on that five-year Parks and Recreation plan. During FY 2021 the Parks and Recreation Department issued a Request for Qualifications (RFQ) for the design phase of the 96th Street Park reconstruction. The Town has selected the architectural firm and started the design process for the redesign phase of the park.

In the spring of 2021, the Town commenced a community input process for the design of the park. The Town held public outreach virtual presentations and in person events for community dialogue and feedback for design priorities. On June 2, 2021 a Special Town Commission meeting was held to discuss the 96th Street Park schematic design to move forward with design development and construction documents for the park. During that meeting, the Town Commission unanimously selected the future design layout for the 96th Street Park. The design includes a two-story recreational building, playground, basketball court and multi-purpose field. Additional information on the park project may be found on the Parks and Recreation Department's web page at <https://townofsurfsidefl.gov/departments-services/parks-and-recreation/planning-the-96th-street-park>. The Town has appropriated \$3,321,640 in the Capital Projects Fund for this project through FY 2021.

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 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.

Fiscal Year 2021 Accomplishments:

- Through a global pandemic the Parks and Recreation Department has been able to reach approximately 5,000 adults/seniors/youth over the past year and provide them with an opportunity to get together and participate in leisure and recreation in a zoom virtual setting.

- Adapted and developed online programming to meet the needs of residents during the COVID-19 Pandemic. The department adjusted and hosted a virtual ceremony for the Town’s annual Memorial Day ceremony to honor Americans who lost their lives while serving our country.
- Participated in weekly calls with the Miami Dade Parks Coalition to ensure proper planning and coordination for the reopening of Parks and Recreation facilities.
- Successfully operated the 96th Street Park during the COVID-19 Pandemic under the ever-changing Miami Dade County New Normal Guidelines.
- Selected an Architectural Firm for design services for the reconstruction of the 96th Street Park. Started the design phase of the 96th street park.

Issues:

- 96th Street Park amenities are outdated, limited in size and weekly/monthly maintenance and upkeep increases due to usage and park longevity.

Fiscal Year 2022 Objectives:

- Complete the design phase and construction documents for the 96th Street Park reconstruction project.
- Create and develop new and innovative programming to meet the needs of the community.
- Create and develop new special events to meet the needs of the community.

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Performance Measures	Actual	Actual	Actual	YTD/Est	Target
Youth Program Participants	1,600	1,600	1,360	3,677	2,500
Special Events Participants	5,319	5,421	2,410	1,800	2,000

PARKS AND RECREATION (6000)

001 General Fund

	FY 2020	FY 2021	FY 2021	FY 2022
	Actual	Adopted	Estimated	Adopted
APPROPRIATIONS				
Personnel Services	\$ 152,843	\$ 223,393	\$ 223,393	\$ 223,687
Operating Expenses	216,380	331,971	331,971	302,101
Capital Outlay	11,189	-	2,710	-
TOTAL	\$ 380,412	\$ 555,364	\$ 558,074	\$ 525,788

Significant Changes from FY 2021 Adopted Budget

Personnel Services

Planned salary and benefit adjustments \$ 294

Operating Expenses

Tennis contractual services funded in Tourist Resort Fund 102 \$ (28,000)
 Grounds maintenance new landscape contract savings \$ (7,500)
 Additional needs for camp programs \$ 5,000

Position Title	Personnel Complement							
	FY 2021				FY 2022			
	Funded				Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Parks & Recreation Director ¹	0.05			0.05	0.05			0.05
Parks & Recreation Superintendent ¹	0.05			0.05	0.05			0.05
Custodian		1.00		0.50		1.00		0.50
Recreation Leader II	1.00			1.00	1.00			1.00
Recreation Leader I		5.00		3.00		5.00		3.00
Camp Counselors ²			19.00	4.00			19.00	4.00
Total	1.10	6.00	19.00	8.60	1.10	6.00	19.00	8.60

¹General Fund position allocation. Split funded with Tourist Resort Fund 102.

²Camp Counselor positions consist of fourteen (14) positions for ten weeks for Summer Camp and five (5) positions for Winter Camp (two weeks) and Spring Camp (one week).

PARKS AND RECREATION (6000)

001 General Fund EXPENDITURES

Line Item Prefix: 001-6000-572-:		FY 2020	FY 2021	FY 2021	FY 2022
		Actual	Adopted	Estimated	Adopted
Suffix	Object Description				
Personnel Services					
1210	Regular Salaries	\$ 63,196	\$ 43,441	\$ 43,441	\$ 44,567
1310	Other Salaries - Includes Seasonal	41,097	134,126	134,126	135,753
1410	Overtime	501	1,000	1,000	1,000
1510	Special pay	97	150	150	1,075
2110	Payroll Taxes	7,838	13,686	13,686	13,967
2210	Retirement Contribution	3,894	6,233	6,233	6,500
2310/2315	Life & Health Insurance	14,965	11,362	11,362	11,210
2410	Workers Compensation	9,134	13,395	13,395	9,615
2510	Unemployment Compensation	12,121	-	-	-
Total	Personnel Services	\$ 152,843	\$ 223,393	\$ 223,393	\$ 223,687
Operating Expenses					
3112	Physical Examinations	\$ 505	\$ 1,600	\$ 1,600	\$ 1,600
3410	Other Contractual Services	64,398	82,000	82,000	54,000
4009	Car Allowance	238	180	180	180
4110	Telecommunications	2,182	-	890	1,008
4111	Postage	19	100	100	100
4112	Mobile Phone Allowance	1,031	-	-	-
4310	Electricity	4,003	2,880	2,880	2,880
4311	Water and Sewer	21,526	24,000	24,000	24,000
4510	Property and Liability Insurance	14,747	12,549	12,549	14,036
4601	Maintenance Service/Repair Contracts	3,511	5,075	5,075	5,236
4602	Building Maintenance	7,496	8,000	8,000	8,000
4603	Equipment Maintenance	3,218	5,000	5,000	5,000
4604	Grounds Maintenance	56,992	83,504	83,504	76,004
4611	Miscellaneous Maintenance	7,546	11,500	10,610	11,500
4612	Vehicle Maintenance - Usage	3,816	3,617	3,617	3,547
4613	Vehicle Fleet Replacement	5,790	4,128	4,128	2,172
4810	Promotional Activities - Special Events	4,185	2,500	2,500	2,500
4815:4911	Other Current Charges	3,227	70,000	70,000	75,000
5110	Office Supplies	822	-	-	-
5213	Landscape Improvements	-	5,000	5,000	5,000
5214	Uniforms	1,396	1,463	1,463	1,463
5216	Vehicle Maintenance - Fuel	1,581	700	700	700
5225	Merchant Fees	79	1,500	1,500	1,500
5290	Miscellaneous Operating Supplies	7,388	5,000	5,000	5,000
5410	Subscriptions and Memberships	684	300	300	300
5520	Conferences and Seminars	-	1,375	1,375	1,375
Total	Operating Expenses	\$ 216,380	\$ 331,971	\$ 331,971	\$ 302,101

PARKS AND RECREATION (6000)

001 General Fund
EXPENDITURES

Line Item Prefix: 001-6000-572-:		FY 2020	FY 2021	FY 2021	FY 2022
		Actual	Adopted	Estimated	Adopted
Suffix	Object Description				
Capital Outlay					
6410	Machinery and Equipment	\$ 11,189	\$ -	\$ 2,710	\$ -
Total	Capital Outlay	\$ 11,189	\$ -	\$ 2,710	\$ -
Total	Department Expenditures	\$ 380,412	\$ 555,364	\$ 558,074	\$ 525,788



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.

The Assistant Town Manager provided oversight and management of this department in prior years. During FY 2021, the Town evaluated the Assistant Town Manager responsibilities and reorganized that position to Assistant Town Manager/CFO to align job responsibilities. As a result, a Community Services & Public Communications Director position was established to fulfill the CSPC department's oversight and management functions. The Community Services & Public Communications Director position was filled in January 2021. FY 2022 reflects the first full budget year of this change.

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 agreement with Calvin, Giordano & Associates for IT services. 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. This process also includes applying for and managing the grants application process for the Town.

Fiscal Year 2021 Accomplishments:

- Eliminated contractors for government-related communications projects
- Created a Town-wide Anti-Litter campaign based on resident artwork
- Hired a Multimedia Communications Specialist to ensure quality of communications projects
- Created COVID-19 mask-wearing decals and communications campaigns to local businesses
- Implemented Everbridge Alerts to provide more efficient messaging and cost savings to the Town

Issues:

- True ramifications of the COVID-19 pandemic on businesses and residents remain uncertain and may require additional community services
- Maintaining new content on Channel 663 is often difficult for a small team
- Improvements to Downtown areas may involve a number of external agencies and cause delays in making meaningful improvements in the short-term

Fiscal Year 2022 Objectives:

- Redesign and develop the existing Town website, Visit Surfside site and employee intranet site
- Develop new, fresh content on a regular (monthly) basis for Channel 663 and expand available channels through other cable service providers
- Create an internal communications plan focusing on customer service-driven messaging
- Establish a more robust communications plan toward Surfside businesses with meaningful calls to action and measurable efforts

Performance Measures	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimated	FY 2022 Target
Town eblast subscribers	750	1,000	1,500	1,667	1,800
Nextdoor impressions	N/A	N/A	140,516	36,055	60,000
Town Survey response rate	N/A	N/A	N/A	19%	23%

COMMUNITY SERVICES & PUBLIC COMMUNICATIONS (6600)

001 General Fund

	FY 2020	FY 2021	FY 2021	FY 2022
	Actual	Adopted	Estimated	Adopted
APPROPRIATIONS				
Personnel Services	\$ 57,127	\$ 44,636	\$ 44,636	\$ 134,422
Operating Expenses	113,686	256,772	256,772	220,047
Capital Outlay	-	-	-	-
TOTAL	\$ 170,813	\$ 301,408	\$ 301,408	\$ 354,469

Significant Changes from FY 2021 Adopted Budget

Personnel Services

Planned salary and benefit adjustments	\$ 8,155
CSPC Director position added during FY 2021 - 66% allocation	\$ 81,631

Operating Expenses

Town website enhancement and redesign allocated-program modification	\$ 40,000
Public Information Officer contractual services discontinued	\$ (39,000)
Newletter/Gazette change in production to in-house from outside contractor	\$ (43,140)
CSPC Director allocation for vehicle allowance	\$ 2,376
IT Software maintenance web hosting - program modification	\$ 3,000

Position Title	Personnel Complement							
	FY 2021				FY 2022			
	Funded				Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Community Services/ Public Communications Director ⁽¹⁾⁽²⁾	0.66			0.66	0.66			0.66
Tourism Manager ¹	0.25			0.25	0.25			0.25
Multimedia Communications Specialist ¹	0.25			0.25	0.25			0.25
Total	1.16	0.00	0.00	1.16	1.16	0.00	0.00	1.16

¹General Fund allocation. Position split funded with Tourist Resort Fund 102.

²In FY 2021 the Town evaluated the Assistant Town Manager responsibilities and reorganized that position to Assistant Town Manager/CFO to match current job responsibilities. As a result, the CSPC Director position was established and allocated 66% to the General Fund CSPC department and 34% to the Tourist Resort Fund 102.

COMMUNITY SERVICES & PUBLIC COMMUNICATIONS (6600)

001 General Fund

EXPENDITURES

Line Item prefix: 001-6600-552-:		FY 2020	FY 2021	FY 2021	FY 2022
Suffix	Object Description	Actual	Adopted	Estimated	Adopted
<u>Personnel Services</u>					
1210	Regular Salaries	\$ 42,922	\$ 32,348	\$ 32,348	\$ 96,381
1410	Overtime	171	-	-	-
1510	Special Pay	156	-	-	-
2110	Payroll Taxes	2,961	2,544	2,544	7,624
2210	Retirement Contribution	6,121	4,641	4,641	16,207
2310	Life & Health Insurance	4,796	5,010	5,010	14,019
2410	Workers Compensation	-	93	93	191
Total	Personnel Services	\$ 57,127	\$ 44,636	\$ 44,636	\$ 134,422
<u>Operating Expenses</u>					
516-3110	Professional Services (IT)	\$ -	\$ 56,271	\$ 56,271	\$ 98,530
3410	Other Contractual Services	90,646	40,540	40,540	2,500
4009	Vehicle Allowance	668	900	900	3,276
4110	Telecommunications	63	420	420	960
4112	Mobile Phone Allowance	298	-	-	-
516-4605	IT Software Maintenance	-	15,596	15,596	17,476
516-4606	IT Hardware Maintenance	-	8,105	8,105	8,105
4810	Promotional Activities / Newsletter	1,132	89,940	89,940	42,000
4911	Other Current Charges	20,879	45,000	45,000	45,000
5290	Miscellaneous Operating Supplies	-	-	-	1,000
5410	Subscriptions and Memberships	-	-	-	1,200
Total	Operating Expenses	\$ 113,686	\$ 256,772	\$ 256,772	\$ 220,047
<u>Capital Outlay</u>					
Total	Capital Outlay	\$ -	\$ -	\$ -	\$ -
Total	Department Expenditures	\$ 170,813	\$ 301,408	\$ 301,408	\$ 354,469

FY 2022 New Program Enhancement (Modification)

Town Website Enhancement and Redesign				
Department Name	Division Name	Funding Source	Department Priority	Total Requested
Community Services & Public Communications	Website	Tourist Resort, General Fund	1	\$85,000
Justification and Description				
<p>Ideally, websites should be redesigned and re-evaluated every three years to maintain a modern look and functionality. The Town's website is ready for an overhaul to provide residents with a more interactive, functional site that provides a hub for bill payment, permitting and other Town services that continue to move to the digital space.</p> <p>Additionally, to provide an attractive experience for visitors, a relaunch of the Visit Surfside site is necessary to place Surfside front of mind as a family vacation destination.</p> <p>The Town is also lacking an internal site (Intranet) to connect employees from all departments and to provide a central hub for customer service, training and important documents and announcements.</p> <p>These sites serve a vital communications function to provide the infrastructure for residents and employees to have a top-of-the-line experience when doing business with the Town and ensuring convenient, cost-saving amenities for the future.</p>				
Benefits or Alternative/Adverse Impact if not funded				
<p>A new Town website will offer a seamless digital experience for residents for paying utilities, locating permits and documents and finding information quickly and easily.</p> <p>When the Visit Surfside website was discontinued, the Town lost an important tool in marketing our businesses and lodging locations as preeminent family destinations.</p> <p>A robust digital experience provides residents, business owners and visitors with an improved quality of life.</p>				
Required Resources				
New Personnel				
Number of Positions	Title	Salary	Fringe Benefits	Cost
Other Recurring Operating Costs				
Account Number	Description	Cost		
102-8000-552-48-10	Promotional Activities - Marketing	\$3,000		
001-6600-516-46-05	IT Software Maintenance	\$3,000		
One Time Costs				
Account Number	Description	Cost		
102-8000-552-48-10	Promotional Activities - Marketing	\$45,000		
001-6600-516-33-10	Professional Services - IT	\$40,000		



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 2022, there are no General Fund transfers to other funds.

This allocation center may include other centralized costs which are not easily distributed. In FY 2022, 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 2022 include \$150,000 allocated for a merit pool and paid parental leave for general employees, and \$1 million 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 2020	FY 2021	FY 2021	FY 2022
	Actual	Adopted	Estimated	Adopted
APPROPRIATIONS				
Personnel Services ¹	\$ -	\$ 150,000	\$ 151,786	\$ 150,000
Operating Expenses	280,240	402,387	820,342	403,515
Capital Outlay	1,938	-	-	-
Non-operating Expenses	1,950,000	250,000	1,476,716	1,000,000
Contingency/Return to Reserves	-	3,192,325	1,570,154	2,646,627
TOTAL	\$ 2,232,178	\$ 3,994,712	\$ 4,018,998	\$ 4,200,142

¹Merit pool and paid parental leave for 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 2020.

Significant Changes from FY 2021 Adopted Budget
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Non-operating Expenses

Current year General Fund contingency increase \$ 750,000

NON-DEPARTMENTAL (7900)

001 General Fund EXPENDITURES

Line Item Prefix: 001-7900-:		FY 2020	FY 2021	FY 2021	FY 2022
		Actual	Adopted	Estimated	Adopted
Suffix	Object description				
<u>Personnel Services</u>					
590-1210	Regular Salaries	\$ -	\$ 150,000	\$ 150,000	\$ 150,000
590-2510	Unemployment Compensation	-	-	1,786	-
Total	Personnel Services	\$ -	\$ 150,000	\$ 151,786	\$ 150,000
<u>Operating Expenses</u>					
590-3110	Professional Services	\$ 12,742	\$ 66,800	\$ 463,971	\$ 66,800
590-4110	Telecommunications	62,716	51,000	51,000	51,000
590-4111	Postage	(684)	10,150	10,150	10,150
590-4403	Equipment/Vehicle Leasing	59,277	77,075	50,567	72,202
590-4510	Property and Liability Insurance	77,015	123,442	123,442	128,818
590-4601	Maintenance Service/Repair Contracts	10,142	13,520	13,520	14,145
590-4603	Equipment Maintenance	1,500	-	-	-
590-4911	Other Current Charges	16,644	17,000	32,000	17,000
590-5110	Office Supplies	10,107	19,500	51,792	19,500
590-5225	Merchant Fees	17,572	11,000	11,000	11,000
590-5290	Miscellaneous Operating Supplies	13,209	12,900	12,900	12,900
Total	Operating Expenses	\$ 280,240	\$ 402,387	\$ 820,342	\$ 403,515
<u>Capital Outlay</u>					
590-6410	Machinery and Equipment	\$ 1,938	\$ -	\$ -	\$ -
Total	Capital Outlay	\$ 1,938	\$ -	\$ -	\$ -
<u>Non-operating Expenses</u>					
511-8310	Other Grants and Aid	\$ -	\$ -	\$ 105,439	\$ -
581-9130	Transfers to Capital Projects Fund	1,950,000	-	1,200,000	-
590-9920	Contingency - General CY	-	250,000	171,277	1,000,000
590-9910	Return to Reserves	-	3,192,325	1,570,154	2,646,627
Total	Non-operating Expenses	\$ 1,950,000	\$ 3,442,325	\$ 3,046,870	\$ 3,646,627
Total	Department Expenditures	\$ 2,232,178	\$ 3,994,712	\$ 4,018,998	\$ 4,200,142





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 2020 Actual	FY 2021 Adopted	FY 2021 Estimated	FY 2022 Adopted
<u>FUNDS AVAILABLE</u>				
Interest	\$ 31,560	\$ -	\$ -	\$ 3,000
Transfers In	1,950,000	-	1,200,000	-
Fund Balance Beginning	3,048,582	1,079,087	4,913,412	1,893,679
TOTAL	\$ 5,030,142	\$ 1,079,087	\$ 6,113,412	\$ 1,896,679
<u>APPROPRIATIONS</u>				
Capital Outlay	\$ 116,730	\$ -	\$ 4,219,733	\$ 332,500
TOTAL APPROPRIATIONS	\$ 116,730	\$ -	\$ 4,219,733	\$ 332,500
Fund Balance Ending	4,913,412	1,079,087	1,893,679	1,564,179
TOTAL	\$ 5,030,142	\$ 1,079,087	\$ 6,113,412	\$ 1,896,679

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 2022, fund balance is appropriated for the following projects:

Town Hall Fire Alarm System Upgrade	\$ 72,500
88 th Street Beach Street-end Improvements	\$100,000
89 th Street Beach Street-end Improvements	\$160,000

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 2020 Actual	FY 2021 Adopted	FY 2021 Estimated	FY 2022 Adopted
<u>REVENUES</u>				
Interest	\$ 31,560	\$ -	\$ -	\$ 3,000
Other - Transfers In	1,950,000	-	1,200,000	-
Use of Fund Balance	-	-	3,019,733	329,500
TOTAL REVENUES	\$ 1,981,560	\$ -	\$ 4,219,733	\$ 332,500
<u>EXPENDITURES</u>				
Capital Outlay Expenditures	\$ 116,730	\$ -	\$ 4,219,733	\$ 332,500
TOTAL EXPENDITURES	\$ 116,730	\$ -	\$ 4,219,733	\$ 332,500

CAPITAL IMPROVEMENT PROJECTS

301 Capital Projects Fund

REVENUES

Line Item Prefix 301-590-	FY 2020 Actual	FY 2021 Adopted	FY 2021 Estimated	FY 2022 Adopted
<u>Miscellaneous Revenues</u>				
361-1000 Interest Earnings	\$ 31,560	\$ -	\$ -	\$ 3,000
381-0100 Interfund Transfer from General Fund	1,950,000	-	1,200,000	-
392-0000 Appropriated Fund Balance	-	-	3,019,733	329,500
Total Miscellaneous Revenues	\$ 1,981,560	\$ -	\$ 4,219,733	\$ 332,500
Total	\$ 1,981,560	\$ -	\$ 4,219,733	\$ 332,500

CAPITAL IMPROVEMENT PROJECTS (4400)

301 Capital Projects Fund

EXPENDITURES

		FY 2020	FY 2021	FY 2021	FY 2022
Line Item Prefix: 301-4400-:		Actual	Adopted	Estimated	Adopted
Suffix	Object Description				
Capital Outlay					
539-6220	Town Hall Improvements	\$ -	\$ -	\$ 150,000	\$ -
539-6310	Improvements other than Building	11,018	-	-	-
539-6320	Infrastructure - Beach Walking Path	5,407	-	74,076	-
539-6410	Machinery and Equipment	26,737	-	112,205	72,500
541-6381	Harding Avenue Downtown Street Lighting	1,116	-	-	-
541-6395	92nd Street Beachend Improvements	47,543	-	201,908	-
541-6382	88th Street Beach Street-End Improvements	-	-	-	100,000
541-6383	89th Street Beach Street-End Improvements	-	-	-	160,000
	Improvements - Community Center Turnkey				
572-6350	Solar Power System	6,452	-	-	-
572-6380	96th Street Park Renovation	18,457	-	3,681,544	-
Total	Capital Outlay	\$ 116,730	\$ -	\$ 4,219,733	\$ 332,500
Total	Capital Projects Fund Expenditures	\$ 116,730	\$ -	\$ 4,219,733	\$ 332,500

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 2022-2026 estimates that \$17.8 million in funding will be needed for projects over the five-year period. Four projects and the purchase of replacement vehicles totaling \$3,827,290 are programmed and funded for implementation during Fiscal Year 2022. This CIP reflects the Town's long-term commitment to roads, stormwater management, 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. Following the Town Commission Budget Goals and Objectives Visioning Workshop, department directors submit plans and cost estimates for needed capital improvements.

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 set at the visioning workshop.

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. 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 2022 CIP projects include the Capital Improvement Project Fund and the Fleet Management Fund. Projects supported by these funds are based in those funds and appear in their related annual budget.

