



**TOWN OF SURFSIDE**

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# **FISCAL YEAR 2023 ANNUAL BUDGET**







# TOWN OF SURFSIDE FLORIDA

## FISCAL YEAR 2023 ANNUAL BUDGET







**TOWN OF SURFSIDE**  
**ANNUAL BUDGET**  
**FISCAL YEAR 2023**  
**Town Commission:**

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Mayor Shlomo Danzinger



Vice Mayor Jeffrey Rose



Commissioner Fred Landsman



Commissioner Marianne Meisheid



Commissioner Nelly Velasquez



# TOWN OF SURFSIDE, FLORIDA

## ADMINISTRATIVE STAFF

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Andrew Hyatt, Town Manager

Jason Greene, Assistant Town Manager/CFO

Weiss Serota Helfman Cole & Bierman, Town Attorney

Javier Collazo, Finance Director

Judith Frankel, Town Planner

Hector Gomez, Public Works Director

James McGuiness, Building Official

Sandra McCready, Town Clerk

Andria Meiri, Budget Officer

Tim Milian, Parks and Recreation Director

Carmen Santos-Alborna, Code Compliance Manager

Yamileth Slate-McCloud, Human Resources Director

Rogelio J. Torres, Jr., Police Chief

Frank Trigueros, Tourism and Communications Director



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

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**Town of Surfside**

**Florida**

For the Fiscal Year Beginning

**October 1, 2021**

*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, 2021**. 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 2023 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 2021, budgeted and projected from Fiscal Year 2022, and budgeted Fiscal Year 2023. 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, 2022

**Subject:** Budget Message: Fiscal Year 2023 Annual Budget

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It is my privilege to provide to you for your consideration the Town of Surfside Fiscal Year 2023 (FY 2023) Adopted Budget that not only meets the requirements of State Law, but also represents an effort to deliver required services, equipment, improvements, and infrastructure systems under sound principles of sustainability. The 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 boosting staff to improve the planning, building, parking, and human resources functions; investing in public safety technology and equipment upgrades; funding a new and improved Tennis and Recreation Community Center; renewal and replacement to area of the Community Center; upgrading utility services equipment and infrastructure; upgrades to the Hawthorne Tot Lot; initiating a beach chair service at the Community Center; addressing storm water improvements on Abbott Avenue; replacing aging vehicles; 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, 2022 and September 28, 2022 whereby the Town Commission adopted an operating millage rate of 4.2000.

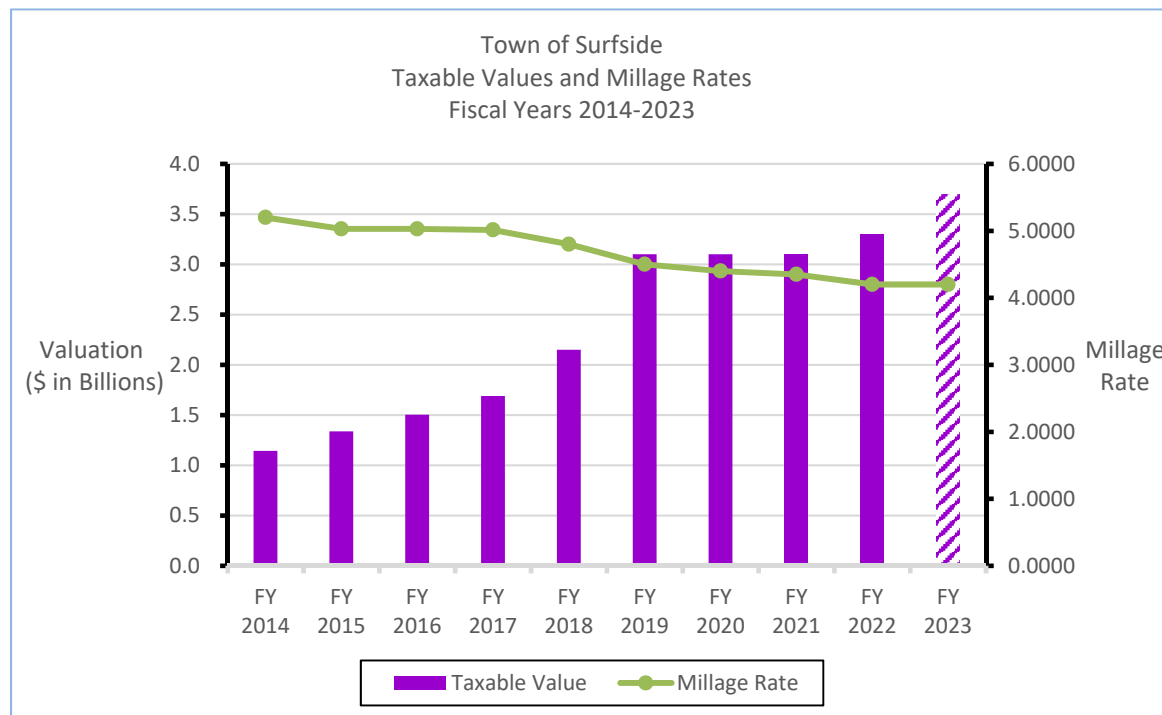
The Town of Surfside endeavors to involve many different stakeholders in the budget development process each year, including the citizens, local businesses, the Town Commission, advisory committees, and Town staff. The FY 2023 budget process began in April 2022, and included a budget visioning workshop held on April 12, 2022, a budget workshop held on June 14, 2022, and one special meeting held on July 12, 2022.

Of particular interest in any Florida municipal budget is the millage rate. At the July 12, 2022 special meeting presentation and discussion, the Town Commission gave direction for a proposed operating millage rate of 4.2000 mills. This is the millage rate included in the Notice of Proposed Taxes mailed to property owners.

At the September 13, 2022 First Budget Hearing, the proposed operating millage rate of 4.2000 was adopted unanimously on first reading by a 5-0 vote of the Town Commission.

At the September 28, 2022 Second Budget Hearing, the operating millage rate of 4.2000 mills was adopted unanimously on second reading by a 5-0 vote of the Town Commission.

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



### Millage and Taxable Value

The Town of Surfside adopted a balanced budget for FY 2023 using a millage rate of 4.2000 mills which will result in higher overall tax revenue. The adopted millage rate is greater than the rolled-back rate of 3.7102 mills by 13.2%, which is the percentage

increase in property taxes. Taxable value plus new construction on the tax roll increased 10.9%, mainly from increased existing property taxable values. The Miami-Dade County Property Appraiser reported on July 1, 2022, the 2022 Taxable Value of \$3,651,048,630; an increase of \$358.8 million over the 2021 Preliminary Certification of Taxable Value.

The following chart shows 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
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%
2022-23	4.2000	\$3,651,048,630	\$358,788,949 **	10.9%

\*Mainly attributable to new construction

\*\*Mainly attributable to increase in existing property values

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 attract business to Surfside.

### Budget Reductions to the FY 2023 Budget

The FY 2023 budget includes the changes to the tentative budget that were necessary as a result of the Town Commission’s direction at the September 28, 2022 Second Budget Hearing to balance the Tourist Resort Fund Tourist Bureau budget without using fund reserves. That change resulted in a net \$253,125 reduction to Tourist board expenditures for special events and program enhancements, and a corresponding decrease to the appropriation of Tourist Bureau Reserves.

**FY 2023 Adopted Budget  
Budget Reductions After Second Public Hearing of September 28, 2022  
Special Revenue Funds: Tourist Resort Fund**

<b>Revenue Adjustments</b>		
<b>Account</b>	<b>Description</b>	<b>Amount</b>
Use of Restricted Fund Balance	Appropriation reduced to net revenue/expenditure neutral	(\$253,125)
<b>Total Net Revenue Change</b>		<b>(\$253,125)</b>

<b>Expenditure Reductions</b>		
<b>Accounts</b>	<b>Description</b>	<b>Amount</b>
Promotional Activities-Special Events & Program Enhancements	Expenditures reduced to net revenue/expenditure neutral	(\$253,125)
<b>Total Net Expenditure Change</b>		<b>(\$253,125)</b>



The Town's FY 2023 total net operating budget is \$42,504,153 which is \$11,324,248 more than the FY 2022 adopted net operating budget. The FY 2023 adopted budget will continue to improve the Town's financial stability with an increase in General fund reserves of \$2,371,590.

## **Personnel Services**

Personnel Services costs represent 34% of the total operating budget and 51% of the General Fund operating budget. General employee compensation projections are based on the assumptions from the draft General Employees union contract. A merit pool for general employee movement in the plan and annual performance increases is funded. A new Fraternal Order of Police (FOP) contract is being negotiated and will be in place during the new fiscal year. Pension contributions were projected using the contribution rates based on actual payroll as follows: 26.2% for FOP and 15.6% for general employees. These estimated rates and contributions are based upon actuarially determined rates. The budget also includes a 5% increase in health insurance benefits cost from a 2.54% negotiated renewal rate increase for Cigna and the change in employee coverage elections.

In FY 2023 the number of full-time equivalent positions (FTE) is 130.9 The net increase is 1.5 FTEs. The additions for FY 2023 are 1 FTE for Human Resources allocated to the General Fund, 1 FTE for Planning allocated to the General Fund, 1 FTE for Building allocated in the Building Fund which is fully offset by the elimination of 2 PT positions in the Building Fund, and 1 FTE for Parking allocated to the Parking Fund. The elimination of 1.5 FTEs in Tourist Resort Fund for staffing of an additional life guard tower that was not needed reduced the position count further.

The staffing changes are:

### General Fund

- One (1) Planner position
- One (1) Human Resources Generalist position

The positions are in Planning and Executive departments to support and enhance the operational needs planning and human resource operations.

### Building Fund

- One (1) Building Inspector full time

The position is to allow for greater flexibility in scheduling building inspections.

### Parking Fund

- One (1) Parking Enforcement Officer full time

The position is to enhance parking enforcement operations.

## **General Fund**

General Fund revenues for FY 2023 are \$18,223,012, a net increase of \$1,630,072 or 9.8% from FY 2022. General Fund expenditures, net of anticipated reserve increases, are \$15,851,422 a net increase of \$1,905,109 or 13.7% from FY 2022.

In addition to the new positions under staffing changes above, the FY 2023 General Fund budget includes funds for the following:

- Charter Review Committee expenses
- Zoning Code Design Standards Update
- Comprehensive Plan Update
- CTS Memorial Design Competition RFQ Scope development
- Body Worn Cameras for Code Compliance
- Police Department Integrated Technology System CAD/RMS
- Firearms Training Ammunition
- Dog Park Enhancements
- Soccer Field Agreement with Miami Beach
- Ballistic Body Armor Replacement
- Police Radio Communications Replacement - Handhelds

A return to General Fund reserves of \$2,371,590 is projected which will strengthen the Town's future financial position.

### **Capital Projects Fund**

Several new projects are planned in FY 2023 as follows:

- New Kayak/ Paddleboard Launches
- Commission Chambers Audio Visual improvements
- Dune Resiliency & Beautification planning and design
- 91<sup>st</sup> Street – Surfside Blvd. improvements

The 96<sup>th</sup> Street Park reconstruction project is currently in the construction procurement stage. The Town appropriated \$3,321,640 for this project through FY 2022. Factors impacting the Town's capital project costs are inflation, pricing for construction inputs, supply chain constraints and competition with private sector construction. The Town is aware that this will influence construction bids for the 96<sup>th</sup> Street Park, and a potential funding gap will result.

The Utilities Undergrounding project is on-going with the support of an over \$6.0 million fund transfer approved by the Town Commission in FY 2022.

### **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 dramatic increase in resort tax revenues as tourism and economic activity in the Town return to higher than pre-pandemic levels. FY 2023 tax revenues are projected at \$5,003,912 which is an approximate 43% increase from total budgeted FY 2022 revenues and a 14% increase from FY 2021 actual revenues. If tax revenues fall below the projection, the fund will have approximately \$4.0 million in available reserves to cover any shortfalls.; \$3.0 million for the Tourist Bureau and \$1.0 million for the Community Center/Recreational. It is important to note that the approximate equivalent to an additional 1.4 mills is funded with resort tax revenues, thus providing ad valorem tax relief to property owners.

The FY 2023 Resort Tax Fund budget appropriates funding for both tourism and culture/recreation. The tourism related Town website enhancement and redesign 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:

- Enhancements to programs
- Beach Chair and Umbrella Service Agreement
- Community Center office flooring
- Radios - Community Center
- Debris Removal - In-house street sweeping
- Beach raking
- Beach walking path/hardpack upkeep and maintenance
- Water Activity Pool (Tot Lot) water play structure
- Air conditioning replacement units - Community Center
- New Tennis & Recreation Community Center

A net decrease to total reserves of \$1,692,243 is projected during FY 2023. This is primarily due to the one-time capital investment for the new Tennis & Recreation Community Center.

### **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:

- Shared cost of a School Resource Officer – Ruth K. Broad K-8
- Special equipment, body armor, and ammunition
- Crime prevention programs
- Citizens Police Academy
- These expenditures are funded with \$48,400 of fund balance.

### **Municipal Transportation Fund**

Projected Transit Surtax Proceeds of \$337,376 will provide funding for the Town's Community bus service, sidewalk replacements, traffic analyses, a walkability and design study, and bus stop maintenance. The FY 2023 budget includes \$60,000 for



phased town bus shelter replacements which would allow several non-ADA complaint shelters to be replaced.

### **Building Fund**

Projected permit revenues for FY 2023 are \$466,100. It is important to note that building permit revenue is volatile and fluctuates with construction cycles. Renovations/remodeling projects and new buildings are expected to generate this revenue in FY 2023. 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 2023 \$717,691 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 7.72% increase to the wholesale sewer rate in FY 2023. The City of Miami Beach adds a surcharge (FY 2023 9.5%) 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 7.72% WASD wastewater remove increase and the surcharge.

The Town adopted Resolution No. 2022-2919 for water and sewer rates and service charges with a four-year rate structure as a solution to provide sufficient revenues for operations and debt service from FY 2023 through FY 2026. The FY 2023 budget includes those annual increases to flow rates (3%) and base charges (2%) in service revenue projections. The Town has an existing deficit in its unrestricted net position for this fund. Implementing the consistent rate increase over time aligns with the Town's goal of revenue stability to generate enough revenues to support projected costs going forward, and reduce the deficit in unrestricted net position.

Funding for Night Flow Testing and Water Consumption Analysis to comply with a Miami-Dade County requirement and the continued phased replacement of cellular water meters is funded. Funding is also included for manhole rehabilitation and Harding Avenue valve adjustments related to the FDOT resurfacing projects. The design phase for the Collins Avenue Water Main Replacement project is funded. There are over \$750,000 in federal and state grant funds included in the FY 2023 revenue projections. The fund projects an increase to reserves of \$217,961 which will reduce the existing deficit in its unrestricted net position for this fund.

#### **Municipal Parking**

In FY 2023 parking revenues are projected to increase \$211,439 from FY 2022 parking revenues. The increases are due to increased developer contributions and projected higher collections from meters. An additional parking enforcement officer is included in the FY 2023 budget which was eliminated a few years prior. Over \$300,000 is budgeted for a new Business District Validated Parking System. Expenses are higher than revenues in FY 2023 by \$140,925 and will be appropriated from available fund balance.

### **Solid Waste**

In FY 2023 service revenues and expenses are projected to increase slightly compared with the FY 2022 budget projection. The FY 2023 budget does include an annual rate increase of 4% for both the Solid Waste Special Assessment and Commercial Solid Waste Collection Charges. A transfer to the Fleet Management Fund for future vehicle replacements is not fully budgeted. The fleet transfer of \$59,913 is short by \$47,703.

### **Stormwater Fund**

In FY 2023 service revenues are projected to remain flat with FY 2022. The FY 2023 budget does not include an annual rate increase. The Abbott Avenue Stormwater Improvement project's construction phase is funded at \$3.85 million in FY 2023 which includes \$2.0 million in federal and state grants.

### **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 \$938,365 of revenues in this fund.

During FY 2023 the following vehicle purchases are funded:

- Public Safety police patrol vehicles replacement - \$348,000
- Public Works work vehicles replacement - \$165,000
- New Street Sweeper - \$180,000
- Parks & Recreation work vehicle replacement - \$35,000
- Parks & Recreation work utility 4x4 new vehicle - \$22,000
- Culture/Recreation -Tourist Resort work utility vehicle 4x4 replacement - \$20,000

The fund is expected to have fleet replacement reserves of \$1,044,337 at the end of FY 2023.

### **Conclusion**

The FY 2023 Adopted Budget maintains the millage rate of 4.2000 millage rate and is based on an overall increase in taxable value of 10.9% based upon the value as of July 1, 2021. The increase in the taxable value of existing properties (\$357.0 million) and new construction (\$1.8 million) and the adopted millage rate will generate \$4,431,568 in additional revenue at 95% of the tax levy. This millage rate will generate budgeted property tax revenue of \$14,567,684 for FY 2023 which is 95% of the total tax levy of \$15,334,404. The rolled-back rate is 3.7102

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. Maintaining the 4.2000 millage rate in FY 2023 is based on several factors such as the upcoming borrowing of funds (goal of borrowing the least possible) to pay for

undergrounding of utilities, managing the impact of inflation, and the impact climate change and sea level rise may have on existing property values in the future.

The Town Commission and dedicated staff have worked hard to develop this year's budget so that the Town can continue to provide extensive, quality services, amenities, and infrastructure that improve and beautify the Town, address safety, and provide financial stability to the Town's residents and property owners.

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

Respectfully submitted:



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

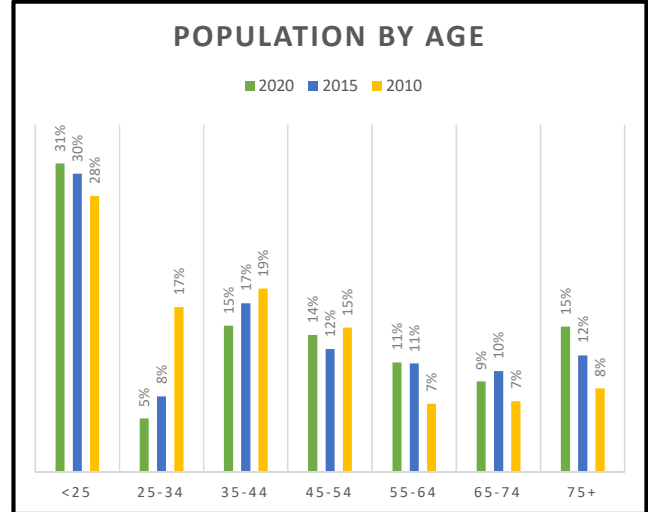
<b>Incorporated:</b>	
May 18, 1935	
<b>Form of Government:</b>	
Commission / Manager	
<b>FY 2023 Annual Budget</b>	\$42,504,153

<b>Town Demographics:</b>	
Population	5,593
Median Housing Value	\$619,300
Median Household Income	\$57,775
Total Households	2,285
Average Household Size	2.48

<b>Elections:</b>	
Registered Voters	3,748

<b>Public Safety Department:</b>	
Sworn Officers	32
Non-sworn Personnel	6

<b>Principal Employers: (2021)</b>	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



<b>Education:</b>	
	2021 Enrollment
Ruth K. Broad/Bay Harbor K-8	1,223
Nautilus Middle School	918
Miami Beach Senior High School	2,162

<b>Principal Real Property Taxpayers:</b>	
Beach House Hotel LLC	1.73%
SC Hotel Property LLC	1.60%
SC 8955 LLC	1.29%
The Surf Club Apartments Inc.	0.84%
Surfside 272817 LLC	0.71%
SC Short Term Units LLC	0.68%
9564 Harding Investment LLC	0.61%
HPD TLD Partners LLC	0.61%
SC Club 1031 LLC	0.57%
Douglas W Kimmelman TRS	0.56%
<b>Percentage of Total Taxable Assessed Value</b>	<b>9.20%</b>

# Town of Surfside

## At a Glance

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

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



## Town of Surfside

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

## The Climate

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

## The Architecture / Design Style

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

## Archeological Importance

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

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

## Historical Structures

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

## County Designated Historic Properties

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

## The Business District

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

## Shopping

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



## Development

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

The Grand Beach Hotel, a 343-room family-oriented guest rooms/suites oceanfront and annex hotel opened in 2013. A 175 room Marriott all suites hotel opened in 2016. The Young Israel project is completed. An expansion of The Shul is in the development process. The Fendi Chateau Residences was completed in 2016. The Four Seasons Hotel at The Surf Club opened in 2017; and the Four Seasons Private Residences at The Surf Club were completed in 2018.

## Population

The US Census Bureau 2021 population estimate of the Town of Surfside is 5,531 full-time residents and was 5,689 per the 2020 US Census. This figure does not capture the many visitors who come to enjoy the excellent beaches and lifestyle opportunities.

## Demographics

The information below reflects the 2020 US Census data. Data comes from the US Census Bureau Fact Finder website.

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

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

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

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

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

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

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

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

### 2010 US Census Data:

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

### 2020 US Census Bureau Quick Facts:

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

## **Incorporation**

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

## **Form of Government**

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

## **Surfside’s Town Commission**

The Town Commission consists of five elected representatives: Mayor, Vice-Mayor, and three Commissioners who are elected for two-year terms. The present Town Commission was elected in March 2022.

## **The Incumbent Commission**

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

- ✓ Mayor Shlomo Danzinger
- ✓ Vice Mayor Jeffrey Rose
- ✓ Commissioner Fred Landsman
- ✓ Commissioner Marianne Meisheid
- ✓ 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 Shlomo Danzinger:  
[sdanzinger@townofsurfsidefl.gov](mailto:sdanzinger@townofsurfsidefl.gov)

Vice Mayor Jeffrey Rose:  
[jrose@townofsurfsidefl.gov](mailto:jrose@townofsurfsidefl.gov)

Commissioner Fred Landsman:  
[flandsman@townofsurfsidefl.gov](mailto:flandsman@townofsurfsidefl.gov)

Commissioner Marianne Meisheid:  
[mmeisheid@townofsurfsidefl.gov](mailto:mmeisheid@townofsurfsidefl.gov)

Commissioner Nelly Velasquez:  
[nvelasquez@townofsurfsidefl.gov](mailto: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](http://www.townofsurfsidefl.gov)) to verify the dates of all meetings.

## Communications:

There are a number of ways that residents can be informed about actions taken by the Town Commission or other Town events. One way is to attend a Commission meeting. If you cannot attend a meeting, it usually may be viewed on the Town's government access cable station on Channel 663.

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

<http://www.townofsurfsidefl.gov>

## Town Facilities / Contact Information

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

### Town Hall

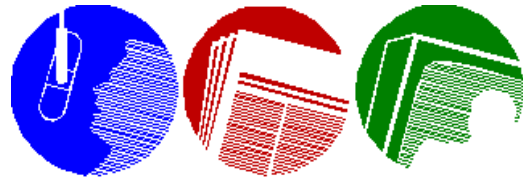
9293 Harding Avenue  
Surfside, FL 33154  
305-861-4863

### Police Department (non-emergency)

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

### Parking Lots

Call 305-861-4862 for more information.



### Tourist Bureau

9301 Collins Avenue  
Surfside, FL 33154  
305-864-0722

### Community Center

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

### Tennis Center

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

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

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

### Hawthorne Tot Lot (Playground)

Hawthorne Ave & 90th Street

### Dog Park

Byron Ave & 93rd Street





**QuickFacts**

**Surfside town, Florida; Miami-Dade County, 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	United States
<b>Population Estimates, July 1 2021, (V2021)</b>	△ 5,531	△ 2,662,777	△ 331,893,745
<b>PEOPLE</b>			
<b>Population</b>			
<b>Population Estimates, July 1 2021, (V2021)</b>	△ 5,531	△ 2,662,777	△ 331,893,745
Population estimates base, April 1, 2020, (V2021)	△ 5,679	△ 2,701,767	△ 331,449,281
Population, percent change - April 1, 2020 (estimates base) to July 1, 2021, (V2021)	△ -2.6%	△ -1.4%	△ 0.1%
Population, Census, April 1, 2020	5,689	2,701,767	331,449,281
Population, Census, April 1, 2010	5,744	2,496,435	308,745,538
<b>Age and Sex</b>			
Persons under 5 years, percent	△ 5.7%	△ 5.5%	△ 5.7%
Persons under 18 years, percent	△ 27.2%	△ 20.2%	△ 22.2%
Persons 65 years and over, percent	△ 23.8%	△ 16.9%	△ 16.8%
Female persons, percent	△ 55.0%	△ 51.0%	△ 50.5%
<b>Race and Hispanic Origin</b>			
White alone, percent	△ 86.4%	△ 79.2%	△ 75.8%
Black or African American alone, percent (a)	△ 0.0%	△ 17.4%	△ 13.6%
American Indian and Alaska Native alone, percent (a)	△ 0.0%	△ 0.3%	△ 1.3%
Asian alone, percent (a)	△ 0.7%	△ 1.6%	△ 6.1%
Native Hawaiian and Other Pacific Islander alone, percent (a)	△ 0.0%	△ 0.1%	△ 0.3%
Two or More Races, percent	△ 4.3%	△ 1.3%	△ 2.9%
Hispanic or Latino, percent (b)	△ 44.9%	△ 69.1%	△ 18.9%
White alone, not Hispanic or Latino, percent	△ 53.6%	△ 13.6%	△ 59.3%
<b>Population Characteristics</b>			
Veterans, 2016-2020	62	47,227	17,835,456
Foreign born persons, percent, 2016-2020	46.6%	54.0%	13.5%
<b>Housing</b>			
Housing units, July 1, 2021, (V2021)	X	1,084,353	142,153,010
Owner-occupied housing unit rate, 2016-2020	59.1%	51.6%	64.4%
Median value of owner-occupied housing units, 2016-2020	\$619,300	\$310,700	\$229,800
Median selected monthly owner costs -with a mortgage, 2016-2020	\$3,349	\$1,882	\$1,621
Median selected monthly owner costs -without a mortgage, 2016-2020	\$1,388	\$631	\$509
Median gross rent, 2016-2020	\$1,631	\$1,373	\$1,096
Building permits, 2021	X	13,393	1,736,982
<b>Families &amp; Living Arrangements</b>			
Households, 2016-2020	2,285	902,200	122,354,219
Persons per household, 2016-2020	2.48	2.95	2.60
Living in same house 1 year ago, percent of persons age 1 year+, 2016-2020	77.5%	88.2%	86.2%
Language other than English spoken at home, percent of persons age 5 years+, 2016-2020	72.1%	75.0%	21.5%
<b>Computer and Internet Use</b>			
Households with a computer, percent, 2016-2020	94.2%	92.4%	91.9%
Households with a broadband Internet subscription, percent, 2016-2020	82.2%	80.0%	85.2%
<b>Education</b>			
High school graduate or higher, percent of persons age 25 years+, 2016-2020	97.6%	81.8%	88.5%
Bachelor's degree or higher, percent of persons age 25 years+, 2016-2020	55.3%	30.7%	32.9%
<b>Health</b>			

With a disability, under age 65 years, percent, 2016-2020	5.8%	5.9%	8.7%
Persons without health insurance, under age 65 years, percent	△ 13.1%	△ 19.4%	△ 10.2%
<b>Economy</b>			
In civilian labor force, total, percent of population age 16 years+, 2016-2020	56.8%	63.0%	63.0%
In civilian labor force, female, percent of population age 16 years+, 2016-2020	57.0%	57.3%	58.4%
Total accommodation and food services sales, 2017 (\$1,000) (c)	113,450	11,060,042	938,237,077
Total health care and social assistance receipts/revenue, 2017 (\$1,000) (c)	10,004	21,236,142	2,527,903,275
Total transportation and warehousing receipts/revenue, 2017 (\$1,000) (c)	NA	29,864,739	895,225,411
Total retail sales, 2017 (\$1,000) (c)	70,835	45,110,749	4,949,601,481
Total retail sales per capita, 2017 (c)	\$12,334	\$16,651	\$15,224
<b>Transportation</b>			
Mean travel time to work (minutes), workers age 16 years+, 2016-2020	32.4	32.5	26.9
<b>Income &amp; Poverty</b>			
Median household income (in 2020 dollars), 2016-2020	\$57,775	\$53,975	\$64,994
Per capita income in past 12 months (in 2020 dollars), 2016-2020	\$42,660	\$29,598	\$35,384
Persons in poverty, percent	△ 12.2%	△ 15.0%	△ 11.4%
<b> BUSINESSES</b>			
<b>Businesses</b>			
Total employer establishments, 2020	X	90,482	8,000,178
Total employment, 2020	X	1,009,024	134,163,349
Total annual payroll, 2020 (\$1,000)	X	51,381,658	7,564,809,878
Total employment, percent change, 2019-2020	X	1.3%	0.9%
Total nonemployer establishments, 2019	X	576,770	27,104,006
All employer firms, Reference year 2017	180	74,627	5,744,643
Men-owned employer firms, Reference year 2017	S	43,312	3,480,438
Women-owned employer firms, Reference year 2017	S	15,974	1,134,549
Minority-owned employer firms, Reference year 2017	S	38,353	1,014,958
Nonminority-owned employer firms, Reference year 2017	S	29,341	4,371,152
Veteran-owned employer firms, Reference year 2017	S	2,826	351,237
Nonveteran-owned employer firms, Reference year 2017	S	66,735	4,968,606
<b> GEOGRAPHY</b>			
<b>Geography</b>			
Population per square mile, 2020	10,213.6	1,422.1	93.8
Population per square mile, 2010	10,067.9	1,315.5	87.4
Land area in square miles, 2020	0.56	1,899.90	3,533,038.28
Land area in square miles, 2010	0.57	1,897.72	3,531,905.43
FIPS Code	1270075	12086	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., V2021) refers to the final year of the series (2020 thru 2021). Different vintage years of estimates are not comparable.

Users should exercise caution when comparing 2016-2020 ACS 5-year estimates to other ACS estimates. For more information, please visit the [2020 5-year ACS Comparison Guidance](#) page.

#### 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

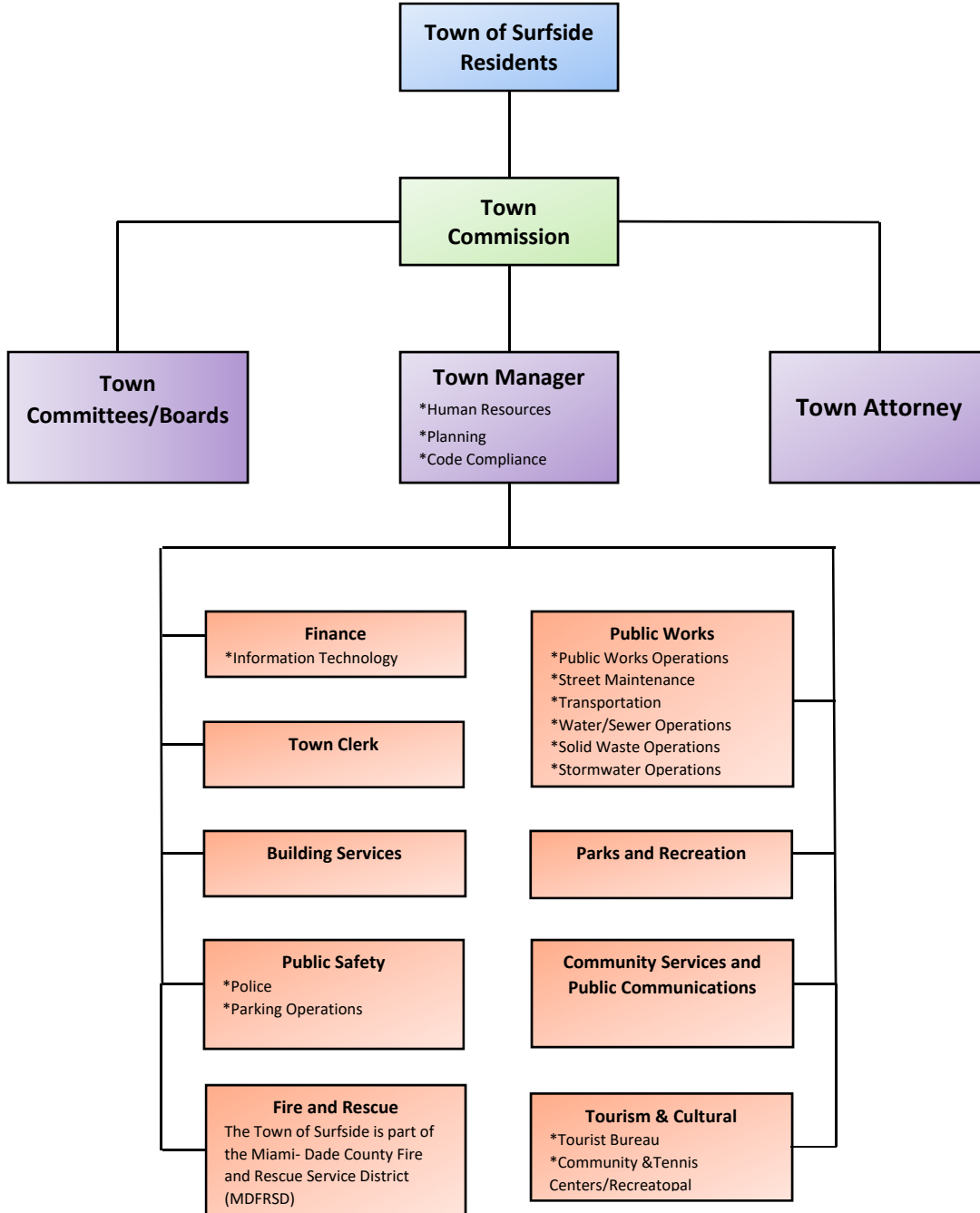
QuickFacts data are derived from: Population Estimates, American Community Survey, Census of Population and Housing, Current Population Survey, Small Area Health Insurance Estimates, Small Area Income and F Estimates, State and County Housing Unit Estimates, County Business Patterns, Nonemployer Statistics,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

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# Town of Surfside Government Structure



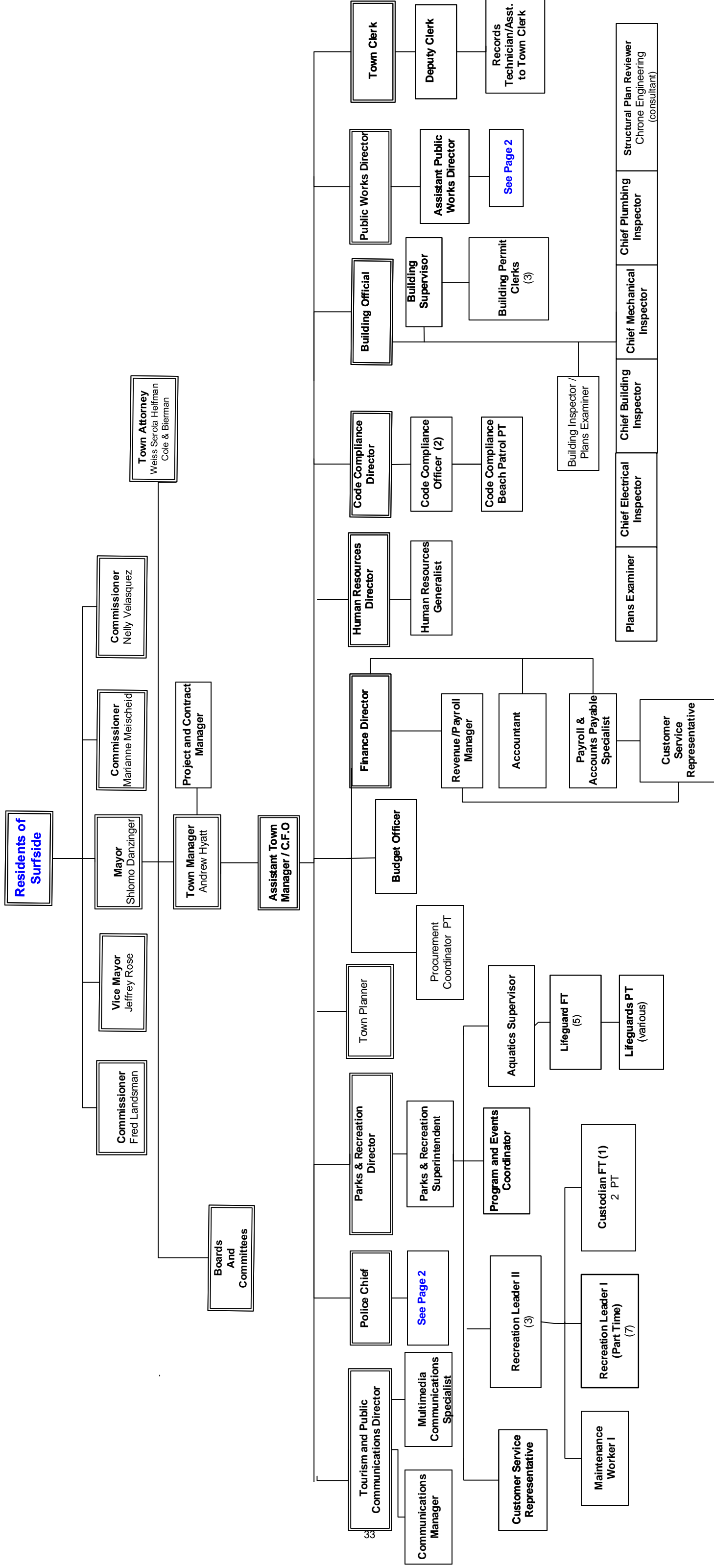




**Town of Surfside**  
 9293 Harding Avenue  
 Surfside, FL 33154

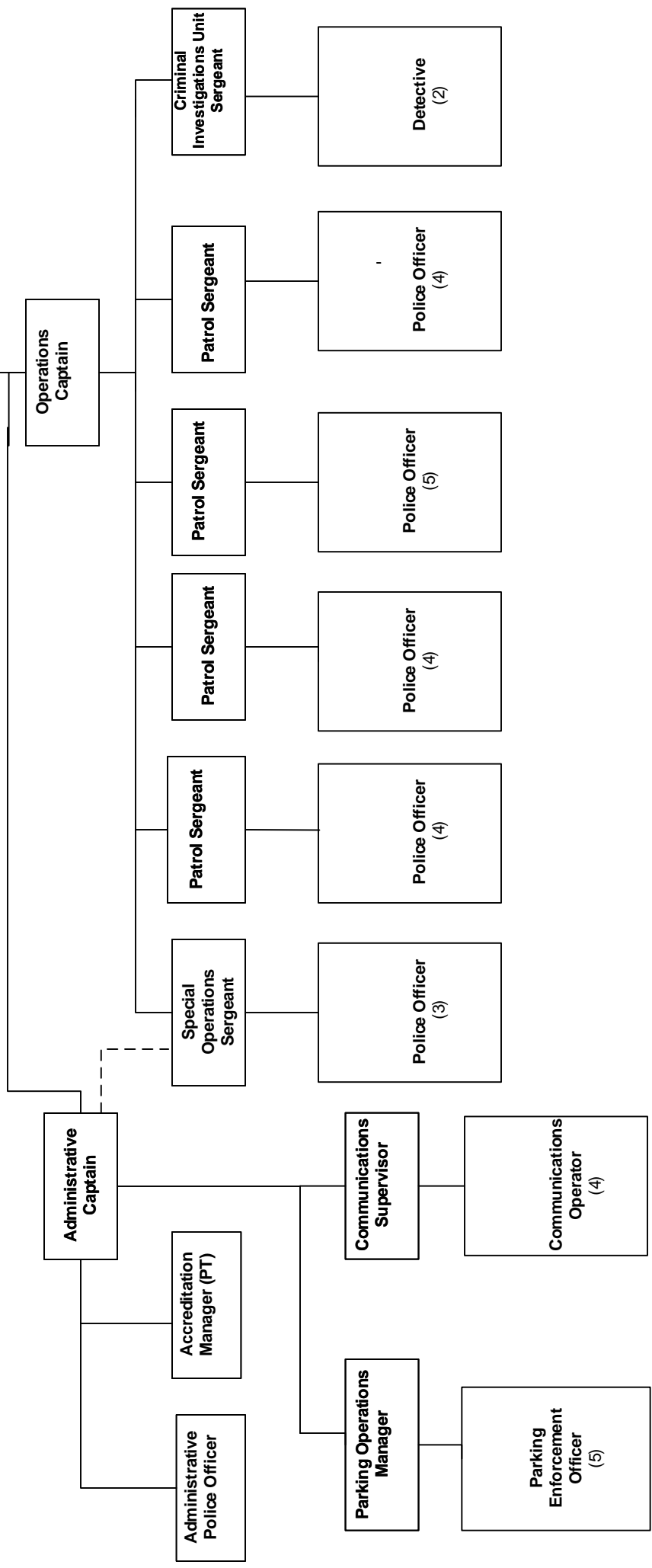
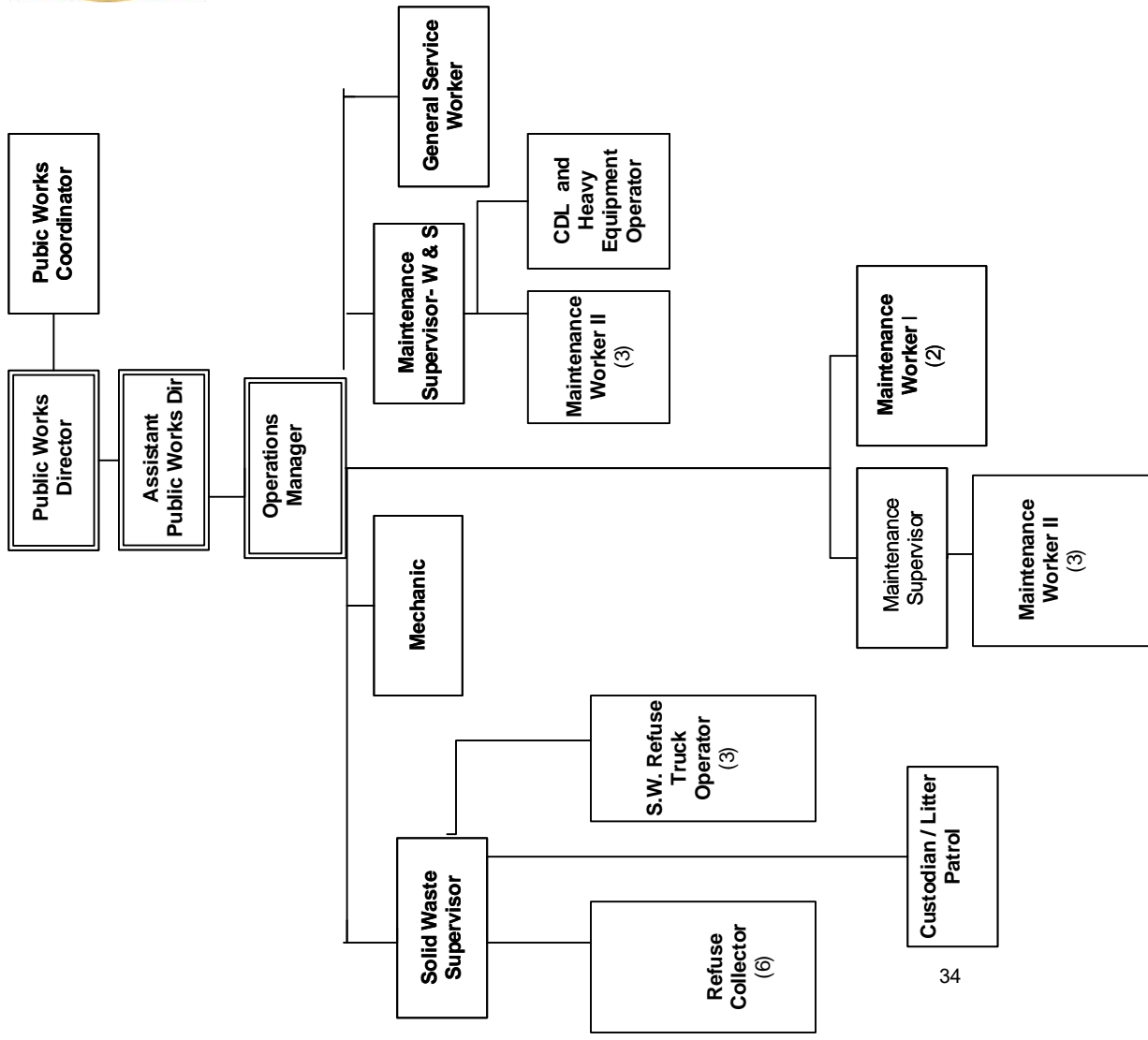


**Government Structure**  
 (As of October 1, 2022)





**Town of Surfside**  
**9293 Harding Avenue**  
**Surfside, FL 33154**  
**Government Structure**  
**(As of October 1, 2022)**



( ) = 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: (305) 861-4863

## **Town Attorney Department**

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

## **Town Clerk Department**

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

## **Finance Department**

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

## **Parks and Recreation Department**

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

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

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

## **Public Safety Department**

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

## **Code Compliance Division**

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

## **Public Works Department**

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

**Tourist Bureau**

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

Phone: (305) 864-0722

**Building Services Department**

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

Phone: (305) 861-4863

## **Administration Contacts**

**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, Rogelio J. Torres, Jr.**  
(305) 861-4862  
rtorres@townofsurfsidefl.gov

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

**Finance Director, Javier Collazo**  
(305) 861-4863  
jcollazo@townofsurfsidefl.gov

**Town Clerk, Sandra McCreedy**  
(305) 861-4863  
smccreedy@townofsurfsidefl.gov

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

**Tourism & Communications Director, 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, Judith Frankel**  
(305) 861-4863  
jfrankel@townofsurfsidefl.gov

**Public Works Director, Hector Gomez**  
(305) 861-4863  
hgomez@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, 9) new capital outlay (expenditures), and 10) revenue trends.





# Budget Overview

## Policy Document

The Budget indicates: 1) the services the Town will provide during the twelve-month period beginning October 1, 2022 and ending September 30, 2023, 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 2022) adopted budget to the recommended upcoming year (FY 2023), 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 2023, for example, means the fiscal year running October 1, 2022 through September 30, 2023.

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

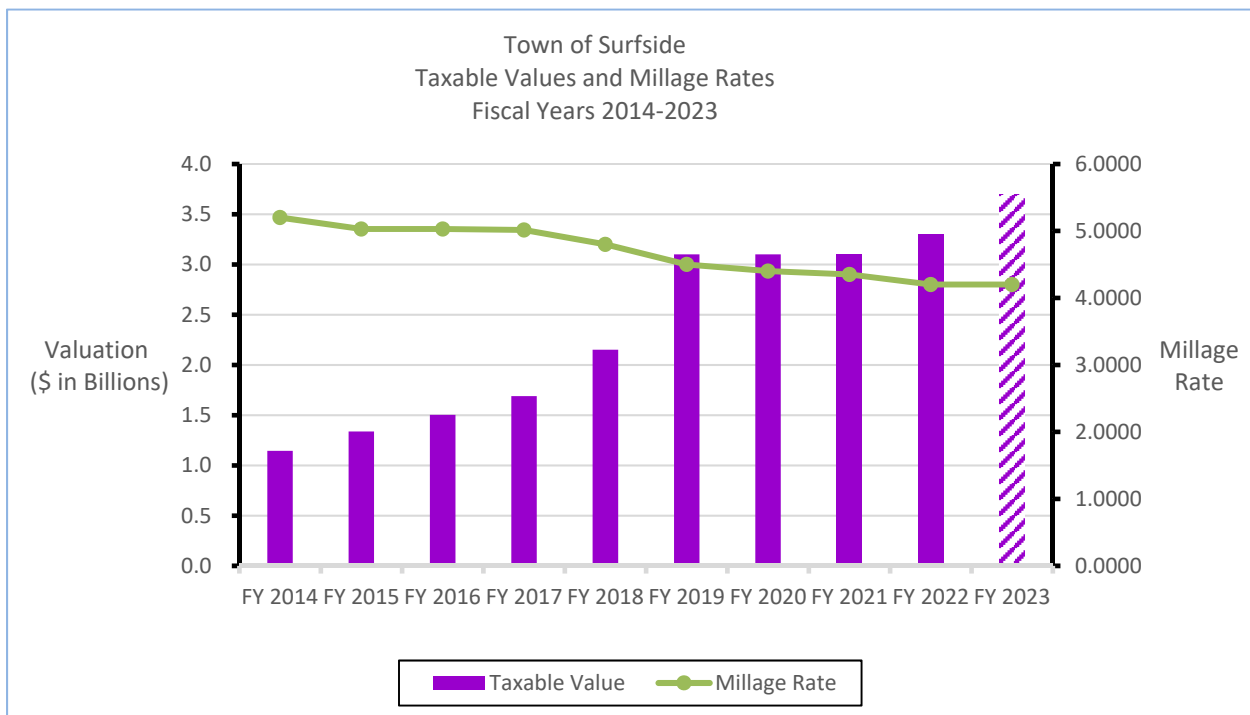
This document serves four main purposes: 1) policy and priority establishment, 2) operational guidance, 3) financial planning, and 4) communication and strives to meet these four purposes in the most transparent manner possible.

The Town of Surfside Fiscal Year 2023 Annual Budget was adopted on September 28, 2022. The budget was developed to ensure the Town’s exceptional level of service delivery and programming to our residents continues; investments are made in Town assets, recreational amenities, and utility infrastructure; and a solid financial position is maintained. It is a plan to allocate the Town’s resources to provide quality service to Town residents and improve the quality of life in the community; invest in equipment for effective Town communications, enhance public safety, enhance community programming; work to improve Town resiliency; make upgrades to Town facilities; improve safety, maintenance and operations of cultural and recreational features; and prioritize long-term financial sustainability by increasing reserves to plan for future capital needs, contingencies, resiliency, and disaster recovery.

The adopted net operating budget for Fiscal Year 2023 for all funds totals \$42,504,153.

**Highlights of the Fiscal Year 2023 budget:**

- Total taxable assessed property value is \$3,651,048,630, a net increase of \$358.8 million, or 10.9%.
- New construction projects added to the tax roll amounted to \$1.8 million.
- Existing property taxable values increased by \$357.0 million from the prior fiscal year.
- Operating millage rate maintained 4.2000 mills levied on every \$1,000 of taxable property value. The millage rate combined with the net increase in assessed values will generate approximately \$1.4 million more net property tax revenue.



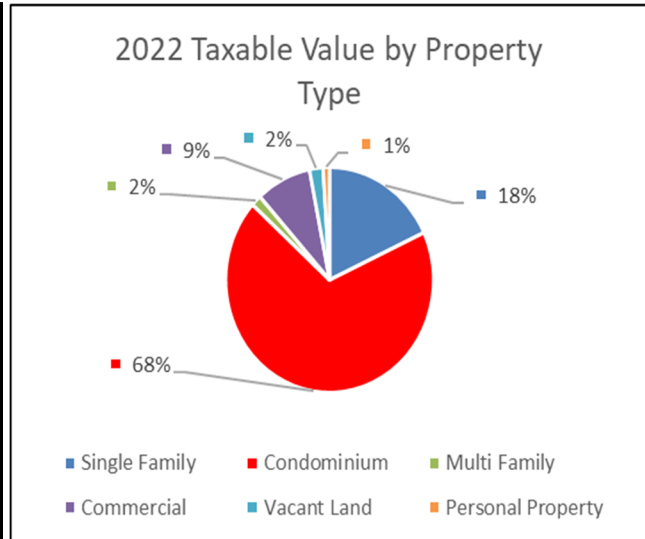
## Property Taxes

The Town's taxable property value is \$3.651 billion, a 10.9% increase from last year. The Fiscal Year 2023 adopted budget maintains the operating millage rate of 4.2000. The adopted operating millage rate is 13.2% 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 \$14.6 million to the General Fund and represents 79.9% of total General Fund revenues.

10-Year Property Trend				
Fiscal Year	Taxable Value	% Change in Taxable Value	Millage Rate	General Fund Tax Revenue*
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
2022-23	\$3,651,048,630	10.9%	4.2000	\$14,567,684

\*Budgeted at 95%

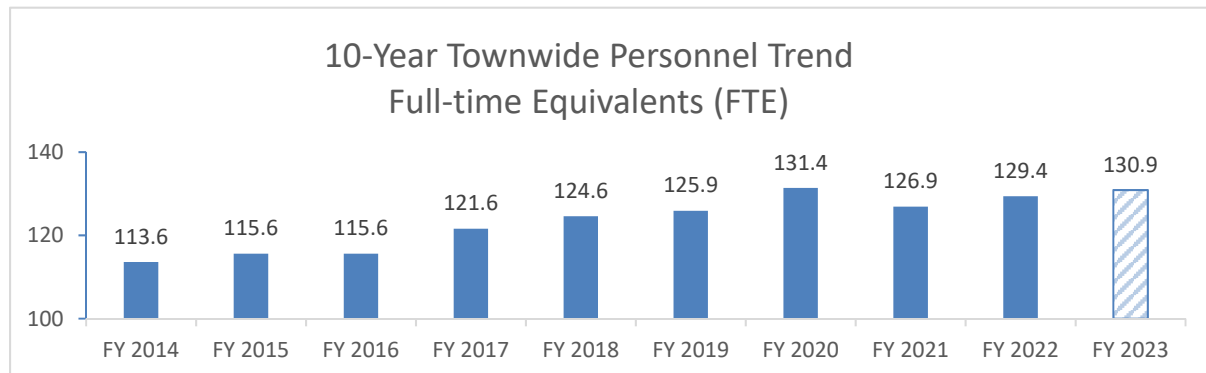


## Staffing

In Fiscal Year 2023, the number of full-time equivalents (FTEs) in the Town is 130.9, a net increase of 1.5 FTEs across all funds over Fiscal Year 2022.

The additions for FY 2023 are 1 FTE for Human Resources allocated to the General Fund, 1 FTE for Planning allocated to the General Fund, 1 FTE for Building allocated in the Building Fund which is fully offset by the elimination of 2 PT positions in the Building Fund, and 1 FTE for Parking allocated to the Parking Fund. The elimination of 1.5 FTEs in Tourist Resort Fund for staffing of an additional life guard tower that was not needed reduced the position count further.

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



Staff position changes for Fiscal Year 2023:

General Fund

Additions:

One (1) full-time Human Resources Generalist

One (1) full-time Town Planner

Tourist Resort Fund

Cultural/Community & Tennis Centers:

Deletions:

One (1) full-time Lifeguard (additional lifeguard tower station not needed)

One (1) part-time Lifeguard (additional lifeguard tower station not needed)

Building Fund

Additions:

One (1) full-time Building Inspector/Plans Examiner

Deletions:

One (1) part-time Building Inspector

One (1) part-time Plans Examiner

Personnel Services costs represent 34% of the net operating budget and 51% of the General Fund operating budget.

- The Public Safety FOP Collective Bargaining Agreement contract is being negotiated and will be in place during Fiscal Year 2023. The budget does not reflect annual changes. The FY 2023 budget will be amended for the annual changes when a new three-year contract is ratified
- General town employee salary adjustments are merit based and a merit pool is funded for those adjustments.
- The annual contribution to the Town's retirement plan was projected using the Town's net minimum funding contribution rates based on actuarially determined payroll costs for October 1, 2021 as follows: 26.2% for the Public Safety FOP and 15.6% for general employees. The Town's minimum required contribution of \$1,333,275, an additional \$125,000 Town contribution toward fully funding the retirement plan over time, and \$50,000 for a pre-paid contribution reserve are funded.
- Health insurance benefits – 5% increase from the prior year based on a 2.54% negotiated renewal rate and the change in employee benefit elections.

**Capital Improvements**

In Fiscal Year 2023 the Town will appropriate \$1,334,500 to fund the following new capital projects:

- |   |             |
|---|-------------|
| ○ Dune Resiliency & Beautification - Design             | \$ 72,000   |
| ○ Commission Chambers AV Upgrade                        | \$ 95,000   |
| ○ Kayak Launch  | \$ 117,500  |
| ○ 91 <sup>st</sup> Street – Surfside Blvd. Improvements | \$1,050,000 |

The 96<sup>th</sup> Street Park reconstruction project is currently in the construction procurement stage. The Town appropriated \$3,321,640 for this project through Fiscal Year 2022. Factors impacting the Town's capital project costs are inflation, pricing for construction inputs, supply chain constraints and competition with private sector construction. The Town is aware that this will influence construction bids for the 96<sup>th</sup> Street Park, and a potential funding gap will result.

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

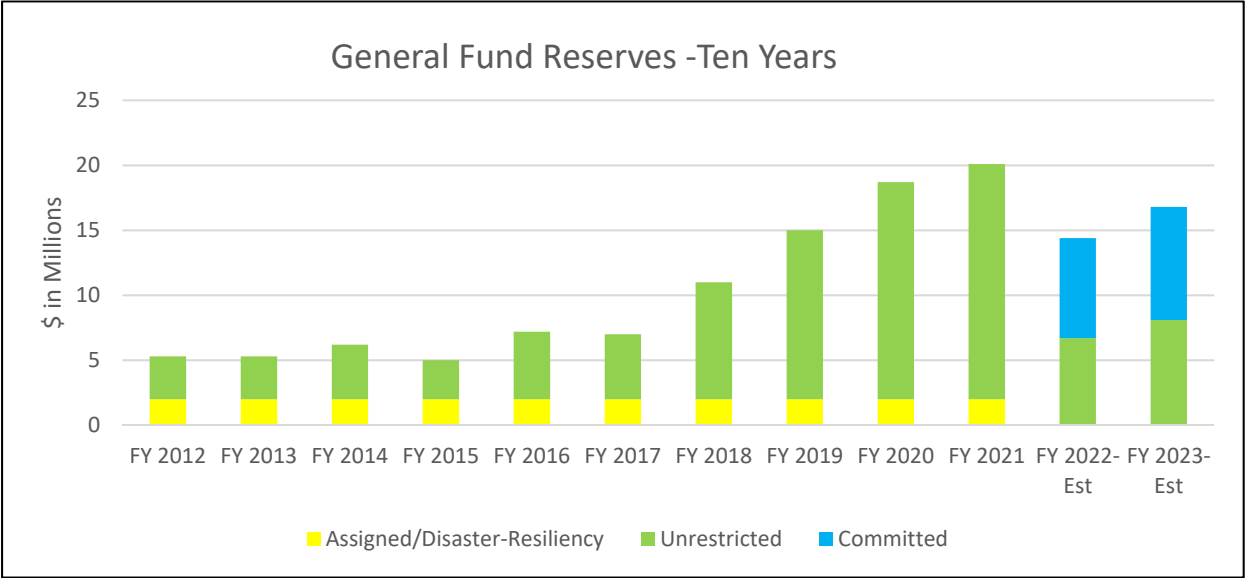
### **Annual net operating budget and capital improvements**

	<b>FY 2022 Budget</b>	<b>FY 2023 Budget</b>	<b>\$ Change</b>	<b>% Change</b>
Net Operating Budget	\$30,847,405	\$41,169,653	\$10,322,248	33.46%
Capital Improvements (CIP)	332,500	1,334,500	\$1,002,000	
<b>Total</b>	<b>\$31,179,905</b>	<b>\$42,504,153</b>	<b>\$11,324,248</b>	<b>33.46%</b>

	<b>FY 2022 Budget</b>	<b>%</b>	<b>FY 2023 Budget</b>	<b>%</b>	<b>\$ Change</b>	<b>% Change</b>
Net Operating Budget						
General Fund	\$16,592,940	53.8%	\$18,223,012	44.3%	\$1,630,072	9.82%
Special Revenue Funds						
Tourist Resort Fund	3,517,323	11.4%	6,711,155	16.3%	3,193,832	90.80%
Police Forfeiture Fund	107,159	0.3%	48,400	0.1%	(58,759)	-54.83%
Municipal Transportation Fund	287,097	0.9%	338,126	0.8%	51,029	17.77%
Building Fund	1,125,469	3.6%	1,189,791	2.9%	64,322	5.72%
Enterprise Funds						
Water and Sewer Fund	4,473,190	14.5%	5,019,616	12.2%	546,426	12.22%
Municipal Parking Fund	1,264,180	4.1%	1,616,544	3.9%	352,364	27.87%
Solid Waste Fund	1,811,003	5.9%	1,910,784	4.6%	99,781	5.51%
Stormwater Fund	889,000	2.9%	4,831,242	11.7%	3,942,242	443.45%
Internal Service						
Fleet Management Fund	780,044	2.5%	1,280,983	3.1%	500,939	64.22%
<b>Total Net Operating Budget</b>	<b>\$30,847,405</b>	<b>100.0%</b>	<b>\$41,169,653</b>	<b>100.0%</b>	<b>\$10,322,248</b>	<b>33.46%</b>

### **General Fund Reserves**

The Fiscal Year 2023 budget will continue to improve the Town's financial stability with an increase in General Fund reserves of \$2,371,590. The total General Fund ending fund balance is projected at \$16,808,241 - unrestricted balance \$6,732,163, committed reserves \$8,721,494.