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. Three projects that are expected to be completed during FY 2022 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.

The existing 96th Street Park reconstruction project, funded in prior years, is in the design phase and construction is planned to commence during FY 2022. Therefore, the operating impact on the environment, and maintenance and operating costs will not affect the FY 2022 budget due to the stage of the project. Preliminary estimates of the operating impact for the 96th Street Park operations and maintenance is approximately \$193,300 annually after the park's projected completion in FY 2023.

**Town of Surfside
FY 2022 - 2026
Five Year Capital Improvement Plan**

Department	Projects	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	5YR TOTAL
Code Compliance	Replacement Vehicle	\$ -	\$ 27,000	\$ -	\$ -	\$ -	\$ 27,000
Public Safety	Replacement Vehicles	200,320	200,000	200,000	200,000	200,000	1,000,320
	Replacement Vehicle - Parking	-	-	-	-	40,000	40,000
Public Works	Replacement Vehicles	-	63,000	51,000	-	-	114,000
	Downtown Walkability/Sidewalk/ Lighting Improvements	-	618,885	-	-	-	618,885
	Alleyway 9500-9600 Electrical Connections/Drainage	-	500,000	-	-	-	500,000
	Town Resilience - Infrastructure & Town Hall	-	500,000	500,000	-	450,000	1,450,000
	91st Street Improvement Project	-	100,000	900,000	-	-	1,000,000
	88th Street Beach End Improvement Project	100,000	-	-	-	-	100,000
	89th Street Beach End Improvement Project	160,000	-	-	-	-	160,000
	Town Hall Fire Alarm System Upgrade	72,500	-	-	-	-	72,500
	95th Street - Collins to Harding	-	100,000	-	-	-	100,000
	Abbott Avenue Drainage Improvement	-	3,200,000	-	-	-	3,200,000
	Collins Avenue Water Main Replacement	-	6,052,000	-	-	-	6,052,000
Culture and Recreation	96th Street Park Renovation	3,294,470	-	-	-	-	3,294,470
	Replacement Vehicle	-	-	27,000	-	-	27,000
Total Projects		\$ 3,827,290	\$ 11,360,885	\$ 1,678,000	\$ 200,000	\$ 690,000	\$17,756,175

Source Code	Revenue Sources	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	5YR TOTAL
GAS	Second Local Option Gas Tax	\$ 23,920	\$ -	\$ 100,000	\$ -	\$ -	\$ 123,920
GF	General Fund (001)	-	500,000	250,000	-	-	\$ 750,000
CIP	Capital Projects Fund Balance (301)	3,603,050	618,885	-	-	-	\$ 4,221,935
DC	Developer Contributions	-	100,000	500,000	-	-	\$ 600,000
INC	Indian Creek Share of Project Costs	-	-	50,000	-	-	\$ 50,000
MTF	Municipal Transportation Fund (CITT)	-	100,000	-	-	-	\$ 100,000
FMF	Fleet Management Fund	200,320	290,000	278,000	200,000	240,000	\$ 1,208,320
NF	Not Funded	-	9,752,000	500,000	-	450,000	\$10,702,000
Total Revenue Sources		\$ 3,827,290	\$ 11,360,885	\$ 1,678,000	\$ 200,000	\$ 690,000	\$17,756,175

Five Year Capital Improvement Plan Schedule

All Funds - Capital Project and Revenue Source Summary FY 2022 to FY 2026

Department Name	Project Name	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	5YR TOTAL
Code Compliance	Replacement Vehicle		27,000				\$ 27,000
	<i>Funding Source</i>		FMF				
Public Safety	Replacement Vehicles	200,320	200,000	200,000	200,000	200,000	\$ 1,000,320
	<i>Funding Source</i>	FMF	FMF	FMF	FMF	FMF	
	Replacement Vehicle - Parking					40,000	\$ 40,000
	<i>Funding Source</i>					FMF	
Public Works	Replacement Vehicles		63,000	51,000			\$ 114,000
	<i>Funding Source</i>		FMF	FMF			
	Downtown Walkability/ Sidewalk/ Lighting Improvements		618,885				\$ 618,885
	<i>Funding Source</i>		CIP-FB				
	Alleyway 9500-9600 Electrical Connections/Drainage		500,000				\$ 500,000
	<i>Funding Source</i>		GF				
	Town Resilience - Infrastructure & Town Hall		500,000	500,000		450,000	\$ 1,450,000
	<i>Funding Source</i>		NF	NF		NF	
	91st Street Improvement Project		100,000	900,000			\$ 1,000,000
	<i>Funding Source</i>		MTF	GF/DC/INC/MTF/GAS			
	89th Street Beach Street-End Improvements	100,000					\$ 100,000
	<i>Funding Source</i>	CIP-FB					
	89th Street Beach Street-End Improvements	160,000					\$ 160,000
	<i>Funding Source</i>	CIP-FB/GAS					
	Town Hall Fire Alarm System	72,500					\$ 72,500
	<i>Funding Source</i>	CIP-FB					
	95th Street Collins to Harding		100,000				\$ 100,000
	<i>Funding Source</i>		DC				
	Abbott Avenue Drainage Improvement		3,200,000				\$ 3,200,000
	<i>Funding Source</i>		NF				
Collins Avenue Water Main Replacement		6,052,000				\$ 6,052,000	
<i>Funding Source</i>		NF		NF			
Leisure Services	96th Street Park Renovation	3,294,470					\$ 3,294,470
	<i>Funding Source</i>	CIP-FB					
	Replacement Vehicle			27,000			\$ 27,000
	<i>Funding Source</i>			FMF			
TOTAL		\$ 3,827,290	\$ 11,360,885	\$ 1,678,000	\$ 200,000	\$ 690,000	\$ 17,756,175

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

Source Code	Source Name	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	5YR TOTAL
CIP-FB	Capital Projects Fund Fund Balance	\$ 3,603,050	\$ 618,885	\$ -	\$ -	\$ -	\$ 4,221,935
DC	Developers' Contributions	-	100,000	500,000	-	-	600,000
GAS	Second Local Option Gas Tax	23,920	-	100,000	-	-	123,920
GF	General Fund Operating Revenue	-	500,000	250,000	-	-	750,000
INC	Indian Creek Portion of Project Costs	-	-	50,000	-	-	50,000
MTF (CITT)	Municipal Transport Fund (Reserves)		100,000	-	-	-	100,000
NF	Not Funded	-	9,752,000	500,000	-	450,000	10,702,000
FMF	Fleet Management Fund	200,320	290,000	278,000	200,000	240,000	1,208,320
TOTAL		\$ 3,827,290	\$ 11,360,885	\$ 1,678,000	\$ 200,000	\$ 690,000	\$ 17,756,175

Capital Improvement Project

Project	Town Hall Fire Alarm System Upgrade
Location	Town of Surfside Town Hall Center
Priority	High
Department	Public Works Department
Description/Justification	
Replacement of the Town Hall fire alarm system. The system is outdated, frequently fails due to communication issues caused by an aged control panel, and is not salvageable. The false alarms cause disruptions to municipal operations, specifically within the Police Department, where the fire alarm panel is located.	

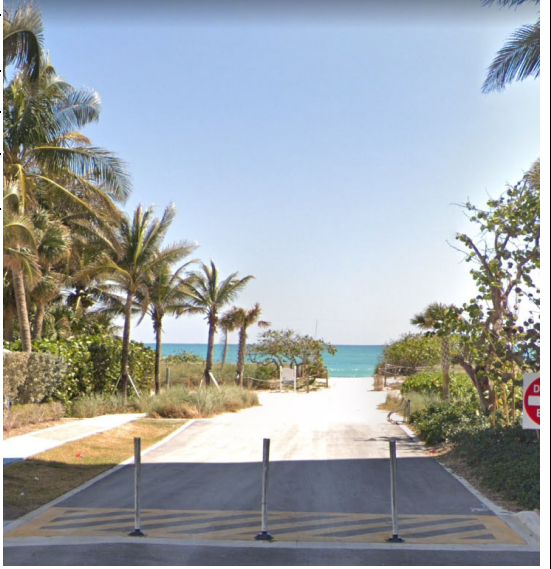


PROJECT COSTS	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Five Year Total	Prior Fiscal Years
Plans and Studies						\$0	
Land/Site						\$0	
Engineering/Architecture						\$0	
Construction						\$0	
Equipment	\$ 72,500					\$ 72,500	
Other						\$0	
TOTAL COST	\$72,500	\$0	\$0	\$0	\$0	\$72,500	\$0

FUNDING SOURCES	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Five Year Total	Prior Fiscal Years
Capital Projects Fund Bal	72,500					\$72,500	
						\$0	
						\$0	
TOTAL	\$72,500	\$0	\$0	\$0	\$0	\$72,500	

ANNUAL OPERATING IMPACT	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Five Year Total	Prior Fiscal Years
Personnel						\$0	
Operating						\$0	
Capital Outlay						\$0	
Other						\$0	
TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	

Capital Improvement Project


Project	88th Street Beach Street-End Improvements	
Location	100 Block of 88th Street	
Priority	Low	
Department	Public Works Department	
Description/Justification		
<p>Improvements to further enhance the aesthetics of the beach street end at 88th Street. The project scope includes drainage improvements, additional paver roadway extension and landscaping.</p> <p>The beach street end was improved in 2015 in order to accommodate emergency vehicle and first responder access to the beach. The improvements were made for functionality and aesthetics.</p>		

PROJECT COSTS	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Five Year Total	Prior Fiscal Years
Plans and Studies						\$0	
Land/Site						\$0	
Engineering/Architecture						\$0	
Construction	100,000					\$100,000	
Equipment						\$0	
Other						\$0	
TOTAL COST	\$100,000	\$0	\$0	\$0	\$0	\$100,000	\$0

FUNDING SOURCES	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Five Year Total	
Capital Projects Fund Bal	100,000					\$100,000	
Local Option Gas Tax LOGT						\$0	
						\$0	
TOTAL	\$100,000	\$0	\$0	\$0	\$0	\$100,000	

ANNUAL OPERATING IMPACT	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Five Year Total	
Personnel						\$0	
Operating						\$0	
Capital Outlay						\$0	
Other						\$0	
TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	

Capital Improvement Project

Project	89th Street Beach Street-End Improvements	
Location	100 Block of 89th Street	
Priority	High	
Department	Public Works Department	
Description/Justification		
<p>Street-end improvements to upgrade and enhance the Town's aesthetics and overall pedestrian experience, and attract tourism to the beach. The 89th Street beach street-end project upgrades and replaces landscape, irrigation and seating, accommodates ADA access, and will provide the general public improved connected accessibility to the beach via public access way. The 89th Street beach street-end is the remaining beach street-end pending renovation improvements. The project is to develop basic plans for permitting along with the construction costs affiliated with the development of the beach street-end.</p>		

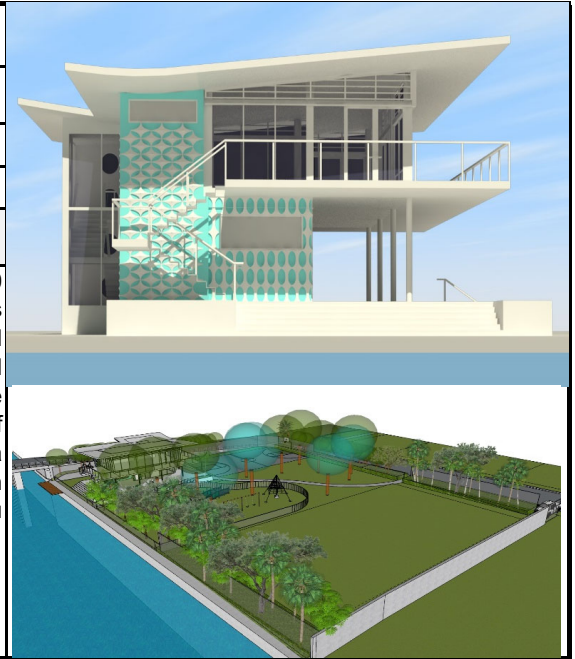
PROJECT COSTS	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Five Year Total	Prior Fiscal Years
Plans and Studies						\$0	
Land/Site						\$0	
Engineering/Architecture	15,000					\$15,000	
Construction	145,000					\$145,000	
Equipment						\$0	
Other						\$0	
TOTAL COST	\$160,000	\$0	\$0	\$0	\$0	\$160,000	\$0

FUNDING SOURCES	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Five Year Total	
Capital Projects Fund Bal	136,080					\$136,080	
Local Option Gas Tax LOGT	23,920					\$23,920	
						\$0	
TOTAL	\$160,000	\$0	\$0	\$0	\$0	\$160,000	

ANNUAL OPERATING IMPACT	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Five Year Total	
Personnel						\$0	
Operating						\$0	
Capital Outlay						\$0	
Other						\$0	
TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	

Capital Improvement Project

Project	96th Street Park Reconstruction
Location	96th Street Park
Priority	
Department	Parks and Recreation
Description/Justification	
<p>The 96th Street Park has not undergone major renovations in over 30 years. The Parks and Recreation Committee considered the Town's changing demographics and the age of the existing building and equipment to identify the park as the priority in the 5 Year Parks and Recreation Capital Plan. Demolishing, reconstructing, and updating the park as a whole will address an element of the recreational needs of town residents and visitors. The new park and facility will provide a recreational and cultural venue for expanding the Parks and Recreation Department's programming and activities, and for Tourist Bureau programming.</p>	



PROJECT COSTS	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Five Year Total	Prior Fiscal Years
Plans and Studies						\$0	\$46,655
Land/Site						\$0	\$0
Engineering/Architecture						\$0	\$358,875
Construction	2,550,000					\$2,550,000	\$0
Equipment	575,000					\$575,000	\$0
Other	169,470					\$169,470	\$0
TOTAL COST	\$3,294,470	\$0	\$0	\$0	\$0	\$3,294,470	\$405,530

FUNDING SOURCES	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Five Year Total	Prior Fiscal Years
CIP-Developer Contributions/ Fund Balance						\$0	\$317,000
General Fund						\$0	\$3,383,000
						\$0	
TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$3,700,000

ANNUAL OPERATING IMPACT	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Five Year Total	
Personnel		92,000	94,760	97,603	100,531	\$384,894	
Operating		81,300	83,739	86,251	88,839	\$340,129	
Capital Outlay		75,000				\$75,000	
Other		20,000	20,600	21,218	21,855	\$83,673	
TOTAL	\$0	\$268,300	\$199,099	\$205,072	\$211,224	\$883,695	





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 100% of total projected revenues in the Tourist Resort Fund. Thirty-four percent (34%) of total revenues are allocated directly for tourism related activities. The expenditure of these funds is governed by the Tourist Bureau Board of the Town of Surfside. The remaining sixty-six percent (66%) of total revenues are allocated 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 2020	FY 2021	FY 2021	FY 2022
	Actual	Adopted	Estimated	Adopted
<u>FUNDS AVAILABLE</u>				
Resort Taxes	\$ 2,583,931	\$ 2,919,853	\$ 2,919,853	\$ 3,503,823
Miscellaneous Revenues	4,400	10,500	10,500	10,500
Interest	15,026	9,000	9,000	3,000
Fund Balance Beginning -	-	-	-	-
Tourist Bureau	734,636	857,223	1,194,681	1,398,741
Community Center	905,889	1,018,435	950,120	839,920
TOTAL	\$ 4,243,882	\$ 4,815,011	\$ 5,084,154	\$ 5,755,984
<u>APPROPRIATIONS</u>				
Personnel Costs	\$ 1,210,825	\$ 1,589,324	\$ 1,589,324	\$ 1,852,242
Operating Expenses	872,376	1,064,268	1,180,012	1,415,827
Capital Outlay	15,880	-	18,798	35,240
Transfer to Other Funds	-	57,359	57,359	68,741
TOTAL APPROPRIATIONS	\$ 2,099,081	\$ 2,710,951	\$ 2,845,493	\$ 3,372,050
Fund Balance Ending -				
Tourist Bureau	1,194,681	1,148,338	1,398,741	1,709,583
Community Center	950,120	955,722	839,920	674,351
TOTAL	\$ 4,243,882	\$ 4,815,011	\$ 5,084,154	\$ 5,755,984

Tourist Resort Fund Tourism Department

The Tourism Department encourages patronage of Surfside's business establishments and hotels through cooperative events, as well as marketing and promotional activities. The department 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 impose a Resort Tax of four percent (4%) on accommodations and two percent (2%) on food and beverage sales as a source of revenue. Miami Beach and Bal Harbour are the other two municipalities with the same capability. This unique revenue generating opportunity is also defined in the Town's Charter in Sec, 69-A. Resort Tax. The Tourist Resort Fund is a Special Revenue Fund within the Town of Surfside's budget. This means that revenues, like all Special Revenue Funds, are collected from specific sources and dedicated to specific allowable uses.

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

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

The Town is proud to re-invest 66% of resort tax revenues back into the operations of the Community Center, Tennis Center, and other eligible activities which are funded by resort tax collections thus providing relief from ad valorem taxes to property owners. The other 34% is invested to promote the Town as a tourist destination with the spending authority of the Tourist Board for those amounts allocated to the Tourist Bureau's budget by the Town Commission during the annual budgetary process.

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

Prior to March 2020, Surfside enjoyed a recent period of prosperity in resort tax revenue. The Tourist Bureau's destination marketing efforts, combined with the marketing efforts of the local hotels and businesses gained momentum with the press and patrons alike. The recent addition of new hotels and their restaurants, new restaurants along Harding Avenue, as well as the landmark existing businesses generated revenue growth in FY 2019 and FY 2018 of approximately 25% and 50%, respectively.

The COVID-19 pandemic's effect on the tourism industry as a whole has presented challenges, and has had a significant impact on the Town's Resort Tax revenue. FY 2020 Resort Tax revenues declined approximately 34% from the prior year. As Florida begins to experience an upward economic recovery from the pandemic, FY 2021 revenues are expected to increase approximately 16% compared to FY 2020 actual Resort Tax revenues. Based upon this renewed strength in Surfside's Resort Tax revenues, it is projected that FY 2022 revenues will begin the climb back to pre-pandemic levels, therefore, budgeted revenues include an approximately 20% increase over FY2021.

The Surfside coastline is enjoyed by residents and visitors throughout the year. The beach supports tourism and the local economy in addition to providing a vital habitat for sea turtles, shore birds, and other marine wildlife. A beach re-nourishment project, completed in FY2020, as part of the Miami-Dade County Beach Erosion Control and Hurricane Protection Project addressed critical beach erosion in Surfside. The U.S. Army Corps of Engineers, in coordination with Miami-Dade County and the Town of Surfside, placed approximately 330,000 cubic yards of beach quality sand, hauled by trucks from an upland mine, to re-nourish the public beach and provide shore protection in Surfside.

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. It should be noted that in FY 2020, marketing efforts were scaled-down significantly given the pandemic at the direction of the Town Commission. The FY 2022 budget includes appropriation for some renewed proactive marketing efforts and the opportunity to hold special events as tourism resumes; and the Town's website enhancement and redesign related to the relaunch of the Visit Surfside site to promote tourism.

The responsibilities, focus, and implementation of Tourist Board approved initiatives from the Tourist Bureau through the Tourism Manager include, 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, new media, brochures, and event signage.
- Assist in resort tax compliance issues in an effort to maximize revenue collection.
- Maintain a welcome service in the Community Center for visitors, business owners/operators and residents and respond to all requests.
- Represent the Town in matters pertaining to various tour and travel associations and similar tourism organizations.

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

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

- Website updates, enhancements, and promotions
- Social media postings
- E-blasts to trade & consumers
- Travel website promotions
- Local travel industry tradeshow
- Partnership development initiatives
- Internal PR efforts
- Familiarization trip opportunities with GMCVB
- Visitor guide

Public programming efforts, including but not limited to:

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

Fiscal Year 2021 Accomplishments:

Downtown

- Created a new section for businesses and tourism on townofsurfsidefl.gov with individual listings for each Surfside business
- Exploration of creative solutions for improving downtown district in collaboration with the Downtown Vision Advisory Committee

Resiliency & Beach

- Production of a pamphlet on beach responsibility and best practices to avoid disrupting sea turtles
- Creation of new resident welcome bag with sustainable-branded gifts which also includes educational turtle coloring book

Communications

- Capitalized on wellness destination, and family-friendly angle during the Third Thursday event series – two were held in January 2020 and February 2020 before the pandemic.
- Social media content was frozen from April 2020 – August 2020. Reengaged in the late summer with a strong focus on spotlighting businesses and #supportlocal.
- Continued partnership GMCVB and VISIT FLORIDA
 - Hosted popular media personality Valentina Mussi (@sweetportfolio – 546K followers) in November 2020 partnering with both organizations for the visit

- COVID-19 resources for the business district:
 - Maintained resources landing page on townofsurfsidefl.gov
 - Dedicated e-blasts to the business district on relief programs including PPP, disaster loans & more
 - Relevant pandemic information related to Emergency Orders, curfews, reopening guidelines & more.

- Ceased advertising in April 2020 due to the COVID-19 pandemic. Did not enter into PR contract with RFP winner Carolyn Izzo Integrated Communications (CIIC).

Issues:

- Coronavirus continues to impact the travel industry's ability to welcome as many visitors as possible
- International travel continues to be restricted with many key markets for South Florida impacted
- Even as visitor numbers pick up, many businesses are trying to make up for many sustained months of closure and revenue-deficit in spring 2020

Fiscal Year 2022 Objectives:

- Increase visitation to the destination by leveraging anticipated looser travel restrictions in tandem with family-friendly, wellness-related content for our top targets across all channels
- Increase Resort Tax collection by creating incentive programs or special events that will drive traffic to the downtown businesses. Increase hotel stays in Surfside from new international markets via promotional and press opportunities.
- Support Harding Avenue commercial district and all Surfside businesses
- Resume special events (once safe to do so)
- New special event ideas including an art walk-like concept, and an experiential, eco-friendly event
- Build a new tourism website
- Address the impact of COVID-19 on the Town's business community including vacancies and other issues
- Maintain a respectable digital presence post COVID-19
- Continue sustainable tourism initiatives
- Continue partnerships with key cohorts - GMCVB, VISIT FLORIDA and Brand USA, and explore new, enhanced partnerships

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Performance Measures	Actual	Actual	Actual	Estimated	Target
<i>Social Media Followers:</i>					
Facebook	2,700	3,000	3,290	3,344	3,425
Instagram	7,200	8,000	8,130	8,279	8,390
Average Hotel Occupancy	71%	70%	33% */ 66%**	56%	65%
Hotel ADR	\$380	\$374	\$248	\$521	\$550
<i>Events:</i>					
Third Thursdays -					
Registered Participants	382	390	279*	N/A C-19	
Attendee Ratio***					40%
All Other Events -					
Registered Participants	1,020	780	N/A C-19	N/A C-19	
Attendee Ratio***					40%

Note: Social Media accounts were frozen per Town Commission Direction from April – August 2020.