Development of the FY 2023 Budget was guided by the Town's Goals as outlined below.

## TOWN PRIORITIES AND GOALS

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

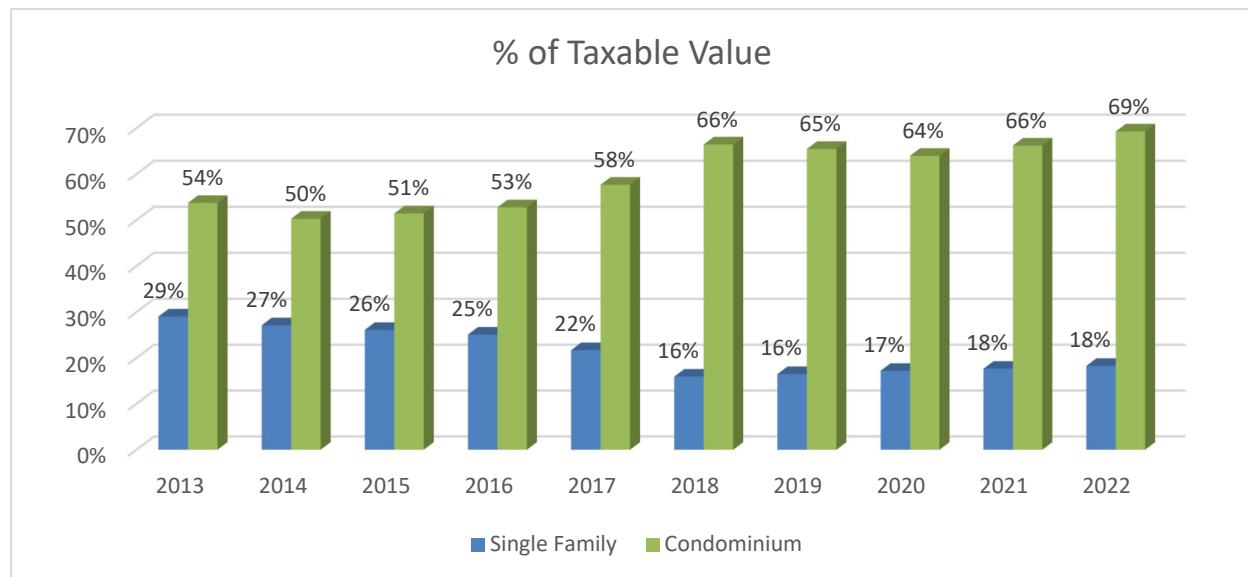
## Priorities & Issues

At the Town Commission's Visioning Budget Workshop held on April 12, 2022, 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 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. Infill development has shifted the percentage of property tax derived from single-family residential property lower and the Town's condominium development projects have diversified and strengthened the tax base. The following table reflects this effect over a ten-year period.



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, invest in capital projects, 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 by maintaining the millage rate of 4.2000 mills.

The FY 2023 Adopted Annual Budget is a balanced budget. A balanced budget is defined as one in which the estimated revenues, including balances brought forward from prior fiscal years, are equal to the total appropriations for expenditures and reserves. The budget is focused on implementing the Town's priorities and is highlighted by the following:

- Ad valorem revenue in the General Fund will increase by \$1,431,568. The Town will maintain the rate of 4.2000 mills in FY 2023. This will support the Town's objective of maintaining a millage rate that will provide financial stability to fund current and future one-time capital and infrastructure projects.
- Build General Fund Reserves with an increase of \$2,371,590
- Investments to improve Town communications
- Investments in safety equipment
- Enhancements to cultural and recreational programs
- Increased maintenance of Town amenities and natural resources
- Investment for new community cultural and recreational facilities
- Funding to streamline the building permit process
- Investments in equipment and infrastructure
- Resiliency initiatives
- Business District parking initiatives
- Funding for Capital Improvement Projects

The Town continued to experience an uptick to resort tax revenue during FY 2022 mainly from robust tourism at the three primary hotels in Surfside, strong consumer demand driving restaurant dining, and the overall strength of the regional and local economy. Growth from those revenues is projected to generate 4% more revenue in FY 2023 over FY 2022 as economic activity from tourism levels out after the major impact the COVID-19 pandemic had on Florida's local tourism economy. It is important to note that 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 1.3741 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. Annual rate increases to user fees to cover the pass-through costs to the Town for water purchases and sewage disposal, and operating/ maintenance of the Town's utilities (water/sewer/stormwater) were approved by the Town Commission in September 2022. The FY 2023 budget includes those annual increases to flow rates (3) and base charges (2%) in service revenue projections. Solid waste user rates will increase 4% in FY 2023 to mitigate the Town's disposal costs which are adjusted annually based on the Consumer Price Index.

## BUDGET PREPARATION CALENDAR

Date	Description	Time
04/12/22	Budget Goals and Objectives Workshop with Town Commission to set forth funding priorities for the new fiscal year	April 12 5:00pm
	Distribution of Departmental Budget Package to Department Directors	April
	Submission of Department Budget Requests to Finance Department Due	April
	Departmental Budget Meetings for Review with Town Manager	April/May
06/01/22	Miami Dade Property Appraiser 2022 Assessment Roll Estimate	June 1
06/14/22	Town Commission Budget Workshop	June 14 5:00pm
06/14/22	Regular Town Commission Meeting	June 14 7:00pm
	Fiscal Year 2023 Proposed Budget Delivered to the Town Commission	July
07/01/22	Miami-Dade Property Appraiser Certified Taxable Value	July 1
07/12/22	Town Commission Special Meeting - Budget Presentation and Discussion, Accept Town Manager's Proposed Millage Rate	July 12 5:00pm
08/04/22	Notification of Property Appraiser of Proposed Millage Rate; Rolled-back Rate; and Date, Time, and Meeting Place of the Tentative Budget Hearing	August 4
09/13/22	First Public Hearing	September 13 5:01pm
09/13/22	Regular Town Commission Meeting	September 13 7:00pm
09/13/22	Final Assessment Resolution for Solid Waste	September 13
09/25/22	Budget Summary and Notice of Hearing Published	September 25
09/28/22	Second Public Hearing	September 28 5:01pm
10/01/22	Fiscal Year 2023 Begins	October 1
09/08/22	Miami Dade County First Public Budget Hearing	September 8
07/27/22	Miami Dade County Public Schools First Public Budget Hearing	July 27
09/20/22	Miami-Dade County Second Public Budget Hearing	September 20
09/07/22	Miami-Dade County Public Schools Second Public Budget Hearing	September 7

## **THE BUDGET PROCESS**

The fiscal year for the Town of Surfside begins on October 1<sup>st</sup> of each year and ends September 30<sup>th</sup> of the following year pursuant to Florida Statute. Budget development and management is a year-round process.

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

### **Budget Calendar**

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

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

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

Departments are encouraged to review prior spending as a way of reminding themselves of on-going obligations and not as a way to establish a guaranteed base funding level on which to build. Each request for funding must be accompanied by a detailed justification. Each year the departments also submit requests for capital outlay (expenditures) and capital improvement projects. Items that qualify as capital outlay are those that cost \$5,000 or more and result in a fixed asset for the Town. Items that qualify as capital improvement projects are capital assets whose cost is at least \$25,000 and which have a useful life of not less than three years.

Capital Improvement Program (CIP) Projects are forecast in the Five-Year Capital Improvement Plan to allow for advanced planning. The CIP development process involves the efforts of all departments, policy direction by the Town Commission, coordination with several outside agencies, and coordination with external service providers. Often citizen advisory groups are involved as well. Multi-year CIP projects are reviewed during budget workshops and are included as a part of the budget development.

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

The Town Manager will meet with the Town Commission at a July budget discussion to formally present the proposed budget document, discuss a millage rate, and to receive Town Commission direction. The public is invited to attend, but the meeting is not a public hearing per se. The budget meeting provides an opportunity for the Mayor and Town Commission to seek clarification on proposed items, often from department directors, and to provide policy direction to the Town Manager. Two public hearings required by Florida law occur in September 2022.

### **Town Commission Approval**

A current year proposed millage rate is required before August 4, 2022. This is the rate which is reflected on the preliminary tax statement (TRIM statement) sent to each property owner in the Town during the summer. This rate becomes the “not-to-exceed” rate to fund the Town’s budget, which may be lowered without a requirement to re-notice property owners

Two public hearings are conducted to obtain community comments prior to September 30<sup>th</sup>. Proposed millage rates and a proposed budget are adopted at the first hearing. The final millage rate and final budget are adopted by resolution at the second public hearing. At these meetings the budget document implicitly becomes the agreed resource allocation guide for the coming fiscal year. A summary budget document is adopted by Town Commission to provide appropriations to fund the budget allocations. The first hearing was held on September 13, 2022 and the second hearing on September 28, 2022.

### **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 2021 and is presented in the form of an Annual Comprehensive Financial Report (ACFR). The external auditor provided an unqualified (clean) audit opinion for that period.

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

### **Budget Amendment Process**

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

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

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

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

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

### **Transparency**

In FY 2014, the Town Commission greatly enhanced the citizen's ability to understand the Town's finances and to ensure that Town funds were handled in the most fiscally responsible manner possible. Evidence of this policy include the ACFR report which provides greatly expanded information regarding the annual audit. Posting weekly check registers on the Town's website ensures that everyone



interested in Town finances can determine exactly which vendors receive payments from the Town. The monthly Town Commission agenda also includes a year to date budget to actual summary to reflect how the Town is doing in relation to the projected financial outcomes complete with fund balances. This identifies trends early so that corrective action is taken before a trend becomes a problem.

The Town also prepared a Five-Year Financial Forecast for Fiscal Years 2023-2027 to analyze and capture the impacts of certain known developments within the Town, real and personal property tax changes, resort tax revenue growth, determine if current policies will result in adequate reserves over a five-year horizon, and to analyze current 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.

## Long Range Planning

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

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

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

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

**Town of Surfside Comprehensive Plan**, the purpose of the Town's Comprehensive Plan, besides satisfying requirements of the Florida State Statutes, is to provide the principles, guidelines, standards, and strategies for the orderly and balanced future economic, social, physical, environmental, and fiscal development of the Town that reflects community commitments to implement the Plan and its elements – basically it is a growth management document.

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

### Planning to Guide Budget Development

The Town Commission holds 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 April 12, 2022. 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 2023 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 2023-2027**

(link - [2023-2027-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, 2023 through September 30, 2027. It serves as a baseline forecast against which the effects of certain policy and/or funding decisions may be compared. The Town prepared a Five-Year Financial Forecast for Fiscal Years 2023-2027 to analyze and capture the impacts of certain known developments within the Town, real and personal property tax changes, resort tax revenue growth, determine if current policies will result in adequate reserves over a five year horizon, and to analyze current policies to promote the sustainability of Town services and rate structures. This Five-Year Financial Forecast informs many policy discussions by the Town Commission and various citizen advisory groups.

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

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

## COMPREHENSIVE PLAN

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

The Florida Statutes also require local governments to evaluate and assess the overall performance of their Comprehensive Plans at least every seven years and determine if changes are required. Since initial adoption in 1989, the Town's Comprehensive Plan has been amended several times as well as updated to meet State Statutes. Below is a brief summary of the major amendments.

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

The Comprehensive Plan is comprised of the following elements:

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

### Future Land Use

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

### Transportation

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

## **Housing**

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

## **Infrastructure**

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

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

## **Coastal Management**

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

## **Conservation**

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

## **Recreation and Open Space**

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

## **Intergovernmental Coordination**

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

## **Capital Improvements**

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

## **Public School Facilities**

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

## **FY 2023 LEGISLATIVE OUTLOOK**

### **State Legislation**

The Fiscal Year 2022 Florida State Legislature convened January 11, 2022, and adjourned on March 14, 2022 after passing a \$109 billion budget. Two Special Sessions were called after the Regular Session adjourned. The first Special Session convened on April 19, 2022 to produce a new map for congressional voting districts in Florida after the Governor vetoed the initial map and districts approved in Bill CS/SB 102. This redistricting was triggered by population data in the United States Decennial Census of 2020. The second Special Session convened on May 23, 2022 to consider legislation related to property insurance, reinsurance, changes to the Florida Building Code to improve the affordability of property insurance, appropriations, and other subject areas.

In 2022, 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 851/SB 706: School Concurrency

The bill provides that school concurrency is deemed satisfied when the developer tenders a written legally binding commitment, rather than actually executes such commitment, to provide mitigation proportionate to the demand created by the development. A district school board must notify the local government that capacity is available for the development within 30 days after receipt of the developer's commitment. The bill also provides that such mitigation paid by a developer, rather than being immediately directed toward a school capacity improvement, may be set aside and not spent until an appropriate improvement is identified. Effective July 1, 2022. Fiscal Impact: This bill is not expected to have a fiscal impact on the Town.

#### CS/SB 518: Private Property Rights to Prune, Trim, and Remove Trees

The bill revises the 2019 provision to provide clarity and precision to the operation of the law. The bill provides that a local government may not burden a property owner's rights to prune, trim, or remove trees on his or her own property if the tree "poses an unacceptable risk" to persons or property. Under the bill, a tree poses an unacceptable risk if removal is the only means of practically mitigating its risk below moderate as outlined in Best Management Practices – Tree Risk Assessment, Second Edition (2017). The bill also describes the documentation that must be produced by an arborist or landscape architect in determining that a tree poses an unacceptable risk. It also clarifies the applicability of the law by defining "residential property" to mean a single-family detached building located on an existing lot actively used for single-family residential purposes. Effective: July 1, 2022. Fiscal Impact: This bill is not expected to have a fiscal impact on the Town.

#### CS/HB 481: Temporary Underground Power Panels

The bill prohibits counties and municipalities from enacting ordinances, regulations, or policies preventing an electric utility from installing a temporary underground (TUG) power panel during construction. The TUG power panel must meet the requirements of Article 590 of the 2020 National Electrical Code. After an initial inspection of a TUG power panel, a county or municipality is prohibited from requiring a subsequent inspection as a condition for issuance of a certificate of occupancy. The bill does not apply to a municipality that owns or operates an electric utility with

100,000 customers or less if the municipality's ordinance, regulation, or policy applies only to its own operations as an electric utility. Effective: July 1, 2022. Fiscal Impact: This bill is not expected to have a fiscal impact on the Town.

CS/SB 1046: Public Records/Law Enforcement Geolocation Information

The bill provides exemption from public records requirements for law enforcement geolocation information held by law enforcement agency; provides retroactive applicability; provides for future legislative review & repeal of exemption; provides statement of public necessity. Effective: May 12, 2022. Fiscal Impact: This bill is not expected to have a fiscal impact on the Town.

CS/CS/HB 7001: Implementation of the Constitutional Prohibition Against Lobbying by a Public Officer

The bill creates ss. 112.3121 and 112.3122, F.S., to implement the constitutional amendment prohibiting lobbying by certain public officers both during public office and for a six-year period following vacation of public office. The bill provides definitions for terms that have no clear constitutional definition. It provides that the prohibitions apply to persons in public office on or after December 31, 2022. It authorizes the Commission on Ethics to investigate and determine violations of the new prohibitions. The bill provides a range of penalties for violations and directs the Commission to report post-service lobbying violations and recommended punishment to the Governor for imposition of penalties. Finally, it authorizes the Chief Financial Officer and Attorney General independently to collect monetary penalties imposed. Effective: December 31, 2022. Fiscal Impact: This bill is not expected to have a fiscal impact on the Town.

CS/CS/HB 1411: Floating Solar Facilities

The bill promotes the expanded use of floating solar facilities (FSF) by requiring local governments to amend development regulations. Under the bill, FSFs are required to be a permitted use in appropriate land use categories in each local government's comprehensive plan. A "floating solar facility" is defined as a solar facility located on a wastewater treatment pond, abandoned limerock mine area, stormwater treatment pond, reclaimed water pond, or other water storage reservoir. The bill adopts the existing definition for solar facility, under s. 163.3205(2), F.S. Under the bill, counties and municipalities are authorized to specify buffer and landscaping requirements. Such requirements may not exceed those for similar uses involving solar facility construction permitted in agricultural land use categories and zoning districts. The bill requires the Office of Energy within the Department of Agriculture and Consumer Services to develop and submit recommendations to the Legislature by December 31, 2022, providing a regulatory framework for private and public sector entities that implement FSFs. Under the bill, FSF construction is prohibited in an Everglades Agricultural Area reservoir project, if the local governments involved determine that there would be a negative impact on that area or project. Effective: July 1, 2022. Fiscal Impact: This bill is not expected to have a fiscal impact on the Town.

CS/HB 105: Regulation of Smoking by Counties and Municipalities/ Regulation of Smoking in Public Places

The bill renames the Florida Clean Indoor Air Act the "Florida Clean Air Act" and expressly authorizes counties and municipalities to restrict smoking within the boundaries of any of the public beaches and public parks they own, except with regard to the smoking of unfiltered cigars. Effective: July 1, 2022. Fiscal Impact: This bill is not expected to have a fiscal impact on the Town.

CS/SB 254: Emergency Orders Prohibiting Religious Services or Activities

The bill creates s. 252.64, F.S., for the protection of religious institutions when an emergency order has been issued. CS/SB 254 includes: For the application of emergency orders, CS/SB 254

defines a “religious institution” in the same manner as under s. 496.404, F.S. An emergency order issued under this part cannot directly or indirectly prohibit religious services or activities. However, a general provision in an emergency order which applies uniformly to all entities in the jurisdiction may be applied to a religious institution if the provision is in furtherance of a compelling governmental interest; and the provision is the least restrictive means of furthering that compelling governmental interest. Effective July 1, 2022. Fiscal Impact: This bill is not expected to have a fiscal impact on the Town.

#### CS/HB 7: Individual Freedom

The bill includes provisions designed to protect individual freedoms and prevent discrimination in the workplace and in public schools. The bill also conforms the identification of protected classes in the law prohibiting discrimination in Florida’s K-20 educational system to those identified in federal law and the Florida Civil Rights Act. It provides that subjecting individuals to specified concepts under certain circumstances constitutes discrimination based on race, color, sex, or national origin; revises requirements for required instruction on the history of African Americans; requires the department to prepare and offer certain standards and curriculum; authorizes the department to seek input from a specified organization for certain purposes; prohibits instructional materials reviewers from recommending instructional materials that contain any matter that contradicts certain principles. Effective: July 1, 2022. Fiscal Impact: This bill is not expected to have a fiscal impact on the Town.

#### SB 542: Evidentiary Standards for Actions Arising During an Emergency

The bill specifies that the following actions taken by a business during a declared public health emergency or a declared state of emergency may not be used as evidence against the business in certain enumerated civil causes of action to establish the existence of an employer-employee relationship: Providing financial assistance to individuals who are unable to work because of health and safety concerns; directly providing benefits related to health and safety, including medical or cleaning supplies, personal protective equipment, health checks, or medical testing; providing training or information related to health and safety; or taking any action, including action required or suggested by any federal, state, or local law, ordinance, order, or directive intended to protect public health and safety. The bill applies to civil actions relating to workers’ compensation, retaliatory personnel actions, state minimum wage, labor pool violations, devices used in payment for labor, and unclaimed wages. Additionally, the bill applies to civil actions to recover lost wages, salary, employment benefits, or other compensation. Effective: July 1, 2022. Fiscal Impact: This bill is not expected to have a fiscal impact on the Town.

#### CS/CS/SB 514: Substitution of Work Experience for Postsecondary Educational Requirements

The bill creates s. 112. 219, F.S., to allow governmental agencies, during the employee hiring process, to substitute equivalent work experience as an alternative to a postsecondary education, if the applicant is otherwise qualified for the position. The bill specifies that work experience may not be substituted for any required licensure, certification, or registration as established by the employing agency and indicated on the position description. The bill defines employing agencies to include any agency or unit of government of the state or any county, municipality, or political subdivision. The bill requires employing agencies who opt to substitute work experience for postsecondary education, to include a notice in the advertisements for such position that substitution is authorized and a description of what education and work equivalencies apply. Effective: July 1, 2022. Fiscal Impact: This bill is not expected to have a fiscal impact on the Town.



### SB 352: Construction Liens

The bill revises the requirement to file a notice of commencement for the repair or replacement of an existing heating or air-conditioning system. The bill raises the cost threshold where a notice of commencement is not required for such contracts from \$7,500 to \$15,000. Effective: July 1, 2022. Fiscal Impact: This bill is not expected to have a fiscal impact on the Town.

### CS/HB 689: Workers' Compensation Benefits for Posttraumatic Stress Disorder

The bill specifies that the time for notice of an injury or death in a compensable post-traumatic stress disorder (PTSD) claim must be properly noticed within 52 weeks after the qualifying event or the diagnosis of the disorder, whichever is later. Current law requires a claim to be filed within 52 weeks after the qualifying event. The bill expands workers' compensation coverage for PTSD for first responders to also include correctional officers. The portion of the bill that impacts local governments will be effective October 1, 2022. Effective July 1, 2022. Fiscal Impact: This bill may have a fiscal impact on the Town.

### CS/HB 375: Structural Engineering Recognition Program for Professional Engineers

The bill establishes the "Structural Engineering Recognition Program for Professional Engineers" (program) which requires the Florida Board of Professional Engineers (board) to recognize any licensed professional engineer who has successfully passed the National Council of Examiners for Engineering and Surveying Structural Engineering 16-hour PE Structural examination or any other examination approved by the board; and specializes in structural engineering based on alternative criteria determined by the board. Upon application to the board, a professional engineer who has the minimum program requirements must be recognized as a professional engineer who has gone above and beyond in the field of structural engineering. The board is prohibited from collecting a fee for the application or for recognition by the program. The bill authorizes a professional engineer who is recognized by the program to identify the recognition in her or his professional practice, including in marketing and advertising materials. Effective: July 1, 2022. Fiscal Impact: This bill is not expected to have a fiscal impact on the Town.

### CS/CS/HB 423: Building Regulation

The bill revises provisions of law relating to building regulation including building code or plans examiner eligibility; conditions on provisional certificates; transferability of internship programs; demolition permits for structures; administrative fees; access to certain documents; certificates of occupancy or completion; requests for additional information from building permit applicants; & authorizes civil action. Effective: July 1, 2022. Fiscal Impact: This bill may have a fiscal impact on the Town.

### CS/SB 962: Mixed-use Residential Development Projects for Affordable Housing

The bill expounds on the current law to clarify that a county or municipality may, notwithstanding any other provision of law (such as a comprehensive plan or zoning ordinance), approve the development of any residential development project, including a mixed-use residential development project, on any parcel zoned for commercial or industrial use if at least 10 percent of the project's units are reserved for housing that is affordable. The sponsor of such a project must additionally agree not to apply for or receive funding from the state's multi-family affordable housing program, known as the State Apartment Incentive Loan program. The bill also clarifies that new and existing provisions allowing for approval of affordable housing projects notwithstanding other laws are self-executing and do not require further action by local governments before using this approval process. Effective: July 1, 2021. Fiscal Impact: This bill is not expected to have a fiscal impact on the Town.

CS/CS/HJR 1: Additional Homestead Property Tax Exemption for Specified Critical Public Service Workforce

The resolution proposes an amendment to the Florida Constitution to authorize the Legislature to provide, through general law, for all levies other than school district levies, an additional homestead exemption on the value greater than \$100,000 and up to \$150,000 for a classroom teacher, law enforcement officer, correctional officer, firefighter, emergency medical technician, paramedic, child welfare services professional, active duty member of the United States Armed Forces, or a member of the Florida National Guard. Property maintained as a homestead by the owner for a person legally or naturally dependent upon the owner is eligible for the exemption. The proposed amendment will be submitted to Florida's electors for approval or rejection at the next general election in November 2022. Effective: If approved, January 1, 2023. Fiscal Impact: This bill may have a fiscal impact on the Town.

CS/CS/HB 1057: Evidence of Vendor Financial Stability

The bill amends s. 287.057, F.S., to permit an agency to establish financial stability criteria when determining whether a vendor is responsible relating to a competitive solicitation and to require a vendor to demonstrate its financial stability during the competitive solicitation process. The bill specifies the following as forms of evidence an agency must accept if it requires a vendor to show financial stability: audited financial statements that demonstrate the vendor's satisfaction of financial stability criteria; documentation of an investment grade rating from a credit rating agency designated as a nationally recognized statistical rating organization by the Securities and Exchange Commission; a letter issued by the chief financial officer or controller to verify the vendor's satisfaction of financial stability criteria, for a vendor with annual revenues exceeding \$1 billion; and a letter containing a written declaration issued by the chief financial officer or controller to verify the vendor's satisfaction of the criteria established by the agency, for a vendor with annual revenues exceeding \$1 billion. The criteria established by the agency must be reasonably related to the value of the contract and may not include audited financial statements. Effective: June 24, 2022. Fiscal Impact: This bill is not expected to have a fiscal impact on the Town.

CS/HB 7055 Cybersecurity

The bill creates the Local Government Cybersecurity Act and outlines cybersecurity training required for local government employees with access to the local government's network. The bill also requires local governments to adopt cybersecurity standards that safeguard their data, information technology and information technology resources to ensure availability, confidentiality and integrity. Municipalities with a population over 25,000 must comply by January 1, 2024. Municipalities with a population under 25,000 must comply by January 1, 2025.

The bill also requires local governments to report severe incidents of cybersecurity and ransomware incidents to the State Watch Office, clarifies type and severity level of cybersecurity incidents and outlines the required reporting timeframe. The bill prohibits state agencies, counties and municipalities from paying or otherwise complying with a ransom demand. The State budget includes \$67 million of nonrecurring state funding to assist local governments in complying with the provisions of the bill. Effective July 1, 2022. This bill may have a fiscal impact on the Town.

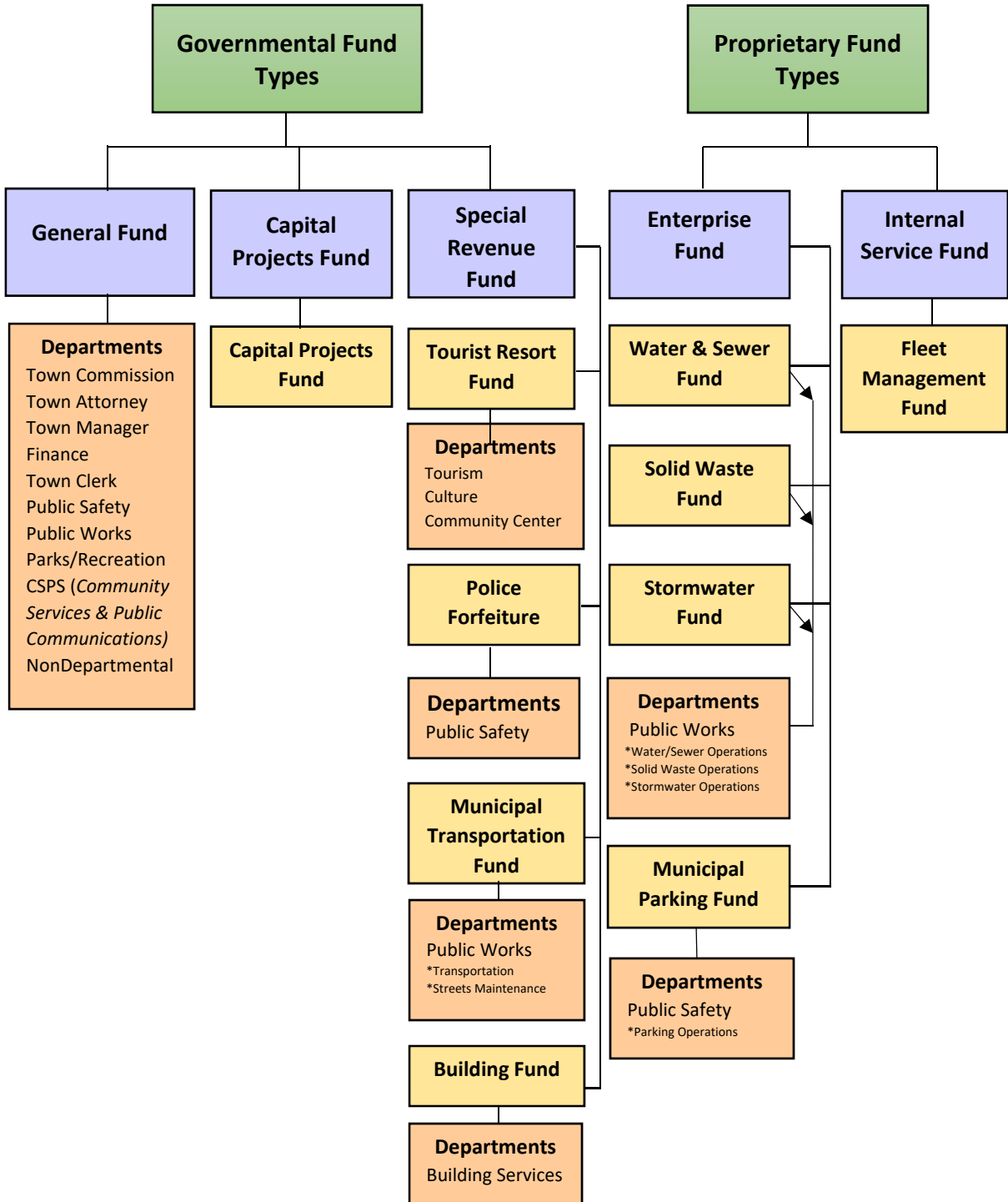
HB 7071 Taxation (Tax Relief Bill)

A tax relief package that provides for multiple tax reductions and other tax related modifications. Several provisions in the bill are related to property taxes, including increasing the value of property exempt from ad valorem taxation for residents who are widows, widowers, blind or totally and permanently disabled from \$500 to \$5,000. The bill includes the "Florida Motor Fuel Tax Relief Act of 2022," which is a one-month holiday reducing certain motor fuel taxes by 25.3 cents

per gallon from October 1, 2022 to October 31, 2022, and includes numerous sales tax holidays (back to school), and other sales tax exemptions. The bill provides property tax abatement for residential properties rendered uninhabitable for 30 days or more due to a catastrophic event and provides relief from property taxes and non-ad valorem assessments to owners affected by the sudden and unforeseen collapse of a residential building in 2021. Except as otherwise expressly provided, the bill is effective July 1, 2022. This bill may have a fiscal impact on the Town.

Bills for the regulation of short-term rentals have been a recurring theme in each legislative session. While no bills passed the legislature during the 2022 Legislative Session, the Town anticipates proposed legislation will be refiled next year. In addition, the Town will continue to voice its opposition to bills that make the oversight of short-term rentals less restrictive, negatively impact the peaceful enjoyment of residential neighborhoods, and further preempt the Town's local ordinances.

# 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 2022 - 2023**

**THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE TOWN OF SURFSIDE, FLORIDA, ARE 10.9% MORE THAN LAST YEAR'S TOTAL ADOPTED OPERATING EXPENDITURES.**

General Fund	4.2000						
Voted Debt	0.0000						
		<b>GENERAL</b>	<b>SPECIAL</b>	<b>CAPITAL</b>	<b>ENTERPRISE</b>	<b>INTERNAL</b>	<b>TOTAL</b>
<b>ESTIMATED REVENUES</b>		<b>FUND</b>	<b>REVENUE</b>	<b>PROJECTS</b>	<b>FUNDS</b>	<b>SERVICE</b>	<b>BUDGET ALL</b>
			<b>FUNDS</b>	<b>FUND</b>		<b>FUNDS</b>	<b>FUNDS</b>
<b>TAXES:</b>	<b>Millage per \$1,000</b>						
<b>Ad Valorem Taxes</b>	<b>4.2000</b>	\$ 14,567,684	\$ -	\$ -	\$ -	\$ -	\$ 14,567,684
<b>Ad Valorem Taxes</b>	<b>0.0000 (voted debt)</b>	-	-	-	-	-	-
Franchise /Utility Taxes		1,496,166	-	-	-	-	1,496,166
Sales & Use Taxes		96,603	5,003,912	-	-	-	5,100,515
Licenses/Permits		5,000	476,600	-	-	-	481,600
Intergovernmental		658,390	337,376	250,000	2,758,196	-	4,003,962
Charges for Services		513,600	-	-	8,384,791	938,365	9,836,756
Fines & Forfeitures		225,000	-	-	-	-	225,000
Miscellaneous Revenues		285,500	11,250	6,500	18,500	1,000	322,750
Capital Contributions/Developer Contributions		-	-	-	90,900	-	90,900
<b>TOTAL SOURCES</b>		<b>\$ 17,847,943</b>	<b>\$ 5,829,138</b>	<b>\$ 256,500</b>	<b>\$ 11,252,387</b>	<b>\$ 939,365</b>	<b>\$ 36,125,333</b>
Interfund Transfers - In		375,069	-	534,500	-	202,000	1,111,569
Fund Balance/Reserves/Net Position		14,436,651	7,135,814	1,236,419	5,953,222	1,183,955	29,946,061
<b>TOTAL REVENUES, TRANSFERS &amp; BALANCES</b>		<b>\$ 32,659,663</b>	<b>\$ 12,964,952</b>	<b>\$ 2,027,419</b>	<b>\$ 17,205,609</b>	<b>\$ 2,325,320</b>	<b>\$ 67,182,963</b>
<b>EXPENDITURES/EXPENSES</b>							
General Government		\$ 5,280,703	\$ -	\$ 95,000	\$ -	\$ -	\$ 5,375,703
Building Services		-	1,046,511	-	-	-	1,046,511
Public Safety		7,502,500	48,400	-	-	-	7,550,900
Streets		149,057	-	-	-	-	149,057
Recreation, Culture, and Tourism		620,434	6,651,455	117,500	-	-	7,389,389
Physical Environment		1,562,228	-	1,122,000	9,864,711	-	12,548,939
Municipal Transportation		-	276,000	-	1,476,144	-	1,752,144
Debt Service		-	-	-	1,643,150	-	1,643,150
Internal Services		-	-	-	-	1,280,983	1,280,983
<b>TOTAL EXPENDITURES/EXPENSES</b>		<b>\$ 15,114,922</b>	<b>\$ 8,022,366</b>	<b>\$ 1,334,500</b>	<b>\$ 12,984,005</b>	<b>\$ 1,280,983</b>	<b>\$ 38,736,776</b>
Interfund Transfers - Out		736,500	219,849	-	155,220	-	1,111,569
Fund Balance/Reserves/Net Position		16,808,241	4,722,737	692,919	4,066,384	1,044,337	27,334,618
<b>TOTAL APPROPRIATED EXPENDITURES, TRANSFERS, RESERVES &amp; BALANCES</b>		<b>\$ 32,659,663</b>	<b>\$ 12,964,952</b>	<b>\$ 2,027,419</b>	<b>\$ 17,205,609</b>	<b>\$ 2,325,320</b>	<b>\$ 67,182,963</b>

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

2021 Preliminary Taxable Value	\$3,292,259,681	
Increase/Decrease(-) to 2021 Taxable Value	357,009,315	10.8%
Current Year Estimated Taxable Value	\$3,649,268,996	
Current Year Additions (New Construction)	1,779,634	0.1%
Current Year Estimated Taxable Value for Operating Purposes	\$3,651,048,630	10.9%

	FY 2022 Rate	FY 2023 Rolled Back Rate	FY 2023 Adopted Rate	Percentage Increase/Decrease(-) Over	
				FY 2022 Adopted Rate	Rolled Back Rate
<b>Operating Millage</b>	4.2000	3.7102	4.2000	0.00%	13.20%
				Revenues Generated	
			Mills	Gross	Net (95%)
FY 2023 Proposed Operating Millage			4.2000	\$15,334,404	\$14,567,684
Prior FY 2022 Adopted Operating Millage			4.2000	\$15,334,404	\$14,567,684
Rolled Back Rate (Estimated)			3.7102	\$13,546,121	\$12,868,815
<b>Increase/Decrease(-) from FY 2022</b>			<b>0.0000</b>		

### 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%)
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
2023	4.2000	\$3,651,048,630 *	10.9%	\$15,334,404	\$14,567,684

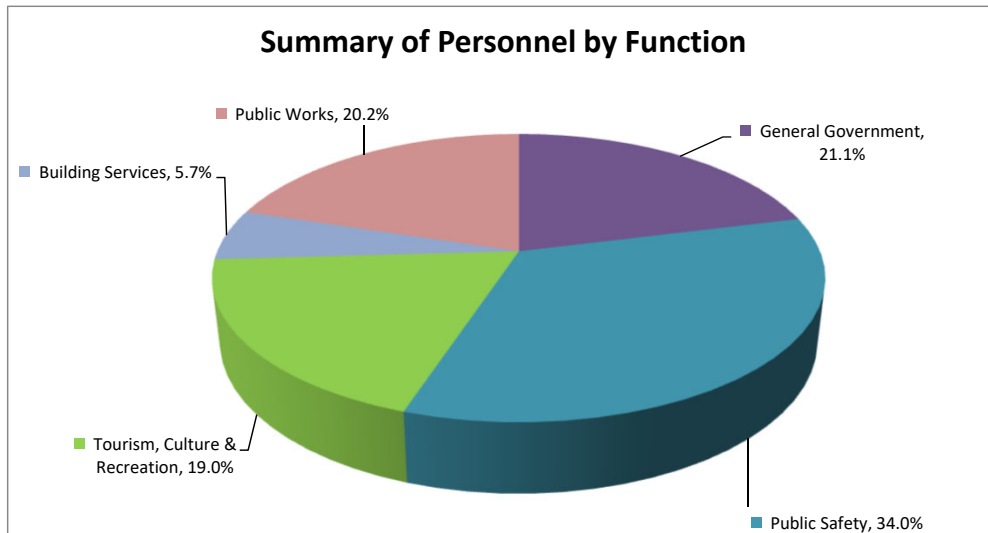
\*Based on July 1, 2022 Miami-Dade County Property Appraiser 2022 Preliminary Taxable Values

FY 2023 Value of 1 Mill*		
Mills	Gross	Net Revenue
	Revenue	(95%)
1.00	\$3,651,049	\$3,468,496
0.75	\$2,738,286	\$2,601,372
0.50	\$1,825,524	\$1,734,248
0.40	\$1,460,419	\$1,387,398
0.30	\$1,095,315	\$1,040,549
0.25	\$912,762	\$867,124
0.10	\$365,105	\$346,850

## Town-Wide Personnel Complement

Positions by Fund and Department

Fund	Department	Funded FY 2021 Positions				Funded FY 2022 Positions				Funded FY 2023 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	3.66	0	0	3.66	3.66	0	0	3.66	8.66	0	0	8.66
	Finance	5.5	1	0	6	4.84	1	0	5.34	5.24	1	0	5.74
	Town Clerk	3	1	0	3.5	3	1	0	3.5	3	1	0	3.5
	Public Works	5.65	0	0	5.65	6.1	0	0	6.1	6.1	0	0	6.1
	Parks & Recreation	1.1	6	19	8.6	1.1	6	19	8.6	1.6	5	19	8.6
	Community Services/ Public Communications	0.5	0	0	0.5	1.16	0	0	1.16	1.16	0	0	1.16
	<b>Subtotal</b>	<b>24.41</b>	<b>8</b>	<b>19</b>	<b>27.91</b>	<b>24.86</b>	<b>8</b>	<b>19</b>	<b>28.36</b>	<b>30.76</b>	<b>7</b>	<b>19</b>	<b>33.76</b>
	Public Safety	40.25	1	0	40.75	39.25	1	0	39.75	36.25	1	0	36.75
<b>General Fund Total</b>	<b>64.66</b>	<b>9</b>	<b>19</b>	<b>68.66</b>	<b>64.11</b>	<b>9</b>	<b>19</b>	<b>68.11</b>	<b>67.01</b>	<b>8</b>	<b>19</b>	<b>70.51</b>	
Tourism, Culture, & Recreation (Resort Tax Fund)	Tourism & Culture	2.44	0	0	2.44	2.44	0	0	2.44	2.44	0	0	2.44
	Cultural/ Community & Tennis Centers/ Recreational	12.3	13	8	20.7	13.3	14	8	22.2	12.8	12	8	20.7
	Cultural/ Community & Tennis Centers/ Recreational-Public Works					1.7	0	0	1.7	1.7	0	0	1.7
Forfeitures	Public Safety	0	0	0	0	0	0	0	0	0	0	0	
Transportation	Public Works	0	0	0	0	0	0	0	0	0	0	0	
Building	Building Services	5	7		8.5	5	5	0	7.5	6	3	0	7.5
Water/Sewer	Public Works	5.05	0	0	5.05	5.5	0	0	5.5	5.7	0	0	5.7
Parking	Public Safety	6.75	0	0	6.75	6.75	0	0	6.75	7.75	0	0	7.75
Solid Waste	Public Works	12.25	0	0	12.25	12.45	0	0	12.45	11.65	0	0	11.65
Stormwater	Public Works	1.55	0	0	1.55	1.75	0	0	1.75	1.95	0	0	1.95
Fleet Management	Public Works	1	0	0	1	1	0	0	1	1	0	0	1
<b>All Funds Total</b>	<b>Total</b>	<b>111</b>	<b>29</b>	<b>27</b>	<b>126.9</b>	<b>114</b>	<b>28</b>	<b>27</b>	<b>129.4</b>	<b>118</b>	<b>23</b>	<b>27</b>	<b>130.9</b>



## Staffing Changes from FY 2022 to FY 2023

**Full-time equivalents:** Net increase of 1.50 FTEs. Position changes in FY2023 are detailed below.

**Full time positions:** The net number of FY 2023 full time funded positions increased by 4 FTEs from positions funded in FY 2022. Following are the position changes in FY 2023.

<b>Fund</b>	<b>Department/Division</b>	<b>Description</b>	<b>FTE</b>
General Fund	Executive	Human Resources Generalist - new position	1.00
	Executive/Planning Division	Town Planner - new position	1.00
	Executive/Code Compliance Division	Code Compliance Division positions from Public Safety budgeted under Executive Department in FY 2023	3.00
	Finance	Customer Service Representative - allocated to General-40%; Water/Sewer-20%; Solid Waste-20%, and Stormwater-20%.	0.40
	Public Safety	Code Compliance division budgeted under Executive	(3.00)
	Parks & Recreation	During FY 2022 two part-time Custodian positions were transitioned into one full-time position. The Custodian is allocated 50% General Fund and 50% Tourist Resort Fund.	0.50
Tourist Resort Fund	Cultural - Community & Tennis Centers/ Recreational	During FY 2022 two part-time Custodian positions were transitioned into one full-time position. The Custodian is allocated 50% General Fund and 50% Tourist Resort Fund.	0.50
	Cultural - Community & Tennis Centers/ Recreational	Full time lifeguard position removed as the beach operations additional lifeguard tower station was not needed.	(1.00)
Building Fund	Building Services	Building Inspector/Plans Examiner new position.	1.00
Water/Sewer Fund	Public Works	Customer Service Representative - allocated to General-40%; Water/Sewer-20%; Solid Waste-20%, and Stormwater-20%.	0.20
Municipal Parking Fund	Public Safety	Parking Enforcement Officer - new position	1.00
Solid Waste Fund	Public Works	Customer Service Representative - allocated to General-40%; Water/Sewer-20%; Solid Waste-20%, and Stormwater-20%.	(0.80)
Stormwater Fund	Public Works	Customer Service Representative - allocated to General-40%; Water/Sewer-20%; Solid Waste-20%, and Stormwater-20%.	0.20
<b>Total</b>			<b>4.00</b>

**Part time positions:** The net number of part time and other temporary positions decreased by 2.5 FTEs from positions funded in FY 2022.

<b>Fund</b>	<b>Department/Division</b>	<b>Description</b>	<b>FTE</b>
General Fund	Parks & Recreation	During FY 2022 two part-time Custodian positions were transitioned into one full-time position. The Custodian is allocated 50% General Fund and 50% Tourist Resort Fund.	(0.50)
Tourist Resort Fund	Cultural - Community & Tennis Centers/ Recreational	During FY 2022 two part-time Custodian positions were transitioned into one full-time position. The Custodian is allocated 50% General Fund and 50% Tourist Resort Fund.	(0.50)
	Cultural - Community & Tennis Centers/ Recreational	Part time lifeguard position removed as the beach operations additional lifeguard tower station was not needed.	(0.50)
Building Fund	Building Services	Building Inspector and Plans Examiner part time positions eliminated and task merged into full time position.	(1.00)
<b>Total</b>			<b>(2.50)</b>

**SUMMARY OF NEW PROGRAM MODIFICATIONS  
FY 2023**

<b>Department/Division</b>	<b>Description of Program Modifications</b>	<b>Total Cost</b>	<b>Funded</b>
<b>GENERAL FUND</b>			
Town Attorney	Charter Review Committee	\$35,000	\$35,000
Executive	Human Resources - New Position	\$93,980	\$93,980
Executive - Planning	Town Planner - New Position	\$174,960	\$174,960
	Zoning Code Design Standards Update	\$40,000	\$40,000
	Comprehensive Plan Update	\$25,000	\$25,000
	CTS Memorial Design Competition RFQ Scope	\$50,000	\$50,000
Executive - Code Compliance	Body Worn Cameras	\$4,981	\$4,981
Public Safety	Integrated Technology System CAD/RMS	\$489,109	\$489,109
	Firearms Training Ammunition	\$13,000	\$13,000
Parks & Recreation	Dog Park Enhancements	\$10,500	\$10,500
	Soccer Field Agreement	\$6,000	\$6,000
<b>TOTAL</b>	<b>GENERAL FUND</b>	<b>\$942,530</b>	<b>\$942,530</b>
<b>SPECIAL REVENUE FUNDS:</b>			
<b>TOURIST RESORT FUND</b>			
Tourist Bureau	Enhancements to Programs	\$571,398	\$571,398
Parks & Recreation - Community Center, Tennis Center & Beach Operations	Beach Chair and Umbrella Service Agreement	\$217,000	\$217,000
	Community Center Office Flooring	\$7,500	\$7,500
Public Works	Radios - Community Center	\$10,000	\$10,000
	Debris Removal - In-house Streetsweeping	\$20,000	\$20,000
	Beach Raking	\$171,000	\$171,000
<b>TOTAL</b>	<b>TOURIST RESORT FUND</b>	<b>\$996,898</b>	<b>\$996,898</b>
<b>BUILDING FUND</b>			
Building Services	Building Inspector/Plans Examiner - Full time New Position	\$53,406	\$53,406
<b>TOTAL</b>	<b>BUILDING FUND</b>	<b>\$53,406</b>	<b>\$53,406</b>
<b>ENTERPRISE FUNDS:</b>			
<b>WATER AND SEWER FUND</b>			
Public Works/Water & Sewer	FDOT Agreement-Valve Adjustments on Harding Ave.	\$55,000	\$55,000
	Water, Sewage and Infiltration Flow Rates Analysis; Night Flow Testing and Water Consumption Analysis	\$46,558	\$46,558
<b>TOTAL</b>	<b>WATER AND SEWER FUND</b>	<b>\$101,558</b>	<b>\$101,558</b>
<b>MUNICIPAL PARKING FUND</b>			
Parking Enforcement	Business District Alternative Parking - Software Licenses	\$17,640	\$17,640
	Parking Enforcement Officer - New Position	\$72,863	\$72,863
<b>TOTAL</b>	<b>MUNICIPAL PARKING FUND</b>	<b>\$90,503</b>	<b>\$90,503</b>
<b>TOTAL ALL FUNDS</b>		<b>\$2,184,895</b>	<b>\$2,184,895</b>

**SUMMARY OF NEW CAPITAL OUTLAY AND CAPITAL IMPROVEMENT PROJECTS\***  
**FY 2023**

<b>Department/Division</b>	<b>Description of New Capital Expenditures</b>	<b>Total Cost</b>	<b>Funded</b>
<b>GENERAL FUND</b>			
Public Safety/Police	Ballistic Body Armor Replacement	\$14,755	\$14,755
	Police Radio Communications Replacement - Handhelds	\$278,825	\$278,825
<b>TOTAL</b>	<b>GENERAL FUND</b>	<b>\$293,580</b>	<b>\$293,580</b>
<b>CAPITAL PROJECTS FUND</b>			
Public Works	Dune Resiliency & Beautification Upgrade	\$72,000	\$72,000
	91 <sup>st</sup> St.-Surfside Blvd.	\$1,050,000	\$1,050,000
Parks & Recreation	Kayak/ Paddleboard Launches at Two Street Ends	\$117,500	\$117,500
CSPC-IT	Commission Chambers Audio/Visual Upgrade	\$95,000	\$95,000
<b>TOTAL</b>	<b>CAPITAL PROJECTS FUND</b>	<b>\$1,334,500</b>	<b>\$1,334,500</b>
<b>SPECIAL REVENUE FUNDS:</b>			
<b>TOURIST RESORT FUND</b>			
Parks & Recreation - Community Center	Water Activity Pool (Tot Lot) Water Play Structure	\$12,500	\$12,500
	A/C Replacement Units - Community Center	\$140,000	\$140,000
	Tennis & Recreation Community Center	\$1,945,000	\$1,945,000
<b>TOTAL</b>	<b>TOURIST RESORT FUND</b>	<b>\$2,097,500</b>	<b>\$2,097,500</b>
<b>MUNICIPAL TRANSPORTATION FUND</b>			
Public Works	Bus Shelters ADA Compliant	\$60,000	\$60,000
<b>TOTAL</b>	<b>MUNICIPAL TRANSPORTATION FUND</b>	<b>\$60,000</b>	<b>\$60,000</b>
<b>ENTERPRISE FUNDS:</b>			
<b>WATER AND SEWER FUND</b>			
Public Works/Water & Sewer	Manhole Rehabilitation Project	\$245,000	\$245,000
	Collins Avenue Water Main Design & Permitting	\$340,206	\$340,206
<b>TOTAL</b>	<b>WATER AND SEWER FUND</b>	<b>\$585,206</b>	<b>\$585,206</b>
<b>MUNICIPAL PARKING FUND</b>			
Public Safety/ Parking	Business District Validated Parking System	\$296,000	\$296,000
<b>TOTAL</b>	<b>MUNICIPAL PARKING FUND</b>	<b>\$296,000</b>	<b>\$296,000</b>
<b>STORMWATER FUND</b>			
Public Works/Stormwater	Spare Pump	\$82,000	\$82,000
	Abbott Avenue Drainage Project	\$3,850,000	\$3,850,000
<b>TOTAL</b>	<b>STORMWATER FUND</b>	<b>\$3,932,000</b>	<b>\$3,932,000</b>
<b>INTERNAL SERVICE FUNDS:</b>			
<b>FLEET MANAGEMENT FUND</b>			
Public Safety	Replacement of six vehicles	\$348,000	\$348,000
Public Works	Replacement of three vehicles	\$165,000	\$165,000
	Street Sweeper - New Vehicle	\$180,000	\$180,000
Parks & Recreation	4x4 Work Utility - New Vehicle	\$22,000	\$22,000
	Replacement of one vehicle	\$35,000	\$35,000
Tourist Resort	Replacement of 4x4 Work Utility Vehicle	\$20,000	\$20,000
<b>TOTAL</b>	<b>FLEET MANAGEMENT FUND</b>	<b>\$770,000</b>	<b>\$770,000</b>
<b>TOTAL ALL FUNDS</b>		<b>\$9,368,786</b>	<b>\$9,368,786</b>

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

**Town of Surfside  
FY 2023 - 2027  
Five Year Capital Improvement Plan**

Department	Projects	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	5YR TOTAL
Code Compliance	Replacement Vehicle	\$ -	\$ -	\$ 67,000	\$ 20,000	\$ -	\$ 87,000
Public Safety	Replacement Vehicles	348,000	265,000	290,000	325,000	345,000	1,573,000
	Business District Validated Parking System	280,000	-	-	-	-	280,000
	Replacement Vehicle - Parking	-	-	27,000	40,000	36,000	103,000
Public Works	New Vehicle - Street Sweeper	180,000	-	-	-	-	180,000
	Replacement Vehicles	165,000	49,000	22,000	-	-	236,000
	Downtown Walkability/Sidewalk Safety & Lighting Improvements	618,885	-	-	-	-	618,885
	Utility Undergrounding	-	30,569,149	-	-	-	30,569,149
	Town Resilience - Infrastructure & Town Hall	-	500,000	-	-	-	500,000
	91st Street Improvement Project	1,050,000	-	-	-	-	1,050,000
	95th Street - Collins to Harding	-	100,000	-	-	-	100,000
	Abbott Avenue Stormwater Drainage Improvement	3,850,000	-	-	-	-	3,850,000
	Collins Avenue Water Main Replacement	340,206	5,686,182	-	-	-	6,026,388
	Dune Resiliency & Beautification Upgrade	72,000	869,600	-	-	-	941,600
	Manhole Rehabilitation Project	245,000	-	-	-	-	245,000
	Town Hall Chiller/HVAC Improvements	-	-	900,000	-	-	900,000
	Bus Shelter ADA Compliant	60,000	65,000	70,000	-	-	195,000
	Spare Pump - Stormwater	82,000	-	-	-	-	82,000
	96th Street End Improvements	-	100,000	-	-	-	100,000
	Replacement Vehicle-Solid Waste Truck	-	-	-	-	283,000	283,000
Parks and Recreation	New Vehicle	22,000	-	-	-	-	22,000
	Replacement Vehicle	35,000	-	-	-	23,000	58,000
	Kayak/ Paddleboard Launches at Two Street Ends	117,500	-	-	-	-	117,500
Community Services & Public Communications	Commission Chambers Audio/Visual Upgrade	95,000	-	-	-	-	95,000
Culture and Recreation	Replacement Vehicle	20,000	-	-	18,000	35,000	73,000
	Community Center A/C Replacement Units	140,000	-	-	-	-	140,000
	Tennis & Recreation Community Center	1,945,000	100,000	-	-	-	2,045,000
<b>Total Projects</b>		<b>\$ 9,665,591</b>	<b>\$ 38,303,931</b>	<b>\$ 1,376,000</b>	<b>\$ 403,000</b>	<b>\$ 722,000</b>	<b>\$ 50,470,522</b>

Source Code	Revenue Sources	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	5YR TOTAL
ARPA	American Rescue Plan Act (ARPA)	\$ 1,367,475	\$ -	\$ -	\$ -	\$ -	\$ 1,367,475
GAS	Second Local Option Gas Tax	23,334	-	-	-	-	23,334
GF	General Fund (001)	534,500	869,600	900,000	-	-	2,304,100
CIP	Capital Projects Fund Balance (301)	495,551	-	-	-	-	495,551
DC	Developer Contributions	500,000	100,000	-	-	-	600,000
FDEP	FDEP Statewide Flooding & Sea Level Rise Plan	1,000,000	1,000,000	-	-	-	2,000,000
FDEP	FDEP Collins Ave. Water Main	217,731	-	-	-	-	217,731
FDOT	Florida Dept of Transportation	250,000	-	-	-	-	250,000
INC	Indian Creek Share of Project Costs	50,000	-	-	-	-	50,000
MTF	Municipal Transportation Fund (CITT)	160,000	165,000	70,000	-	-	395,000
TRF	Tourist Resort Fund	2,085,000	100,000	-	-	-	2,185,000
MPF	Municipal Parking Fund	280,000	-	-	-	-	280,000
WS	Water and Sewer Fund	-	1,772,319	-	-	-	1,772,319
STMWF	Stormwater Fund	1,932,000	(1,000,000)	-	-	-	932,000
FMF	Fleet Management Fund	770,000	314,000	406,000	403,000	722,000	2,615,000
NF	Not Funded	-	34,983,012	-	-	-	34,983,012
<b>Total Revenue Sources</b>		<b>\$ 9,665,591</b>	<b>\$ 38,303,931</b>	<b>\$ 1,376,000</b>	<b>\$ 403,000</b>	<b>\$ 722,000</b>	<b>\$ 50,470,522</b>

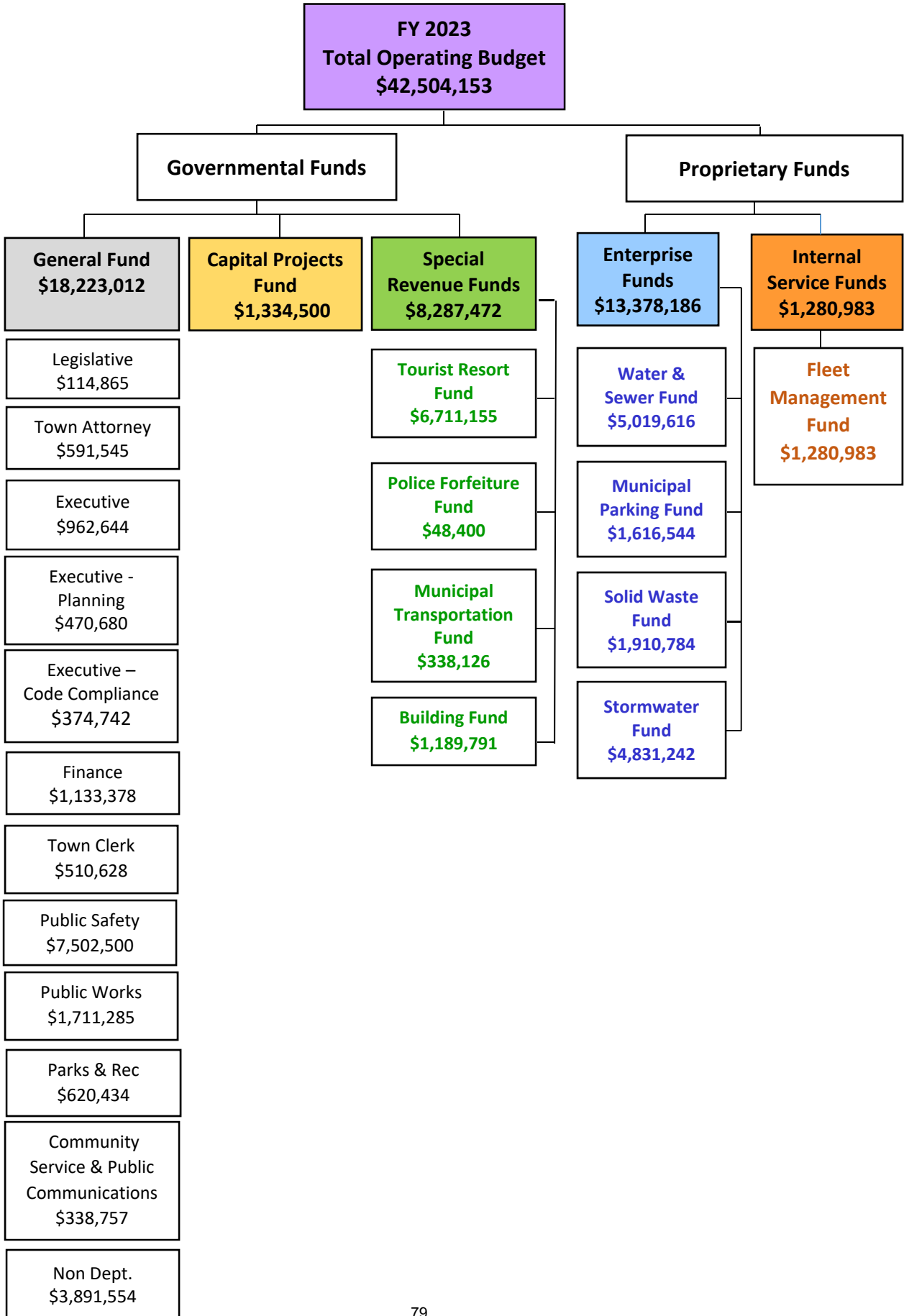
**Five Year Capital Improvement Plan Schedule  
All Funds - Capital Project and Revenue Source Summary FY 2023 to FY 2027**