**Based on 12 months of data including 6 months of closures*

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

****New in FY 2022*

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, 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 sixty-six percent (66%) of resort tax revenues back into the operations of the Community Center, the Tennis Center, 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, maintenance and development of the Community Center, recreational programming, beach activities and supervision, numerous special events that take place in the Community Center, and operating the Tennis Center. The Department strives to courteously assist patrons in meeting their needs for recreation, community involvement, and enjoyable leisure time through the development of diverse offerings in a safe, attractive and well maintained environment. 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 and Tennis Center operate year-round and provide quality programming and activities to all segments of the community. The beach is also maintained and supervised year-round. New programs are provided on an annual basis to meet community needs as they arise during the course the year.

FY 2022 Budget Changes

Commencing in FY 2022, resort tax eligible activities for maintaining the beach hardpack/walking path, and the Collins and Harding corridor such as annual sidewalk painting and street sweeping, will also be funded through resort taxes. In prior years, these operations were funded in the General Fund. Implementing this new funding structure will provide additional relief from ad valorem taxes to property owners.

Resort taxes will also fund the operations of a new lifeguard tower station at the south end of the beach to increase the safety of beachgoers. The first-year start up and operational cost will be offset by a developer contribution of \$60,000 from The Surf Club. This new station will be staffed by one full time lifeguard and one part time lifeguard position. These additional positions are further detailed in the Tourist Resort Fund's Personnel Complement charts.

For FY 2022, the Resort Tax funding allocation for the Community Center, Tennis Center, beach management and other resort tax eligible activities is equivalent to an additional 1.1246 mills if the services and activities were funded within the General Fund through ad valorem revenue.

Fiscal Year 2021 Accomplishments:

- Through a global pandemic the Surfside Parks and Recreation Department reached approximately 5,000 adults/seniors/youth over the past year and provided them with an opportunity to get together and participate in leisure and recreational activities in a zoom virtual setting.
- Developed an expanded Youth and Adult Tennis Program to meet the demands of residents.
- Renovation of the water playground apparatus, the main pool slide, and pool shell coating.
- Successfully operated the Tennis Center, and Community Center aquatic facility, during the COVID-19 Pandemic under the ever-changing Miami Dade County New Normal Guidelines.
- Continued to run in person Adult and Youth Programs along with special events during the COVID-19 Pandemic that met all the New Normal Guidelines for safety.
- Assisted the Town’s COVID-19 Task Force by running a daily outreach program to provide information to Seniors on vaccine shots and availability.

Fiscal Year 2022 Objectives:

- Create and develop new and innovative programming to meet the needs of the community.
- Create and develop new special events to meet the needs of the community.
- Procure pool chemical feeders, portable pool lifeguard stands, and main pool entrance ladders.
- Procure Tennis Center court dividers and a water/ice machine.
- Implement new lifeguard tower operations on south end of Surfside beach.

	FY 2018	FY 2019	FY 2020	FY 2021	FY2022
Performance Measures	Actual	Actual	Actual	YTD/Est	Target
Adult/Senior Program Participants	1,361	2,221	1,410	2,688	
Community Center Participants	20,065	24,169	14,650	26,795	
Pool/Water Playground/ Tennis Center Reservations	N/A	N/A	22,236	13,604	16,000

102 Tourist Resort Fund

	FY 2020 Actual	FY 2021 Adopted	FY 2021 Estimated	FY 2022 Adopted
<u>REVENUES</u>				
Resort Taxes	\$ 2,583,931	\$ 2,919,853	\$ 2,919,853	\$ 3,503,823
Miscellaneous Revenues	4,400	10,500	10,500	10,500
Interest	15,026	9,000	9,000	3,000
Use of Fund Balance	-	-	47,487	-
TOTAL REVENUES	<u>\$ 2,603,357</u>	<u>\$ 2,939,353</u>	<u>\$ 2,986,840</u>	<u>\$ 3,517,323</u>
<u>EXPENDITURES</u>				
<u>Tourist Bureau</u>				
Personnel Costs	\$ 83,296	\$ 249,237	\$ 249,237	\$ 246,695
Operating Expenses	341,800	439,526	526,581	620,421
Capital Outlay	-	-	-	-
Transfer to General Fund	-	19,502	19,502	17,932
Contingency/Return to Reserves	-	291,115	204,060	310,842
Total Tourism Expenditures	<u>\$ 425,096</u>	<u>\$ 999,380</u>	<u>\$ 999,380</u>	<u>\$ 1,195,890</u>
<u>Community & Tennis Centers/Recreational</u>				
Personnel Costs	\$ 1,127,529	\$ 1,340,087	\$ 1,340,087	\$ 1,605,547
Operating Expenses	530,576	624,742	653,431	795,406
Capital Outlay	15,880	-	18,798	35,240
Transfer to General Fund	-	37,857	37,857	34,809
Transfer to Fleet Management Fund	-	-	-	16,000
Contingency/Return to Reserves	-	(62,713)	(62,713)	(165,569)
Total Community Center Expenditures	<u>\$ 1,673,985</u>	<u>\$ 1,939,973</u>	<u>\$ 1,987,460</u>	<u>\$ 2,321,433</u>
TOTAL EXPENDITURES	<u>\$ 2,099,081</u>	<u>\$ 2,939,353</u>	<u>\$ 2,986,840</u>	<u>\$ 3,517,323</u>
Net Results	<u>\$ 504,276</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 0</u>

Significant Changes from FY 2021 Adopted Budget +/-(-)

TOURIST BUREAU

Personnel Services

Planned merit pay, salary and benefit adjustments	\$ (2,542)
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Operating Expenses

Public Information Officer contractual decrease	\$ (19,000)
New Visit Surfside website	\$ 45,000
Promotional marketing, advertising and special events increase	\$ 130,000
Promotional activities - Community Center special events increase	\$ 22,000

102 Tourist Resort Fund

Significant Changes from FY 2021 Adopted Budget +/-
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COMMUNITY & TENNIS CENTERS/ RECREATIONAL

Personnel Services

Planned merit pay, salary and benefit adjustments	\$	78,454
Lifeguard full time - new position for new lifeguard tower	\$	66,500
Lifeguard part time - new position for new lifeguard tower	\$	22,665
Operations Manager - new position allocated	\$	23,935
Heavy Equipment Operator - new position allocated	\$	41,906
Overtime for beach/beachwalk maintenance	\$	32,000

Operating Expenses

Youth and adult tennis programming	\$	40,000
Increase to other programming needs	\$	10,000
Building maintenance net decrease from completion of pool repair projects	\$	(77,000)
Chemical feeders - program modification	\$	9,000
Portable pool lifeguard stands - program modification	\$	7,000
Tennis Center court dividers - program modification	\$	7,500
Tennis Center water & ice machine - program modification	\$	4,500
Community Center increase to equipment maintenance	\$	10,000
Grounds maintenance - net increase	\$	7,840
Miscellaneous maintenance additional needs	\$	5,000
Collins & Harding corridor street sweeping	\$	7,769
Beach walking/hardpack grounds maintenance	\$	98,750
Collins & Harding corridor annual sidewalk painting	\$	8,000
Beach walking/hardpack other maintenance	\$	19,000

Capital Outlay

Decorative bike rack at Community Center	\$	6,500
Water playground filtration sand filters	\$	20,000
Lightning warning system	\$	8,740

Non-Operating Expenses

Administrative charge cost decrease	\$	(17,932)
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102 Tourist Resort Fund

Personnel Complement								
TOURIST BUREAU Position Title	FY 2021 Funded				FY 2022 Funded			
	Full	Part		FTEs	Full	Part		FTEs
	Time	Time	Temp		Time	Time	Temp	
Community Services/ Public Communications								
Director ¹	0.34			0.34	0.34			0.34
Tourism Manager ¹	0.75			0.75	0.75			0.75
Multimedia Communications Specialist ¹	0.75			0.75	0.75			0.75
Program and Events Coordinator ²	0.60			0.60	0.60			0.60
Total	2.44	0.00	0.00	2.44	2.44	0.00	0.00	2.44

¹Tourist Resort Fund position allocation. Position split funded with General Fund 001.

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

Personnel Complement								
COMMUNITY & TENNIS CENTERS/ RECREATIONAL Position Title	FY 2021 Funded				FY 2022 Funded			
	Full	Part		FTEs	Full	Part		FTEs
	Time	Time	Temp		Time	Time	Temp	
Parks & Recreation Director ¹	0.95			0.95	0.95			0.95
Parks & Recreation Superintendent ¹	0.95			0.95	0.95			0.95
Customer Services Representative	1.00			1.00	1.00			1.00
Aquatics Supervisor	1.00			1.00	1.00			1.00
Lifeguards ²	5.00	7.00	8.00	10.40	6.00	8.00	8.00	11.90
Maintenance Worker/Custodian	2.00	1.00		2.50	2.00	1.00		2.50
Program and Events Coordinator ³	0.40			0.40	0.40			0.40
Recreation Leader II	1.00			1.00	1.00			1.00
Recreation Leader		4.00		2.00		4.00		2.00
Code Compliance Officer/Beach Patrol		1.00		0.50		1.00		0.50
Total	12.30	13.00	8.00	20.70	13.30	14.00	8.00	22.20

¹Tourist Resort Fund position allocation. Split funded with General Fund 001.

²Temporary 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.

³Community & Tennis Centers position allocation. Position split funded with Tourist Bureau operations.

Personnel Complement								
PUBLIC WORKS-RECREATIONAL Position Title	FY 2021 Funded				FY 2022 Funded			
	Full	Part		FTEs	Full	Part		FTEs
	Time	Time	Temp		Time	Time	Temp	
Operations Manager ¹					0.20			0.20
Heavy Equipment Operator ²					0.50			0.50
Total	0.00	0.00	0.00	0.00	0.70	0.00	0.00	0.70

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

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

102 Tourist Resort Fund
REVENUES

		FY 2020	FY 2021	FY 2021	FY 2022
Line Item Prefix: 102-552-:		Actual	Adopted	Estimated	Adopted
312-1200	Two Percent Resort Tax	\$ 646,672	\$ 788,117	\$ 788,117	\$ 945,740
312-1400	Four Percent Resort Tax	1,934,791	2,131,736	2,131,736	2,558,084
312-1500	Resort Tax Penalties/Interest	2,468	-	-	-
Total	Resort Taxes	\$ 2,583,931	\$ 2,919,853	\$ 2,919,853	\$ 3,503,823
361-1000	Interest Earnings	\$ 15,026	\$ 9,000	\$ 9,000	\$ 3,000
369-8500	Resort Registration Fees	4,400	10,500	10,500	10,500
Total	Miscellaneous Revenues	\$ 19,426	\$ 19,500	\$ 19,500	\$ 13,500
392-0000	Use of Restricted Fund Balance	\$ -	\$ -	\$ 47,487	\$ -
Total	Other Funding Sources	\$ -	\$ -	\$ 47,487	\$ -
Total	Total Revenues	\$ 2,603,357	\$ 2,939,353	\$ 2,986,840	\$ 3,517,323

102 Tourist Resort Fund

EXPENDITURES

		FY 2020 Actual	FY 2021 Adopted	FY 2021 Estimated	FY 2022 Adopted
TOURIST BUREAU					
Line Item Prefix: 102-8000-552:					
Suffix	Object Description				
Personnel Services					
1210	Regular Salaries	\$ 52,252	\$ 174,258	\$ 174,258	\$ 171,865
1410	Overtime	8,604	5,000	5,000	5,000
1510	Special pay	-	750	750	750
2110	Payroll Taxes	3,184	13,780	13,780	13,751
2210	Retirement Contribution	9,136	23,908	23,908	27,524
2310/2315	Life & Health Insurance	9,915	27,742	27,742	27,532
2410	Workers Compensation	205	1,899	1,899	273
2610	Other Post Employment Benefits	-	1,900	1,900	-
Total Personnel Services		\$ 83,296	\$ 249,237	\$ 249,237	\$ 246,695
Operating Expenses					
3112	Physical Examinations	\$ -	\$ 410	\$ 410	\$ 410
3210	Accounting and Auditing	-	6,800	6,020	6,800
3410	Other Contractual Services	-	61,500	61,500	46,755
4009	Vehicle Allowance	2,409	4,536	4,536	2,124
4110	Telecommunications	372	600	1,380	1,550
4111	Postage	4	900	900	400
4403	Equipment/Vehicle Leasing	4,243	3,880	3,880	3,880
4810	Promo. Activ.-Marketing & Advert.	329,709	-	56,800	175,000
4811:4815	Promo. Activ.-Special Events	-	337,100	367,355	359,702
5110	Office Supplies	-	3,000	3,000	3,000
5290	Miscellaneous Operating Supplies	1,128	13,000	13,000	13,000
5410	Subscriptions and Memberships	2,150	2,900	2,900	2,900
5520	Conferences and Seminars	1,785	4,900	4,900	4,900
Total	Operating Expenses	\$ 341,800	\$ 439,526	\$ 526,581	\$ 620,421
6410	Machinery and Equipment	\$ -	\$ -	\$ -	\$ -
Total	Capital Outlay	\$ -	\$ -	\$ -	\$ -
Non-operating Expenses					
9101	Transfer to General Fund	\$ -	\$ 19,502	\$ 19,502	\$ 17,932
9910	Contingency/Reserve	-	291,115	204,060	\$310,842
Total	Non-operating Expenses	\$ -	\$ 310,617	\$ 223,562	\$ 328,774
Total	Tourism Expenditures	\$ 425,096	\$ 999,380	\$ 999,380	\$ 1,195,890

102 Tourist Resort Fund

EXPENDITURES

		FY 2020	FY 2021	FY 2021	FY 2022
		Actual	Adopted	Estimated	Adopted
COMMUNITY & TENNIS CENTERS/RECREATIONAL					
Line Item Prefix: 102-8000-572-:					
Personnel Services					
1210	Regular Salaries	\$ 565,014	\$ 588,772	\$ 588,772	\$ 652,126
1310	Other Salaries - Includes Seasonal	266,633	355,353	355,353	386,742
1410	Overtime	4,738	14,000	14,000	14,000
1510	Special pay	5,233	7,100	7,100	5,925
2110	Payroll Taxes	62,466	74,103	74,103	81,260
2210	Retirement Contribution	47,092	77,777	77,777	66,193
2310/2315	Life & Health Insurance	136,108	176,931	176,931	199,555
2410	Workers Compensation	40,245	46,051	46,051	44,340
Total	Personnel Services	\$ 1,127,529	\$ 1,340,087	\$ 1,340,087	\$ 1,450,141
Operating Expenses					
3110	Professional Services	\$ 500	\$ -	\$ 2,625	\$ -
3112	Physical Examinations	2,604	5,800	5,800	5,800
3210	Accounting and Auditing	-	13,200	13,200	13,200
3410	Other Contractual Services	43,223	47,000	47,000	97,245
4009	Car Allowance	5,423	3,420	3,420	3,420
4110	Telecommunications	4,782	6,540	6,540	9,380
4111	Postage	21	50	50	50
4112	Mobile Phone Allowance	1,059	-	-	-
4310	Electricity	30,169	45,000	45,000	45,000
4311	Water and Sewer	19,947	39,600	39,600	39,600
4312	Natural Gas Service	23,719	30,000	30,000	30,000
4403	Equipment/Vehicle Leasing	2,305	5,500	5,500	9,350
4510	Property and Liability Insurance	35,763	53,360	53,360	52,481
4601	Maintenance Service/Repair Contracts	21,044	42,494	43,036	49,544
4602	Building Maintenance	103,224	155,000	193,900	101,500
4603	Equipment Maintenance	36,608	23,400	23,400	37,900
4604	Grounds Maintenance	61,385	65,668	52,290	73,508
4609	Take Home Vehicle	-	360	360	-
4611	Miscellaneous Maintenance	3,872	-	-	-
4612	Vehicle Maintenance - Usage	3,816	4,121	4,121	4,267
4613	Vehicle Maint. - Fleet Replacement	5,790	13,104	13,104	13,572
4810	Promotional Activities - Special Events	72,632	15,500	15,500	15,500
5110	Office Supplies	8,880	5,500	5,500	5,500
5213	Landscape Improvements	-	5,000	5,000	5,000
5214	Uniforms	5,285	4,950	4,950	4,950
5216	Vehicle Maintenance - Fuel	1,500	1,300	1,300	1,400
5225	Merchant Fees	5,017	4,750	4,750	4,750
5290	Miscellaneous Operating Supplies	29,909	30,000	30,000	35,000
5410	Subscriptions and Memberships	760	1,800	1,800	3,720
5520	Conferences and Seminars	1,339	2,325	2,325	250
Total	Operating Expenses	\$ 530,576	\$ 624,742	\$ 653,431	\$ 661,887

102 Tourist Resort Fund

EXPENDITURES

		FY 2020	FY 2021	FY 2021	FY 2022
		Actual	Adopted	Estimated	Adopted
COMMUNITY & TENNIS CENTERS/RECREATIONAL					
Line Item Prefix: 102-8000-572-:					
Capital Outlay					
6410	Machinery and Equipment	\$ 15,880	\$ -	\$ 18,798	\$ 35,240
Total	Capital Outlay	\$ 15,880	\$ -	\$ 18,798	\$ 35,240
Non-operating Expenses					
572-9101	Transfer to General Fund	\$ -	\$ 37,857	\$ 37,857	\$ 34,809
581-9190	Transfer to Fleet Management Fund	-	-	-	16,000
9910	Contingency/Reserve	-	(62,713)	(62,713)	(165,569)
Total	Non-operating Expenses	\$ -	\$ (24,856)	\$ (24,856)	\$ (114,760)
Total	Community/Tennis Centers Expenditures	\$ 1,673,985	\$ 1,939,973	\$ 1,987,460	\$ 2,032,508
PUBLIC WORKS RECREATIONAL					
Line Item Prefix: 102-8000-539-:					
Personnel Services					
1210	Regular Salaries	\$ -	\$ -	\$ -	\$ 77,384
1410	Overtime	-	-	-	32,000
2110	Payroll Taxes	-	-	-	8,368
2210	Retirement Contribution	-	-	-	5,772
2310/2315	Life & Health Insurance	-	-	-	27,423
2410	Workers Compensation	-	-	-	4,459
Total	Personnel Services	\$ -	\$ -	\$ -	\$ 155,406
Operating Expenses					
4601	Maintenance Service/Repair Contracts	\$ -	\$ -	\$ -	\$ 7,769
4604	Grounds Maintenance	-	-	-	98,750
4611	Miscellaneous Maintenance	-	-	-	27,000
Total	Operating Expenses	\$ -	\$ -	\$ -	\$ 133,519
Capital Outlay					
6410	Machinery and Equipment	\$ -	\$ -	\$ -	\$ -
Total	Capital Outlay	\$ -	\$ -	\$ -	\$ -
Total	Public Works Recreational Expenditures	\$ -	\$ -	\$ -	\$ 288,925
Total	Tourist Resort Fund Expenditures	\$ 2,099,081	\$ 2,939,353	\$ 2,986,840	\$ 3,517,323

FY 2022 New Program Enhancement (Modification)

Town Website Enhancement and Redesign				
Department Name	Division Name	Funding Source	Department Priority	Total Requested
Community Services & Public Communications	Website	Tourist Resort, General Fund	1	\$85,000
Justification and Description				
<p>Ideally, websites should be redesigned and re-evaluated every three years to maintain a modern look and functionality. The Town's website is ready for an overhaul to provide residents with a more interactive, functional site that provides a hub for bill payment, permitting and other Town services that continue to move to the digital space.</p> <p>Additionally, to provide an attractive experience for visitors, a relaunch of the Visit Surfside site is necessary to place Surfside front of mind as a family vacation destination.</p> <p>The Town is also lacking an internal site (Intranet) to connect employees from all departments and to provide a central hub for customer service, training and important documents and announcements.</p> <p>These sites serve a vital communications function to provide the infrastructure for residents and employees to have a top-of-the-line experience when doing business with the Town and ensuring convenient, cost-saving amenities for the future.</p>				
Benefits or Alternative/Adverse Impact if not funded				
<p>A new Town website will offer a seamless digital experience for residents for paying utilities, locating permits and documents and finding information quickly and easily.</p> <p>When the Visit Surfside website was discontinued, the Town lost an important tool in marketing our businesses and lodging locations as preeminent family destinations.</p> <p>A robust digital experience provides residents, business owners and visitors with an improved quality of life.</p>				
Required Resources				
New Personnel				
Number of Positions	Title	Salary	Fringe Benefits	Cost
Other Recurring Operating Costs				
Account Number	Description	Cost		
102-8000-552-48-10	Promotional Activities - Marketing	\$3,000		
001-6600-516-46-05	IT Software Maintenance	\$3,000		
One Time Costs				
Account Number	Description	Cost		
102-8000-552-48-10	Promotional Activities - Marketing	\$45,000		
001-6600-516-33-10	Professional Services - IT	\$40,000		

FY 2022 New Program Enhancement (Modification)

Beach Operations Lifeguard Tower				
Department Name	Division Name	Funding Source	Department Priority	Total Requested
Parks and Recreation	Community Center/Aquatics	Tourist Resort	1	\$110,165
Justification and Description				
<p>Additional lifeguard tower station at south end of beach to increase the safety of Surfside beachgoers. Tower operational needs (first year):</p> <ul style="list-style-type: none"> •staffing : 1 full time lifeguard and 1 part time guard •supplies: automated external defibrillator (AED), rescue board, first aid kit, buoys and signage •work utility vehicle 4x4 <p>The first year operational cost will be offset by a \$60,000 developer contribution - The Surf Club</p>				
Benefits or Alternative/Adverse Impact if not funded				
Required Resources				
New Personnel				
Number of Positions	Title	Salary	Fringe Benefits	Cost
1	Full Time Lifeguard	\$37,440	\$29,060	\$66,500
1	Part Time Lifeguard	\$15 per hour	\$2,665	\$22,665
Other Recurring Operating Costs				
Account Number	Description	Cost		
102-8000-572-52-90	Miscellaneous Operating	\$2,000		
One Time Costs				
Account Number	Description	Cost		
102-8000-581-91-90	Transfer to Fleet Management Fund	\$16,000		
102-8000-572-52-90	Operating Supplies - Miscellaneous	\$5,000		

FY 2022 New Program Enhancement (Modification)