Department Name	Project Name	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	5YR TOTAL
Code Compliance	Replacement Vehicle			67,000	20,000		\$ 87,000
	Funding Source	FMF		FMF	FMF		
Public Safety	Replacement Vehicles	348,000	265,000	290,000	325,000	345,000	1,573,000
	Funding Source	FMF	FMF	FMF	FMF	FMF	
	Business District Validated Parking	280,000					280,000
	Funding Source	MPF					
	Replacement Vehicle - Parking			27,000	40,000	36,000	103,000
	Funding Source			FMF	FMF	FMF	
Public Works	Replacement Vehicle - Street Sweeper	180,000					180,000
	Funding Source	FMF					
	Replacement Vehicles	165,000	49,000	22,000			236,000
	Funding Source	FMF	FMF	FMF			
	Downtown Walkability/ Sidewalk/ Lighting Improvements	618,885					618,885
	Funding Source	CIP-FB					
	Utility Undergrounding		30,569,149				30,569,149
			NF				
	Town Resilience - Infrastructure & Town Hall		500,000				500,000
	Funding Source		NF				
	91st Street Improvement Project	1,050,000					1,050,000
	Funding Source	GF/DC/INC/FDOT					
	95th Street Collins to Harding		100,000				100,000
	Funding Source		DC				
	Abbott Avenue Drainage Improvement	3,850,000					3,850,000
	Funding Source	ARPA/FDEP/					
	Collins Avenue Water Main Replacement	340,206	5,686,182				6,026,388
	Funding Source	ARPA/FDEP	WS/NF				
	Dune Resiliency & Beautification Upgrade	72,000	869,600				941,600
	Funding Source						
	Manhole Rehabilitation Project	245,000					245,000
	Funding Source	ARPA					
	Town Hall Chiller/HVAC Improvements			900,000			900,000
	Funding Source			GF			
	Bus Shelter ADA Compliant	60,000	65,000	70,000			195,000
	Funding Source	MTF	MTF	MTF			
	Spare Pump - Stormwater	82,000					82,000
	Funding Source	STMWF					
	96th Street End Improvements		100,000				100,000
	Funding Source		MTF				
	Replacement Vehicle-Solid Waste Truck					283,000	283,000
	Funding Source					FMF	
Parks & Recreations	New Vehicle	22,000					22,000
	Funding Source	FMF					
	Replacement Vehicle	35,000				23,000	58,000
	Funding Source	FMF					
	Kayak/ Paddleboard Launches at Two Street Ends	117,500					117,500
	Funding Source	GF					
Community Services & Public Communications	Commission Chambers Audio/Visual Upgrade	95,000					95,000
	Funding Source	GF					
Leisure Services	Replacement Vehicle	20,000			18,000	35,000	73,000
	Funding Source	FMF			FMF	FMF	
	Community Center A/C Replacement Units	140,000					140,000
	Funding Source	TRF					
	Tennis & Recreation Community Center	1,945,000	100,000				2,045,000
	Funding Source	TRF	TRF				
<b>TOTAL</b>		<b>\$ 9,665,591</b>	<b>\$ 38,303,931</b>	<b>\$ 1,376,000</b>	<b>\$ 403,000</b>	<b>\$ 722,000</b>	<b>\$ 50,470,522</b>

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

Source Code	Source Name	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	5YR TOTAL
ARPA	American Recovery Plan Act - 2021	\$ 1,367,475	\$ -	\$ -	\$ -	\$ -	\$ 1,367,475
CIP-FB	Capital Projects Fund Fund Balance	495,551	-	-	-	-	495,551
DC	Developers' Contributions	500,000	100,000	-	-	-	600,000
FDEP	Florida's Dept. of Environmental Protection	1,217,731	1,000,000	-	-	-	2,217,731
FDOT	Florida's Dept. of Transportation	250,000	-	-	-	-	250,000
GAS	Second Local Option Gas Tax	23,334	-	-	-	-	23,334
GF	General Fund Operating Revenue	534,500	869,600	900,000	-	-	2,304,100
INC	Indian Creek Portion of Project Costs	50,000	-	-	-	-	50,000
MTF (CITT)	Municipal Transportation Fund (Reserves)	160,000	165,000	70,000	-	-	395,000
TRF	Tourist Resort Fund	2,085,000	100,000	-	-	-	2,185,000
MPF	Parking Fund Revenues or Fund Balance	280,000	-	-	-	-	280,000
NF	Not Funded		34,983,012	-	-	-	34,983,012
STMWF	Stormwater Revenues or Net Assets	1,932,000	(1,000,000)	-	-	-	932,000
WS	Water and Sewer Fund or Net Assets	-	1,772,319	-	-	-	1,772,319
FMF	Fleet Management Fund	770,000	314,000	406,000	403,000	722,000	2,615,000
<b>TOTAL</b>		<b>\$ 9,665,591</b>	<b>\$ 38,303,931</b>	<b>\$ 1,376,000</b>	<b>\$ 403,000</b>	<b>\$ 722,000</b>	<b>\$ 50,470,522</b>

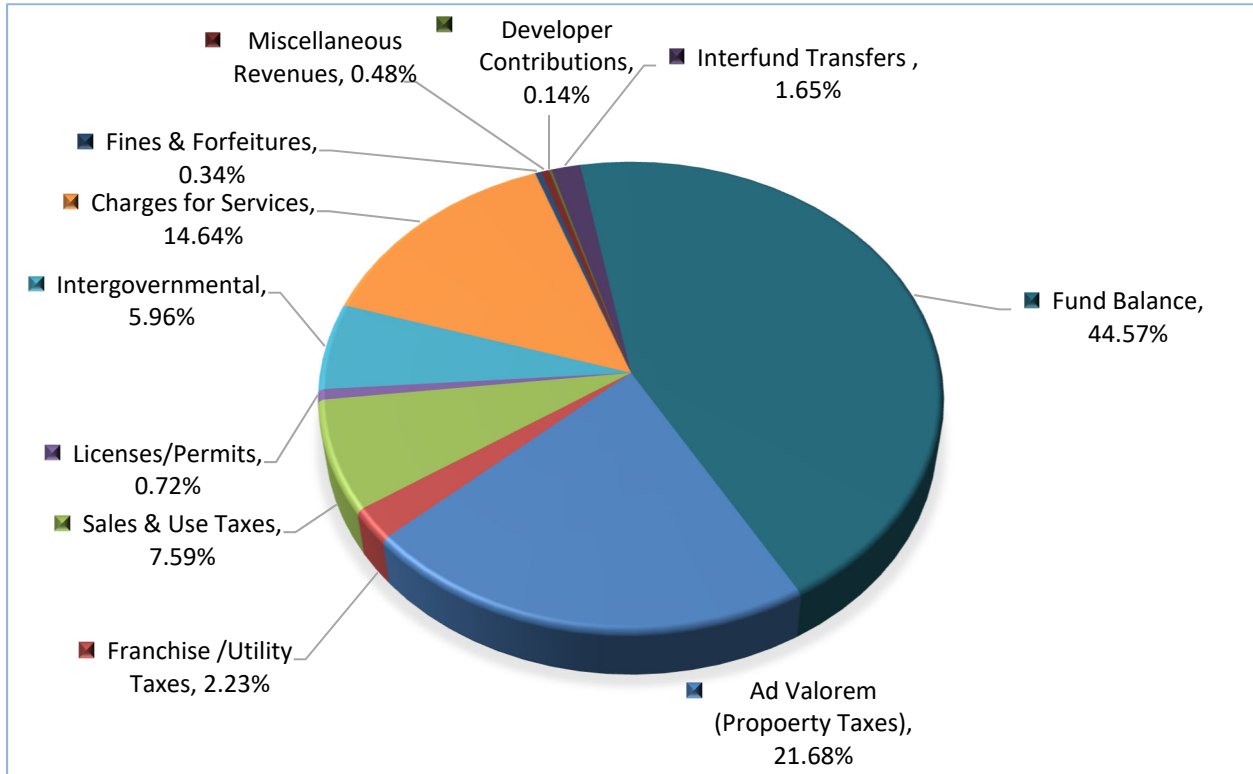




# ALL FUNDS BUDGET SUMMARY CHART

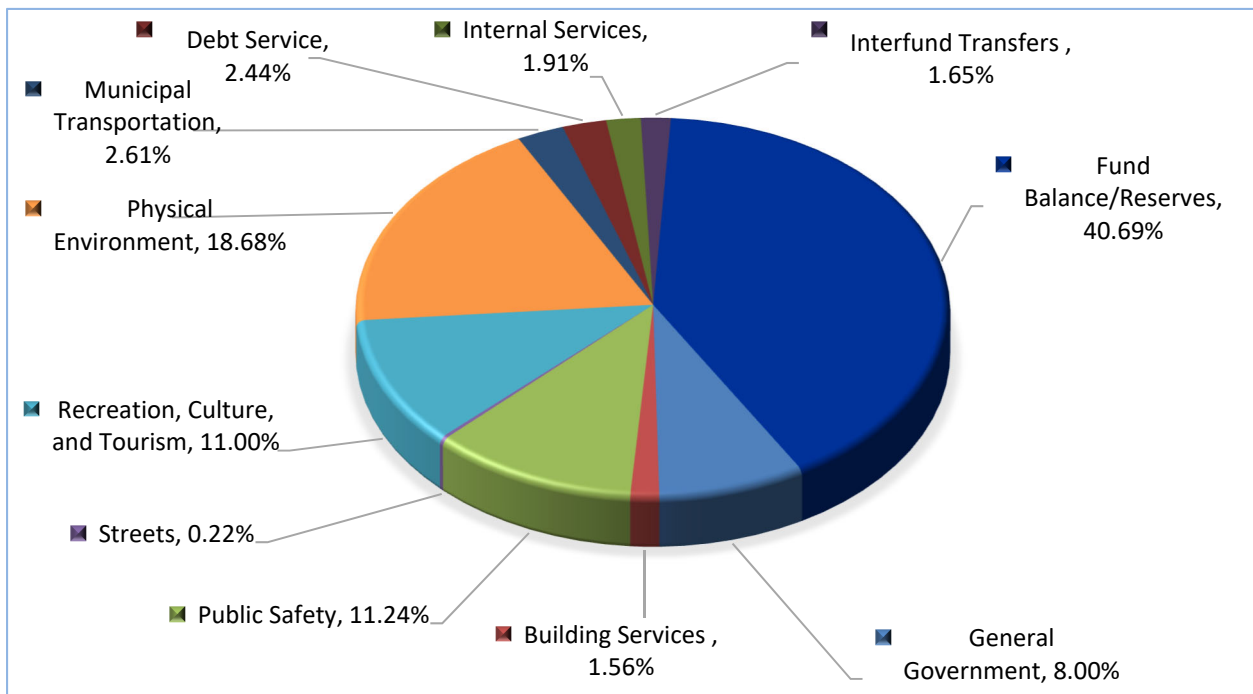
## REVENUES, TRANSFERS & FUND BALANCE BY SOURCE

FY 2023 Budget – All Funds \$67,182,963



## EXPENDITURES, TRANSFERS AND FUND BALANCE BY TYPE

FY 2023 Budget – All Funds \$67,182,963



## ALL FUNDS SCHEDULE OF REVENUES

Revenue Source	FY 2021 Actual	FY 2022 Adopted	FY 20221 Estimated	FY 2023 Adopted
<b>GENERAL FUND (001) - MAJOR FUND</b>				
Property Taxes	\$ 13,175,991	\$ 13,136,116	\$ 13,136,116	\$ 14,567,684
Sales and Use Taxes	95,577	93,404	93,404	96,603
Franchise and Utility Taxes	1,530,682	1,464,249	1,464,249	1,496,166
Permits/Licenses/Inspections	3,200	5,000	5,000	5,000
Intergovernmental Revenues	1,363,389	634,573	634,573	658,390
Charges for Services	392,538	457,600	457,600	513,600
Fines and Forfeitures	244,180	165,000	165,000	225,000
Miscellaneous Revenues	187,782	66,500	76,500	111,500
Interest	24,713	24,000	24,000	174,000
Developer Contributions	-	7,000	7,000	-
Other Sources - Transfers In	573,528	539,498	539,498	375,069
Appropriated Fund Balance	-	-	6,654,499	-
<b>Total General Fund</b>	<b>\$ 17,591,580</b>	<b>\$ 16,592,940</b>	<b>\$ 23,257,439</b>	<b>\$ 18,223,012</b>
<b>CAPITAL PROJECTS FUND (301) - MAJOR FUND</b>				
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ 250,000
Developer Contributions	-	-	615,000	-
Interest	\$ 5,123	\$ 3,000	\$ 3,000	\$ 6,500
Other Sources - Transfers In	1,200,000	-	6,530,851	534,500
Appropriated Fund Balance	-	329,500	4,658,404	543,500
<b>Total Capital Projects Fund</b>	<b>\$ 1,205,123</b>	<b>\$ 332,500</b>	<b>\$ 11,807,255</b>	<b>\$ 1,334,500</b>
<b>TOURIST RESORT FUND (102) - MAJOR FUND</b>				
Sales and Use Taxes	\$ 4,372,990	\$ 3,503,823	\$ 4,810,492	\$ 5,003,912
Miscellaneous Revenues	25,557	10,500	10,500	10,500
Interest	2,305	3,000	3,000	4,500
Appropriated Fund Balance	-	-	21,303	1,692,243
<b>Total Tourist Resort Fund</b>	<b>\$ 4,400,852</b>	<b>\$ 3,517,323</b>	<b>\$ 4,845,295</b>	<b>\$ 6,711,155</b>
<b>POLICE FORFEITURE FUND (105) - NONMAJOR FUND</b>				
Fines and Forfeitures	\$ 54,907	\$ -	\$ -	\$ -
Interest	-	-	-	-
Appropriated Fund Balance	-	107,159	79,534	48,400
<b>Total Police Forfeiture Fund</b>	<b>\$ 54,907</b>	<b>\$ 107,159</b>	<b>\$ 79,534</b>	<b>\$ 48,400</b>
<b>MUNICIPAL TRANSPORTATION FUND (107) - NONMAJOR FUND</b>				
Intergovernmental Revenues	\$ 245,932	\$ 241,922	\$ 241,922	\$ 337,376
Miscellaneous Revenues	-	-	-	-
Interest	588	575	575	750
Appropriated Fund Balance	-	44,600	281,152	-
<b>Total Municipal Transportation Fund</b>	<b>\$ 246,520</b>	<b>\$ 287,097</b>	<b>\$ 523,649</b>	<b>\$ 338,126</b>

## ALL FUNDS SCHEDULE OF REVENUES

Revenue Source	FY 2021 Actual	FY 2022 Adopted	FY 20221 Estimated	FY 2023 Adopted
<b>BUILDING FUND (150) - MAJOR FUND</b>				
Permits/Licenses/Inspections	\$ 748,249	\$ 498,000	\$ 858,000	\$ 466,100
Miscellaneous Revenues	13,844	2,000	2,500	4,000
Interest	7,722	2,500	2,000	2,000
Appropriated Fund Balance	-	622,969	893,631	717,691
<b>Total Building Fund</b>	<b>\$ 769,815</b>	<b>\$ 1,125,469</b>	<b>\$ 1,756,131</b>	<b>\$ 1,189,791</b>
<b>ENTERPRISE FUNDS</b>				
<b>WATER AND SEWER FUND (401) - MAJOR FUND</b>				
Charges for Services	\$ 4,023,918	\$ 4,303,200	\$ 4,303,200	\$ 4,255,920
Intergovernmental Revenues	428,346	167,990	192,441	758,196
Miscellaneous Revenues	3,853	-	-	500
Interest	1,648	2,000	2,000	5,000
Other Sources	-	-	-	-
Appropriated Fund Balance	-	-	-	-
<b>Total Water and Sewer Fund</b>	<b>\$ 4,457,765</b>	<b>\$ 4,473,190</b>	<b>\$ 4,497,641</b>	<b>\$ 5,019,616</b>
<b>MUNICIPAL PARKING FUND (402) - MAJOR FUND</b>				
Charges for Services	\$ 1,443,723	\$ 1,241,740	\$ 1,241,740	\$ 1,380,219
Interest	1,881	1,440	1,440	4,500
Developer Contributions	21,000	21,000	21,000	90,900
Appropriated Fund Balance	-	-	-	140,925
<b>Total Municipal Parking Fund</b>	<b>\$ 1,466,604</b>	<b>\$ 1,264,180</b>	<b>\$ 1,264,180</b>	<b>\$ 1,616,544</b>
<b>SOLID WASTE FUND (403) - MAJOR FUND</b>				
Charges for Services	\$ 1,595,030	\$ 1,810,503	\$ 1,810,503	\$ 1,878,652
Interest	699	500	500	1,000
Appropriated Fund Balance	-	-	-	31,132
<b>Total Solid Waste Fund</b>	<b>\$ 1,595,729</b>	<b>\$ 1,811,003</b>	<b>\$ 1,811,003</b>	<b>\$ 1,910,784</b>
<b>STORMWATER FUND (404) - MAJOR FUND</b>				
Charges for Services	\$ 898,264	\$ 870,000	\$ 870,000	\$ 870,000
Intergovernmental Revenues	\$ 101,036	\$ 15,000	\$ 245,000	\$ 2,000,000
Interest	3,322	4,000	4,000	7,500
Appropriated Fund Balance	-	-	438,284	1,953,742
<b>Total Stormwater Fund</b>	<b>\$ 1,002,622</b>	<b>\$ 889,000</b>	<b>\$ 1,557,284</b>	<b>\$ 4,831,242</b>

## ALL FUNDS SCHEDULE OF REVENUES

Revenue Source	FY 2021 Actual	FY 2022 Adopted	FY 20221 Estimated	FY 2023 Adopted
<b>FLEET MANAGEMENT FUND (501) - INTERNAL SERVICE FUND</b>				
Charges for Services	\$ 850,935	\$ 763,044	\$ 763,044	\$ 938,365
Interest	1,010	1,000	1,000	1,000
Other Sources - Transfers In	-	16,000	16,000	202,000
Appropriated Fund Balance	-	-	-	139,618
<b>Total Fleet Management Fund</b>	<b>\$ 851,945</b>	<b>\$ 780,044</b>	<b>\$ 780,044</b>	<b>\$ 1,280,983</b>
 <b>TOTAL REVENUES - ALL FUNDS</b>	 <b>\$ 33,643,462</b>	 <b>\$ 31,179,905</b>	 <b>\$ 52,179,455</b>	 <b>\$ 42,504,153</b>

## ALL FUNDS SCHEDULE OF EXPENDITURES

	FY 2021 Actual	FY 2022 Adopted	FY 2022 Estimated	FY 2023 Adopted
<b>GENERAL FUND (001) - MAJOR FUND</b>				
Personnel Services	\$ 8,522,457	\$ 8,577,040	\$ 8,565,240	\$ 9,289,331
Operating Expenses	5,208,900	4,338,773	7,505,925	5,246,511
Capital Outlay	105,359	-	538,501	298,580
Non-Operating Expenses	118,941	30,500	26,010	30,500
Transfers Out	1,200,000	-	6,530,851	736,500
Contingency	-	1,000,000	90,912	250,000
Resiliency Reserve	-	-	-	-
Contingency/Return to Reserves	-	2,646,627	-	2,371,590
<b>Total General Fund</b>	<b>\$ 15,155,657</b>	<b>\$ 16,592,940</b>	<b>\$ 23,257,439</b>	<b>\$ 18,223,012</b>
<b>CAPITAL PROJECTS FUND (301) - MAJOR FUND</b>				
Capital Expenditures - Capital Improvement Projects	\$ 223,712	\$ 332,500	\$ 11,807,255	\$ 1,334,500
<b>Total Capital Projects Fund</b>	<b>\$ 223,712</b>	<b>\$ 332,500</b>	<b>\$ 11,807,255</b>	<b>\$ 1,334,500</b>
<b>TOURIST RESORT FUND (102) - MAJOR FUND</b>				
Personnel Services	\$ 1,331,337	\$ 1,852,242	\$ 1,852,242	\$ 1,883,130
Operating Expenses	781,471	1,415,827	1,426,225	2,635,825
Capital Outlay	111,029	35,240	46,145	2,097,500
Transfers Out	57,359	68,741	68,741	59,700
Contingency/Reserve	-	145,273	1,451,942	35,000
<b>Total Tourist Resort Fund</b>	<b>\$ 2,281,196</b>	<b>\$ 3,517,323</b>	<b>\$ 4,845,295</b>	<b>\$ 6,711,155</b>
<b>POLICE FORFEITURE FUND (105) - NONMAJOR FUND</b>				
Operating Expenses	\$ 2,162	\$ 107,159	\$ 51,700	\$ 39,900
Capital Outlay	-	-	19,500	-
Non-Operating Expenses	-	-	8,334	8,500
Contingency/Reserve	-	-	-	-
<b>Total Police Forfeiture Fund</b>	<b>\$ 2,162</b>	<b>\$ 107,159</b>	<b>\$ 79,534</b>	<b>\$ 48,400</b>
<b>MUNICIPAL TRANSPORTATION FUND (107) - NONMAJOR FUND</b>				
Operating Expenses	\$ 109,846	\$ 275,000	\$ 511,552	\$ 216,000
Capital Outlay	-	-	-	60,000
Transfers Out	10,706	12,097	12,097	16,869
Contingency/Reserve	-	-	-	45,257
<b>Total Municipal Transportation Fund</b>	<b>\$ 120,552</b>	<b>\$ 287,097</b>	<b>\$ 523,649</b>	<b>\$ 338,126</b>

## ALL FUNDS SCHEDULE OF EXPENDITURES

	FY 2021 Actual	FY 2022 Adopted	FY 2022 Estimated	FY 2023 Adopted
<b>BUILDING FUND (150) - MAJOR FUND</b>				
Personnel Services	\$ 644,585	\$ 737,233	\$ 722,233	\$ 814,407
Operating Expenses	141,138	261,660	583,851	232,104
Capital Outlay	-	-	323,471	-
Transfers Out	137,662	126,576	126,576	143,280
<b>Total Building Fund</b>	<b>\$ 923,385</b>	<b>\$ 1,125,469</b>	<b>\$ 1,756,131</b>	<b>\$ 1,189,791</b>
<b>ENTERPRISE FUNDS</b>				
<b>WATER AND SEWER FUND (401) - MAJOR FUND</b>				
Personnel Services	\$ 504,402	\$ 504,392	\$ 504,392	\$ 523,164
Operating Expenses	2,825,078	2,445,548	2,469,999	2,460,922
Capital Outlay	170	-	-	585,206
Debt Service	308,516	1,232,363	1,232,363	1,232,363
Transfers Out	105,367	105,480	105,480	-
Contingency/Reserve	-	185,407	185,407	217,961
<b>Total Water and Sewer Fund</b>	<b>\$ 3,743,533</b>	<b>\$ 4,473,190</b>	<b>\$ 4,497,641</b>	<b>\$ 5,019,616</b>
<b>MUNICIPAL PARKING FUND (402) - MAJOR FUND</b>				
Personnel Services	\$ 572,955	\$ 586,088	\$ 586,088	\$ 657,117
Operating Expenses	556,970	469,425	469,425	539,027
Capital Outlay	-	-	-	280,000
Transfers Out	113,300	105,480	105,480	119,400
Contingency/Reserve	-	82,187	82,187	-
Renewal & Replacement Reserves	-	21,000	21,000	21,000
<b>Total Municipal Parking Fund</b>	<b>\$ 1,243,225</b>	<b>\$ 1,264,180</b>	<b>\$ 1,264,180</b>	<b>\$ 1,616,544</b>
<b>SOLID WASTE FUND (403) - MAJOR FUND</b>				
Personnel Services	\$ 1,011,453	\$ 887,800	\$ 887,800	\$ 944,201
Operating Expenses	932,807	785,941	785,941	966,583
Transfers Out	114,718	105,480	105,480	-
Contingency/Reserve	-	31,782	31,782	-
<b>Total Solid Waste Fund</b>	<b>\$ 2,058,978</b>	<b>\$ 1,811,003</b>	<b>\$ 1,811,003</b>	<b>\$ 1,910,784</b>
<b>STORMWATER FUND (404) - MAJOR FUND</b>				
Personnel Services	\$ 140,551	\$ 169,557	\$ 169,557	\$ 206,320
Operating Expenses	325,000	203,081	896,865	211,315
Debt Service	102,839	410,787	410,787	410,787
Transfers Out	34,416	31,644	31,644	35,820
Contingency/Reserve	-	73,931	48,431	35,000
<b>Total Stormwater Fund</b>	<b>\$ 602,806</b>	<b>\$ 889,000</b>	<b>\$ 1,557,284</b>	<b>\$ 4,831,242</b>

## ALL FUNDS SCHEDULE OF EXPENDITURES

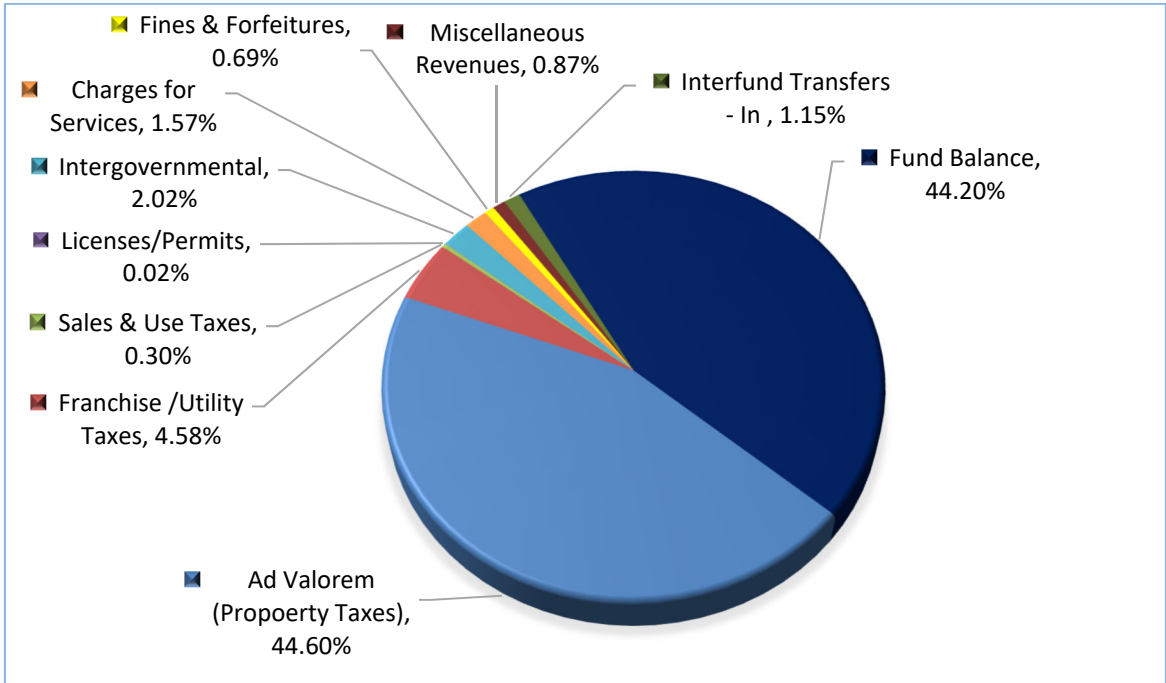
	FY 2021 Actual	FY 2022 Adopted	FY 2022 Estimated	FY 2023 Adopted
<b>FLEET MANAGEMENT FUND (501) - INTERNAL SERVICE FUND</b>				
Personnel Services	\$ 82,917	\$ 91,349	\$ 91,349	\$ 93,451
Operating Expenses	456,975	363,440	363,440	417,532
Capital Outlay	-	232,320	232,320	770,000
Contingency/Reserve	-	92,935	92,935	-
<b>Total Fleet Management Fund</b>	<b>\$ 539,892</b>	<b>\$ 780,044</b>	<b>\$ 780,044</b>	<b>\$ 1,280,983</b>
 <b>TOTAL EXPENDITURES - ALL FUNDS</b>	 <b>\$ 26,895,098</b>	 <b>\$ 31,179,905</b>	 <b>\$ 52,179,455</b>	 <b>\$ 42,504,153</b>



# GENERAL FUND BUDGET SUMMARY CHART

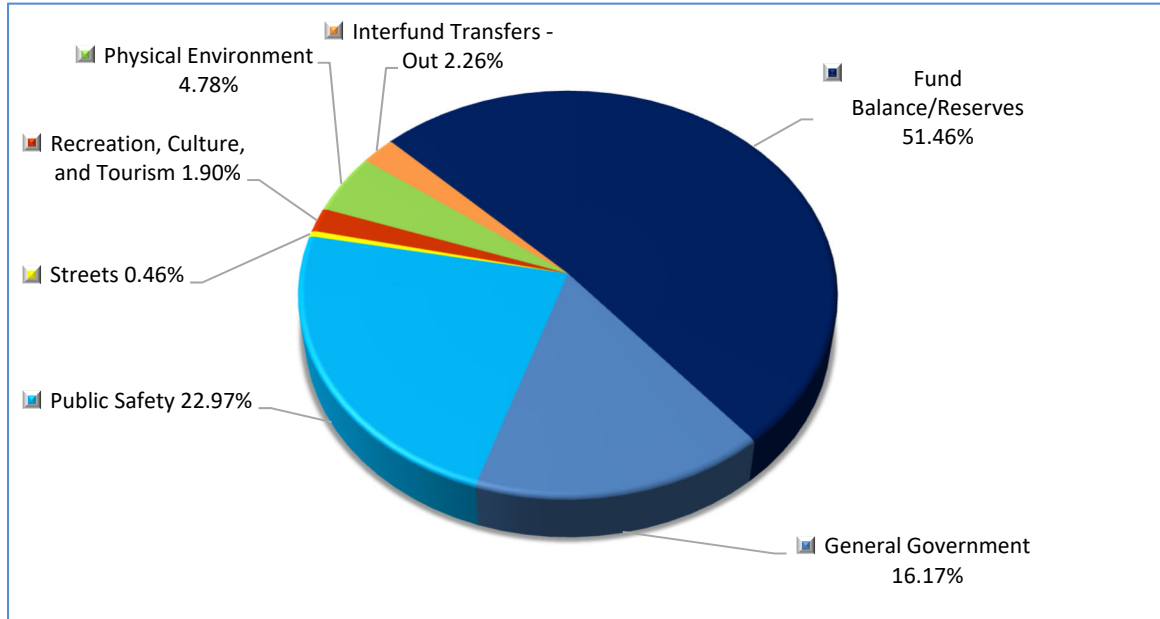
## Where Do the Funds Come From?

Total General Fund Revenues, Transfers & Fund Balance \$32,659,663



## Where Do the Funds Go?

Total General Fund Expenditures, Transfers, & Fund Balance \$32,659,663



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

Line Item Prefix: 001--:		FY 2021	FY 2022	FY 2022	FY 2023
		Actual	Adopted	Estimated	Adopted
511-311-1000	Current & Delinquent Real Property	\$ 13,006,093	\$ 12,986,116	\$ 12,986,116	\$ 14,417,684
511-311-1001	Current & Delinquent Personal Property	169,898	150,000	150,000	150,000
<b>TOTAL</b>	<b>Real Property Tax</b>	<b>\$ 13,175,991</b>	<b>\$ 13,136,116</b>	<b>\$ 13,136,116</b>	<b>\$ 14,567,684</b>
511-312-4100	First Local Option Fuel Tax	\$ 69,317	\$ 67,664	\$ 67,664	\$ 69,613
511-312-4200	Second Local Option Fuel Tax	26,260	25,740	25,740	26,990
<b>TOTAL</b>	<b>Sales and Use Taxes</b>	<b>\$ 95,577</b>	<b>\$ 93,404</b>	<b>\$ 93,404</b>	<b>\$ 96,603</b>
511-314-1000	Electric Utility	\$ 692,965	\$ 685,000	\$ 685,000	\$ 690,000
511-314-4000	Gas Utility	25,088	20,000	20,000	25,000
511-315-0100	Communication Services Tax	192,304	179,299	179,299	179,716
511-316-0100	Surfside Local Business Licensing Tax	97,101	60,000	60,000	75,000
511-316-0200	Miami-Dade Occ Licenses Tax Share	15,564	7,500	7,500	9,000
511-316-0300	Surfside Local Business License Penalty	5,751	1,500	1,500	1,500
<b>TOTAL</b>	<b>Municipal Utility &amp; Other Use Taxes</b>	<b>\$ 1,028,773</b>	<b>\$ 953,299</b>	<b>\$ 953,299</b>	<b>\$ 980,216</b>
511-323-1000	Electric Franchise	\$ 481,521	\$ 488,500	\$ 488,500	\$ 493,500
511-323-4000	Gas Franchise	20,388	22,450	22,450	22,450
<b>TOTAL</b>	<b>Franchise Fees</b>	<b>\$ 501,909</b>	<b>\$ 510,950</b>	<b>\$ 510,950</b>	<b>\$ 515,950</b>
511-329-2010	Lobbyist Fees / Registrations	\$ 3,200	\$ 5,000	\$ 5,000	\$ 5,000
<b>TOTAL</b>	<b>Permits/Licenses/Inspection</b>	<b>\$ 3,200</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>
590-331-5000	Federal Grant -FEMA Hurricane Irma	\$ 106,658	\$ -	\$ -	\$ -
590-331-5010	Federal Grant - MDC (CARES Act)	533,299	-	-	-
521-334-2110	State Grant - FDLE (FIBRS)	27,567	-	-	-
511-335-1200	State Revenue Sharing	179,328	171,689	171,689	183,704
511-335-1500	Beverage License	6,716	6,000	6,000	6,000
511-335-1800	Half Cent Sales Tax	501,879	450,884	450,884	462,686
511-335-4900	Motor Fuel Tax Rebate	7,942	6,000	6,000	6,000
<b>TOTAL</b>	<b>Intergovernmental - Federal/State</b>	<b>\$ 1,363,389</b>	<b>\$ 634,573</b>	<b>\$ 634,573</b>	<b>\$ 658,390</b>
521-342-1010	Special Police Detail - Extra Duty	\$ 265,593	\$ 180,000	\$ 180,000	\$ 230,000
572-347-2002	Pool Admission Fees	6,151	25,000	25,000	25,000
572-347-2003	Recreation - Aquatic Programs	21,002	25,000	25,000	25,000
572-347-2004	Recreation - Community Ctr Facility Rentals	2,185	6,000	6,000	6,000
572-347-2005	Recreation - ID Cards	230	300	300	300
572-347-2006	Recreation - Winter Camp	-	5,000	5,000	5,000
572-347-2007	Recreation - Summer Camp	-	100,000	100,000	100,000
572-347-2022	Recreation - Spring Camp	1,835	4,000	4,000	4,000
572-347-2025	Recreation - After School Program	400	-	-	-
572-347-2015	Recreation - Adult Programs	7,426	24,000	24,000	24,000
572-347-2016	Recreation - Youth Programs	87,196	85,000	85,000	85,000
572-347-2018	Recreation - Senior Programs	(10)	2,600	2,600	2,600
572-347-2019	Recreation - Tennis Reservations	530	700	700	700
572-347-2090	Recreation - Concessions	-	-	-	6,000
<b>TOTAL</b>	<b>Charges for Services</b>	<b>\$ 392,538</b>	<b>\$ 457,600</b>	<b>\$ 457,600</b>	<b>\$ 513,600</b>

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

Line Item Prefix: 001--:	FY 2021 Actual	FY 2022 Adopted	FY 2022 Estimated	FY 2023 Adopted
521-351-5005 Traffic Violations	\$ 21,564	\$ 25,000	\$ 25,000	\$ 30,000
521-351-5010 Parking Violations	135,391	110,000	110,000	130,000
521-351-5030 Red Light Enforcement	2,432	-	-	-
511-369-9020 Lien Searches	46,655	-	-	35,000
524-359-4000 Code Enforcement Fees and Penalties	38,138	30,000	30,000	30,000
<b>TOTAL Fines &amp; Forfeitures</b>	<b>\$ 244,180</b>	<b>\$ 165,000</b>	<b>\$ 165,000</b>	<b>\$ 225,000</b>
511-361-1000 Interest Earnings	\$ 24,713	\$ 24,000	\$ 24,000	\$ 174,000
511-364-1000 Disposition of Assets	11,100	7,000	7,000	7,000
511-366-1010 Contributions & Donations-Private Sources	-	-	10,000	-
521-369-3025 Premium Tax Revenues (CH 185)	59,936	-	-	19,000
521-369-3030 Cost Recovery - Take Home Vehicle	26,250	-	-	19,000
521-369-9004 Other Miscellaneous Revenues - Police	3,453	5,000	5,000	5,000
524-369-9009 Blue Prints	-	500	500	500
511-369-9010 Other Miscellaneous Revenues	26,495	28,000	28,000	28,000
539-343-9011 Vacant Window Covering	3,142	-	-	-
511-369-9040 Beach Furniture Registration	3,500	-	-	-
511-369-9050 Bike Sharing Revenue	7,742	-	-	-
511-369-9055 Car Charging Station Revenue	833	500	500	500
511-369-9060 Sidewalk Café Site Permit	27,632	25,000	25,000	25,000
511-369-9065 Gazette Advertisement Revenue	5,630	6,500	6,500	6,500
511-369-9075 Special Event Coordination	2,641	1,000	1,000	1,000
572-369-1000 Insurance Proceeds	9,428	-	-	-
<b>TOTAL Miscellaneous Revenues</b>	<b>\$ 212,495</b>	<b>\$ 97,500</b>	<b>\$ 107,500</b>	<b>\$ 285,500</b>
511-381-1700 Interfund Transfer: Mun. Transportation	\$ 10,706	\$ 12,097	\$ 12,097	\$ 16,869
511-381-1200 Interfund Transfer: Tourist Resort	57,359	52,741	52,741	59,700
511-381-1600 Interfund Transfer: Building Services	137,662	126,576	126,576	143,280
511-381-4100 Interfund Transfer: Water / Sewer	105,367	105,480	105,480	-
511-381-4200 Interfund Transfer: Mun. Parking	113,300	105,480	105,480	119,400
511-381-4300 Interfund Transfer: Solid Waste	114,718	105,480	105,480	-
511-381-4400 Interfund Transfer: Stormwater	34,416	31,644	31,644	35,820
<b>TOTAL Interfund Transfers</b>	<b>\$ 573,528</b>	<b>\$ 539,498</b>	<b>\$ 539,498</b>	<b>\$ 375,069</b>
<b>TOTAL Other Sources</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
511-392-0000 Appropriated Fund Balance	\$ -	\$ -	\$ 6,654,499	\$ -
<b>TOTAL Appropriated Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,654,499</b>	<b>\$ -</b>
<b>TOTAL REVENUES</b>	<b>\$ 17,591,580</b>	<b>\$ 16,592,940</b>	<b>\$ 23,257,439</b>	<b>\$ 18,223,012</b>

# 001 GENERAL FUND

## TOTAL EXPENDITURES

Line Item		FY 2021 Actual	FY 2022 Adopted	FY 2022 Estimated	FY 2023 Adopted
<b><u>Personnel Services</u></b>					
1210	Regular Salaries	\$ 4,786,844	\$ 5,074,301	\$ 5,048,815	\$ 5,605,689
1310	Other Salaries	121,991	234,009	234,009	237,506
1410	Overtime	789,688	271,000	282,000	301,000
1510	Special pay	128,708	142,715	142,715	147,126
1520	Extra Duty Pay	180,938	180,000	180,000	230,000
2110	Payroll Taxes	402,985	440,003	442,507	481,033
2210	Retirement Contribution	1,119,217	1,178,965	1,178,965	1,189,498
2310	Life & Health Insurance	827,273	900,122	900,122	934,579
2410	Workers Compensation	163,571	155,925	155,925	162,900
2510	Unemployment Compensation	1,242	-	182	-
<b>Total</b>	<b>Personnel Services</b>	<b>\$ 8,522,457</b>	<b>\$ 8,577,040</b>	<b>\$ 8,565,240</b>	<b>\$ 9,289,331</b>
<b><u>Operating Expenses</u></b>					
3103	Lobbyist	\$ 42,610	\$ 46,110	\$ 46,110	\$ 46,110
3110/3115	Professional Services	2,420,522	1,406,864	4,115,957	1,527,481
3111/3120	Lawsuits and Prosecutions	234,990	-	88,527	-
3112	Physical Examinations	11,757	16,030	6,030	18,580
3210	Accounting and Auditing	62,755	79,000	67,000	79,000
3401	Water Purchases	5,997	-	-	-
3410	Other Contractual Services	125,750	159,525	171,532	176,325
3411	Nuisance Abatement	-	2,500	2,500	1,500
3420	Other Code Services	1,985	6,850	6,850	6,850
4009	Car Allowance	25,516	25,146	25,146	29,556
4110	Telecommunications	80,727	76,640	75,045	94,924
4111	Postage	13,716	21,625	21,625	21,600
4112	Mobile Phone Allowance	9,034	8,100	8,100	8,820
4310	Electricity	42,501	43,440	43,440	46,766
541-4310	Roadway Electricity	34,066	38,000	38,000	39,600
4311	Water and Sewer	61,696	74,000	74,000	70,394
4403	Equipment/Vehicle Leasing	178,184	94,352	120,391	616,366
4510	Property and Liability Insurance	199,533	268,103	268,103	380,343
4601	Maintenance Service/Repair Contr	102,857	99,786	99,786	107,069
4602	Building Maintenance	86,501	92,120	183,265	120,620
4603	Equipment Maintenance	37,049	40,160	51,227	49,560
4604	Grounds Maintenance	222,175	244,547	244,547	251,109
516-4605	IT Software Maintenance	52,625	85,280	85,280	86,255
4606	IT Hardware Maintenance	14,397	71,419	62,326	55,940

# 001 GENERAL FUND

## TOTAL EXPENDITURES

Line Item		FY 2021 Actual	FY 2022 Adopted	FY 2022 Estimated	FY 2023 Adopted
4611	Miscellaneous Maintenance	81,377	136,350	286,350	66,700
4612	Vehicle Maintenance - Usage	152,601	177,695	177,695	179,194
4613	Vehicle Maint. - Fleet Replacement	295,740	255,756	255,756	307,296
4710	Printing & Binding	3,775	4,600	4,600	4,500
4810	Promotional Activities	92,769	55,375	62,381	61,375
4910	Legal Advertisement	31,558	39,500	39,500	39,500
4911	Other Current Charges	100,687	202,850	265,719	203,650
5110	Office Supplies	70,008	51,300	70,674	51,525
5210	Property and Maintenance	3,000	15,000	19,505	15,000
5213	Landscape Improvements	-	5,000	5,000	15,500
5214	Uniforms	25,371	28,803	37,803	34,958
5215	Uniform Allowance	-	1,200	-	-
5216	Gasoline	92,200	96,775	96,775	124,320
5225	Merchant Fees	18,923	12,500	12,500	12,500
5290	Miscellaneous Operating Supplies	128,353	122,284	125,784	141,132
5310	Road Materials	4,045	6,000	6,000	22,500
5410	Subscriptions and Memberships	16,368	21,463	21,571	21,843
5520	Conferences and Seminars	15,456	72,925	79,725	76,750
5510	Training & Educational	9,726	33,800	33,800	33,500
<b>Total</b>	<b>Operating Expenses</b>	<b>\$ 5,208,900</b>	<b>\$ 4,338,773</b>	<b>\$ 7,505,925</b>	<b>\$ 5,246,511</b>
<b>Capital Outlay</b>					
6310	Improvements other than Building	\$ 43,445	\$ -	\$ 376,422	\$ -
6410	Machinery and Equipment	61,914	-	162,079	298,580
<b>Total</b>	<b>Capital Outlay</b>	<b>\$ 105,359</b>	<b>\$ -</b>	<b>\$ 538,501</b>	<b>\$ 298,580</b>
<b>Debt Service</b>					
<b>Total</b>	<b>Debt Service</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Non-operating Expenses</b>					
8300	Other Grants and Aid	\$ 118,941	\$ 30,500	\$ 26,010	\$ 30,500
9130	Transfer to Capital Projects Fund	1,200,000	-	6,530,851	534,500
9190	Transfer to Fleet Mgmt Fund	-	-	-	202,000
9920	Contingency	-	1,000,000	90,912	250,000
9310	Reserves/Return to Fund Balance	-	2,646,627	-	2,371,590
<b>Total</b>	<b>Non-operating Expenses</b>	<b>\$ 1,318,941</b>	<b>\$ 3,677,127</b>	<b>\$ 6,647,773</b>	<b>\$ 3,388,590</b>
<b>TOTAL</b>	<b>GENERAL FUND EXPENDITURE</b>	<b>\$ 15,155,657</b>	<b>\$ 16,592,940</b>	<b>\$ 23,257,439</b>	<b>\$ 18,223,012</b>

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

	General Fund	Capital Projects Fund	Total Special Revenue Funds <sup>1</sup>	Total Enterprise Funds <sup>2</sup>	Internal Service Funds
<b>October 1, 2021 Fund Balance</b>	<b>\$ 21,091,150</b>	<b>\$ 5,894,823</b>	<b>\$ 6,959,492</b>	<b>\$ 16,503,920</b>	<b>\$ 1,647,895</b>
<b>Fiscal Year 2022 Estimated</b>					
FY 2022 Estimated Revenues*	\$ 16,602,940	\$ 7,148,851	\$ 5,928,989	\$ 8,691,824	\$ 780,044
FY 2022 Estimated Expenditures/Expenses*	<u>23,257,439</u>	<u>11,807,255</u>	<u>5,752,667</u>	<u>8,770,801</u>	<u>687,109</u>
Net Increase (Decrease) in Fund Balance/Net Assets	<u>\$ (6,654,499)</u>	<u>\$ (4,658,404)</u>	<u>\$ 176,322</u>	<u>\$ (78,977)</u>	<u>\$ 92,935</u>
<b>September 30, 2022 Fund Balance (Estimated)*</b>	<b>\$ 14,436,651</b>	<b>\$ 1,236,419</b>	<b>\$ 7,135,814</b>	<b>\$ 16,424,943</b>	<b>\$ 1,740,830</b>
<b>Fiscal Year 2023</b>					
FY 2023 Budgeted Revenues	\$ 18,223,012	\$ 791,000	\$ 5,829,138	\$ 11,252,387	\$ 1,141,365
FY 2023 Budgeted Expenditures/Expenses	<u>15,851,422</u>	<u>1,334,500</u>	<u>8,242,215</u>	<u>13,139,225</u>	<u>1,280,983</u>
Net Increase (Decrease) in Fund Balance/Net Assets	<u>\$ 2,371,590</u>	<u>\$ (543,500)</u>	<u>\$ (2,413,077)</u>	<u>\$ (1,886,838)</u>	<u>\$ (139,618)</u>
<b>September 30, 2023 Fund Balance (Projected)</b>	<b>\$ 16,808,241</b>	<b>\$ 692,919</b>	<b>\$ 4,722,737</b>	<b>\$ 14,538,105</b>	<b>\$ 1,601,212</b>

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

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

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

**Changes in Fund Balance**

**General Fund:** The FY 2023 increase is mainly a result of growth-related property tax revenues that are being maintained to focus on building fund balance reserves for fiscal stability, and to provide a funding source for future investment in one-time capital projects and infrastructure.

**Capital Projects Fund:** The decrease is mainly attributable to the re-appropriation of prior years' project specific funds in available fund balance that are scheduled for FY 2023:

91st Street-Surfside Blvd. Improvements (\$550,000)

**Internal Service Funds**

**Fleet Management Fund:** Fund balance decrease of \$139,618 is attributable to a funding gap in prior years' annual transfers from other funds to accumulate sufficient reserves to provide for long-term replacement of the Town's vehicles. The funding gap is due to the significant rise in vehicle prices mainly from inflationary impacts and overall demand.

**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
<b>October 1, 2021 Fund Balance</b>	<b>\$ 4,264,457</b>	<b>\$ 221,034</b>	<b>\$ 569,453</b>	<b>\$ 1,904,548</b>	<b>\$ 6,959,492</b>
<b>Fiscal Year 2022 Estimated</b>					
FY 2022 Estimated Revenues*	\$ 4,823,992	\$ -	\$ 242,497	\$ 862,500	\$ 5,928,989
FY 2022 Estimated Expenditures*	3,393,353	79,534	523,649	1,756,131	5,752,667
Net Increase (Decrease) in Fund Balance/Net Assets	\$ 1,430,639	\$ (79,534)	\$ (281,152)	\$ (893,631)	\$ 176,322
<b>September 30, 2022 Fund Balance (Estimated)*</b>	<b>\$ 5,695,096</b>	<b>\$ 141,500</b>	<b>\$ 288,301</b>	<b>\$ 1,010,917</b>	<b>\$ 7,135,814</b>
<b>Fiscal Year 2023</b>					
FY 2023 Budgeted Revenues	\$ 5,018,912	\$ -	\$ 338,126	\$ 472,100	\$ 5,829,138
FY 2023 Budgeted Expenditures	6,711,155	48,400	292,869	1,189,791	8,242,215
Net Increase (Decrease) in Fund Balance/Net Assets	\$ (1,692,243)	\$ (48,400)	\$ 45,257	\$ (717,691)	\$ (2,413,077)
<b>September 30, 2023 Fund Balance (Projected)</b>	<b>\$ 4,002,853</b>	<b>\$ 93,100</b>	<b>\$ 333,558</b>	<b>\$ 293,226</b>	<b>\$ 4,722,737</b>

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

**Changes in Fund Balance**

**Special Revenue Funds**

**Tourist Resort Fund:** Fund balance net decrease (\$1,692,243) is mainly attributable to:

- 1) revenue increase - resort taxes (\$1,500,089);
- 2) net increase to Tourism expenditures (\$510,540);
- 3) net increase to Community/Tennis Centers expenditures (\$524,293);
- 4) net increase to Public Work Recreational expenditures (\$178,124);
- 5) expenditure increase - appropriation of fund reserves for Tennis & Community Center new capital project (\$1,945,000).

**Police Forfeiture Fund:** Fines & forfeitures revenues are budgeted when the Town receives its share of seized assets dispositions. The fund balance decrease (\$48,400) during FY 2023 is anticipated due to the timing of revenue recognition and expenditures.

**Municipal Transportation Fund:** Fund balance increase (\$45,257) is mainly attributable to:

- 1) revenue increase - Miami Dade County estimated surtax proceeds (\$95,454);
- 2) use of fund balance for phased replacement of bus shelters. (\$60,000);

**Building Fund:** Building permit revenue is volatile and fluctuates with construction cycles. The fund balance decrease (\$717,691) 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>
<b>October 1, 2021 Fund Balance<sup>1</sup></b>	<b>\$ 9,050,851</b>	<b>\$ 3,703,976</b>	<b>\$ 197,713</b>	<b>\$ 3,551,380</b>	<b>\$ 16,503,920</b>
<b>Fiscal Year 2022 Estimated</b>					
FY 2022 Estimated Revenues*	\$ 4,497,641	\$ 1,264,180	\$ 1,811,003	\$ 1,119,000	\$ 8,691,824
FY 2022 Estimated Expenses*	4,312,234	1,160,993	1,779,221	1,518,353	8,770,801
Net Increase (Decrease) in Fund Balance/Net Assets	\$ 185,407	\$ 103,187	\$ 31,782	\$ (399,353)	\$ (78,977)
<b>September 30, 2022 Fund Balance (Estimated)*<sup>1</sup></b>	<b>\$ 9,236,258</b>	<b>\$ 3,807,163</b>	<b>\$ 229,495</b>	<b>\$ 3,152,027</b>	<b>\$ 16,424,943</b>
<b>Fiscal Year 2023</b>					
FY 2023 Budgeted Revenues	\$ 5,019,616	\$ 1,475,619	\$ 1,879,652	\$ 2,877,500	\$ 11,252,387
FY 2023 Budgeted Expenses	4,801,655	1,595,544	1,910,784	4,831,242	13,139,225
Net Increase (Decrease) in Fund Balance/Net Assets	\$ 217,961	\$ (119,925)	\$ (31,132)	\$ (1,953,742)	\$ (1,886,838)
<b>September 30, 2023 Fund Balance (Projected)<sup>1</sup></b>	<b>\$ 9,454,219</b>	<b>\$ 3,687,238</b>	<b>\$ 198,363</b>	<b>\$ 1,198,285</b>	<b>\$ 14,538,105</b>

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

<sup>1</sup>Fund Balance includes Net Investments in Capital Assets at October 1, 2021.

**Changes in Fund Balance**

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

- 1) use of ARPA funds for Water Meter Replacement (\$112,990);
- 2) no service payment to General Fund (-\$105,480);

**Municipal Parking Fund:** Fund balance decrease mainly attributable to the use of fund balance to partially fund the Business District validated parking system.

**Solid Waste Fund:** Fund balance decrease is mainly attributable to the increase in solid waste disposal costs.

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

- 1) use of fund balance to partially fund the Abbott Avenue Drainage Improvement project (\$850,000);
- 2) use of fund balance in FY 2023 to advance Abbott Avenue Drainage Project phased funding from the Florida Department of Environmental which is scheduled to be received in FY 2024 (\$1,000,000).



## BUDGET SUMMARY ALL FUNDS

	FY 2021	FY 2022	FY 2022	FY 2023
	Actual	Adopted	Estimated	Adopted
<b>ALL FUNDS</b>				
<b><u>Financing Sources</u></b>				
Property Taxes	\$ 13,175,991	\$ 13,136,116	\$ 13,136,116	\$ 14,567,684
Sales and Use Taxes	4,468,567	3,597,227	4,903,896	5,105,015
Franchise and Utility Taxes	1,530,682	1,464,249	1,464,249	1,496,166
Permits/Licenses/Inspections	751,449	513,500	873,500	481,600
Intergovernmental Revenues	2,138,703	1,059,485	1,313,936	4,003,962
Charges for Services	9,204,408	9,446,087	9,446,087	9,836,756
Fines and Forfeitures	299,087	165,000	165,000	225,000
Miscellaneous Revenues	231,036	75,500	86,000	116,000
Interest	49,011	42,015	41,515	202,250
Developer Contributions	21,000	21,000	636,000	90,900
<b>Subtotal</b>	<b>\$ 31,869,934</b>	<b>\$ 29,520,179</b>	<b>\$ 32,066,299</b>	<b>\$ 36,125,333</b>
Other Sources - Transfers In	1,773,528	555,498	7,086,349	1,111,569
Net Investment in Capital Assets	10,012,245	10,012,245	10,641,411	10,641,411
Beginning Fund Balance:				
Committed	-	-	-	8,424,773
Assigned	2,000,000	2,000,000	2,000,000	-
Unassigned	35,244,756	30,889,076	39,455,869	21,908,473
<b>Total</b>	<b>\$ 80,900,463</b>	<b>\$ 72,976,998</b>	<b>\$ 91,249,928</b>	<b>\$ 78,211,559</b>
 <b><u>Financing Uses</u></b>				
Personnel Services	\$ 12,810,657	\$ 13,405,701	\$ 13,378,901	\$ 14,411,121
Operating Expenses	11,340,347	10,665,854	15,064,923	12,965,719
Capital Outlay	440,270	600,060	12,967,192	9,357,786
Debt Service	411,355	1,643,150	1,643,150	1,643,150
Non-Operating Expenses	118,941	1,065,500	126,422	350,500
Transfers Out	1,773,528	555,498	7,094,683	1,120,069
Net Investment in Capital Assets	10,641,411	10,012,245	10,641,411	10,641,411
Ending Fund Balance:				
Committed	-	-	8,424,773	9,571,340
Assigned	2,000,000	2,000,000	-	-
Unassigned	41,363,954	33,028,990	21,908,473	18,150,463
<b>Total</b>	<b>\$ 80,900,463</b>	<b>\$ 72,976,998</b>	<b>\$ 91,249,928</b>	<b>\$ 78,211,559</b>

## BUDGET SUMMARY

### MAJOR GOVERNMENTAL FUNDS

	FY 2021	FY 2022	FY 2022	FY 2023
	Actual	Adopted	Estimated	Adopted
<b>MAJOR GOVERNMENTAL FUNDS* (Aggregate)</b>				
<b><u>Financing Sources</u></b>				
Property Taxes	\$ 13,175,991	\$ 13,136,116	\$ 13,136,116	\$ 14,567,684
Sales and Use Taxes	4,468,567	3,597,227	4,903,896	5,105,015
Franchise and Utility Taxes	1,530,682	1,464,249	1,464,249	1,496,166
Permits/Licenses/Inspections	751,449	513,500	873,500	481,600
Intergovernmental Revenues	1,363,389	634,573	634,573	908,390
Charges for Services	392,538	457,600	457,600	513,600
Fines and Forfeitures	244,180	165,000	165,000	225,000
Miscellaneous Revenues	227,183	75,500	86,000	115,500
Interest	39,863	32,500	32,000	182,500
Developer Contributions	-	-	615,000	-
Other Sources - Transfers In	1,773,528	539,498	7,070,349	909,569
Beginning Fund Balance:				
Committed	-	-	-	8,424,773
Assigned	2,000,000	2,000,000	2,000,000	-
Unassigned	27,771,558	23,804,671	31,154,978	13,954,310
<b>Total</b>	<b><u>\$ 53,738,928</u></b>	<b><u>\$ 46,420,434</u></b>	<b><u>\$ 62,593,261</u></b>	<b><u>\$ 46,884,107</u></b>
 <b><u>Financing Uses</u></b>				
Personnel Services	\$ 10,498,379	\$ 11,166,515	\$ 11,139,715	\$ 11,986,868
Operating Expenses	6,131,509	6,016,260	9,516,001	8,114,440
Capital Outlay /Capital Improvement Program	440,100	367,740	12,715,372	3,730,580
Debt Service	-	-	-	-
Non-Operating Expenses	118,941	1,030,500	116,922	315,500
Transfers Out	1,395,021	195,317	6,726,168	939,480
Contingency	-	-	-	-
Ending Fund Balance:				
Committed	-	-	8,424,773	9,571,340
Assigned	2,000,000	2,000,000	-	-
Unassigned	33,154,978	25,644,102	13,954,310	12,225,899
<b>Total</b>	<b><u>\$ 53,738,928</u></b>	<b><u>\$ 46,420,434</u></b>	<b><u>\$ 62,593,261</u></b>	<b><u>\$ 46,884,107</u></b>

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 2021	FY 2022	FY 2022	FY 2023
	Actual	Adopted	Estimated	Adopted
<b>OTHER GOVERNMENTAL FUNDS*(Aggregate)</b>				
<b><u>Financing Sources</u></b>				
Intergovernmental Revenues	245,932	241,922	241,922	337,376
Fines and Forfeitures	54,907	-	-	-
Miscellaneous Revenues	-	-	-	-
Interest	588	575	575	750
Beginning Fund Balance	611,774	636,289	790,487	429,801
<b>Total</b>	<b><u>\$ 913,201</u></b>	<b><u>\$ 878,786</u></b>	<b><u>\$ 1,032,984</u></b>	<b><u>\$ 767,927</u></b>
 <b><u>Financing Uses</u></b>				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenses	112,008	382,159	563,252	255,900
Capital Outlay	-	-	19,500	60,000
Transfers Out	10,706	12,097	20,431	25,369
Ending Fund Balance	790,487	484,530	429,801	426,658
<b>Total</b>	<b><u>\$ 913,201</u></b>	<b><u>\$ 878,786</u></b>	<b><u>\$ 1,032,984</u></b>	<b><u>\$ 767,927</u></b>

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

# BUDGET SUMMARY

## ALL GOVERNMENTAL FUNDS

	FY 2021 Actual	FY 2022 Adopted	FY 2022 Estimated	FY 2023 Adopted
<b>GOVERNMENTAL FUNDS</b>				
<b>GENERAL FUND (001) - MAJOR FUND</b>				
<b><u>Financing Sources</u></b>				
Property Taxes	\$ 13,175,991	\$ 13,136,116	\$ 13,136,116	\$ 14,567,684
Sales and Use Taxes	95,577	93,404	93,404	96,603
Franchise and Utility Taxes	1,530,682	1,464,249	1,464,249	1,496,166
Permits/Licenses/Inspections	3,200	5,000	5,000	5,000
Intergovernmental Revenues	1,363,389	634,573	634,573	658,390
Charges for Services	392,538	457,600	457,600	513,600
Fines and Forfeitures	244,180	165,000	165,000	225,000
Miscellaneous Revenues	187,782	73,500	83,500	111,500
Interest	24,713	24,000	24,000	174,000
Developer Contributions	-	-	-	-
Other Sources - Transfers In	573,528	539,498	539,498	375,069
Beginning Fund Balance:				
Committed	-	-	-	7,704,488
Assigned	2,000,000	2,000,000	2,000,000	-
Unassigned	18,655,227	18,186,248	19,091,150	6,732,163
<b>Total</b>	<b><u>\$ 38,246,807</u></b>	<b><u>\$ 36,779,188</u></b>	<b><u>\$ 37,694,090</u></b>	<b><u>\$ 32,659,663</u></b>
<b><u>Financing Uses</u></b>				
Personnel Services	\$ 8,522,457	\$ 8,577,040	\$ 8,565,240	\$ 9,289,331
Operating Expenses	5,208,900	4,338,773	7,505,925	5,246,511
Capital Outlay	105,359	-	538,501	298,580
Debt Service	-	-	-	-
Non-Operating Expenses	118,941	30,500	26,010	30,500
Transfers Out	1,200,000	-	6,530,851	736,500
Contingency	-	1,000,000	90,912	250,000
Ending Fund Balance:				
Committed	-	-	7,704,488	8,721,494
Assigned	2,000,000	2,000,000	-	-
Unassigned	21,091,150	20,832,875	6,732,163	8,086,747
<b>Total</b>	<b><u>\$ 38,246,807</u></b>	<b><u>\$ 36,779,188</u></b>	<b><u>\$ 37,694,090</u></b>	<b><u>\$ 32,659,663</u></b>