Chemical Feeders for Spa, Main Pool and Water Playground				
Department Name	Division Name	Funding Source	Department Priority	Total Requested
Parks and Recreation	Community Center/Aquatics	Tourist Resort	2	\$9,000
Justification and Description				
<p>Replace main pool, spa, and tot lot automated chemical feeders. The current feeder models have been discontinued thus repairs and part replacement is timely and difficult. Miami Dade County Department of Health guidelines require automatic chemical dispensal controlled by a panel and feeder at all times. The automated feeders are necessary for continued pool operations.</p>				
Benefits or Alternative/Adverse Impact if not funded				
Required Resources				
New Personnel				
Number of Positions	Title	Salary	Fringe Benefits	Cost
Other Recurring Operating Costs				
Account Number	Description	Cost		
One Time Costs				
Account Number	Description	Cost		
102-8000-572-46-02	Repairs & Maintenance	\$9,000		

FY 2022 New Program Enhancement (Modification)

Main Pool and Water Playground Replacement Lifeguard Stands				
Department Name	Division Name	Funding Source	Department Priority	Total Requested
Parks and Recreation	Community Center/Aquatics	Tourist Resort	4	\$7,000
Justification and Description				
Replacement of three (3) portable poolside lifeguard stands: <ul style="list-style-type: none"> • ensures lifeguards have sturdy and safe equipment to prevent injuries, respond to an emergency and perform a rescue when necessary • existing lifeguard stands are deteriorated and rusted from normal wear and tear and exposure to the elements 				
Benefits or Alternative/Adverse Impact if not funded				
Rust free, aesthetic and reliable stands for guards to use on daily basis.				
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		
102-8000-572-46-02		\$7,000		

FY 2022 New Program Enhancement (Modification)

Main Pool Entrance Ladders				
Department Name	Division Name	Funding Source	Department Priority	Total Requested
Parks and Recreation	Community Center/Aquatics	Tourist Resort	2	\$5,000
Justification and Description				
Replacement of metal main pool step ladders. The existing ladders are rusting and need replacement for safety reasons. The Florida Department of Health requires that all ladders be sturdy and safe of rough edges. Replacing the ladders prior to deterioration is critical for passing the health inspection.				
Benefits or Alternative/Adverse Impact if not funded				
Rust free, reliable ladders for public use.				
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		
102-8000-572-46-02	Repairs & Maintenance	\$5,000		

FY 2022 New Program Enhancement (Modification)

Tennis Center Court Dividers				
Department Name	Division Name	Funding Source	Department Priority	Total Requested
Parks and Recreation	Tennis Center/Recreation	Tourist Resort	2	\$7,500
Justification and Description				
<p>Furnish and install four divider nets with weighted bottom, vinyl coated hanging cables with mounting hardware.</p> <p>The scope of work includes:</p> <ul style="list-style-type: none"> • furnish and install six round pole pads around the new terminal poles • patching disturbed surface around new footers • 4 coat acrylic color systems <p>Court usage and programming is currently at full capacity. Safety risks arise from tennis balls hit into other courts which leads to play stoppage during matches and programs.</p>				
Benefits or Alternative/Adverse Impact if not funded				
For tennis participants' safety, adding court dividers is recommended.				
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		
102-8000-572-46-02	Repairs & Maintenance	\$7,500		

FY 2022 New Program Enhancement (Modification)

Tennis Center Water & Ice Dispenser

Department Name	Division Name	Funding Source	Department Priority	Total Requested
Parks and Recreation	Tennis Center/Recreation	Tourist Resort	1	\$4,500

Justification and Description

Cooled nugget ice machine with ice and water dispensing. The machine will provide both clean water and ice at the Town's Tennis Center for users and youth/adult program participants. The Tennis Center does not currently have a water fountain. The machine features 12lb. bin storage capacity and 260 lb., 24 hour ice yield for dispensing both ice and water. The existing ice machine malfunctions on a week to week basis, often clogs up, produces dirty ice and stops working.

Benefits or Alternative/Adverse Impact if not funded

Clean ice and a new water dispenser for patrons.

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	Equipment Maintenance	\$4,500

FY 2022 New Capital Outlay Request

Decorative Bike Rack for the Community Center

Department	Division	Funding Source	Dept. Priority	Fiscal Impact
Parks and Recreation	Community Center	Tourist Resort	2	\$6,500

Justification and Description

New custom decorative (animal figure) bike rack to improve the aesthetics of the facility and provide more bike space. The current bike rack is over 10 years old and the exterior and interior are rusted. This corrosion is not repairable. The new bike rack will be e-coated for corrosion resistance and includes a limited warranty.

Alternative/Adverse Impacts if not funded:

Required Resources

Account Number	Title or Description of Request	Cost
102-8000-572-64-10	Capital Outlay - Machinery & Equipment	\$6,500

Other Recurring Operating Costs

Account Number	Description	Cost

FY 2022 New Capital Outlay Request

Water Playground Filtration Sand Filters

Department	Division	Funding Source	Dept. Priority	Fiscal Impact
Parks & Recreation	Community Center/Aquatics	Tourist Resort	4	\$20,000

Justification and Description

Replace two water playground (tot lot) sand filters. Sand filters have reached their lifespan and need to be replaced for proper water filtration and pool operations. Miami Dade County Department of Health guidelines require pool water to be circulated through a filter at all times making this a necessity for compliance.

Alternative/Adverse Impacts if not funded:

Required Resources

Account Number	Title or Description of Request	Cost
102-8000-572-64-10	Capital Outlay - Machinery & Equipment	\$20,000

Other Recurring Operating Costs

Account Number	Description	Cost

FY 2022 New Capital Outlay Request

Lightning Warning Alarm

Department	Division	Funding Source	Dept. Priority	Fiscal Impact
Parks & Recreation	Community Center/ Recreation	Tourist Resort	2	\$8,740

Justification and Description

Update lightning detection system to predict lightning and other bad weather. The current lightning detection system uses a sensor/prediction that is blocked by buildings, presenting a potential safety hazard for patrons at the pool, beach, tennis center and park. New technology uses a high decibel signal for coverage range to Town recreation facilities and provides an accurate lightning reading to assist in re-opening times.

Alternative/Adverse Impacts if not funded:

Required Resources

Account Number	Title or Description of Request	Cost
102-8000-572-64-10	Capital Outlay - Machinery & Equipment	\$8,740

Other Recurring Operating Costs

Account Number	Description	Cost





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 2020	FY 2021	FY 2021	FY 2022
	Actual	Adopted	Estimated	Adopted
<u>FUNDS AVAILABLE</u>				
Forfeiture Proceeds	\$ 153,744	\$ -	\$ 45,611	\$ -
Interest Earnings	264	-	-	-
Projected Restricted Fund Balance Beginning	105,725	168,289	168,289	211,900
TOTAL	\$ 259,733	\$ 168,289	\$ 213,900	\$ 211,900
<u>APPROPRIATIONS</u>				
Operating Items	\$ 91,444	\$ 2,000	\$ 2,000	\$ 107,159
Capital Outlay	-	-	-	-
TOTAL APPROPRIATIONS	\$ 91,444	\$ 2,000	\$ 2,000	\$ 107,159
Projected Restricted Fund Balance Ending	168,289	166,289	211,900	104,741
TOTAL	\$ 259,733	\$ 168,289	\$ 213,900	\$ 211,900

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 and Federal law to specific types of equipment, training, overtime, enforcement or crime prevention projects and/or programs. Often there is a very long lag time from when the assets are seized and when the Town receives its share of the disposition.

The Police Chief is primarily responsible for identifying and certifying that expenditures from this fund are compliant with the restricted legitimate uses. Generally, the funding may be utilized to support the creation of new programs and to supplement, but not supplant, funding for equipment, crime prevention, crime detection, and enforcement. In FY 2022, a patrol laptop lease and air cards, special equipment, body armor, ammunition, 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 payment for the department's patrol laptop lease program, 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.

FY 2022 Budget Changes

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. In FY 2021, the Town funded public safety expenditures for a patrol laptop lease and air cards, special equipment, body armor, ammunition, a citizen's police academy, and other needs that were previously funded with forfeiture revenues in the General Fund – Public Safety Department due to an estimated scarcity of forfeiture revenues to support these needs. The Town's actual distributive share of revenue in FY 2021 and FY 2020 was \$45,611 and \$154,744 respectively. As a result, the FY 2021 ending fund balance is projected at \$211,900. The Town will appropriate \$107,159 of its estimated fund balance in FY 2022 to restore the use of forfeiture funds for allowable public safety expenditures.

105 POLICE FORFEITURE FUND

	FY 2020	FY 2021	FY 2021	FY 2022
	Actual	Adopted	Estimated	Adopted
REVENUES				
Forfeiture Proceeds	\$ 153,744	\$ -	\$ 45,611	\$ -
Interest	264	-	-	-
Use of Fund Balance	-	2,000	2,000	107,159
TOTAL REVENUES	\$ 154,008	\$ 2,000	\$ 47,611	\$ 107,159
EXPENDITURES				
Operating Expenses	\$ 91,444	\$ 2,000	\$ 2,000	\$ 107,159
Capital Outlay	-	-	-	-
Contingency/Return to Reserves	-	-	45,611	-
TOTAL EXPENDITURES	\$ 91,444	\$ 2,000	\$ 47,611	\$ 107,159
Net Results	\$ 62,564	\$ -	\$ -	\$ -

Significant Changes from FY 2021 Adopted Budget +/-

Operating Expenses

Laptop air cards - budgeted in General Fund in FY2021	\$ 22,800
Laptop lease- budgeted in General Fund in FY2021	\$ 45,018
MFA licenses for laptops	\$ 1,641
Promotional activities - budgeted in General Fund in FY2021	\$ 5,000
Other current charges - budgeted in General Fund in FY2021	\$ 27,200
Federal equitable sharing agreement and state annual audit	\$ 3,500

105 POLICE FORFEITURE

REVENUES

Line Item: 105-521:		FY 2020	FY 2021	FY 2021	FY 2022
		Actual	Adopted	Estimated	Adopted
<u>Fines & Forfeitures</u>					
359-2015	State Confiscations	\$ 153,744	\$ -	\$ 45,611	\$ -
Total	Fines & Forfeitures	\$ 153,744	\$ -	\$ 45,611	\$ -
<u>Miscellaneous Revenues</u>					
361-1000	Interest Earnings	\$ 264	\$ -	\$ -	\$ -
392-0000	Appropriated Fund Balance	-	2,000	2,000	107,159
Total	Miscellaneous Revenues	\$ 264	\$ 2,000	\$ 2,000	\$ 107,159
TOTAL	Police Forefeiture Fund Revenues	\$ 154,008	\$ 2,000	\$ 47,611	\$ 107,159

105 POLICE FORFEITURE FUND EXPENDITURES

		FY 2020	FY 2021	FY 2021	FY 2022
Line Item Prefix: 105-3300/3400/3500-521:		Actual	Adopted	Estimated	Adopted
Suffix	Object Description				
<u>Operating Expenses</u>					
4405	Laptop Lease and Air Card	\$ 63,993	\$ -	\$ -	\$ 69,459
4810	Promotional Activities	303	2,000	2,000	7,000
4911	Other Current Charges	27,148	-	-	27,200
5290	Miscellaneous Operating Supplies	-	-	-	3,500
Total	Operating Expenses	\$ 91,444	\$ 2,000	\$ 2,000	\$ 107,159
<u>Capital Outlay</u>					
6410	Machinery and Equipment		\$ -	\$ -	\$ -
Total	Capital Outlay	\$ -	\$ -	\$ -	\$ -
<u>Non-operating Expenses</u>					
9310	Contingency/Reserve	\$ -	\$ -	\$ 45,611	\$ -
Total	Non-operating Expenses	\$ -	\$ -	\$ 45,611	\$ -
Total	Forfeiture Fund Expenditures	\$ 91,444	\$ 2,000	\$ 47,611	\$ 107,159





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 2020	FY 2021	FY 2021	FY 2022
	Actual	Adopted	Estimated	Adopted
<u>FUNDS AVAILABLE</u>				
Transit Surtax Proceeds	\$ 224,274	\$ 214,110	\$ 214,110	\$ 241,922
Miscellaneous Revenues	25,976	-	-	-
Interest	4,452	2,500	2,500	575
Interfund Transfers In	-	-	-	-
Fund Balance Beginning	328,377	443,485	443,485	424,389
TOTAL	\$ 583,079	\$ 660,095	\$ 660,095	\$ 666,886
<u>APPROPRIATIONS</u>				
Operating Expenses	\$ 127,344	\$ 225,000	\$ 225,000	\$ 275,000
Capital Outlay	-	-	-	-
Transfers to Other Funds	12,250	10,706	10,706	12,097
TOTAL APPROPRIATIONS	\$ 139,594	\$ 235,706	\$ 235,706	\$ 287,097
Fund Balance Ending	443,485	424,389	424,389	379,789
TOTAL	\$ 583,079	\$ 660,095	\$ 660,095	\$ 666,886

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 \$241,922 surtax proceeds distribution for use on local transportation and transit projects. Municipalities must apply at least twenty percent (20%) of their share of surtax proceeds toward transit uses. Surfside's FY 2022 community bus service expenditures funded from this source are projected at \$165,000.

The following are funded through CITT:

Community Bus Service (including gas)	\$165,000
Traffic Consulting Services	25,000
Downtown Walkability and Design Study	50,000
Sidewalk Replacements	25,500
Bus Stop Maintenance	4,500
Roadway Painting & Repairs	5,000
5% (maximum) Administrative Transfer	<u>12,097</u>
Total	\$287,097

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 \$12,097.

The restricted fund balance as of September 30, 2020 was \$443,485; the restricted fund balance is projected to be \$379,789 at the end of FY 2022.

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

Community Bus Service - Surfside Shuttle

Objective

- To complement existing Miami Dade Transit (MDT) service
- Provide direct transportation to destinations in Surfside
- Access and connect to neighboring municipalities of Bal Harbour and Bay Harbor Islands
- Access and connect to North Beach Library and North Beach Trolley
- Connect to Miami Dade Transit (MDT) service
- Access and connect to destinations throughout the region

Service details

- Service span:
- 6 days per week
- Monday - Friday 7:30 am - 5:30 pm
- Saturday 8 am - 1:30 pm

Number of stops: 13

Fleet: 1 Bus

Bus capacity:
15 - 20 passengers

Shuttle fare: free



107 Municipal Transportation Fund

	FY 2020	FY 2021	FY 2021	FY 2022
	Actual	Adopted	Estimated	Adopted
REVENUES				
Transit Surtax Proceeds	\$ 224,274	\$ 214,110	\$ 214,110	\$ 241,922
Miscellaneous Revenues	25,976	-	-	-
Interest	4,452	2,500	2,500	575
Use of Fund Balance	-	19,096	19,096	44,600
TOTAL REVENUES	\$ 254,702	\$ 235,706	\$ 235,706	\$ 287,097
EXPENDITURES				
Operating Expenses	\$ 127,344	\$ 225,000	\$ 225,000	\$ 275,000
Capital Outlay	-	-	-	-
Transfer to General Fund	12,250	10,706	10,706	12,097
TOTAL EXPENDITURES	\$ 139,594	\$ 235,706	\$ 235,706	\$ 287,097
Net Results	\$ 115,108	\$ -	\$ -	\$ (0)

Significant Changes from FY 2021 Adopted Budget +/-
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Operating Expenses

Downtown walkability and design study - program modification	\$ 50,000
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107 MUNICIPAL TRANSPORTATION FUND

REVENUES

		FY 2020	FY 2021	FY 2021	FY 2022
Line Item Prefix: 107-549-:		Actual	Adopted	Estimated	Adopted
<u>Service Revenues</u>					
338-1000	Transit Surtax Proceeds	\$ 224,274	\$ 214,110	\$ 214,110	\$ 241,922
Total	Services Revenues	\$ 224,274	\$ 214,110	\$ 214,110	\$ 241,922
<u>Miscellaneous Revenues</u>					
361-1000	Interest Earnings	\$ 4,452	\$ 2,500	\$ 2,500	\$ 575
369-9010	Other Misc. Revenues Local Reimbursement	25,976	-	-	-
392-0000	Use of Restricted Fund Balance	-	19,096	19,096	44,600
Total	Miscellaneous Revenues	\$ 30,428	\$ 21,596	\$ 21,596	\$ 45,175
Total	Transportation Fund Revenues	\$ 254,702	\$ 235,706	\$ 235,706	\$ 287,097

107 MUNICIPAL TRANSPORTATION FUND

EXPENDITURES

		FY 2020	FY 2021	FY 2021	FY 2022
Line Item Prefix: 107-8500-549-:		Actual	Adopted	Estimated	Adopted
Suffix	Object Description				
<u>Operating Expenses</u>					
3110	Professional Services	\$ 19,482	\$ 25,000	\$ 25,000	\$ 75,000
3410	Other Contractual Services	68,822	156,000	156,000	156,000
4911	Other Current Charges	34,561	35,000	35,000	35,000
5216	Gasoline	4,479	9,000	9,000	9,000
Total	Operating Expenses	\$ 127,344	\$ 225,000	\$ 225,000	\$ 275,000
<u>Capital Outlay</u>					
541-6310	Infrastructure - Improvements	\$ -	\$ -	\$ -	\$ -
Total	Capital Outlay	\$ -	\$ -	\$ -	\$ -
<u>Non-operating Expenses</u>					
581-9101	Transfer to General Fund	\$ 12,250	\$ 10,706	\$ 10,706	\$ 12,097
Total	Non-operating Expenses	\$ 12,250	\$ 10,706	\$ 10,706	\$ 12,097
Total	Transportation Fund Expenditures	\$ 139,594	\$ 235,706	\$ 235,706	\$ 287,097

FY 2022 New Program Enhancement (Modification)

Downtown Walkability and Design Study				
Department Name	Division Name	Funding Source	Department Priority	Total Requested
Executive	Planning & Zoning	Municipal Transportation		\$50,000
Justification and Description				
<p>The two blocks of Harding Avenue from 94th Street to 96th Street provide the entrance to the Town of Surfside for those arriving from the north. It is also the commercial hub for residents and is visited by vehicles, pedestrians and bicyclists and carries through traffic traveling south along the busy A1A corridor. Parking occupancy counts and inventories of the area will be completed and utilized to establish current parking usage and characteristics along Harding Avenue. In addition, input will be solicited from stakeholders including residents and businesses to inform the study. The final report will present the study findings and recommendations for the corridor.</p>				
Benefits or Alternative/Adverse Impact if not funded				
<p>This Study will evaluate the feasibility of providing wider sidewalks along Harding Avenue from 94th Street to 96th Street to support safety, support sidewalk cafes, provide a more walkable experience for shoppers, and slow vehicle speeds.</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		
107-8500-549-31-10	Professional Fees	\$50,000		





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 2020 Actual	FY 2021 Adopted	FY 2021 Estimated	FY 2022 Adopted
<u>FUNDS AVAILABLE</u>				
Building Permits	\$ 619,592	\$ 484,000	\$ 484,000	\$ 498,000
Miscellaneous Revenues	31,557	10,000	10,000	2,500
Other Revenues	5,606	2,000	2,000	2,000
Other Sources - Transfer from General Fund	-	-	-	-
Projected Fund Balance Beginning	2,563,517	1,696,304	2,058,118	1,486,083
TOTAL	\$ 3,220,272	\$ 2,192,304	\$ 2,554,118	\$ 1,988,583
 <u>APPROPRIATIONS</u>				
Personnel Costs	\$ 796,695	\$ 705,990	\$ 705,990	\$ 737,233
Operating Expenses	172,726	224,383	224,383	261,660
Capital Outlay	6,913	-	-	-
Administrative Charge	153,320	137,662	137,662	126,576
Transfer to Other Funds	32,500	-	-	-
TOTAL APPROPRIATIONS	\$ 1,162,154	\$ 1,068,035	\$ 1,068,035	\$ 1,125,469
Projected Fund Balance Ending	2,058,118	1,124,269	1,486,083	863,114
TOTAL	\$ 3,220,272	\$ 2,192,304	\$ 2,554,118	\$ 1,988,583

Building Services Department

The Building Services Department works to facilitate quality construction for the safety and enhancement of the lives of the citizens of the Town of Surfside. The department is continually raising the levels of professionalism and working to create an environment of cooperation and mutual benefit with those served.

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

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

Fiscal Year 2021 Accomplishments:

- The Building Department, under the direction of Certified Floodplain Manager and Building Official performed the 5 Year Community Rating System (CRS) Review/Audit to assess the department's effectiveness in managing development in the Floodplain and enforcing the Town's Floodplain Ordinance. With assistance from consultant CRS Max, the Building Department was successful in demonstrating excellence in Floodplain Management as determined the audit. We achieved an upgrade from Class 7 to a Class 6 rating. This will result in a significant savings of over 20% in flood insurance premiums for the entire Town. Total Town-wide discounts on insurance premiums will now exceed \$469,000 which is an increase in savings of more than \$126,000 over the prior year's audit.
- Implemented the digitization of permit applications and supporting permit documents. An important part of the permit intake process is for the permit technician to scan all permit documents and place them into the digital record in the Tyler software program. This will provide instant reference and access to permit documents for all permit process participants.
- Implemented digital (electronic) plans to be submitted (in addition to paper plans) at time of permit application for all projects requiring a design professional.
- Implemented Digital Plans Review into the permit process. Instead of sending one set of paper plans around to six different plans examiners one at a time, all the plans are now sent electronically to all Plans Examiners at the same time for concurrent plans review. Plans review comments and/or approvals are then entered into the Tyler software program by the Plans Examiners. This has dramatically reduced plans review timelines for all permits.
- Processed applications, coordinated and produced all Design Review Board and Planning and Zoning Board meeting agendas, participated in the meetings which resulted in follow-up evaluations and research of topics and issues as directed by the Board in support of the Planning Department.
- Participated in the Town of Surfside Design Review Group for all new proposed projects which are the preliminary review meetings used to address code issues and multiple areas of impact to the Town.
- ADA coordination for the Town of Surfside handicap accessibility requirements.
- Developed and currently managing a process to address all expired building permits within the Town's reporting and tracking system, successfully closing 626 permit cases of the 868 cases dating to 2020.
- Expanded Building Department operating hours to improve the levels of service to our customers.

Fiscal Year 2022 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.

- Increase the professionalism and expertise of our staff through training and achievement of important credentials and certifications. For example: 1. Permit Clerks to become ICC Certified Permit Technicians (CPT). 2. Building Official to become Certified Sustainability Professional (CSP).
- Create and open a Contractor Portal on our Town website through which permit holders can view and manage permits, request inspections, view inspections results and pay permit fees.
- 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 all Town ADA issues, the 40-year Building Certification program, and the Expired Permit Renewal Program.
- Continue scanning/digitizing archived existing building plans and upload them to the Town website for convenient public records access.