# BUDGET SUMMARY

## ALL GOVERNMENTAL FUNDS

	FY 2021 Actual	FY 2022 Adopted	FY 2022 Estimated	FY 2023 Adopted
<b>GOVERNMENTAL FUNDS</b>				
<b>CAPITAL PROJECTS FUND (301) - MAJOR FUND</b>				
<b><u>Financing Sources</u></b>				
Interest	\$ 5,123	\$ 3,000	\$ 3,000	\$ 6,500
Other Sources - Transfers In	1,200,000	-	6,530,851	534,500
Beginning Fund Balance	4,913,412	1,893,679	5,894,823	1,236,419
<b>Total</b>	<b><u>\$ 6,118,535</u></b>	<b><u>\$ 1,896,679</u></b>	<b><u>\$ 13,043,674</u></b>	<b><u>\$ 2,027,419</u></b>
<b><u>Financing Uses</u></b>				
Capital Expenditures - Capital Improvement Projects	\$ 223,712	\$ 332,500	\$ 11,807,255	\$ 1,334,500
Ending Fund Balance - Unassigned	5,894,823	1,564,179	1,236,419	692,919
<b>Total</b>	<b><u>\$6,118,535</u></b>	<b><u>\$ 1,896,679</u></b>	<b><u>\$ 13,043,674</u></b>	<b><u>\$ 2,027,419</u></b>
<b>TOURIST RESORT FUND (102) - MAJOR FUND</b>				
<b><u>Financing Sources</u></b>				
Sales and Use Taxes	\$ 4,372,990	\$ 3,503,823	\$ 4,810,492	\$ 5,003,912
Miscellaneous Revenues	25,557	10,500	10,500	10,500
Interest	2,305	3,000	3,000	4,500
Beginning Fund Balance:				
Tourist Bureau	1,194,681	1,398,741	2,256,056	2,989,862
Community Center Committed	-	-	-	720,285
Community Center Restricted	950,120	839,920	2,008,401	1,984,949
<b>Total</b>	<b><u>\$ 6,545,653</u></b>	<b><u>\$ 5,755,984</u></b>	<b><u>\$ 9,088,449</u></b>	<b><u>\$ 10,714,008</u></b>
<b><u>Financing Uses</u></b>				
Personnel Services	\$ 1,331,337	\$ 1,852,242	\$ 1,852,242	\$ 1,883,130
Operating Expenses	781,471	1,415,827	1,426,225	2,635,825
Capital Outlay	111,029	35,240	46,145	2,097,500
Non-Operating Expenses	-	-	-	35,000
Transfers Out	57,359	68,741	68,741	59,700
Ending Fund Balance:				
Tourist Bureau	2,256,056	1,709,583	2,989,862	2,989,862
Community Center Committed	-	-	720,285	849,846
Community Center Restricted	2,008,401	674,351	1,984,949	163,145
<b>Total</b>	<b><u>\$ 6,545,653</u></b>	<b><u>\$ 5,755,984</u></b>	<b><u>\$ 9,088,449</u></b>	<b><u>\$ 10,714,008</u></b>

# BUDGET SUMMARY

## ALL GOVERNMENTAL FUNDS

	FY 2021 Actual	FY 2022 Adopted	FY 2022 Estimated	FY 2023 Adopted
<b>GOVERNMENTAL FUNDS</b>				
<b>POLICE FORFEITURE FUND (105) - NONMAJOR FUND</b>				
<b><u>Financing Sources</u></b>				
Fines and Forfeitures	\$ 54,907	\$ -	\$ -	\$ -
Beginning Fund Balance	168,289	211,900	221,034	141,500
<b>Total</b>	<b>\$ 223,196</b>	<b>\$ 211,900</b>	<b>\$ 221,034</b>	<b>\$ 141,500</b>
<b><u>Financing Uses</u></b>				
Operating Expenses	\$ 2,162	\$ 107,159	\$ 51,700	\$ 39,900
Capital Outlay	-	-	19,500	-
Non-Operating Expenses	-	-	8,334	8,500
Ending Fund Balance	221,034	104,741	141,500	93,100
<b>Total</b>	<b>\$ 223,196</b>	<b>\$ 211,900</b>	<b>\$ 221,034</b>	<b>\$ 141,500</b>
<b>MUNICIPAL TRANSPORTATION FUND (107) - NONMAJOR FUND</b>				
<b><u>Financing Sources</u></b>				
Intergovernmental Revenues	\$ 245,932	\$ 241,922	\$ 241,922	\$ 337,376
Miscellaneous Revenues	-	-	-	-
Interest	588	575	575	750
Beginning Fund Balance	443,485	424,389	569,453	288,301
<b>Total</b>	<b>\$ 690,005</b>	<b>\$ 666,886</b>	<b>\$ 811,950</b>	<b>\$ 626,427</b>
<b><u>Financing Uses</u></b>				
Operating Expenses	\$ 109,846	\$ 275,000	\$ 511,552	\$ 216,000
Transfers Out	10,706	12,097	12,097	16,869
Ending Fund Balance	569,453	379,789	288,301	333,558
<b>Total</b>	<b>\$ 690,005</b>	<b>\$ 666,886</b>	<b>\$ 811,950</b>	<b>\$ 626,427</b>

# BUDGET SUMMARY

## ALL GOVERNMENTAL FUNDS

	FY 2021 Actual	FY 2022 Adopted	FY 2022 Estimated	FY 2023 Adopted
<b>GOVERNMENTAL FUNDS</b>				
<b>BUILDING FUND (150) - MAJOR FUND</b>				
<b><u>Financing Sources</u></b>				
Permits/Licenses/Inspections	\$ 748,249	\$ 498,000	\$ 858,000	\$ 466,100
Miscellaneous Revenues	13,844	2,000	2,500	4,000
Interest	7,722	2,500	2,000	2,000
Beginning Fund Balance	2,058,118	1,486,083	1,904,548	1,010,917
<b>Total</b>	<b><u>\$ 2,827,933</u></b>	<b><u>\$ 1,988,583</u></b>	<b><u>\$ 2,767,048</u></b>	<b><u>\$ 1,483,017</u></b>
<b><u>Financing Uses</u></b>				
Personnel Services	\$ 644,585	\$ 737,233	\$ 722,233	\$ 814,407
Operating Expenses	141,138	261,660	583,851	232,104
Capital Outlay	-	-	323,471	-
Transfers Out	137,662	126,576	126,576	143,280
Ending Fund Balance	1,904,548	863,114	1,010,917	293,226
<b>Total</b>	<b><u>\$ 2,827,933</u></b>	<b><u>\$ 1,988,583</u></b>	<b><u>\$ 2,767,048</u></b>	<b><u>\$ 1,483,017</u></b>

## BUDGET SUMMARY ENTERPRISE FUNDS

	FY 2021	FY 20221	FY 2022	FY 2023
	Actual	Adopted	Estimated	Adopted
<b>ENTERPRISE FUNDS</b>				
<b>*** (Aggregate)</b>				
<b><u>Financing Sources</u></b>				
Charges for Services	\$ 7,960,935	\$ 8,225,443	\$ 8,225,443	\$ 8,384,791
Intergovernmental Revenues	529,382	182,990	437,441	2,758,196
Miscellaneous Revenues	3,853	-	-	500
Interest	7,550	7,940	7,940	18,000
Developer Contributions	21,000	21,000	21,000	90,900
Other Sources	-	-	-	-
Beginning Fund Balance	15,537,827	14,864,152	16,503,920	16,424,943
<b>Total</b>	<b><u>24,060,547</u></b>	<b><u>23,301,525</u></b>	<b><u>25,195,744</u></b>	<b><u>27,677,330</u></b>
<b><u>Financing Uses</u></b>				
Personnel Services	\$ 2,229,361	\$ 2,147,837	\$ 2,147,837	\$ 2,330,802
Operating Expenses	4,639,855	3,903,995	4,622,230	4,177,847
Capital Outlay	170	-	-	4,797,206
Debt Service	411,355	1,643,150	1,643,150	1,643,150
Non-Operating Expenses	-	35,000	9,500	35,000
Transfers Out	367,801	348,084	348,084	155,220
Ending Fund Balance	16,412,005	15,223,459	16,424,943	14,538,105
<b>Total</b>	<b><u>\$24,060,547</u></b>	<b><u>\$23,301,525</u></b>	<b><u>25,195,744</u></b>	<b><u>\$27,677,330</u></b>

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



# BUDGET SUMMARY

## ALL ENTERPRISE FUNDS

	FY 2021 Actual	FY 2022 Adopted	FY 2022 Estimated	FY 2023 Adopted
<b>ENTERPRISE FUNDS</b>				
<b>WATER AND SEWER FUND</b>				
<b>(401) - MAJOR FUND</b>				
<b><u>Financing Sources</u></b>				
Charges for Services	\$ 4,023,918	\$ 4,303,200	\$ 4,303,200	\$ 4,255,920
Intergovernmental Revenues	428,346	167,990	192,441	758,196
Miscellaneous Revenues	3,853	-	-	500
Interest	1,648	2,000	2,000	5,000
Other Sources	-	-	-	-
Beginning Fund Balance	8,336,653	7,747,210	9,050,851	9,236,258
<b>Total</b>	<b><u>\$ 12,794,418</u></b>	<b><u>\$ 12,220,400</u></b>	<b><u>\$ 13,548,492</u></b>	<b><u>\$ 14,255,874</u></b>
<b><u>Financing Uses</u></b>				
Personnel Services	\$ 504,402	\$ 504,392	\$ 504,392	\$ 523,164
Operating Expenses	2,825,078	2,445,548	2,469,999	2,460,922
Capital Outlay	170	-	-	585,206
Debt Service	308,516	1,232,363	1,232,363	1,232,363
Transfers Out	105,367	105,480	105,480	-
Ending Fund Balance	9,050,885	7,932,617	9,236,258	9,454,219
<b>Total</b>	<b><u>\$ 12,794,418</u></b>	<b><u>\$ 12,220,400</u></b>	<b><u>\$ 13,548,492</u></b>	<b><u>\$ 14,255,874</u></b>
<b>MUNICIPAL PARKING FUND</b>				
<b>(402) - MAJOR FUND</b>				
<b><u>Financing Sources</u></b>				
Charges for Services	\$ 1,443,723	\$ 1,241,740	\$ 1,241,740	\$ 1,380,219
Interest	1,881	1,440	1,440	4,500
Developer Contributions	21,000	21,000	21,000	90,900
Beginning Fund Balance	3,388,648	3,456,603	3,703,976	3,807,163
<b>Total</b>	<b><u>\$ 4,855,252</u></b>	<b><u>\$ 4,720,783</u></b>	<b><u>\$ 4,968,156</u></b>	<b><u>\$ 5,282,782</u></b>
<b><u>Financing Uses</u></b>				
Personnel Services	\$ 572,955	\$ 586,088	\$ 586,088	\$ 657,117
Operating Expenses	556,970	469,425	469,425	539,027
Capital Outlay	-	-	-	280,000
Transfers Out	113,300	105,480	105,480	119,400
Ending Fund Balance	3,612,027	3,559,790	3,807,163	3,687,238
<b>Total</b>	<b><u>\$ 4,855,252</u></b>	<b><u>\$ 4,720,783</u></b>	<b><u>\$ 4,968,156</u></b>	<b><u>\$ 5,282,782</u></b>

# BUDGET SUMMARY

## ALL ENTERPRISE FUNDS

	FY 2021 Actual	FY 2022 Adopted	FY 2022 Estimated	FY 2023 Adopted
<b>ENTERPRISE FUNDS</b>				
<b>SOLID WASTE FUND (403) -</b>				
<b>MAJOR FUND</b>				
<b><u>Financing Sources</u></b>				
Charges for Services	\$ 1,595,030	\$ 1,810,503	\$ 1,810,503	\$ 1,878,652
Interest	699	500	500	1,000
Beginning Fund Balance	660,962	710,781	197,713	229,495
<b>Total</b>	<b>\$ 2,256,691</b>	<b>\$ 2,521,784</b>	<b>\$ 2,008,716</b>	<b>\$ 2,109,147</b>
<b><u>Financing Uses</u></b>				
Personnel Services	\$ 1,011,453	\$ 887,800	\$ 887,800	\$ 944,201
Operating Expenses	932,807	785,941	785,941	966,583
Transfers Out	114,718	105,480	105,480	-
Ending Fund Balance	197,713	742,563	229,495	198,363
<b>Total</b>	<b>\$ 2,256,691</b>	<b>\$ 2,521,784</b>	<b>\$ 2,008,716</b>	<b>\$ 2,109,147</b>
<b>STORMWATER FUND (404) -</b>				
<b>MAJOR FUND</b>				
<b><u>Financing Sources</u></b>				
Charges for Services	\$ 898,264	\$ 870,000	\$ 870,000	\$ 870,000
Intergovernmental Revenues	101,036	15,000	245,000	2,000,000
Interest	3,322	4,000	4,000	7,500
Beginning Fund Balance	3,151,564	2,949,558	3,551,380	3,152,027
<b>Total</b>	<b>\$ 4,154,186</b>	<b>\$ 3,838,558</b>	<b>\$ 4,670,380</b>	<b>\$ 6,029,527</b>
<b><u>Financing Uses</u></b>				
Personnel Services	\$ 140,551	\$ 169,557	\$ 169,557	\$ 206,320
Operating Expenses	325,000	203,081	896,865	211,315
Debt Service	102,839	410,787	410,787	410,787
Non-Operating Expenses		35,000	9,500	35,000
Transfers Out	34,416	31,644	31,644	35,820
Ending Fund Balance	3,551,380	2,988,489	3,152,027	1,198,285
<b>Total</b>	<b>\$ 4,154,186</b>	<b>\$ 3,838,558</b>	<b>\$ 4,670,380</b>	<b>\$ 6,029,527</b>

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

# 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 2023 property taxes will account for 81% 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.

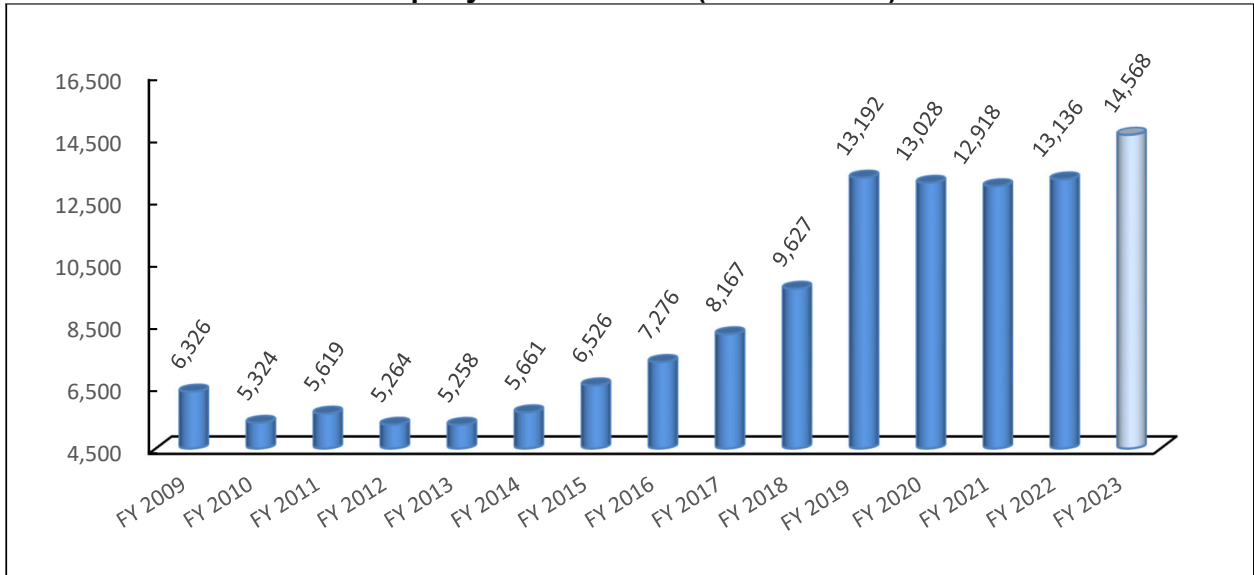
How assessed value is calculated (Ref 193.155, F.S.):

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.

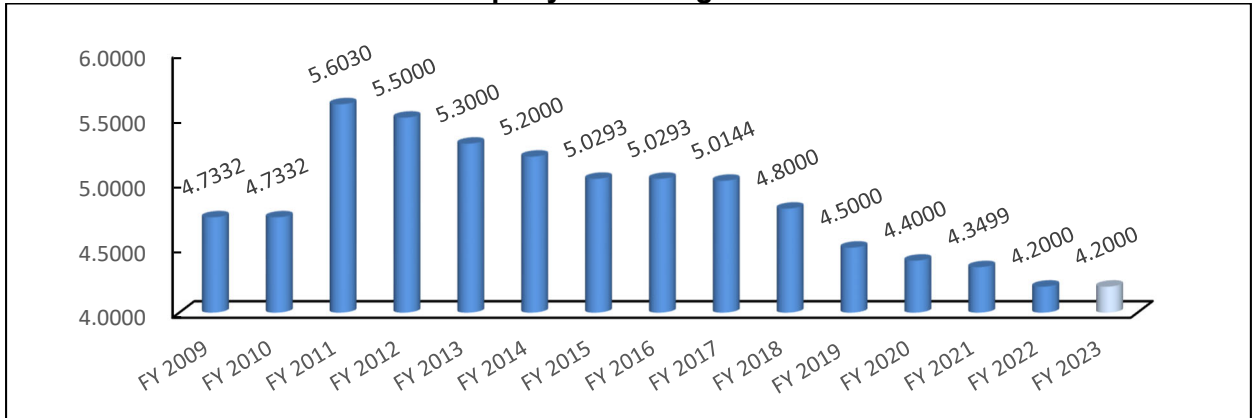
Each year property tax revenues are estimated using current taxable property values as provided by Miami-Dade County at the Town's levied millage rate. The revenue generated is budgeted at 95 percent of its gross value to take into account early payment discounts and other adjustments in accordance with Florida Statutes. The Miami Dade Property Appraiser's July 1, 2021 Preliminary Taxable Value for the FY 2023 budget is \$3,651,048,630. This value is 10.9% or \$358,788,949 more than last year. The net increase is attributed to an increase of (\$357,009,315) 10.8%) in existing property values, and an increase in new construction of \$1,779,634 (0.1%) added to the tax roll. The FY 2023 Adopted Budget operating millage rate is unchanged at 4.2000 mills. The following graph below illustrates the 15-year history for the Town's property tax revenue.

# REVENUE SOURCES

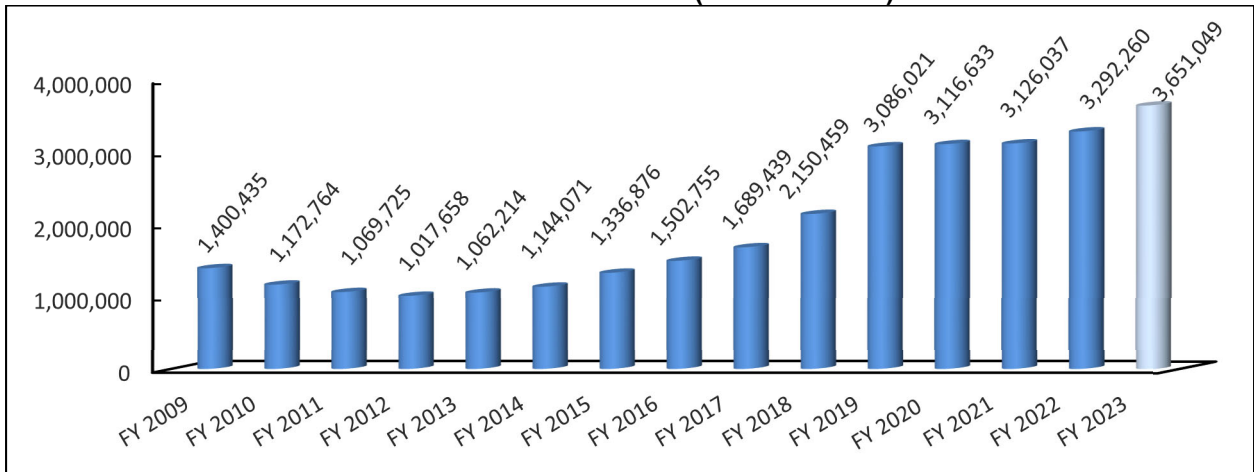
## Property Tax Revenues (in thousands)



## Property Tax Millage Rates



## Surfside Taxable Value (in thousands)

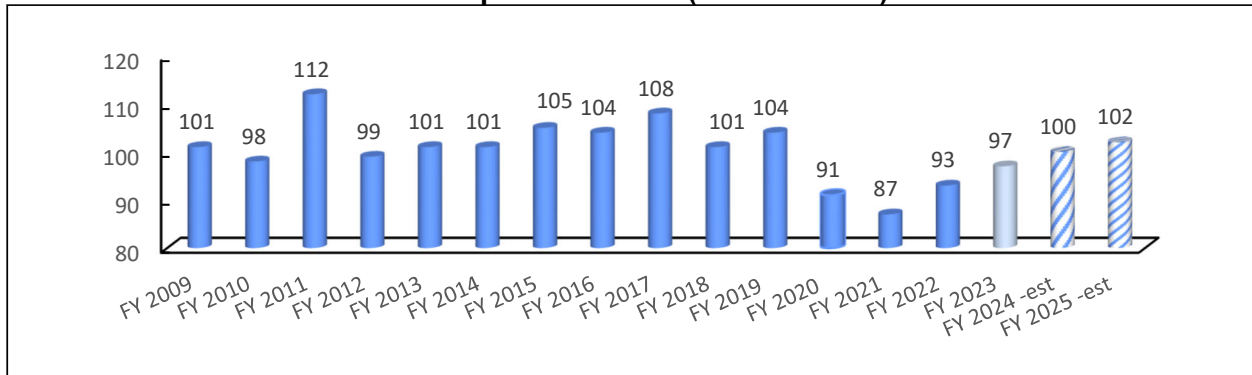


# REVENUE SOURCES

## Sales and Use Taxes

**Local Option Fuel Tax** is levied by Miami-Dade County at a total of 9¢ per gallon. The 9¢ is comprised of the full 6¢ (First) allowed by Florida Statute 366.025(1)(a) and 3¢ (Second) allowed by Florida Statute 336.025(1)(b). The tax is a combination of 6¢ on every net gallon of motor and diesel fuel sold within the county (First) and 3¢ on every net gallon of motor fuel (Second). This tax is shared with the Town through an interlocal agreement. Miami-Dade County receives 74 percent and municipalities in Miami-Dade County receive 26 percent. The funds are used for transportation expenditures. In FY 2023, the State revenue forecasts a 3% increase in this revenue as the economy continues its recovery to pre-pandemic levels. Revenues estimates are indexed at 3% annually for FY 2024 and FY 2025.

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

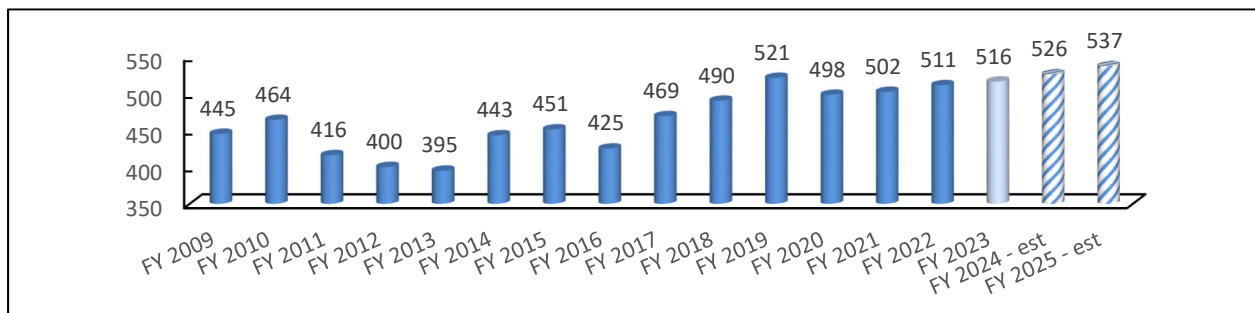


## Franchise, Utility, Communications, and Occupational (Local Business) Taxes

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 2023 these revenue sources will account for approximately 8% of total General Fund revenues.

**Franchise Fees** are negotiated fixed fees the Town charges a company or utility for the use of municipal right-of-ways (poles, lines, pipes, etc.) to conduct the company or utility business and may include the value of the right for the utility to be the exclusive provider of its services within the Town. The Town has franchise agreements for electricity and propane. Electric franchise fees are based on the utility's revenues, which are expected to increase in the future from new development. A growth rate of 2% is forecast.

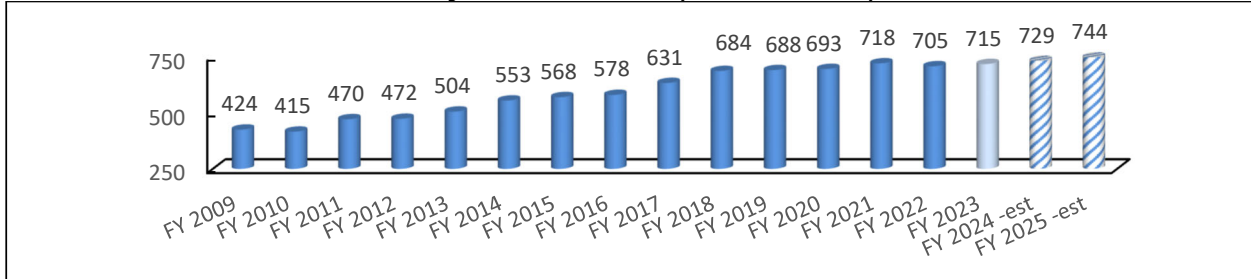
**Franchise Fees (in thousands)**



## REVENUE SOURCES

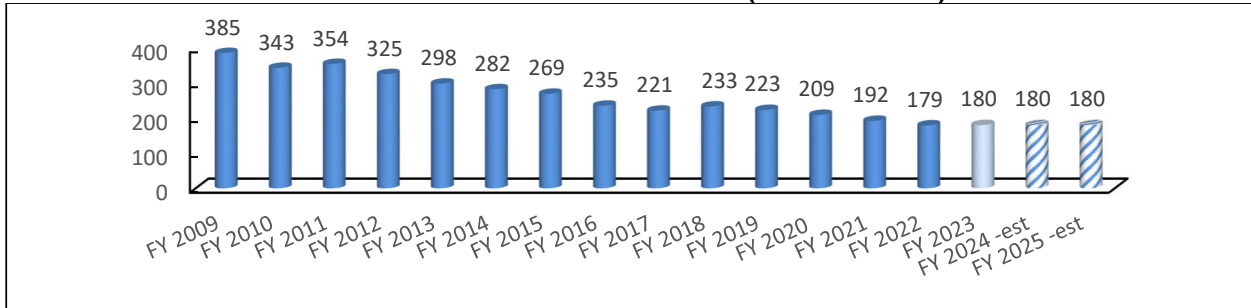
**Utility Services Taxes** are public service taxes on the purchase of electricity, metered natural gas, manufactured gas, and water services. The tax is levied upon purchases within Surfside and may be levied at a maximum rate of 10% for each utility. A growth rate of 2% is forecast.

**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. FY 2024 and FY 2025 revenue forecasts are conservatively estimated due to historical trends and uncertainty.

**Communications Services Tax (in thousands)**

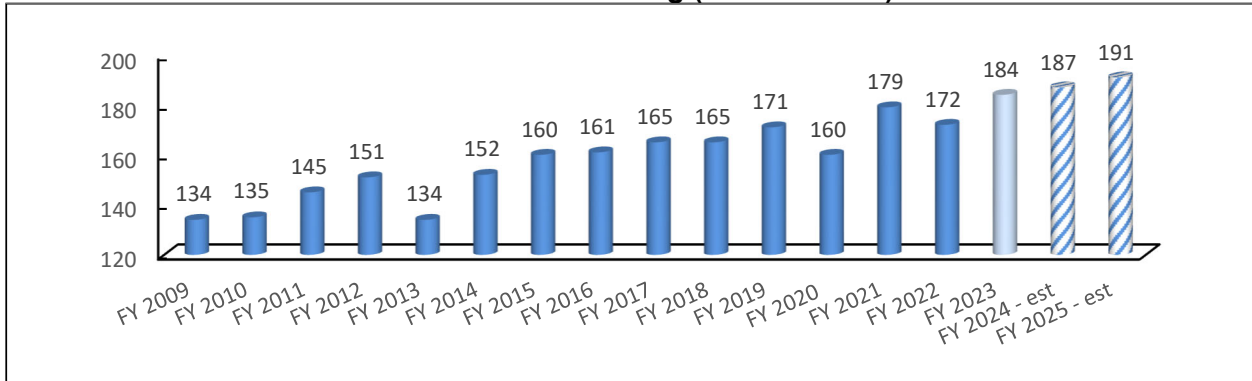


**Intergovernmental Revenue**

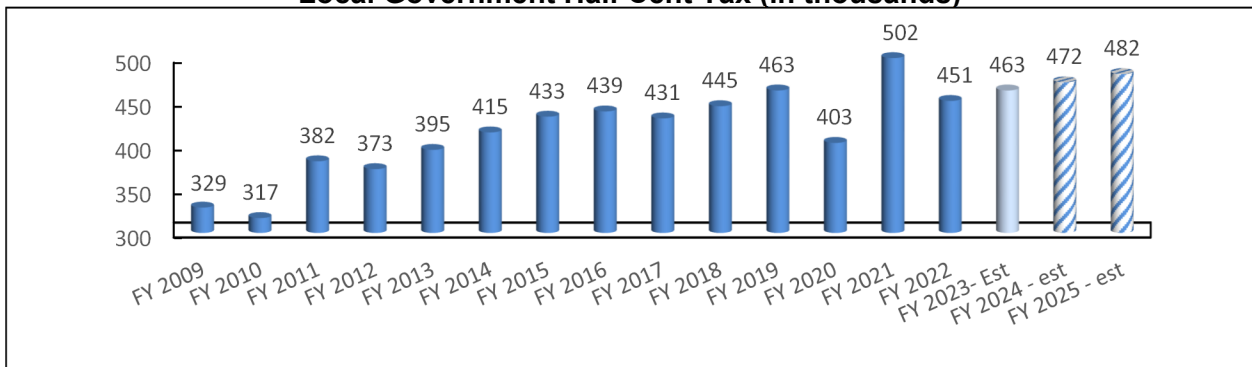
The Town receives revenues from revenue sharing programs with the State of Florida. These revenue sources are comprised of Municipal Revenue Sharing and the Local Government Half-cent Sales Tax. In FY 2023 intergovernmental revenues will account for 3.7% of total General Fund revenues. Revenue projections 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 2% and Half-Cent Tax annual growth of 2% for FY 2024 and FY 2025.