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Performance Measures	Actual	Actual	Actual	Estimated	Target
Completed Plan Reviews	1,428	779	1,212	3,302	3,400
Completed Inspections	3,555	2,139	2,598	2,458	2,500
Code: Building Related Cases (no work permit)	105	56	204	61	30
Forty Year Case Management	9	19	10	2	1
Building Code Effectiveness Grading	3	3	3	3	3
Community Rating System (CRS)	7	7	7	6	6

150 Building Fund

	FY 2020	FY 2021	FY 2021	FY 2022
	Actual	Adopted	Estimated	Adopted
REVENUES				
Building Permits	\$ 619,592	\$ 484,000	\$ 484,000	\$ 498,000
Miscellaneous Revenues	31,557	10,000	10,000	2,500
Other Revenues	5,606	2,000	2,000	2,000
Use of Fund Balance	-	572,035	572,035	622,969
TOTAL REVENUES	\$ 656,755	\$ 1,068,035	\$ 1,068,035	\$ 1,125,469
EXPENDITURES				
Personnel Costs	\$ 796,695	\$ 705,990	\$ 705,990	\$ 737,233
Operating Expenses	172,726	224,383	224,383	261,660
Capital Outlay	6,913	-	-	-
Transfer to General Fund	153,320	137,662	137,662	126,576
Transfer to Fleet Management Fund	32,500	-	-	-
TOTAL EXPENDITURES	\$ 1,162,154	\$ 1,068,035	\$ 1,068,035	\$ 1,125,469
Net Results	\$ (505,399)	\$ -	\$ -	\$ -

Significant Changes from FY 2021 Adopted Budget +/-
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Personnel Services

Planned merit pay, salary and benefit adjustments	\$ 31,243
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Operating Expenses

Plans review software	\$ 20,000
User based cloud access licenses for plans review software	\$ 4,200
Offsite storage cost decrease - digitization of building records/plans	\$ (6,000)
Vehicle fleet charges eliminated - vehicles transferred to General Fund(001)/Public Works and Municipal Parking Fund 402 during FY2021	\$ (7,373)

Non-operating Expenses

Administrative charge cost decrease	\$ (11,086)
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Personnel Complement								
	FY 2021				FY 2022			
	Funded				Funded			
	Full	Part	Temp	FTEs	Full	Part	Temp	FTEs
Position Title	Time	Time	Temp	FTEs	Time	Time	Temp	FTEs
Building Official	1.00			1.00	1.00			1.00
Building Supervisor	1.00			1.00	1.00			1.00
Building Permit Clerk III	1.00			1.00	1.00			1.00
Building Permit Clerk II	2.00			2.00	2.00			2.00
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
Plans Examiner		1.00		0.50		1.00		0.50
Total	5.00	5.00	0.00	7.50	5.00	5.00	0.00	7.50

BUILDING SERVICES (2500)
150 Building Fund
REVENUES

Line Item Prefix: 150-524-:		FY 2020	FY 2021	FY 2021	FY 2022
		Actual	Adopted	Estimated	Adopted
322-1000	Building Permits	\$ 450,314	\$ 350,000	\$ 350,000	\$ 350,000
322-2000	Electrical Permits	20,354	15,000	15,000	15,000
322-3000	Plumbing Permits	25,747	15,000	15,000	15,000
322-4000	Mechanical Permit	21,543	5,000	5,000	5,000
322-6000	Structural Review	37,196	21,000	21,000	35,000
322-7000	Public Works Permits	361	-	-	-
322-7500	Zoning Review	300	-	-	-
322-8500	Contractors Registration	56,100	60,000	60,000	60,000
322-8600	Certificate of Use	6,220	5,500	5,500	5,500
322-9100	Educational Dev. - Building Services	7	-	-	-
322-9600	Permits - 40 Year Certification	-	2,500	2,500	2,500
322-9700	Renewal Permit Fees	1,450	10,000	10,000	10,000
TOTAL	Permits/Licenses/Inspection	\$ 619,592	\$ 484,000	\$ 484,000	\$ 498,000
361-1000	Interest Earnings	\$ 26,434	\$ 10,000	\$ 10,000	\$ 2,500
369-9009	Blue Prints	1,042	-	-	-
369-9010	Other Miscellaneous Revenues	4,081	-	-	-
TOTAL	Miscellaneous Revenues	\$ 31,557	\$ 10,000	\$ 10,000	\$ 2,500
341-8000	Permit Penalties	\$ 5,606	\$ 2,000	\$ 2,000	\$ 2,000
TOTAL	Other Revenues	\$ 5,606	\$ 2,000	\$ 2,000	\$ 2,000
381-TBD	Interfund Transfer: General Fund	\$ -	\$ -	\$ -	\$ -
TOTAL	Other Sources				\$ -
392-0000	Appropriated Fund Balance	\$ -	\$ 572,035	\$ 572,035	\$ 622,969
TOTAL	Appropriated Fund Balance	\$ -	\$ 572,035	\$ 572,035	\$ 622,969
Total	Building Fund Revenues	\$ 656,755	\$ 1,068,035	\$ 1,068,035	\$ 1,125,469

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

Line Item Prefix: 150-2500-524-:		FY 2020	FY 2021	FY 2021	FY 2022
		Actual	Adopted	Estimated	Adopted
Suffix	Object Description				
<u>Personnel Services</u>					
1210	Regular Salaries	\$ 360,403	\$ 312,566	\$ 312,566	\$ 336,506
1310	Other Salaries	252,054	192,816	192,816	192,816
1410	Overtime	14,258	26,000	26,000	26,000
1510	Special pay	4,638	4,500	4,500	3,500
2110	Payroll Taxes	45,658	41,064	41,064	43,141
2210	Retirement Contribution	39,252	43,534	43,534	54,936
2310/2315	Life & Health Insurance	73,223	72,225	72,225	69,675
2410	Workers Compensation	7,209	10,085	10,085	7,459
2610	Other Post Employment Benefits	-	3,200	3,200	3,200
Total	Personnel Services	\$ 796,695	\$ 705,990	\$ 705,990	\$ 737,233
<u>Operating Expenses</u>					
3110	Professional Services	\$ 54,362	\$ 77,500	\$ 77,500	\$ 77,500
3410	Other Contractual Services	62,193	77,000	77,000	77,000
4009	Car Allowance	-	-	-	4,200
4110	Telecommunications	2,739	2,760	2,760	2,760
4111	Postage	603	700	700	350
4112	Mobile Phone Allowance	928	900	900	900
4402	Building Rental/Leasing	25,136	27,600	27,600	21,600
4403	Equipment/Vehicle Leasing	-	8,000	8,000	33,200
4601	Maintenance Service/Repair Contracts	2,391	3,600	1,600	27,800
4610	Vehicle Maintenance - Usage	4,596	3,473	3,473	-
4613	Vehicle Maint. - Fleet Replacement	4,000	3,900	3,900	-
4710	Printing & Binding	4,906	5,900	5,900	5,900
4911	Other Current Charges	468	500	500	500
5110	Office Supplies	2,588	3,500	3,500	3,500
5214	Uniforms	169	1,250	1,250	1,250
5216	Vehicle Maintenance - Fuel	2,208	1,500	1,500	-
5290	Miscellaneous Operating Supplies	1,500	1,500	3,500	1,500
5410	Subscriptions and Memberships	1,685	2,700	2,700	1,700
5520	Conferences and Seminars	2,254	2,100	2,100	2,000
Total	Operating Expenses	\$ 172,726	\$ 224,383	\$ 224,383	\$ 261,660

Line Item Prefix: 150-2500-524-:		FY 2020	FY 2021	FY 2021	FY 2022
		Actual	Adopted	Estimated	Adopted
Suffix	Object Description				
Capital Outlay					
6410	Machinery and Equipment	\$ 6,913	\$ -	\$ -	\$ -
Total	Capital Outlay	\$ 6,913	\$ -	\$ -	\$ -
Non-operating Expenses					
581-9101	Administrative Charge	\$ 153,320	\$ 137,662	\$ 137,662	\$ 126,576
581-9190	Transfer to Fleet Management Fund	32,500	-	-	-
Total	Non-operating Expenses	\$ 185,820	\$ 137,662	\$ 137,662	\$ 126,576
Total	Department Expenditures	\$ 1,162,154	\$ 1,068,035	\$ 1,068,035	\$ 1,125,469

FY 2022 New Program Enhancement (Modification)

Plans Review Software				
Department Name	Division Name	Funding Source	Department Priority	Total Requested
Building		Building Fund	1	\$24,200
Justification and Description				
Purchase digital/electronic plans review software which will provide for comprehensive plans review for all trades: structural, building, mechanical, electrical and plumbing. This software will have encrypted plans review signature/approval capabilities to place approvals on digital plan.				
Benefits or Alternative/Adverse Impact if not funded				
Non-proprietary in house plans review will expedite plans and permitting process. Additionally, it will provide a secure, encrypted means for licensed plans examiners to approve digital plans for digital filing, field use and reference to bring the building department into the 21st century.				
Required Resources				
New Personnel				
Number of Positions	Title	Salary	Fringe Benefits	Cost
Other Recurring Operating Costs				
Account Number	Description	Cost		
001-2500-524-46-01	Maintenance Service/Repair Contracts	\$4,200		
One Time Costs				
Account Number	Description	Cost		
001-2500-524-46-01	Maintenance Service/Repair Contracts	\$20,000		





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 2020	FY 2021	FY 2021	FY 2022
	Actual	Adopted	Estimated	Adopted
<u>FUNDS AVAILABLE</u>				
Service Revenues	\$ 4,232,825	\$ 4,303,200	\$ 4,303,200	\$ 4,303,200
Miscellaneous Revenues	251,360	-	-	-
Interest	11,343	6,500	6,500	2,000
Intergovernmental Revenues	-	-	-	167,990
TOTAL REVENUES	\$ 4,495,528	\$ 4,309,700	\$ 4,309,700	\$ 4,473,190
NET POSITION (Beginning):				
Net Investment in Capital Assets	7,862,759	7,862,759	8,041,012	8,041,012
Restricted Net Position - Renewal & Replacement	1,522,319	1,522,319	1,772,319	1,522,319
Restricted Net Position - Loan Reserve	243,000	243,000	243,000	243,000
Unrestricted Net Position	(2,367,098)	(2,059,121)	(1,719,678)	(2,059,121)
TOTAL	\$ 11,756,508	\$ 11,878,657	\$ 12,646,353	\$ 12,220,400
 <u>USES</u>				
Personnel Costs	\$ 384,864	\$ 461,640	\$ 461,640	\$ 504,392
Operating Expenses	2,591,660	2,239,790	2,264,590	2,445,548
Capital Outlay	-	120,000	300,828	-
Debt Service Costs	341,089	1,232,363	1,232,363	1,232,363
Transfer to General Fund	102,242	105,367	105,367	105,480
TOTAL USES - EXPENSES	\$ 3,419,855	\$ 4,159,160	\$ 4,364,788	\$ 4,287,783
NET POSITION (Ending):				
Net Investment in Capital Assets	8,041,012	7,862,759	8,041,012	8,041,012
Restricted Net Position - Renewal & Replacement	1,772,319	1,522,319	1,772,319	1,522,319
Restricted Net Position - Loan Reserve	243,000	243,000	243,000	243,000
Unrestricted Net Position	(1,719,678)	(1,908,581)	(1,774,766)	(1,873,714)
TOTAL	\$ 11,756,508	\$ 11,878,657	\$ 12,646,353	\$ 12,220,400

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 3.88% increase in the wholesale water rate from \$1.7947 to \$1.8644 per 1,000 gallons for FY 2022. 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 2020 budget to actual variances from the following:

- Decrease in water net operating expenses.
- Increase in debt service payments as a result of an increase in a bond issuance to fund projects at a lower interest rate than with commercial paper.
- Increase in renewal & replacements of large diameter water mains.
- Decrease in interest earnings due to lower interest rates.

The true-up represents monies owed to WASD from wholesale customers, and will be billed during FY 2022. The Town's true-up adjustment is \$37,707 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 increase of 5.37% in FY2022, to an average rate (wet and dry season) from \$3.2971 to \$3.4741. The City of Miami Beach adds a surcharge to the WASD rates to determine the rates charged to the Town for wastewater removal. Miami Beach has calculated the rate it will charge to the Town for wastewater removal in FY2022. The chart below reflects the FY 2022 sewer rates the City of Miami Beach (CMB) will charge the Town for the Dry Season (November 1 to April 30) and the Wet Season (May 1 to October 31).

FY 2022 (estimated)	Wet Season	Dry Season
MD Sewer Rate	\$ 3.9084	\$ 3.0398
CMB Surcharge	0.3908	0.3040
Rate per 1,000 gal	\$ 4.2992	\$ 3.3438

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 2020 budget to actual variances from:

- Decrease in water net operating expenses.
- Increase in debt service payments as a result of an increase in a bond issuance to fund projects at a lower interest rate than with commercial paper.
- Decrease in interest earnings due to lower interest rates.

This true-up will represent monies owed from WASD to wholesale wastewater customers, and will be credited during FY 2022. Therefore, WASD will pass through to the City of Miami Beach a credit true-up for wastewater cost variances. The City of Miami Beach true-up credit pass-through to the Town was calculated at the rate of \$0.0391 per thousand gallons based upon the FY 2020 billed sewer flow of 263,529 thousand gallons. Therefore, the Town's true-up credit will be \$10,304.

The Town adopted Resolution No. 2017-2468 in November 2017. The resolution's water and sewer rates and service charges 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 2022 budget does not include an annual rate increase for water and sewer service revenue projections. Since Miami Dade County's WASD is proposing a rate increase to both wholesale water (3.88%) and wastewater (5.37%), it is projected that the Town's proposed FY 2022 rate structure will not offset WASD's rate increases. With no rate increases, the FY 2022 projects a reduction in the Town's existing deficit in the unrestricted net position of \$185,407 for this fund.

The Water and Sewer division's billing and collection functions are managed by the Finance Department's Revenue/Payroll Manager, 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 offsets a portion of these costs with a service payment of \$105,480.

401 WATER & SEWER FUND

	FY 2020	FY 2021	FY 2021	FY 2022
	Actual	Adopted	Estimated	Adopted
REVENUES				
Service Revenues	\$ 4,232,825	\$ 4,303,200	\$ 4,303,200	\$ 4,303,200
Miscellaneous Revenues	1,360	-	-	-
Interest	11,343	6,500	6,500	2,000
Intergovernmental Revenues	-	-	-	167,990
Use of Renewal and Replacement	250,000	-	-	-
Use of Net Position (Reserves)	-	-	122,603	-
TOTAL REVENUES	\$ 4,495,528	\$ 4,309,700	\$ 4,432,303	\$ 4,473,190
EXPENSES				
Personnel Costs	\$ 384,864	\$ 461,640	\$ 461,640	\$ 504,392
Operating Expenses	2,591,660	2,239,790	2,264,590	2,445,548
Capital Outlay	-	120,000	300,828	-
Transfer to General Fund	102,242	105,367	105,367	105,480
Debt Service	341,089	1,232,363	1,232,363	1,232,363
Contingency/Return to Reserves	-	150,540	67,515	185,407
TOTAL EXPENSES	\$ 3,419,855	\$ 4,309,700	\$ 4,432,303	\$ 4,473,190
Net Results	\$ 1,075,673	\$ -	\$ -	\$ -

Significant Changes from FY 2021 Adopted Budget +/-

Personnel Services

Planned salary and benefit adjustments	\$ (2,137)
Operations Manager - new position	\$ 23,935
Heavy Equipment Operator - new position	\$ 20,954

Operating Expenses

Profession fees - smoke testing	\$ 55,000
Water cost wholesale rate increase	\$ 23,328
Sewage disposal cost increase	\$ 40,125
Property & liability insurance decrease	\$ (46,404)
Meter analytics software	\$ 13,260
Cellular water meters (replacements) Phase I	\$ 112,990
Credit card/merchant fees	\$ 24,000

Position Title	Personnel Complement							
	FY 2021				FY 2022			
	Funded				Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Public Works Director ¹	0.25			0.25	0.25			0.25
Assistant Public Works Director ²	0.30			0.30	0.30			0.30
Operations Manager ³					0.20			0.20
Maintenance Supervisor	1			1	1			1
Maintenance Worker II	3			3	3			3
Revenue/Payroll Manager ⁴	0.50			0.50	0.50			0.50
Heavy Equipment Operator ⁵					0.25			0.25
Total	5.05	0.00	0	5.05	5.50	0	0	5.50

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

²Water and Sewer Fund allocation. Position split funded with General and Stormwater Funds.

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

⁴Water and Sewer Fund allocation. Position split funded with General Fund.

⁵Water and Sewer Fund allocation. Position split funded with General and Tourist Resort Funds.

401 WATER & SEWER FUND

REVENUES

		FY 2020	FY 2021	FY 2021	FY 2022
Line Item Prefix: 401-536-:		Actual	Adopted	Estimated	Adopted
Intergovernmental Revenues					
331-5040	Federal Grant - Treasury (ARPA)	\$ -	\$ -	\$ -	\$ 167,990
TOTAL	Intergovernmental: Federal/State	\$ -	\$ -	\$ -	\$ 167,990
Services Revenues					
343-3000	Water Utility Service Revenue	\$ 1,953,367	\$ 2,112,000	\$ 2,112,000	\$ 2,112,000
343-3600	Penalties	700	-	-	-
343-5000	Wastewater Utility Service Revenue	2,278,758	2,191,200	2,191,200	2,191,200
Total	Services Revenues	\$ 4,232,825	\$ 4,303,200	\$ 4,303,200	\$ 4,303,200
Miscellaneous Revenues					
369-9010:11	Other Miscellaneous Revenues	\$ 1,360	\$ -	\$ -	\$ -
389-1000	Interest Earnings	11,343	6,500	6,500	2,000
391-1000	Use of Unrestricted Net Assets		-	122,603	-
391-1020	Restricted Renewal & Replacement	250,000	-	-	-
Total	Miscellaneous Revenues	\$ 262,703	\$ 6,500	\$ 129,103	\$ 2,000
TOTAL	Water and Sewer Fund Revenues	\$ 4,495,528	\$ 4,309,700	\$ 4,432,303	\$ 4,473,190

401 WATER & SEWER FUND EXPENSES

Line Item Prefix: 401-9900-536-:		FY 2020	FY 2021	FY 2021	FY 2022
		Actual	Adopted	Estimated	Adopted
Code Suffix	Object Description				
Personnel Services					
1210	Regular Salaries	\$ 249,637	\$ 273,068	\$ 273,068	\$ 313,559
1410	Overtime	29,436	30,000	30,000	30,000
1510	Special pay	5,220	5,125	5,125	5,250
2110	Payroll Taxes	19,172	23,740	23,740	26,847
2210	Retirement Contribution	25,670	33,558	33,558	22,596
2310/2315	Life & Health Insurance	53,721	81,916	81,916	90,511
2410	Workers Compensation	18,906	12,703	12,703	14,099
2610	Other Post Employment Benefits	(16,898)	1,530	1,530	1,530
Total	Personnel Services	\$ 384,864	\$ 461,640	\$ 461,640	\$ 504,392
Operating Expenses					
3110	Professional Services	\$ 12,203	\$ 55,000	\$ 55,000	\$ 107,391
3310	Utility Billing Charges	4,902	4,800	4,800	4,800
3401	Water Purchases	457,079	659,344	659,344	682,672
3402	Sewage Disposal	1,117,313	1,208,475	1,208,475	1,248,600
3410	Other Contractual Services	806	1,125	1,125	1,025
4009	Car Allowance	2,196	2,130	2,130	2,130
4110	Telecommunications	986	1,200	1,200	1,560
4111	Postage	4,258	4,500	4,500	4,500
4113	Credit Card Service Fee	613	6,000	6,000	-
4310	Electricity	27,729	27,600	27,600	28,704
4403	Equipment/Vehicle Leasing	19,425	30,416	30,416	26,775
4510	Property and Liability Insurance	19,740	69,895	69,895	23,491
4601	Maintenance Service/Repair Contracts	14,508	25,583	25,583	39,422
4603	Equipment Maintenance	52,476	70,000	94,800	172,990
4611	Miscellaneous Maintenance - Water Tests	7,641	10,000	10,000	8,100
4612	Vehicle Maintenance - Usage	9,552	10,392	10,392	11,424
4613	Vehicle Maintenance - Fleet Replacement	16,242	15,780	15,780	13,584
5110	Office Supplies	51	1,800	1,800	1,500
5214	Uniforms	4,454	5,250	5,250	5,330
5216	Vehicle Maintenance - Fuel	4,296	3,000	3,000	3,150
5225	Online Pay Merchant Fees	16,730	24,000	24,000	54,000
5290	Miscellaneous Operating Supplies	4,567	2,500	2,500	3,500
5410	Subscriptions and Memberships	50	100	100	100
5520	Conferences and Seminars	-	450	450	400
5510	Training & Education	-	450	450	400
5901	Depreciation	793,843	-	-	-
Total	Operating Expenses	\$ 2,591,660	\$ 2,239,790	\$ 2,264,590	\$ 2,445,548

401 WATER & SEWER FUND EXPENSES

Line Item Prefix: 401-9900-536-:		FY 2020	FY 2021	FY 2021	FY 2022
		Actual	Adopted	Estimated	Adopted
Code Suffix	Object Description				
<u>Capital Outlay</u>					
6320	Water Improvements other than Building	\$ -	\$ 120,000	\$ 300,828	\$ -
Total	Capital Outlay	\$ -	\$ 120,000	\$ 300,828	\$ -
<u>Debt Service</u>					
7110	Principal - Utility Bond	\$ -	\$ 566,304	\$ 566,304	\$ 593,034
7115	Principal - State Revolving Fund Loan	-	345,061	345,061	351,544
7210	Interest - Utility Bond	247,680	232,633	232,633	205,903
7215	Interest - State Revolving Fund Loan	93,409	88,365	88,365	81,882
Total	Debt Service	\$ 341,089	\$ 1,232,363	\$ 1,232,363	\$ 1,232,363
<u>Non-operating Expenses</u>					
581-9101	Transfer to General Fund	\$ 102,242	\$ 105,367	\$ 105,367	\$ 105,480
9910	Return to Reserve		150,540	67,515	185,407
Total	Non-operating Expenses	\$ 102,242	\$ 255,907	\$ 172,882	\$ 290,887
Total	Water & Sewer Fund	\$ 3,419,855	\$ 4,309,700	\$ 4,432,303	\$ 4,473,190

FY 2022 New Program Enhancement (Modification)

Operations Manager				
Department Name	Division Name	Funding Source	Department Priority	Total Requested
Public Works Department		General, Tourist Resort, Water & Sewer, Solid Waste, Stormwater		\$119,675
Justification and Description				
<p>The Town is currently pursuing various capital improvement projects through funding allocation and grant requests that will be slated to start within the new 5 year cycle. In doing so, various existing staff members will be used for the management and coordination of these projects. The newly created position will allow for an increase in efficiency in Town related projects and will also help boost with employee morael by promoting from within.</p>				
Benefits or Alternative/Adverse Impact if not funded				
Required Resources				
New Personnel				
Number of Positions	Title	Salary	Fringe Benefits	Cost
1	Operations Manager	\$74,363	\$45,312	\$119,675
Other Recurring Operating Costs				
Account Number	Description	Cost		
One Time Costs				
Account Number	Description	Cost		

FY 2022 New Program Enhancement (Modification)

Heavy Equipment Operator				
Department Name	Division Name	Funding Source	Department Priority	Total Requested
Public Work Department		General. Resort Tax, Water & Sewer	2	\$83,814
Justification and Description				
<p>As Town needs increase due to the invested development of various right of way areas, the maintenance cycle for these areas has also increased. Currently, the Town has a fleet of heavy equipment that is operated by various individuals which include the Assistant Public Works Director and Public Works Director. Due to the opportunity cost of non categorized operators operating equipment and the work load presented, the Town is at a point where it requires a full time equipment operator. Work load includes daily grading of hardpack, emergency response during utility emergencies, lighting repairs (street lights).</p>				
Benefits or Alternative/Adverse Impact if not funded				
<p>By having a full time operator, current individuals performing operator functions will be able to resume their daily job description requirements with no opportunity cost.</p>				
Required Resources				
New Personnel				
Number of Positions	Title	Salary	Fringe Benefits	Cost
1	Heavy Equipment Operator	\$46,214	\$37,600	\$83,814
Other Recurring Operating Costs				
Account Number	Description	Cost		
One Time Costs				
Account Number	Description	Cost		

FY 2022 New Program Enhancement (Modification)

Smoke Testing to Comply with Miami-Dade County Requirement				
Department Name	Division Name	Funding Source	Department Priority	Total Requested
Public Works	Water and Sewer	Water/Sewer Fund	1	\$55,000
Justification and Description				
<p>Miami-Dade County (MDC) entered into a federally-mandated Consent Decree with the U.S. Environmental Protection Agency and the Florida Department of Environmental Protection for improvements to MDC's wastewater collection and treatment system. Pursuant to that decree, the Town (a MDC volume sewer customer) is required to perform a Sanitary Sewer Evaluation Survey (SSES) for year III cycle which includes performing a smoke test of the sanitary sewer system. The Town is required to submit a report to MDC of smoke testing findings by November 2022. The Town will use one of the approved engineering firms from the Town pool for both the field work and reporting.</p>				
Benefits or Alternative/Adverse Impact if not funded				
<p>The smoke test helps determine illegal cross connections and open sources for rain water to enter the sanitary system. Rain water that enters the sewer system through illegal cross connections and open sources is treated unnecessarily at water treatment facilities and incurs additional costs to the Town.</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		
401-9900-536-31-10	Professional Fees	\$55,000		

FY 2022 New Program Enhancement (Modification)

Cellular Water Meters Phase I				
Department Name	Division Name	Funding Source	Department Priority	Total Requested
Public Works Department	Water & Sewer	Water & Sewer	1	\$112,990
Justification and Description				
<p>An antenna at Town Hall collects water meter register information signal and allows for the remote reading of water meters. Each water meter register has a battery with a life cycle of 9-10 years. The current fleet of meter registers was installed in 2012 and various meter registers have failed already. When meter registers fail, reads have to be performed manually. The Town is commencing the phase out process of the meter registers to a cellular system that is managed through a cloud based software. The phase out will occur over a period of two years with priority being assigned to those meter registers with failure.</p>				
Benefits or Alternative/Adverse Impact if not funded				
<p>The new system will allow for residents to check their consumption remotely through a user name and password. This will give residents the ability to review their consumption for efficiency and leaks.</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		
401-9900-536-46-03		\$112,990		





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 2020	FY 2021	FY 2021	FY 2022
	Actual	Adopted	Estimated	Adopted
<u>FUNDS AVAILABLE</u>				
Service Revenues	\$ 1,153,607	\$ 1,258,740	\$ 1,258,740	\$ 1,241,740
Interest	13,356	8,400	8,400	1,440
Capital Contributions	21,000	21,000	21,000	21,000
TOTAL REVENUES	\$1,187,963	\$1,288,140	\$1,288,140	\$1,264,180
NET POSITION (Beginning):				
Net Investment in Capital Assets	2,228,119	2,228,119	2,088,630	2,088,630
Net Position Restricted for Parking Development	67,500	88,500	88,500	109,500
Projected Unrestricted Net Position Beginning	1,131,448	1,045,830	1,211,518	1,258,473
TOTAL	\$4,615,030	\$ 4,650,589	\$ 4,676,788	\$ 4,720,783
<u>USES</u>				
Personnel Costs	\$ 530,199	\$ 558,996	\$ 558,996	\$ 586,088
Operating Expenses	592,418	547,889	547,889	469,425
Capital Outlay	1,523	-	-	-
Transfer to General Fund	102,242	113,300	113,300	105,480
TOTAL USES - EXPENSES	\$1,226,382	\$ 1,220,185	\$ 1,220,185	\$ 1,160,993
NET POSITION (Ending):				
Net Investment in Capital Assets	2,088,630	2,228,119	2,088,630	2,088,630
Net Position Restricted for Parking Development	88,500	109,500	109,500	130,500
Projected Unrestricted Net Position Ending	1,211,518	1,092,785	1,258,473	1,340,660
TOTAL	\$4,615,030	\$ 4,650,589	\$ 4,676,788	\$ 4,720,783

Municipal Parking Fund

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

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

Municipal Surface Lot Locations:

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



TOWN OF SURFSIDE
• PAY STATION LOCATIONS •

Parking Division operations are as follows:

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

- The Executive Assistant to the Chief is responsible for administrative duties, billing, the issuance of approximately 180 monthly business parking permits, and special event parking permits.
- A maintenance worker upkeep 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), and Abbott Avenue (9400 block) 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 was implemented for all municipal lots and on-street parking spaces.
- Parking pay stations have pay-by-plate functionality and digital patrol applications to enhance operations and administrative reporting.
- A two-hour parking time limit is in effect for on-street spaces in the business district (9400-9500 blocks of Harding Avenue) during weekdays 10:00AM - 4:00PM, and an hourly parking rate increase during this time frame from \$2 to \$4.

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

Parking Fee Schedule						
			FY 2019	FY 2020	FY 2021	FY 2022
Type of parking	Location	Time Period	Rate	Rate	Rate	Rate
Metered	Off street - lots	Hourly	\$1.75	\$2.00-\$3.00 time variable rate	\$2.00-\$3.00 time variable rate	\$2.00-\$3.00 time variable rate
Metered	On street	Hourly	\$2.00	\$2.00 - \$4.00 (time variable rate in business district \$2.00)	\$2.00 - \$4.00 (time variable rate in business district)	\$2.00 - \$4.00 (time variable rate in business district)
Business permits	94 th Street Lot	Monthly	\$75.00	\$75.00	\$75.00	\$75.00
Business permits	Abbott Lot	Monthly	\$90.00	\$91.00	\$91.00	\$91.00

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 \$105,480.

Fiscal Year 2021 Accomplishments:

- Proactive enforcement actions and details were instituted in an attempt to reduce the number of construction worker vehicles illegally parked throughout Surfside.
- Hired and trained one new Parking Enforcement Officer to address enforcement during high volume periods, business district area, and overlap time frames.
- Reorganized the Parking Enforcement Section to address the schedule to meet the town needs.
- Continued the successful Residential Overnight Parking Program which provided additional parking options to residents in specified municipal parking lots and on-street parking spaces.
- 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.
- Created a designated short term food delivery service for two-vehicle spaces in the 300 block of 95th street.
- Removed the single space meters and converted the parking spaces located in the 100 block of 88th, 100 and 200 block of 92nd.street to Pay by Phone payment only.
- Eliminated the Residential Parking Permit fees for all Town of Surfside Residents.
- Procured a new Variable Message Signboard (VMS) to display public messages.

Fiscal Year 2022 Objectives:

- Manage and control parking town wide.
- Evaluate parking space utilization in the Business District with focus on Pick-Up/ Drop-Off Zones to enhance traffic flow and provide for enhanced pedestrian and vehicular safety.
- Evaluate dedicated Ride Share Pick-Up/Drop-Off and food service delivery pick-up locations for efficiency and effectiveness.
- Continue to provide support to Town and Police Department for COVID-19 related issues, impacts, and initiatives.
- Procure five (5) Axon Body Worn Cameras for Parking Enforcement Officers

Performance Measures	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 YTD
Parking Citations	10,658	8,582	9122	6,021	2,236
Crime Prevention / Community Events	170	152	168	155	28

402 MUNICIPAL PARKING FUND

	FY 2020 Actual	FY 2021 Adopted	FY 2021 Estimated	FY 2022 Adopted
REVENUES				
Service Revenues	\$ 1,153,607	\$ 1,258,740	\$ 1,258,740	\$ 1,241,740
Interest	13,356	8,400	8,400	1,440
Developer Contributions	21,000	21,000	21,000	21,000
TOTAL REVENUES	\$ 1,187,963	\$ 1,288,140	\$ 1,288,140	\$ 1,264,180
EXPENSES				
Personnel Costs	\$ 530,199	\$ 558,996	\$ 558,996	\$ 586,088
Operating Expenses	592,418	547,889	547,889	469,425
Capital Outlay	1,523	-	-	-
Transfer to General Fund	102,242	113,300	113,300	105,480
Contingency/Return to Reserves	-	46,955	46,955	82,187
Renewal & Replacement Reserves	-	21,000	21,000	21,000
TOTAL EXPENSES	\$ 1,226,382	\$ 1,288,140	\$ 1,288,140	\$ 1,264,180
Net Results	\$ (38,419)	\$ -	\$ -	\$ (0)

Significant Changes from FY 2021 Adopted Budget +/-

Personnel Services

Planned merit pay, salary and benefit adjustments	\$ 27,092
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Operating Expenses

Body worn cameras maintenance contract - program modification	\$ 3,453
Grounds maintenance new landscape contract savings	\$ (103,890)
Vehicle maintenance allocated adjustments	\$ 5,132
Fleet replacement allocated adjustments	\$ 6,744
Landscape improvements	\$ 10,000

Position Title	FY 2021 Funded				FY 2022 Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Police Captain ⁽¹⁾⁽²⁾	0.50			0.50	0.50			0.50
Executive Assistant to the Chief ¹	0.25			0.25	0.25			0.25
Parking Operations Manager	1.00			1.00	1.00			1.00
Parking Enforcement Officer	4.00			4.00	4.00			4.00
Maintenance Worker (Public Works)	1.00			1.00	1.00			1.00
Total	6.75	0.00	0.00	6.75	6.75	0.00	0.00	6.75

¹Parking Fund allocation. Position split funded with General Fund 001.

²During FY 2021 one lieutenant position reclassified to a police captain position.

402 MUNICIPAL PARKING FUND

REVENUES

		FY 2020	FY 2021	FY 2021	FY 2022
Line Item Prefix: 402-545-:		Actual	Adopted	Estimated	Adopted
344-5001	Post Office Parking Lease	\$ 31,133	\$ 31,740	\$ 31,740	\$ 31,740
344-5002	Permit Parking Fees - Business District	71,754	95,000	95,000	95,000
344-5003	Metered Parking Fees	1,036,646	1,115,000	1,115,000	1,115,000
344-5012	Permit Parking Fees - Residential	14,074	17,000	17,000	-
Total	Services Revenues	\$ 1,153,607	\$ 1,258,740	\$ 1,258,740	\$ 1,241,740
389-1000	Interest Earnings	\$ 13,356	\$ 8,400	\$ 8,400	\$ 1,440
389-8000:8045	Developer Contributions	21,000	21,000	21,000	21,000
Total	Miscellaneous Revenues	\$ 34,356	\$ 29,400	\$ 29,400	\$ 22,440
TOTAL	Municipal Parking Fund Revenues	\$ 1,187,963	\$ 1,288,140	\$ 1,288,140	\$ 1,264,180

402 MUNICIPAL PARKING FUND

EXPENSES

		FY 2020	FY 2021	FY 2021	FY 2022
Line Item Prefix: 402-9500-545-:		Actual	Adopted	Estimated	Adopted
Suffix	Object Description				
<u>Personnel Services</u>					
1210	Regular Salaries	\$ 349,027	\$ 337,012	\$ 337,012	\$ 353,750
1310	Other Salaries	9,069	-	-	-
1410	Overtime	10,867	15,000	15,000	15,000
1510	Special pay	6,772	7,843	7,843	7,363
2110	Payroll Taxes	26,737	27,725	27,725	28,911
2210	Retirement Contribution	40,058	54,904	54,904	64,192
2310/2315	Life & Health Insurance	84,726	96,265	96,265	98,543
2410	Workers Compensation	-	18,797	18,797	16,879
2610	Other Post Employment Benefits	2,943	1,450	1,450	1,450
Total	Personnel Services	\$ 530,199	\$ 558,996	\$ 558,996	\$ 586,088
<u>Operating Expenses</u>					
3410	Other Contractual Services	\$ 16,070	\$ 17,212	\$ 17,327	\$ 17,892
4112	Mobile Phone Allowance	928	2,550	2,550	1,800
4310	Electricity	5,876	5,900	5,900	6,627
4403	Equipment/Vehicle Leasing	3,314	5,200	5,200	5,000
4510	Property and Liability Insurance	3,948	4,986	4,986	4,698
4601	Maintenance Service/Repair Contracts	51,180	56,597	56,597	58,850
4603	Equipment Maintenance	2,821	9,250	9,250	9,000
4604	Grounds Maintenance	162,492	171,040	171,040	67,150
4611	Miscellaneous Maintenance	4,002	7,500	7,500	7,500
4612	Vehicle Maintenance - Usage	11,844	13,892	13,892	19,024
4613	Vehicle Maint - Fleet Replacement	10,513	15,600	15,600	22,344
4911	Other Current Charges	35,275	29,320	29,320	28,420
5213	Landscape Improvements	-	5,000	5,000	15,000
5214	Uniforms	2,877	2,500	2,500	3,000
5216	Vehicle Maintenance - Fuel	2,808	2,592	2,592	3,675
5225	Merchant Fees	133,050	189,000	189,000	189,000
5290	Miscellaneous Operating Supplies	5,931	9,750	8,940	9,750
5410	Subscriptions and Memberships	-	-	695	695
5901	Depreciation	139,489	-	-	-
Total	Operating Expenses	\$ 592,418	\$ 547,889	\$ 547,889	\$ 469,425
<u>Capital Outlay</u>					
6410	Machinery and Equipment	\$ 1,523	\$ -	\$ -	\$ -
Total	Capital Outlay	\$ 1,523	\$ -	\$ -	\$ -

402 MUNICIPAL PARKING FUND

EXPENSES

		FY 2020	FY 2021	FY 2021	FY 2022
Line Item Prefix: 402-9500-545-:		Actual	Adopted	Estimated	Adopted
Suffix	Object Description				
<u>Non-operating Expenses</u>					
581-9101	Transfer to General Fund	\$ 102,242	\$ 113,300	\$ 113,300	105,480
9910	Return to Reserve	-	46,955	46,955	82,187
9920	Reserve for Renewal & Replacement	-	21,000	21,000	21,000
Total	Non-operating Expenses	\$ 102,242	\$ 181,255	\$ 181,255	\$ 208,667
Total	Municipal Parking Fund Expenses	\$ 1,226,382	\$ 1,288,140	\$ 1,288,140	\$ 1,264,180

FY 2022 New Program Enhancement (Modification)

Parking - New Body Worn Camera System for Parking Enforcement Officers				
Department Name	Division Name	Funding Source	Department Priority	Total Requested
Public Safety	Parking	Municipal Parking	1	\$3,453
Justification and Description				
<p>The Surfside Police Department implemented a Body Worn Camera (BWC) program in FY2020. The BWC program was designed for two phase implementation.</p> <ul style="list-style-type: none"> • Phase I to outfit the Police Department Patrol Division has proven to be extremely successful. • Phase II to include five (5) additional BWC's to outfit parking enforcement personnel and for a spare camera if one becomes inoperative. <p>Phase II:</p> <ul style="list-style-type: none"> • Five (5) body worn cameras and associated licensing, hardware, and software. • Enhances transparency and accountability to the public through recording parking staff-citizen interactions and parking enforcement stops. • Annual installment for the additional cameras is \$3,453 for four (4) years and will be part of the original public safety five (5) year agreement. 				
Benefits or Alternative/Adverse Impact if not funded				
Additional BWC's will further enhance accountability and provide an accurate record of police-citizen interactions for all sworn law enforcement personnel.				
Required Resources				
New Personnel				
Number of Positions	Title	Salary	Fringe Benefits	Cost
Other Recurring Operating Costs				
Account Number	Description	Cost		
402-9500-545-46-01	Maintenance Service/ Repair Contracts	\$3,453		
One Time Costs				
Account Number	Description	Cost		





Solid Waste Fund

The Town operates its own solid waste (garbage, vegetation, and recyclable material) collection and disposal which is supervised by the Public Works Director. The Solid Waste Fund accounts for the cost of these operations.

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



403 SOLID WASTE FUND FINANCIAL SUMMARY

	FY 2020	FY 2021	FY 2021	FY 2022
	Actual	Adopted	Estimated	Adopted
<u>FUNDS AVAILABLE</u>				
Service Revenues	\$ 1,639,711	\$ 1,914,682	\$ 1,914,682	\$ 1,810,503
Interest	5,287	3,250	3,250	500
TOTAL REVENUES	\$ 1,644,998	\$ 1,917,932	\$ 1,917,932	\$ 1,811,003
NET POSITION (Beginning):				
Net Investment in Capital Assets	405,474	405,474	558,133	558,133
Projected Unrestricted Net Position Beginning	641,636	432,961	102,829	152,648
TOTAL	\$ 2,692,108	\$ 2,756,367	\$ 2,578,894	\$ 2,521,784
<u>USES</u>				
Personnel Costs	\$ 993,104	\$ 872,819	\$ 872,819	\$ 887,800
Operating Expenses	899,801	880,576	880,576	785,941
Capital Outlay	-	-	-	-
Transfer to General Fund	138,241	114,718	114,718	105,480
TOTAL USES - EXPENSES	\$ 2,031,146	\$ 1,868,113	\$ 1,868,113	\$1,779,221
NET POSITION (Ending):				
Net Investment in Capital Assets	558,133	405,474	558,133	558,133
Projected Unrestricted Net Position Ending	102,829	482,780	152,648	184,430
TOTAL	\$ 2,692,108	\$ 2,756,367	\$ 2,578,894	\$ 2,521,784

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 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. Solid waste collection charges for single-family residential property are billed by Miami-Dade County on the real property tax notice as a non-ad valorem assessment. The single-family residential property assessment for garbage/recycle remains at \$318.67 for FY 2022. Variable rates are charged for condos, multi-family units, commercial and other properties.

	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Estimated	FY2022 Target
	In Tons				
In-House Solid Waste Collected	5,557	5,613	5,475	5,975	5,975

General Town administrative support provides services for Solid Waste operations such as: oversight, finance, payroll, human resources, benefits and pension management, and the provision of office space. The Solid Waste Fund offsets a portion of these costs with a service payment of \$105,480.

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, 2021) is adequate to ensure future scheduled replacements. Therefore, no transfer for vehicle replacements will be made to the Fleet Management Fund in FY 2022.

403 SOLID WASTE FUND SUMMARY

	FY 2020 Actual	FY 2021 Adopted	FY 2021 Estimated	FY 2022 Adopted
REVENUES				
Service Revenues	\$ 1,639,711	\$ 1,914,682	\$ 1,914,682	\$ 1,810,503
Interest	5,287	3,250	3,250	500
TOTAL REVENUES	\$ 1,644,998	\$ 1,917,932	\$ 1,917,932	\$ 1,811,003
EXPENSES				
Personnel Costs	\$ 993,104	\$ 872,819	\$ 872,819	\$ 887,800
Operating Expenses	899,801	880,576	880,576	785,941
Capital Outlay	-	-	-	-
Transfer to General Fund	138,241	114,718	114,718	105,480
Contingency/Return to Reserve	-	49,819	49,819	31,782
TOTAL EXPENSES	\$ 2,031,146	\$ 1,917,932	\$ 1,917,932	\$ 1,811,003
Net Results	\$ (386,148)	\$ (0)	\$ -	\$ -

Significant Changes from FY 2021 Proposed Budget +/-

Personnel Services

Planned merit pay, salary and benefit adjustments	\$ 3,546
Operations Manager - new position program modification	\$ 23,935
Overtime needs decrease	\$ (8,000)

Operating Expenses

Tipping fees COLA from MDC	\$ 3,000
Recycling disposal fees - residential collection	\$ 2,780
Postage decrease	\$ (2,000)
Property & liability insurance decrease	\$ (3,603)
Vehicle maintenance - usage	\$ 14,829
Vehicle maintenance - fleet replacement not needed in FY 2022	\$ (107,616)
Uniforms cost decrease	\$ (4,410)

Position Title	Personnel Complement							
	FY 2021 Funded				FY 2022 Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Public Works Director ¹	0.25			0.25	0.25			0.25
Operations Manager ²					0.20			0.20
Solid Waste Supervisor	1			1	1			1
Solid Waste Operator	3			3	3			3
Refuse Collector	6			6	6			6
Maintenance Worker II	1			1	1			1
Customer Service Representative	1			1	1			1
Total	12.25	0	0	12.25	12.45	0	0	12.45

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

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

403 SOLID WASTE FUND

REVENUES

		FY 2020	FY 2021	FY 2021	FY 2022
Line Item Prefix: 403-534-:		Actual	Adopted	Estimated	Adopted
325-2000	Special Assessments Solid Waste	\$ 348,991	\$ 350,282	\$ 350,282	\$ 350,283
343-3600	Lien Fees & Penalties	531	-	-	-
343-4000	Commercial Solid Waste Collection Charges	1,188,847	1,532,400	1,532,400	1,350,840
343-4100	Recycling Revenues	94,742	-	-	94,380
343-9001	Late Fees & Penalties	-	9,000	9,000	5,000
343-9002	Garbage Container Sales/Rentals	6,415	10,000	10,000	10,000
343-9003	Commercial Roll-offs Revenues	-	13,000	13,000	-
343-9004	Extra Vegetation	185	-	-	-
Total	Services Revenues	\$ 1,639,711	\$ 1,914,682	\$ 1,914,682	\$ 1,810,503
389-1000	Interest Earnings	\$ 5,287	\$ 3,250	\$ 3,250	\$ 500
Total	Miscellaneous Revenues	\$ 5,287	\$ 3,250	\$ 3,250	\$ 500
TOTAL	Solid Waste Fund Revenues	\$ 1,644,998	\$ 1,917,932	\$ 1,917,932	\$ 1,811,003

403 SOLID WASTE FUND

EXPENSES

Line Item Prefix: 403-4000-534:		FY 2020	FY 2021	FY 2021	FY 2022
Suffix		Actual	Adopted	Estimated	Adopted
Suffix	Object Description				
<u>Personnel Services</u>					
1210	Regular Salaries	\$ 537,142	\$ 504,891	\$ 504,891	\$ 536,639
1410	Overtime	58,508	46,800	46,800	38,800
1510	Special pay	11,339	10,500	10,500	13,500
2110	Payroll Taxes	41,084	43,088	43,088	45,135
2210	Retirement Contribution	47,230	70,322	70,322	62,692
2310/2315	Life & Health Insurance	147,312	158,019	158,019	148,067
2410	Workers Compensation	27,203	34,699	34,699	38,467
2610	Other Post Employment Benefits	123,286	4,500	4,500	4,500
Total	Personnel Services	\$ 993,104	\$ 872,819	\$ 872,819	\$ 887,800
<u>Operating Expenses</u>					
3112	Physical Examinations	\$ 70	\$ -	\$ -	\$ -
3310	Utility Billing Charges	1,330	1,975	1,975	1,700
3410	Other Contractual Services	365,146	406,685	406,685	409,685
3420	Recycling Expense	103,104	115,220	115,220	118,000
4009	Car Allowance	1,082	1,050	1,050	1,050
4110	Telecommunications	768	1,200	1,200	750
4111	Postage	847	3,500	3,500	1,500
4403	Equipment/Vehicle Leasing	9,942	12,750	12,750	12,750
4510	Property and Liability Insurance	49,344	62,331	62,331	58,728
4603	Equipment Maintenance	7,508	10,000	10,000	10,000
4612	Vehicle Maintenance - Usage	79,697	84,389	84,389	99,218
4613	Vehicle Maint - Fleet Replacement	107,600	107,616	107,616	-
4911	Other Current Charges	7,477	6,500	6,500	7,450
5110	Office Supplies	180	450	450	350
5214	Uniforms	18,737	20,360	20,360	15,950
5216	Vehicle Maintenance - Fuel	43,200	39,200	39,200	41,160
5225	Merchant Fees	9,860	-	-	-
5290	Miscellaneous Operating Supplies	10,544	6,000	6,000	6,500
5410	Subscriptions and Memberships	223	450	450	400
5520	Conferences and Seminars	-	900	900	750
5901	Depreciation	83,142	-	-	-
Total	Operating Expenses	\$ 899,801	\$ 880,576	\$ 880,576	\$ 785,941
<u>Capital Outlay</u>					
6410	Machinery and Equipment	\$ -	\$ -	\$ -	\$ -
Total	Capital Outlay	\$ -	\$ -	\$ -	\$ -

403 SOLID WASTE FUND

EXPENSES

Line Item Prefix: 403-4000-534:		FY 2020	FY 2021	FY 2021	FY 2022
		Actual	Adopted	Estimated	Adopted
Suffix	Object Description				
<u>Non-operating Expenses</u>					
581-9101	Transfer to General Fund	\$ 138,241	\$ 114,718	\$ 114,718	\$ 105,480
9910	Reserve Replenishment	-	49,819	49,819	31,782
Total	Non-operating Expenses	\$ 138,241	\$ 164,537	\$ 164,537	\$ 137,262
Total	Solid Waste Fund Expenses	\$ 2,031,146	\$ 1,917,932	\$ 1,917,932	\$ 1,811,003



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 2020 Actual	FY 2021 Adopted	FY 2021 Estimated	FY 2022 Adopted
<u>FUNDS AVAILABLE</u>				
Service Revenues	\$ 798,864	\$ 825,000	\$ 825,000	\$ 870,000
Interest	23,652	15,000	15,000	4,000
Intergovernmental Revenues	-	-	-	15,000
TOTAL REVENUES	\$ 822,516	\$ 840,000	\$ 840,000	\$ 889,000
NET POSITION (Beginning):				
Net Investment in Capital Assets	(713,118)	(713,118)	(550,774)	(550,774)
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	3,200,132	2,858,942	3,355,198	3,153,192
TOTAL	\$ 3,656,670	\$ 3,332,964	\$ 3,991,564	\$ 3,838,558
 <u>USES</u>				
Personnel Costs	\$ 124,250	\$ 140,777	\$ 140,777	\$ 169,557
Operating Expenses	236,218	190,320	421,026	203,081
Capital Outlay	-	-	-	-
Debt Service Costs	113,966	410,787	410,787	410,787
Non-Operating Expenses	-	35,000	35,000	35,000
Transfer to Other Funds	30,672	34,416	34,416	31,644
TOTAL USES - EXPENSES	\$ 505,106	\$ 811,300	\$ 1,042,006	\$ 850,069
NET POSITION (Ending):				
Net Investment in Capital Assets	(550,774)	(713,118)	(550,774)	(550,774)
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)	3,355,198	2,887,642	3,153,192	3,192,123
TOTAL	\$ 3,656,670	\$ 3,332,964	\$ 3,991,564	\$ 3,838,558

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 2022 budget does not include an annual rate increase for stormwater service revenue projections.

The monthly stormwater utility rates for FY 2022 are:

Service Type:

Residential Properties:

Single Family (1.0ERU)	\$ 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 and thirty percent (30%) of the Assistant Public Works Director position are also allocated to this fund. The Town contracts out many of the stormwater related functions. These functions include planning, developing, testing, maintaining and improving the management of waters resulting from storm events. Vacuum truck services as well as increased frequency in the street sweeping program to maintain the stormwater infrastructure are funded.

General Town administrative support provides services for stormwater operations such as: oversight, finance, payroll, human resources, benefits and pension management, and the provision of office space. The Stormwater Utility Fund offsets a portion of these costs with a service payment of \$31,644.

404 STORMWATER FUND

	FY 2020	FY 2021	FY 2021	FY 2022
	Actual	Adopted	Estimated	Adopted
REVENUES				
Service Revenues	\$ 798,864	\$ 825,000	\$ 825,000	\$ 870,000
Interest	23,652	15,000	15,000	4,000
Intergovernmental Revenues	-	-	-	15,000
Use of Net Position (Fund Balance)	-	-	230,706	-
TOTAL REVENUES	\$ 822,516	\$ 840,000	\$ 1,070,706	\$ 889,000
EXPENSES				
Personnel Costs	\$ 124,250	\$ 140,777	\$ 140,777	\$ 169,557
Operating Expenses	236,218	190,320	421,026	203,081
Capital Outlay	-	-	-	-
Debt Service	113,966	410,787	410,787	410,787
Transfer to Other Funds	30,672	34,416	34,416	31,644
Contingency - Operating	-	35,000	35,000	35,000
Return to Reserves	-	28,700	28,700	38,931
TOTAL EXPENSES	\$ 505,106	\$ 840,000	1,070,706	\$ 889,000
Net Results	\$ 317,410	\$ -	\$ -	\$ -

Significant Changes from FY 2021 Adopted Budget +/-

Personnel Services

Planned merit pay, salary and benefit adjustments	\$ 4,845
Operations Manager - new position program modification	\$ 23,935

Operating Expenses

Professional fees - contractual	\$ 14,500
Electricity for stormwater pumps	\$ 2,187
Streetsweeping weekly service estimated cost decrease - new contract	\$ (11,157)
Streetsweeping weekly service cost allocated to Tourist Resort Fund 102	\$ (7,769)
Curb replacements - program modification	\$ 15,000

Position Title	Personnel Complement							
	FY 2021				FY 2022			
	Funded				Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Public Works Director ¹	0.25			0.25	0.25			0.25
Assistant Public Works Director ²	0.30			0.30	0.30			0.30
Operations Manager ³					0.20			0.20
Maintenance Worker	1			1	1			1
Total	1.55	0	0	1.55	1.75	0	0	1.75

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

²Stormwater Fund allocation. Position split funded with General Fund and Water and Sewer Fund.

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

404 STORMWATER FUND REVENUES

		FY 2020	FY 2021	FY 2021	FY 2022
Line Item Prefix: 404-538-:		Actual	Adopted	Estimated	Adopted
<u>Intergovernmental Revenues</u>					
331-5040	Federal Grant - Treasury (ARPA)	\$ -	\$ -	\$ -	\$ 15,000
Total	Intergovernmental - Federal/State/County	\$ -	\$ -	\$ -	\$ 15,000
<u>Services Revenues</u>					
343-9110	Stormwater Utility Fees	\$ 798,864	\$ 825,000	\$ 825,000	\$ 870,000
Total	Services Revenues	\$ 798,864	\$ 825,000	\$ 825,000	\$ 870,000
<u>Miscellaneous Revenues</u>					
389-1000	Interest Earnings	\$ 23,652	\$ 15,000	\$ 15,000	\$ 4,000
391-1000	Appropriated Net Assets			- 230,706	-
Total	Miscellaneous Revenues	\$ 23,652	\$ 15,000	\$ 245,706	\$ 4,000
TOTAL	Stormwater Fund Revenues	\$ 822,516	\$ 840,000	\$ 1,070,706	\$ 889,000

404 STORMWATER FUND EXPENSES

Line Item Prefix: 404-5500-538-:		FY 2020	FY 2021	FY 2021	FY 2022
		Actual	Adopted	Estimated	Adopted
Suffix	Object Description				
<u>Personnel Services</u>					
1210	Regular Salaries	\$ 99,031	\$ 92,582	\$ 92,582	\$ 112,196
1410	Overtime	-	1,500	1,500	1,500
1510	Special pay	257	250	250	250
2110	Payroll Taxes	6,637	7,380	7,380	8,880
2210	Retirement Contribution	8,524	12,771	12,771	15,564
2310/2315	Life & Health Insurance	15,329	18,676	18,676	23,584
2410	Workers Compensation	637	7,618	7,618	7,583
2610	Other Post Employment Benefits	(6,165)	-	-	-
Total	Personnel Services	\$ 124,250	\$ 140,777	\$ 140,777	\$ 169,557
<u>Operating Expenses</u>					
3110	Professional Services	\$ 18,495	\$ 15,000	\$ 245,706	\$ 29,500
3310	Utility Billing Charges	-	1,000	1,000	1,000
4009	Car Allowance	2,196	2,130	2,130	2,130
4310	Electricity	25,975	29,150	29,150	31,337
4403	Equipment/Vehicle Leasing	9,870	14,000	14,000	14,000
4510	Property and Liability Insurance	-	5,000	5,000	5,000
4601	Maintenance Service/Repair Contracts	40,009	78,057	78,057	59,131
4603	Equipment Maintenance	8,358	43,683	43,683	43,683
4611	Miscellaneous Maintenance	-	-	-	15,000
5410	Subscriptions and Memberships	-	500	500	500
5520	Conferences and Seminars	-	900	900	900
5510	Educational & Training	500	900	900	900
5901	Depreciation	130,815	-	-	-
Total	Operating Expenses	\$ 236,218	\$ 190,320	\$ 421,026	\$ 203,081
<u>Capital Outlay</u>					
Total	Capital Outlay	\$ -	\$ -	\$ -	\$ -
<u>Debt Service</u>					
7110	Principal	\$ -	\$ 188,768	\$ 188,768	\$ 197,678
7115	Principal - SRF	-	115,020	115,020	117,181
7210	Interest	82,830	77,544	77,544	68,634
7215	Interest - SRF	31,136	29,455	29,455	27,294
Total	Debt Service	\$ 113,966	\$ 410,787	\$ 410,787	\$ 410,787

404 STORMWATER FUND EXPENSES

Line Item Prefix: 404-5500-538-:		FY 2020	FY 2021	FY 2021	FY 2022
		Actual	Adopted	Estimated	Adopted
Non-operating Expenses					
581-9101	Transfer to General Fund	\$ 30,672	\$ 34,416	\$ 34,416	\$ 31,644
9920	Contingency - Operating needs R&M	-	35,000	35,000	35,000
9910	Reserve Replenishment	-	28,700	28,700	38,931
Total	Non-operating Expenses	\$ 30,672	\$ 98,116	\$ 98,116	\$ 105,575
Total	Stormwater Fund Expenses	\$ 505,106	\$ 840,000	\$ 1,070,706	\$ 889,000

FY 2022 New Program Enhancement (Modification)

Curb Replacement throughout Town				
Department Name	Division Name	Funding Source	Department Priority	Total Requested
Public Works Department	Stormwater	Stormwater	2	\$ 15,000
Justification and Description				
<p>Throughout the Town, various F curb and valley gutters have settled and create low points that trap water after rain events. These puddles can last for days after a rain event posing a safety hazard for vector borne diseases. Various settled areas have been documented by the Public Works Department for immediate correction. The correction involves removing the settled curb and re installing with correct slope for the transfer of water.</p>				
Benefits or Alternative/Adverse Impact if not funded				
<p>The repair of the curbs allow for stormwater to properly flow into the system and help in reducing the amount of collected water within the streets after a major rain event.</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		
404-5500-538-4611	Repairs & Maint - Miscellaneous	\$ 15,000		





Fleet Management Fund

The Fleet Management Fund was created in FY 2019. It is an internal service fund used to account for the purchase, operation, and maintenance costs of the Town's vehicles and to set aside funds for replacement of Town vehicles. 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 2020	FY 2021	FY 2021	FY 2022
	Actual	Adopted	Estimated	Adopted
<u>FUNDS AVAILABLE</u>				
Charges for Services	\$ 954,846	\$ 859,807	\$ 859,807	\$ 763,044
Interest	6,122	3,500	3,500	1,000
Interfund Transfers In	32,500	-	-	16,000
TOTAL REVENUES	\$ 993,468	\$ 863,307	\$ 863,307	\$ 780,044
Fund Balance Beginning				
Invested in Capital Assets	229,011	229,011	504,410	504,410
Fund Balance Beginning	585,363	998,556	831,432	1,091,799
TOTAL	\$ 1,807,842	\$ 2,090,874	\$ 2,199,149	\$ 2,376,253
 <u>APPROPRIATIONS</u>				
Personnel Costs	\$ 77,850	\$ 87,341	\$ 87,341	\$ 91,349
Operating Expenses	387,030	318,599	318,599	363,440
Capital Outlay	7,120	197,000	197,000	232,320
TOTAL APPROPRIATIONS	\$ 472,000	\$ 602,940	\$ 602,940	\$ 687,109
Fund Balance Ending				
Invested in Capital Assets	504,410	229,011	504,410	504,410
Unrestricted	831,432	1,258,923	1,091,799	1,184,734
TOTAL	\$ 1,807,842	\$ 2,090,874	\$ 2,199,149	\$ 2,376,253

Fleet Management Fund

Services, Functions, and Activities:

The Fleet Management Fund is an internal service fund created in FY 2019. Internal service funds are used to account for the provision of services within a government organization. The Town’s Fleet Management Fund 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 begin a systematic, town-wide approach to acquisition and disposal of the fleet. The aim is to set charges to Town departments/enterprises to cover all costs. The fund should, over time, accumulate sufficient reserves to cover fluctuations and to provide for long-term vehicle replacement.

As a self-sustaining fund, the Fleet Management Fund provides maintenance services to all applicable departments in the Town on a cost reimbursement basis. Cost recovery is made for fuel, usage (personnel and operating), and a fleet replacement cost. These expenses are budgeted and paid for by the Fleet Management Fund. Therefore, 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 2022 revenues of \$763,044 are generated from fleet charges to Town departments and enterprises for cost recovery of a proportional share of fuel, usage, and a replacement cost of their assigned vehicles and their share to operate the fleet division as follows:

	Fleet Replacement	Usage	Fuel
General Fund	\$255,756	\$177,695	\$96,775
Tourist Resort Fund	13,572	4,267	1,400
Water & Sewer Fund	13,584	11,424	3,150
Municipal Parking Fund	22,344	19,024	3,675
Solid Waste Fund	0	99,218	41,160
Total	\$305,256	\$311,628	\$146,160

The following vehicle purchases are funded in FY 2022:

<u>Description</u>	<u>Department</u>	<u>Amount</u>
Police patrol vehicles - 4	Public Safety	\$200,320
Work utility vehicle 4x4	Public Safety - Code Compliance	16,000
Work utility vehicle 4x4	Tourist Resort-Recreational	16,000
Total		<u>\$232,320</u>

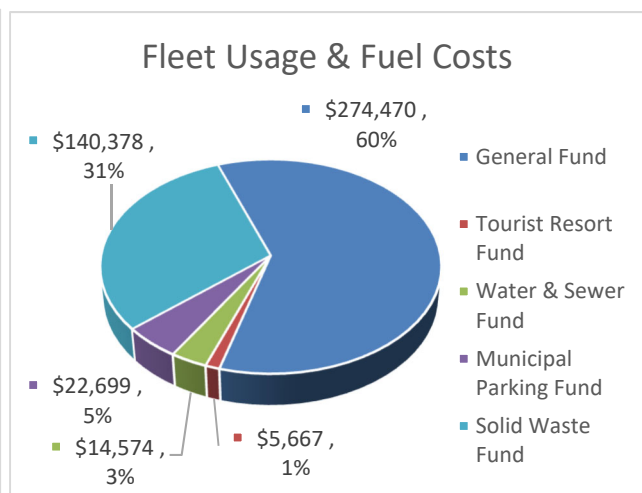
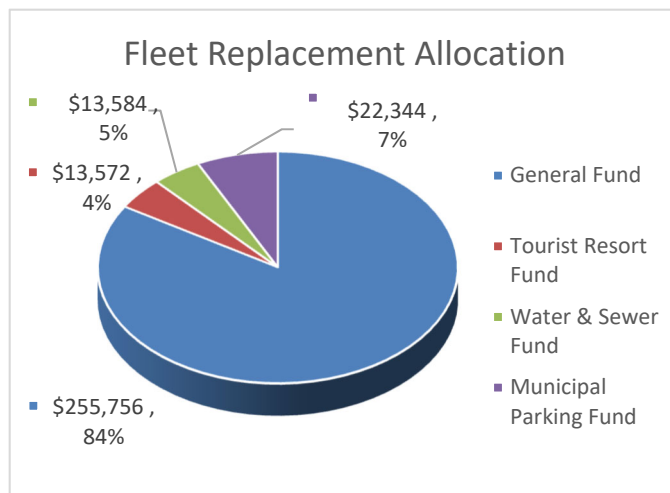
Impact of Fleet Management on the Operating Budget

Replacement of vehicles is funded in the Fleet Management Fund which was created in FY 2019. 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 2022 for fleet replacement is \$305,256 and the impact to the operating budget of other funds is as follows: General Fund \$255,756, Tourist Resort Fund \$13,572, Water and Sewer Fund \$13,584, and Municipal Parking Fund \$22,344.

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, 2021) is adequate to ensure future scheduled replacements. Therefore, no transfer for vehicle replacements will be made from the Solid Waste Fund in FY 2022.

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 2022 is \$457,788, and the impact to the operating budget of other funds is as follows: General Fund \$274,470; Tourist Resort Fund \$5,667; Water and Sewer Fund \$14,574; Parking Fund \$22,699; and Solid Waste Fund \$140,378.



501 Fleet Management Fund

	<u>FY 2020 Actual</u>	<u>FY 2021 Adopted</u>	<u>FY 2021 Estimated</u>	<u>FY 2022 Adopted</u>
<u>REVENUES</u>				
Interfund Transfers	\$ 32,500	\$ -	\$ -	\$ 16,000
Services Revenues	954,846	859,807	859,807	763,044
Interest	6,122	3,500	3,500	1,000
TOTAL REVENUES	<u>\$ 993,468</u>	<u>\$ 863,307</u>	<u>\$ 863,307</u>	<u>\$ 780,044</u>
<u>EXPENDITURES</u>				
Personnel Costs	\$ 77,850	\$ 87,341	\$ 87,341	\$ 91,349
Operating Expenses	387,030	318,599	318,599	363,440
Capital Outlay	7,120	197,000	197,000	232,320
Fleet Replacement Reserves	-	260,367	260,367	92,935
TOTAL EXPENDITURES	<u>\$ 472,000</u>	<u>\$ 863,307</u>	<u>\$ 863,307</u>	<u>\$ 780,044</u>
Net Results	<u>\$ 521,468</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Significant Changes from FY 2021 Adopted Budget +/-

Personnel Services

Planned merit pay, salary and benefit adjustments	\$ 4,008
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Operating Expenses

Property & liability insurance increase	\$ 3,873
Vehicle maintenance costs increase	\$ 34,008
Estimated fuel costs increase	\$ 6,960

Capital Outlay

Vehicle purchases net increase	\$ 35,320
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Position Title	Personnel Complement							
	FY 2021 Funded				FY 2022 Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Mechanic (Public Works)	1.00			1.00	1.00			1.00
Total	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00

FLEET MAINTENANCE (5000)

501 Fleet Management Fund

REVENUES

Line Item Prefix: 501-539-:		FY 2020	FY 2021	FY 2021	FY 2022
		Actual	Adopted	Estimated	Adopted
341-2000	Fleet Charges - All Departments	\$ 954,846	\$ 859,807	\$ 859,807	\$ 763,044
TOTAL	Services Revenues	\$ 954,846	\$ 859,807	\$ 859,807	\$ 763,044
361-1000	Interest Earnings	\$ 6,122	\$ 3,500	\$ 3,500	\$ 1,000
Total	Miscellaneous Revenues	\$ 6,122	\$ 3,500	\$ 3,500	\$ 1,000
381-0800	Interfund Transfer from Tourist Resort Fund	\$ -	\$ -	\$ -	\$ 16,000
381-1600	Interfund Transfer from Building Fund	32,500	-	-	-
Total	Other Funding Sources	\$ 32,500	\$ -	\$ -	\$ 16,000
Total	Total Revenues	\$ 993,468	\$ 863,307	\$ 863,307	\$ 780,044

FLEET MAINTENANCE

501 Fleet Management Fund

EXPENDITURES

Line Item Prefix: 501-5000-539:		FY 2020	FY 2021	FY 2021	FY 2022
		Actual	Adopted	Estimated	Adopted
Suffix	Object Description				
<u>Personnel Services</u>					
1210	Regular Salaries	\$ 49,753	\$ 47,731	\$ 47,731	\$ 50,637
1410	Overtime	288	2,000	2,000	2,000
1510	Special pay	1,289	1,250	1,250	1,500
2110	Payroll Taxes	4,076	3,992	3,992	4,234
2210	Retirement Contribution	4,148	6,648	6,648	8,267
2310/2315	Life & Health Insurance	18,296	22,901	22,901	22,499
2410	Workers Compensation	-	2,819	2,819	2,212
Total Personnel Services		\$ 77,850	\$ 87,341	\$ 87,341	\$ 91,349
<u>Operating Expenses</u>					
4112	Mobile Phone/Tool Allowance	\$ 928	\$ 1,200	\$ 1,200	\$ 1,200
4510	Property and Liability Insurance	59,808	66,551	66,551	70,424
4612	Vehicle Maintenance	145,926	111,648	111,648	145,656
5216	Fuel	111,342	139,200	139,200	146,160
5901	Depreciation	69,026	-	-	-
Total	Operating Expenses	\$ 387,030	\$ 318,599	\$ 318,599	\$ 363,440
<u>Capital Outlay</u>					
6410	Machinery and Equipment	\$ 7,120	\$ 197,000	\$ 197,000	\$ 232,320
Total	Capital Outlay	\$ 7,120	\$ 197,000	\$ 197,000	\$ 232,320
<u>Non-operating Expenses</u>					
9999	Fleet Replacement Reserves	\$ -	\$ 260,367	\$ 260,367	\$ 92,935
Total	Non-operating Expenses	\$ -	\$ 260,367	\$ 260,367	\$ 92,935
Total	Fleet Maintenance Fund Expenditures	\$ 472,000	\$ 863,307	\$ 863,307	\$ 780,044

FY 2022 New Capital Outlay Request

Police Vehicles

Department	Division	Funding Source	Dept. Priority	Fiscal Impact
Public Safety	Police	Fleet Management Fund	1	\$200,320

Justification and Description

Purchase Four (4) hybrid police vehicles to enable the department to replace aging fleet and reduce maintenance costs. The vehicles to be replaced exceed nine model years old and have excessive repair and maintenance costs associated with them. The vehicles will be procured under a municipal program in conjunction with the Florida Sheriff's Association and Florida Association of Counties. The cost to outfit, and install the necessary emergency equipment on the four (4) vehicles is approximately \$200,320 (\$50,080 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:

Future high costs of maintenance and repair of current vehicles

Required Resources

Account Number	Title or Description of Request	Cost
501-5000-539-64-10	Machinery & Equipment - Vehicles	\$200,320

Other Recurring Operating Costs

Account Number	Description	Cost

FY 2022 New Capital Outlay Request

Work Utility Vehicle 4x4

Department	Division	Funding Source	Dept. Priority	Fiscal Impact
Public Safety Department	Code Compliance	Fleet Management Fund	1	\$16,000

Justification and Description

Replacement of a Code Compliance work utility vehicle 4x4 for beach patrol. The vehicle is used by Code Compliance staff to facilitate beach access for beach furniture program enforcement, as well as the education and enforcement of several other codes such as dogs on beach, fishing on beach, and marine turtle lighting inspections.

Alternative/Adverse Impacts if not funded:

Future high costs of maintenance and repair of current 4 x 4 vehicle.

Required Resources

Account Number	Title or Description of Request	Cost
501-5000-539-64-10	Machinery & Equipment - Vehicles	\$16,000

Other Recurring Operating Costs

Account Number	Description	Cost

FY 2022 New Capital Outlay Request

Work Utility Vehicle

Department	Division	Funding Source	Dept. Priority	Fiscal Impact
Parks & Recreation	Community Center	Fleet Management/ Tourist Resort	4	\$16,000

Justification and Description

Work utility vehicle for beach operations additional lifeguard stand.

Alternative/Adverse Impacts if not funded:

Required Resources

Account Number	Title or Description of Request	Cost
501-5000--539-64-10	Capital Outlay - Machinery & Equipment	\$16,000

Other Recurring Operating Costs

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 and the Enterprise Funds. In FY 2021, Town Administration will present a formal Fund Balance/Reserves Policy for Commission consideration.

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% Unreserved Fund Balance
- 25% Hurricane/Natural Disaster Reserve
- 10% Budget Stabilization Reserve
- 5% Capital Reserve

Enterprise Funds

- Fees charged to customers will cover operating expenses, debt service and required reserves to meet debt service requirements and a reserve for renewal and replacement of capital assets and infrastructure.
- The Town should have an appropriate unrestricted fund balance to be used for cash flow purposes for unanticipated expenses or a non-recurring nature or to meet unexpected increases in service delivery costs.

Investment Policy

The Town of Surfside will follow its adopted investment policy. The policy shall apply to funds under the control of the Town in excess of those required to meet current expenses. The primary objectives of investment activities shall be:

- Safety – The safety of principal through limiting credit risk and interest rate risk to a level commensurate with the risks associated with prudent investment practices and performance benchmark.
- Liquidity – The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated.
- Yield – The investment portfolio shall be designed with the objective of attaining a market return taking into account the investment risk constraints and liquidity needs.
- Transparency – The Town shall operate the portfolio in a transparent manner.

The Investment Policy will be reviewed during FY 2021.

Capital Improvements Program policy

- The Town will prepare and adopt a five-year Capital Improvements Program and a one-year capital budget on an annual basis. Financial feasibility and budget impact will be assessed.

- The Town shall update the Capital Improvements Program annually to ensure level of service standards will be maintained during the next five-year planning period.
- The Town will prudently limit the amount of debt it assumes for capital improvements.

Accounts Management and Financial Reporting

- The Town will maintain an accounting system that facilitates financial reporting that conforms to GAAP and Florida state law.
- The Town will prepare comprehensive annual financial statements in conformity with accounting principles generally accepted in the United States (GAAP) as applied to governmental units.
- An independent audit will be performed annually, and subsequently an annual financial report will be issued as required by Florida state law.
- The Town will annually seek the GFOA Certificate of Achievement for Excellence in Financial Reporting and the Distinguished Budget Presentation Award.

Debt Management policy

Limitations on bonds and bonded indebtedness:

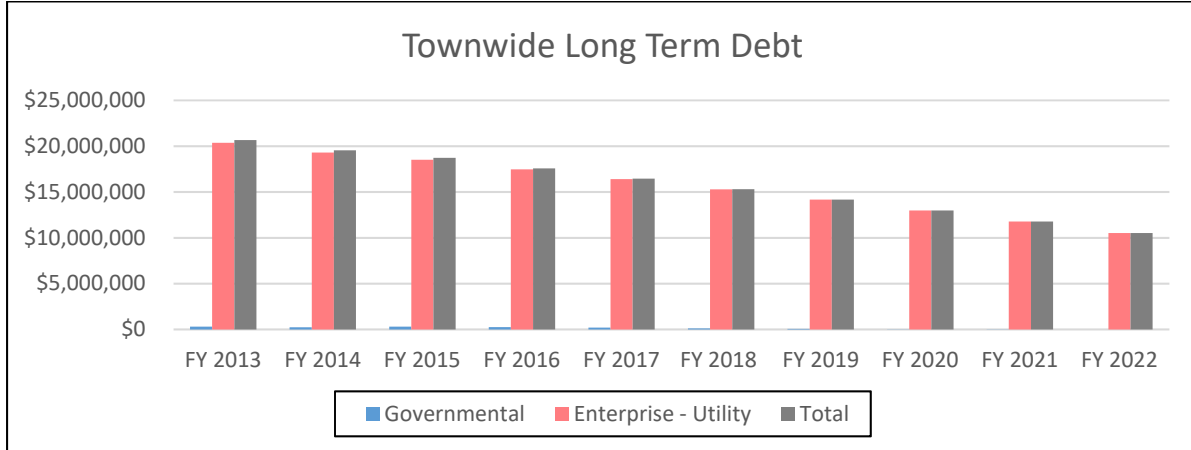
- Bonds issued by the Town of Surfside may or may not be limited. Section 93 of the Town Charter specifies the following:
 - The total amount of general obligation bonds of the Town of Surfside outstanding in any one fiscal year shall not exceed fifteen percent of the assessed value of the taxable property of the town according to the assessment roll.
 - Bonds payable exclusively from the revenue of a municipal project may be issued without regard to any limitation or indebtedness.
 - 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.
 - Bonds, payable exclusively from the revenue of a municipal project or from special assessments, shall not be considered in computing the amount of indebtedness.
 - 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.
- Florida Statutes require that general obligation bonds be approved by referendum.
- Financing of capital projects.
 - The maturity of any debt shall not exceed the useful life of the infrastructure improvement or capital acquisition.

DEBT MANAGEMENT

As of October 1, 2021, the Town of Surfside will have \$11,771,404 of debt outstanding.

Debt issuance in fiscal year 2022:

The Town of Surfside does not intend to issue new debt or 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.

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, 2021 is \$5,816,463. FY 2022 debt service which is comprised of accrued interest and principal payments is \$1,065,250.

Principal amount outstanding at September 30, 2021	\$	5,816,463
Less: Principal payments		(790,711)
Principal amount outstanding at September 30, 2022	\$	5,025,752

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, 2021 is \$5,954,941. FY 2022 debt service which is comprised of accrued interest and principal payments is \$577,901. 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, 2021	\$	5,954,941
Less: Principal payments		(468,725)
Principal amount outstanding at September 30, 2022		\$ 5,486,216

Maturity Date - January 15, 2033

Interest Rate - 1.87%

Revenues pledged - The State Revolving Loan is payable from the revenues generated from the Water/Sewer and Stormwater utility funds.

DEBT SERVICE SCHEDULES

DEBT SERVICE REQUIREMENTS TO MATURITY – ALL FUNDS

Fiscal Year	Governmental Debt Service		Utility System			
	Capital Leases	Total	Revenue Bonds Series 2011	State Revolving Loan	Capital Lease	Enterprise Fund Debt Service Total
FY 2022	\$ -	\$ -	\$ 1,065,248	\$ 577,901	\$ -	\$ 1,643,149
FY 2023	-	-	1,065,248	577,901	-	1,643,149
FY 2024	-	-	1,065,249	577,901	-	1,643,150
FY 2025	-	-	1,065,248	577,901	-	1,643,149
FY 2026	-	-	2,536,903	577,901	-	3,114,804
FY 2027-31	-	-	-	2,889,507	-	2,889,507
FY 2032-33	-	-	-	866,854	-	866,854
TOTAL	\$ -	\$ -	\$ 6,797,896	\$ 6,645,866	\$ -	\$ 13,443,762

DEBT MANAGEMENT

ENTERPRISE DEBT SERVICE REQUIREMENTS TO MATURITY

Utility System Revenue Bonds Series 2011

Fiscal Year	Principal	Interest	Total	Outstanding
FY 2022	790,711	274,537	1,065,248	5,025,752
FY 2023	828,033	237,216	1,065,249	4,197,719
FY 2024	867,116	198,132	1,065,248	3,330,603
FY 2025	908,043	157,205	1,065,248	2,422,560
FY 2026	2,422,560	114,343	2,536,903	-
<u>TOTAL</u>	<u>\$ 5,816,463</u>	<u>\$ 981,433</u>	<u>\$ 6,797,896</u>	

State Revolving Loan Fund

Fiscal Year	Principal	Interest	Total	Outstanding
FY 2022	468,725	109,176	577,901	\$5,486,216
FY 2023	477,531	100,370	577,901	5,008,685
FY 2024	486,503	91,398	577,901	4,522,182
FY 2025	495,643	82,258	577,901	4,026,539
FY 2026	504,954	72,947	577,901	3,521,585
FY 2027-31	2,670,692	218,815	2,889,507	850,893
FY 2032-33	850,893	15,961	866,854	-
<u>TOTAL</u>	<u>\$ 5,954,941</u>	<u>\$ 690,925</u>	<u>\$ 6,645,866</u>	

RESOLUTION NO. 2021-2819

A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF SURFSIDE, FLORIDA, ADOPTING THE FINAL MILLAGE RATE FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2021 AND ENDING SEPTEMBER 30, 2022; ANNOUNCING THE ADOPTED FINAL MILLAGE RATE OF 4.2000 MILLS WHICH IS GREATER THAN THE ROLLED BACK RATE OF 4.1046 MILLS COMPUTED PURSUANT TO STATE LAW BY 2.32%; PROVIDING FOR CONFLICTS; AND PROVIDING FOR AN EFFECTIVE DATE.

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 2021, which includes all real property within the Town; and

WHEREAS, on September 13, 2021, the Town Commission held its first budget public hearing and adopted Resolution No. 2021-2808 setting the proposed millage rate at 4.2000 mills for the fiscal year commencing October 1, 2021; and

WHEREAS, on September 23, 2021, the Town Commission held its second budget public hearing, but did not adopt a millage rate by majority vote of the entire Commission as required by State Law, thereby necessitating a new and second budget public hearing to adopt a final millage rate and budget pursuant to the requirements of State Law; and

WHEREAS, the Town Commission finds that it is necessary to levy and adopt a final ad valorem millage rate in the Town; and

WHEREAS, the Town Commission and the Town Manager have reviewed the Town’s proposed Fiscal Year 2021/2022 Budget, considered an estimate of the necessary expenditures contemplated for in the Budget, and have determined that the final millage rate levy set forth below 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, 2021 and ending September 30, 2022 is hereby fixed and adopted at 4.2000 mills per \$1,000.00 of assessed property value.

Section 3. Announcing Percentage Increase. The proposed millage rate of 4.2000 mills is greater than the rolled-back rate of 4.1046 mills computed pursuant to Section 200.065, Florida Statutes by 2.32%, which is the percentage increase in property taxes.

Section 4. Conflicts. All ordinances or parts of ordinances, resolutions or parts of resolutions, including Resolution No. 2021-2817 adopted on September 23, 2021, in conflict herewith, are repealed to the extent of such conflict.

Section 5. Effective Date. That this Resolution shall become effective immediately upon adoption.

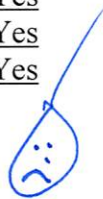
PASSED AND ADOPTED on this 30th day of September, 2021.

Motion By: Commissioner Velasquez

Second By: Vice Mayor Paul

FINAL VOTE ON ADOPTION

Commissioner Charles Kesl	<u>Absent</u>
Commissioner Eliana R. Salzhauer	<u>Absent</u>
Commissioner Nelly Velasquez	<u>Yes</u>
Vice Mayor Tina Paul	<u>Yes</u>
Mayor Charles W. Burkett	<u>Yes</u>



Charles W. Burkett, Mayor

ATTEST:

Sandra McCready, MMC
Town Clerk

APPROVED AS TO FORM AND LEGAL SUFFICIENCY:

Weiss Serota Helfman Cole & Bierman, P.L.
Town Attorney

RESOLUTION NO. 2021-2820

A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF SURFSIDE, FLORIDA, ADOPTING A FINAL BUDGET FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2021 AND ENDING SEPTEMBER 30, 2022; PROVIDING FOR EXPENDITURE OF BUDGETED FUNDS; PROVIDING FOR BUDGETARY CONTROLS; PROVIDING FOR GRANTS AND GIFTS; PROVIDING FOR BUDGET AMENDMENTS; PROVIDING FOR CONFLICTS; AND PROVIDING FOR AN EFFECTIVE DATE.

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 2021, which includes all real property within the Town; and

WHEREAS, on September 13, 2021, the Town Commission adopted Resolution No. 2021-2808 determining the proposed millage rate for the Fiscal Year 2021-2022 and further adopted Resolution No. 2021- 2809 adopting a tentative budget for the Fiscal Year 2021-2022; and

WHEREAS, on September 23, 2021, the Town Commission held its second budget public hearing, but did not adopt a millage rate by majority vote of the entire Commission as required by State Law, thereby necessitating a new and second budget public hearing to adopt a final millage rate and budget pursuant to the requirements of State Law; and

WHEREAS, the Town Manager has submitted to the Town Commission a final budget and an explanatory budget message for Fiscal Year 2021-2022 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 2021-2022 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, 2021 and ending September 30, 2022 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 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 re-appropriated 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. Conflicts. All ordinances or parts of ordinances, resolutions or parts of resolutions, including Resolution No. 2021-2818 adopted on September 23, 2021, in conflict herewith, are repealed to the extent of such conflict.

Section 8. Effective Date. This Resolution shall become effective immediately upon adoption.

PASSED AND ADOPTED on this 30th day of September, 2021.

Motion By: Commissioner Velasquez

Second By: Vice Mayor Paul

FINAL VOTE ON ADOPTION

Commissioner Charles Kesl	<u>Absent</u>
Commissioner Eliana R. Salzhauer	<u>Absent</u>
Commissioner Nelly Velasquez	<u>Yes</u>
Vice Mayor Tina Paul	<u>Yes</u>
Mayor Charles W. Burkett	<u>Yes</u>



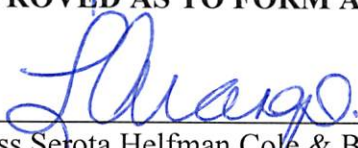
Charles W. Burkett, Mayor

ATTEST:



Sandra McCready, MMC
Town Clerk

APPROVED AS TO FORM AND LEGAL SUFFICIENCY:



Weiss Serota Helfman Cole & Bierman, P.L.
Town Attorney

EXHIBIT "A"
BUDGET SUMMARY

BUDGET SUMMARY
TOWN OF SURFSIDE, FLORIDA
FISCAL YEAR 2021 - 2022

THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE TOWN OF SURFSIDE, FLORIDA, ARE 10.0% MORE THAN LAST YEAR'S TOTAL ADOPTED OPERATING EXPENDITURES.

General Fund 4.2000
Voted Debt 0.0000

	GENERAL FUND	SPECIAL REVENUE FUNDS	CAPITAL PROJECTS FUND	ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS	TOTAL BUDGET ALL FUNDS
ESTIMATED REVENUES						
TAXES:	Millage per \$1,000					
Ad Valorem Taxes 4.2000	\$ 13,136,116	\$ -	\$ -	\$ -	\$ -	\$ 13,136,116
Ad Valorem Taxes 0.0000 (voted debt)	-	-	-	-	-	-
Franchise /Utility Taxes	1,464,249	-	-	-	-	1,464,249
Sales & Use Taxes	93,404	3,503,823	-	-	-	3,597,227
Licenses/Permits	5,000	508,500	-	-	-	513,500
Intergovernmental	634,573	241,922	-	182,990	-	1,059,485
Charges for Services	457,600	-	-	8,225,443	763,044	9,446,087
Fines & Forfeitures	165,000	-	-	-	-	165,000
Miscellaneous Revenues	97,500	8,075	3,000	7,940	1,000	117,515
Capital Contributions/Developer Contributions	-	-	-	21,000	-	21,000
TOTAL SOURCES	\$ 16,053,442	\$ 4,262,320	\$ 3,000	\$ 8,437,373	\$ 764,044	\$ 29,520,179
Interfund Transfers - In	539,498	-	-	-	16,000	555,498
Fund Balance/Reserves/Net Position	18,186,248	4,361,033	1,893,679	4,727,151	1,091,799	30,259,910
TOTAL REVENUES, TRANSFERS & BALANCES	\$ 34,779,188	\$ 8,623,353	\$ 1,896,679	\$ 13,164,524	\$ 1,871,843	\$ 60,335,587
EXPENDITURES/EXPENSES						
General Government	\$ 5,564,116	\$ -	\$ -	\$ -	\$ -	\$ 5,564,116
Building Services	-	998,893	-	-	-	998,893
Public Safety	6,356,799	107,159	-	-	-	6,463,958
Streets	146,623	-	-	-	-	146,623
Recreation, Culture, and Tourism	525,788	3,303,309	-	-	-	3,829,097
Physical Environment	1,352,987	-	332,500	5,031,319	-	6,716,806
Municipal Transportation	-	275,000	-	1,055,513	-	1,330,513
Debt Service	-	-	-	1,643,150	-	1,643,150
Internal Services	-	-	-	-	687,109	687,109
TOTAL EXPENDITURES/EXPENSES	\$ 13,946,313	\$ 4,684,361	\$ 332,500	\$ 7,729,982	\$ 687,109	\$ 27,380,265
Interfund Transfers - Out	-	207,414	-	348,084	-	555,498
Fund Balance/Reserves/Net Position	20,832,875	3,731,578	1,564,179	5,086,458	1,184,734	32,399,824
TOTAL APPROPRIATED EXPENDITURES, TRANSFERS, RESERVES & BALANCES	\$ 34,779,188	\$ 8,623,353	\$ 1,896,679	\$ 13,164,524	\$ 1,871,843	\$ 60,335,587
The tentative, adopted, and /or final budgets are on file in the Town Clerk's office (9293 Harding Ave., Surfside, FL 33154) 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.

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

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

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

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

Assets: Resources owned or held by a government, which have monetary value.

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

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

GLOSSARY

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

Balanced Budget: A budget in which expenditures and ending fund balance are equal to net available resources (beginning fund balance plus revenues).

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

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

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

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

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

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

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

Capital Assets: Assets of significant value (greater than \$5,000) and having a useful life of several years. Capital assets are also called fixed assets.

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

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

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

Capital Outlay/Capital Expenditure: An expenditure category for the acquisition of fixed assets which generally have a cost of more than a specified amount (i.e. \$5,000) and have an estimated useful economic life of more than one year; or, assets of any value if the nature of the item is such that it is available to be controlled for custody purposes as a fixed asset.

GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY

Employee (or Fringe) Benefits: Contributions made by a government to meet commitments or obligations for an employee's compensation package in excess of salary. Included are the government's share of costs for Social Security and the various pension, medical, and life insurance plans.

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

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

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

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

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

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

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

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

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

Fund Balance: The difference between fund assets and fund liabilities - similar to net worth in a private sector entity. Includes reserved/designated and unrestricted balances.

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

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

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

GLOSSARY

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

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

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

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

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

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

Internal Service Charges: The charges to user departments for internal services provided by another government agency, such as fleet management.

Internal Service Fund: One or more funds that account for the goods and services provided by one department to another within the government on a cost-reimbursement basis. Departments that use internal services (i.e. fleet management) may have a line item in their budget for such services.

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

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

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

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

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

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

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

GLOSSARY

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

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

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

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

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

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

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

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

Proprietary funds: Funds that focus on the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. There are two different types of proprietary funds: enterprise funds and internal service funds.

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

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

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

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

Revenue: Sources of income.

GLOSSARY

Revenue Bond: This type of bond is backed only by revenues, which come from a specific enterprise or project, such as a water/sewer/stormwater system or a parking program.

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

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

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

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

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

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

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

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

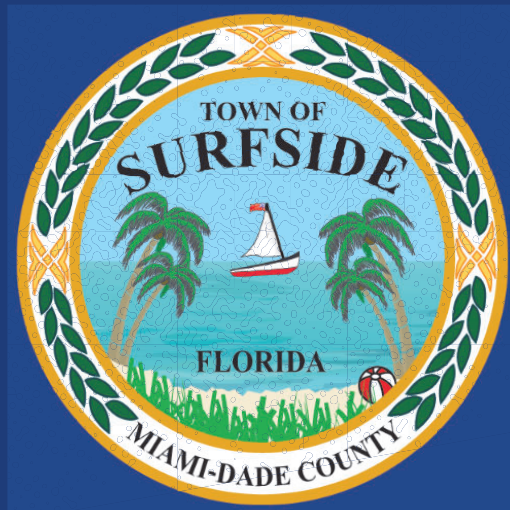
Unreserved Fund Balance: The portion of a fund's balance that is not restricted for a specific purpose (such as payment of encumbrances or a hurricane recovery fund) and is available for general appropriation.

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

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







Town of Surfside, Florida

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