# REVENUE SOURCES

## State Revenue Sharing (in thousands)



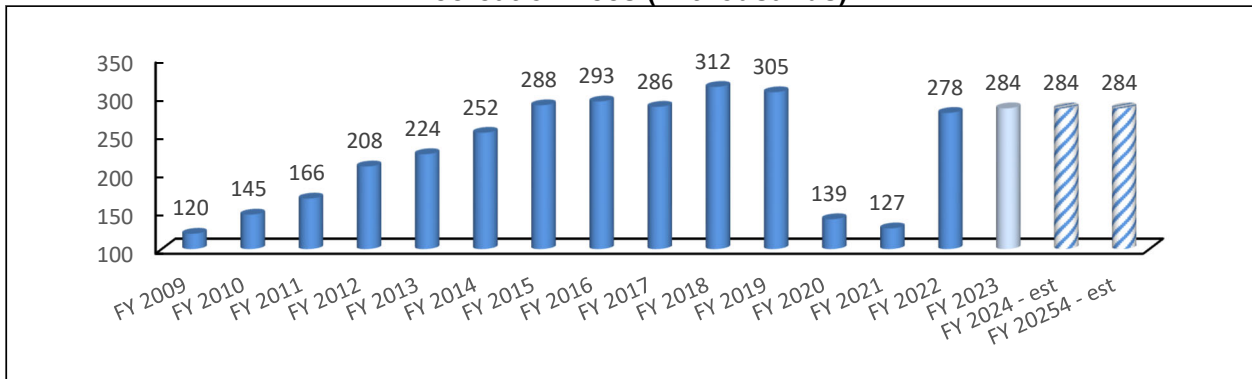
## Local Government Half Cent Tax (in thousands)



### Services Revenues

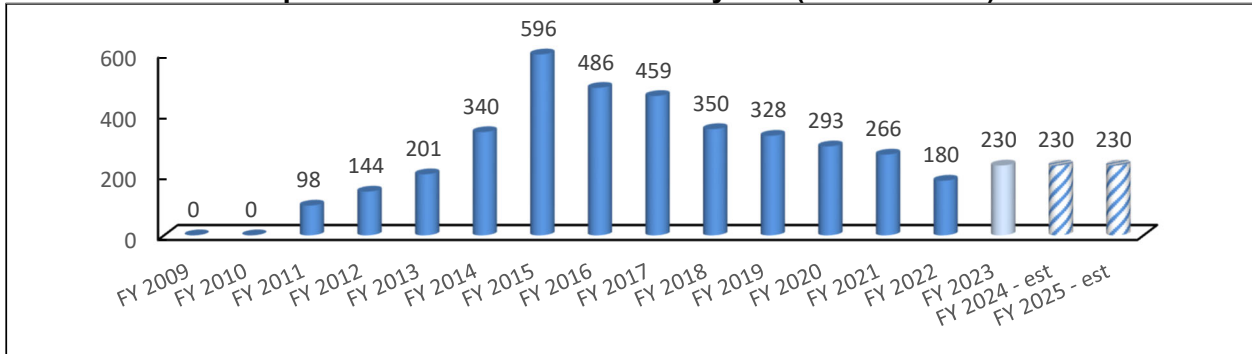
Service Revenues represent fees generated from services provided by the Town. Fees are charged to cover the costs of services which benefit the user directly. In the General Fund these revenues mostly consist of recreation fees, and Special Police Detail/Extra Duty fees. In FY 2020 recreational fees declined due to facility closures during the pandemic. In FY 2023 these revenues represent 2.6% of General Fund revenue. In FY 2023 these revenues are projected as follows: 1) Recreation fees \$283,600; and Special Police Detail \$230,000. Projections do not include annual growth as recreational fees remain constant and growth in Special Police Detail revenue is mainly related to development and construction project activity. Fees generated from services provided by the Town for Water and Sewer, Parking, Solid Waste and Stormwater are accounted for in their respective Enterprise Funds.

## Recreation Fees (in thousands)



## REVENUE SOURCES

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

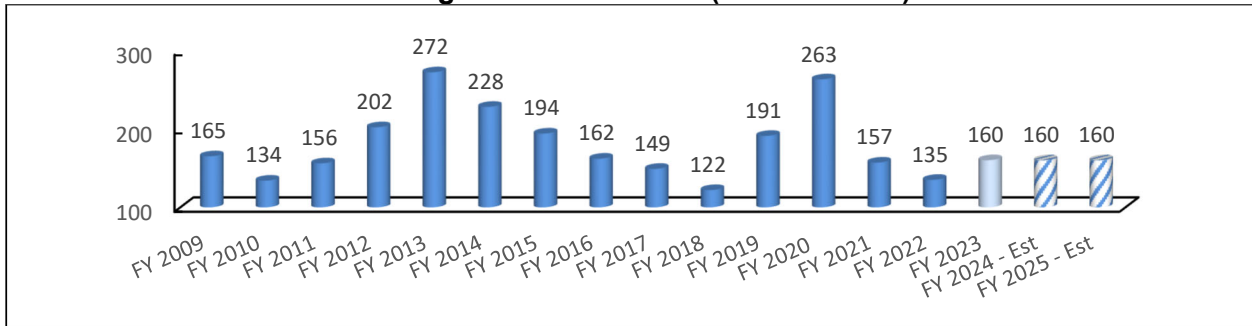


### **Fines and Forfeitures**

Fines for the General Fund derive from code enforcement and parking/traffic violations. FY 2023 General Fund total revenues from this source are projected to remain unchanged. 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 2023, miscellaneous revenues are estimated a \$285,500.

### **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 2023, a balanced budget is adopted with no appropriation (use) of General Fund unassigned balance (reserves). FY 2022 is projected to end with \$6,732,163 in unassigned fund balance, \$7,704,488 in committed fund balance for operations & maintenance (O&M), hurricane/natural disaster, budget stabilization and capital in accordance with the Town’s fund balance policy adopted in June 2022.



## REVENUE SOURCES

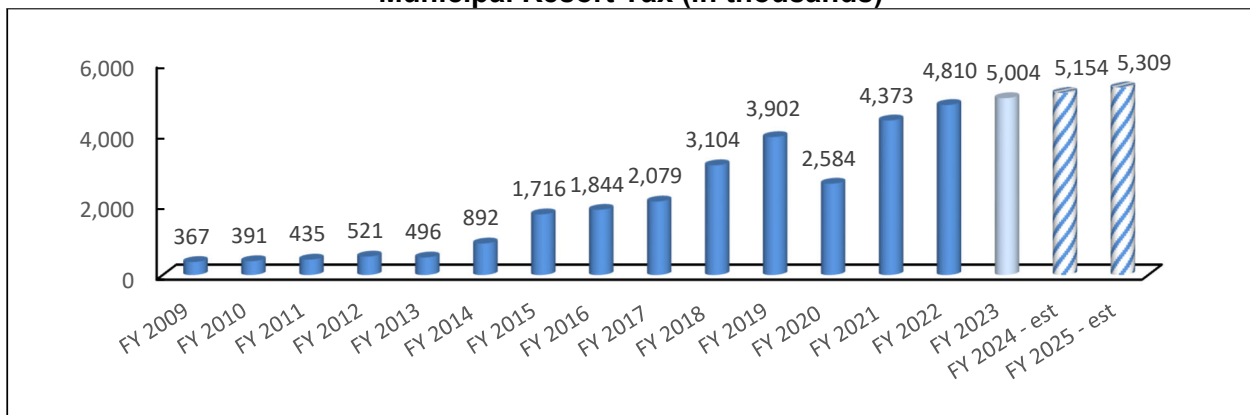
Transfers are funding sources resulting from the movement of available funds from one fund to another. The Town’s Special Revenue Funds and Enterprise Funds transfer payments to the General Fund to pay for services provided by General Fund employees such as general management, payroll, human resources, agenda preparation, records retention, and risk management. These administrative services are provided to the Resort Tax Fund, Municipal Transportation Fund, Building Fund, Water and Sewer Fund, Municipal Parking Fund, Solid Waste Fund, and Stormwater Fund to support their operations. In FY 2023 the General Fund includes \$375,069 in interfund transfers. No service payment for this offset is budgeted in the Water and Sewer Fund and the Solid Waste Fund due to negative fund balances.

### 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 2009. The challenges due to the COVID-19 pandemic impacted resort tax collections in FY 2020. As the national economy rebounded and destination travel to Florida increased, resort tax collections climbed. A 3% annual growth rate is estimated for FY 2024 and FY 2025.

**Municipal Resort Tax (in thousands)**

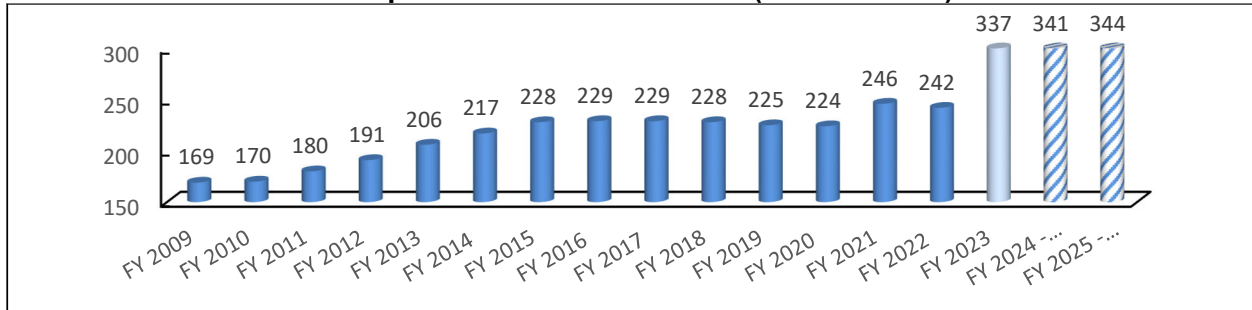


## REVENUE SOURCES

### 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.

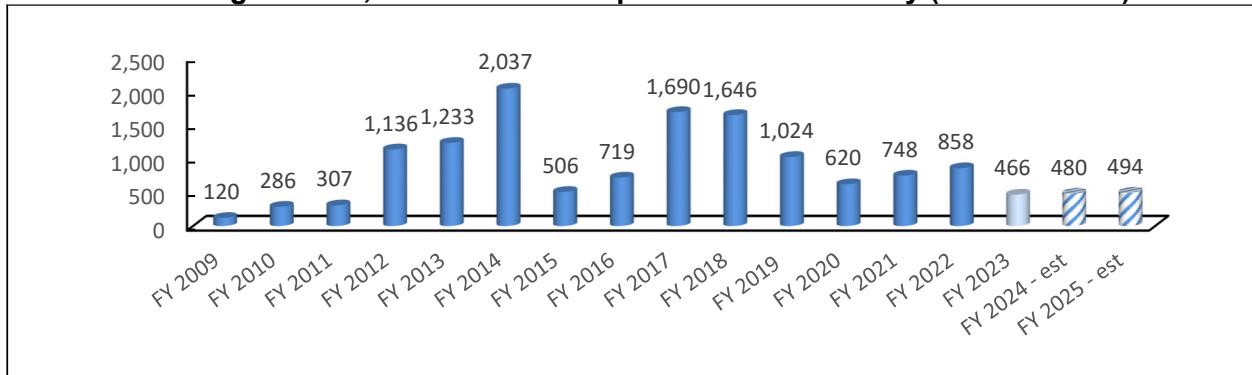
**Transportation Surtax Revenue (in thousands)**



### 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 \$466,000 in revenues for FY 2023 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 3% growth.

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



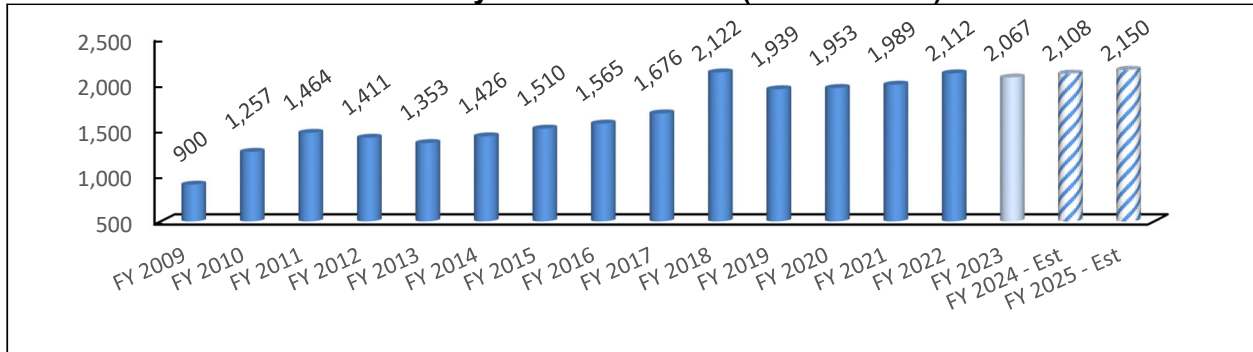
**Enterprise Fund Service Revenues** represent fees generated from services provided by the Town for Water and Sewer, Parking, Solid Waste collection, and Stormwater.

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

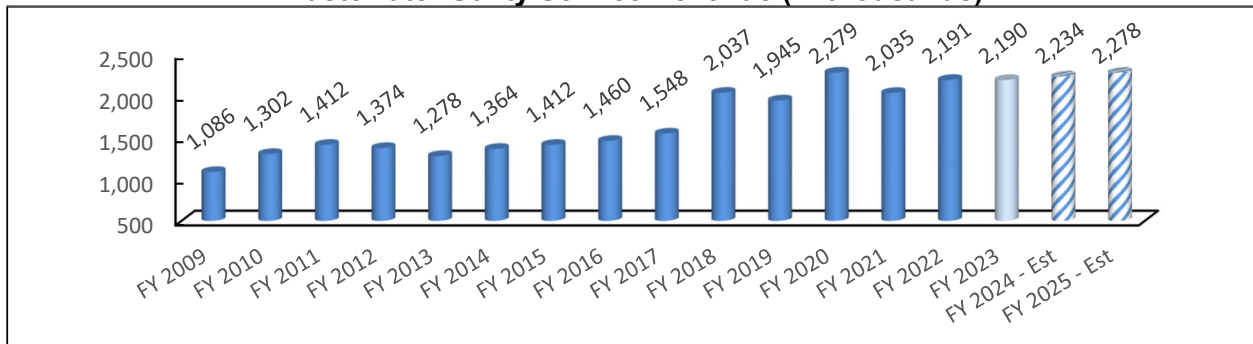
The Water and Sewer Fund is funded through charges for services to residential and commercial customers for water and wastewater charges. The Town provides quality potable water, and safe and environmentally sound removal of wastewater from the customers’ property. The Town purchases water from Miami 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 Sewer Fund. Revenue estimates for FY 2023 include an annual rate increase of 3% for flow rates and 2% for base charges. Revenue forecasts for FY 2024 and FY 2025 are projected to increase 2%.

# REVENUE SOURCES

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



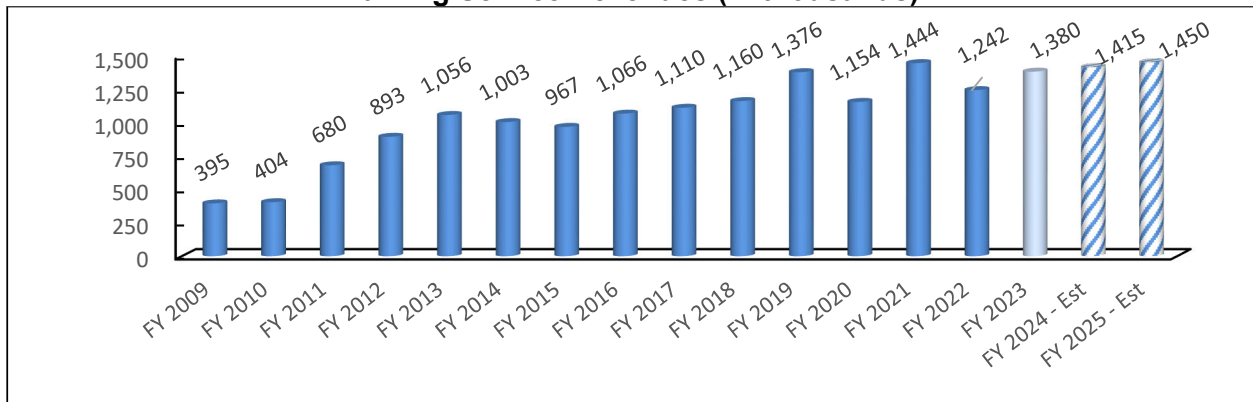
**Wastewater Utility Service Revenue (in thousands)**



**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. The Town is evaluating parking rates. Revenue is forecast to increase 2.5% in FY 2024 and FY 2025.

**Parking Service Revenues (in thousands)**

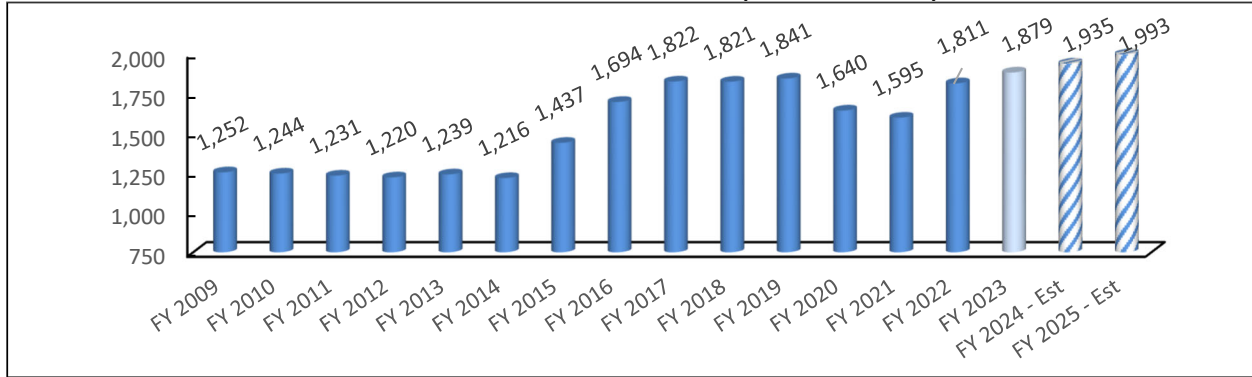


# REVENUE SOURCES

## Solid Waste Fund: Solid Waste Service Revenues

The Town runs its own operations to provide solid waste and recycling collection and disposal to residential and commercial properties. Charges for Services are generated from user fees for garbage collection and recycling collection. The Town rates charged to customers is projected to increase by 4% in FY 2023, and 3% in FY 2024 and FY 2025. A 0% growth rate is projected as the timing of future in-fill projects coming online cannot be estimated.

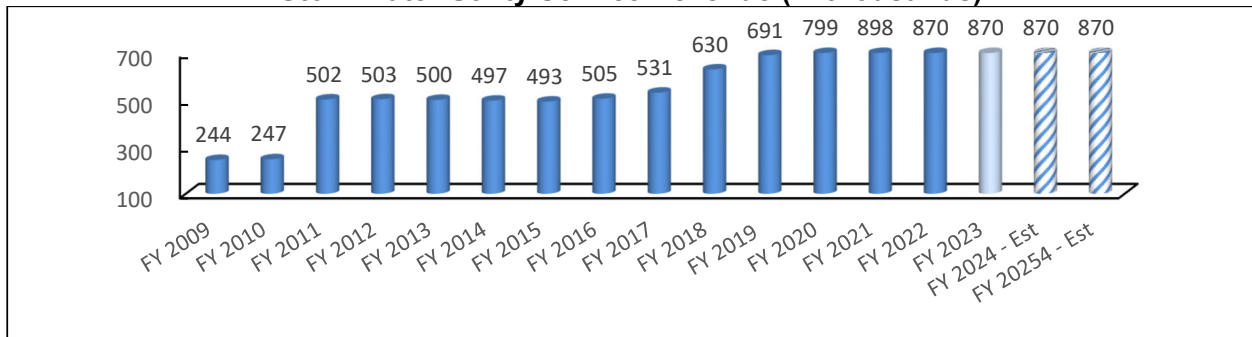
**Solid Waste Service Revenue (in thousands)**



## Stormwater Fund: Stormwater Service Revenues

Stormwater Utility Fees are collected to support requirements of the National Pollutant Discharge Elimination System (NPDES). The Stormwater fee is charged to all residential and commercial properties. Revenue forecasts were held level since additional revenues are based on increases in new construction. Revenue estimates for FY 2023 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 2021	FY 2022	FY 2022	FY 2023
	Actual	Adopted	Estimated	Adopted
<b>FUNDS AVAILABLE</b>				
Property Taxes	\$ 13,175,991	\$ 13,136,116	\$ 13,136,116	\$ 14,567,684
Sales and Use Taxes	95,577	93,404	93,404	96,603
Franchise and Utility Taxes	1,530,682	1,464,249	1,464,249	1,496,166
Permits/Licenses/Inspections	3,200	5,000	5,000	5,000
Intergovernmental Revenues	1,363,389	634,573	634,573	658,390
Charges for Services	392,538	457,600	457,600	513,600
Fines and Forfeitures	244,180	165,000	165,000	225,000
Miscellaneous Revenues	176,682	66,500	76,500	104,500
Interest	24,713	24,000	24,000	174,000
Proceeds from Disposal of Assets	11,100	7,000	7,000	7,000
Other Sources	573,528	539,498	539,498	375,069
<b>TOTAL SOURCES</b>	<b>17,591,580</b>	<b>16,592,940</b>	<b>16,602,940</b>	<b>18,223,012</b>
<b>Projected Fund Balance Beginning:</b>				
Committed Reserve for:				
Operations & Maintenance (O&M)	-	-	-	3,228,953
Hurricane/ Natural Disaster	-	-	-	2,538,163
Budget Stabilization	-	-	-	1,291,581
Capital	-	-	-	645,791
Assigned-Hurricane/Natural Disaster	2,000,000	2,000,000	2,000,000	-
Unassigned	18,655,227	18,186,248	19,091,150	6,732,163
<b>TOTAL FUND BALANCE BEGINNING</b>	<b>20,655,227</b>	<b>20,186,248</b>	<b>21,091,150</b>	<b>14,436,651</b>
<b>TOTAL</b>	<b>\$ 38,246,807</b>	<b>\$ 36,779,188</b>	<b>\$ 37,694,090</b>	<b>\$ 32,659,663</b>
<b>APPROPRIATIONS</b>				
Personnel Costs	\$ 8,522,457	\$ 8,577,040	\$ 8,565,240	\$ 9,289,331
Operating Expenses	5,208,900	4,338,773	7,505,925	5,246,511
Capital Outlay	105,359	-	538,501	298,580
Debt Service	-	-	-	-
Non-Operating Expenses	118,941	1,030,500	116,922	280,500
Transfers to Other Funds	1,200,000	-	6,530,851	736,500
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 15,155,657</b>	<b>\$ 13,946,313</b>	<b>\$ 23,257,439</b>	<b>\$ 15,851,422</b>
<b>Projected Fund Balance Ending:</b>				
Committed-Reserve for:				
Operations & Maintenance (O&M)	\$ -	\$ -	\$ 3,228,953	\$ 3,633,956
Hurricane/ Natural Disaster	-	-	2,538,163	2,907,164
Budget Stabilization	-	-	1,291,581	1,453,583
Capital	-	-	645,791	726,791
Assigned-Hurricane/Natural Disaster	2,000,000	2,000,000	-	-
Unassigned	21,091,150	20,832,875	6,732,163	\$8,086,747
<b>TOTAL FUND BALANCE ENDING</b>	<b>23,091,150</b>	<b>22,832,875</b>	<b>14,436,651</b>	<b>16,808,241</b>
<b>TOTAL</b>	<b>\$ 38,246,807</b>	<b>\$ 36,779,188</b>	<b>\$ 37,694,090</b>	<b>\$ 32,659,663</b>

# 001 GENERAL FUND

	FY 2021	FY 2022	FY 2022	FY 2023
	Actual	Adopted	Estimated	Adopted
<b>REVENUES</b>				
Property Taxes	\$ 13,175,991	\$ 13,136,116	\$ 13,136,116	\$ 14,567,684
Sales and Use Taxes	95,577	93,404	93,404	96,603
Franchise and Utility Taxes	1,530,682	1,464,249	1,464,249	1,496,166
Permits/Licenses/Inspections	3,200	5,000	5,000	5,000
Intergovernmental Revenues	1,363,389	634,573	634,573	658,390
Charges for Services	392,538	457,600	457,600	513,600
Fines and Forfeitures	244,180	165,000	165,000	225,000
Miscellaneous Revenues	176,682	66,500	76,500	104,500
Interest	24,713	24,000	24,000	174,000
Proceeds from Disposal of Assets	11,100	7,000	7,000	7,000
Other Sources - Transfers In	573,528	539,498	539,498	375,069
Use of Net Position (Reserves)	-	-	6,654,499	-
<b>TOTAL REVENUES</b>	<b>\$ 17,591,580</b>	<b>\$ 16,592,940</b>	<b>\$ 23,257,439</b>	<b>\$ 18,223,012</b>
<b>EXPENDITURES</b>				
Personnel Costs	\$ 8,522,457	\$ 8,577,040	\$ 8,565,240	\$ 9,289,331
Operating Expenses	5,208,900	4,338,773	7,505,925	5,246,511
Capital Outlay	105,359	-	538,501	298,580
Debt Service	-	-	-	-
Non-Operating Expenses	118,941	30,500	26,010	30,500
Transfers to Other Funds	1,200,000	-	6,530,851	736,500
Contingency	-	1,000,000	90,912	250,000
Return to Reserves	-	2,646,627	-	2,371,590
<b>TOTAL EXPENDITURES</b>	<b>\$ 15,155,657</b>	<b>\$ 16,592,940</b>	<b>\$ 23,257,439</b>	<b>\$ 18,223,012</b>
<b>Net Results</b>	<b>\$ 2,435,923</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



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

Line Item Prefix: 001--:		FY 2021	FY 2022	FY 2022	FY 2023
		Actual	Adopted	Estimated	Adopted
511-311-1000	Current & Delinquent Real Property	\$ 13,006,093	\$ 12,986,116	\$ 12,986,116	\$ 14,417,684
511-311-1001	Current & Delinquent Personal Property	169,898	150,000	150,000	150,000
<b>TOTAL</b>	<b>Real Property Tax</b>	<b>\$ 13,175,991</b>	<b>\$ 13,136,116</b>	<b>\$ 13,136,116</b>	<b>\$ 14,567,684</b>
511-312-4100	First Local Option Fuel Tax	\$ 69,317	\$ 67,664	\$ 67,664	\$ 69,613
511-312-4200	Second Local Option Fuel Tax	26,260	25,740	25,740	26,990
<b>TOTAL</b>	<b>Sales and Use Taxes</b>	<b>\$ 95,577</b>	<b>\$ 93,404</b>	<b>\$ 93,404</b>	<b>\$ 96,603</b>
511-314-1000	Electric Utility	\$ 692,965	\$ 685,000	\$ 685,000	\$ 690,000
511-314-4000	Gas Utility	25,088	20,000	20,000	25,000
511-315-0100	Communication Services Tax	192,304	179,299	179,299	179,716
511-316-0100	Surfside Local Business Licensing Tax	97,101	60,000	60,000	75,000
511-316-0200	Miami-Dade Occ Licenses Tax Share	15,564	7,500	7,500	9,000
511-316-0300	Surfside Local Business License Penalty	5,751	1,500	1,500	1,500
<b>TOTAL</b>	<b>Municipal Utility &amp; Other Use Taxes</b>	<b>\$ 1,028,773</b>	<b>\$ 953,299</b>	<b>\$ 953,299</b>	<b>\$ 980,216</b>
511-323-1000	Electric Franchise	\$ 481,521	\$ 488,500	\$ 488,500	\$ 493,500
511-323-4000	Gas Franchise	20,388	22,450	22,450	22,450
<b>TOTAL</b>	<b>Franchise Fees</b>	<b>\$ 501,909</b>	<b>\$ 510,950</b>	<b>\$ 510,950</b>	<b>\$ 515,950</b>
511-329-2010	Lobbyist Fees / Registrations	\$ 3,200	\$ 5,000	\$ 5,000	\$ 5,000
<b>TOTAL</b>	<b>Permits/Licenses/Inspection</b>	<b>\$ 3,200</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>
590-331-5000	Federal Grant -FEMA Hurricane Irma	\$ 106,658	\$ -	\$ -	\$ -
590-331-5010	Federal Grant - MDC (CARES Act)	533,299	-	-	-
521-334-2110	State Grant - FDLE (FIBRS)	27,567	-	-	-
511-335-1200	State Revenue Sharing	179,328	171,689	171,689	183,704
511-335-1500	Beverage License	6,716	6,000	6,000	6,000
511-335-1800	Half Cent Sales Tax	501,879	450,884	450,884	462,686
511-335-4900	Motor Fuel Tax Rebate	7,942	6,000	6,000	6,000
<b>TOTAL</b>	<b>Intergovernmental - Federal/State</b>	<b>\$ 1,363,389</b>	<b>\$ 634,573</b>	<b>\$ 634,573</b>	<b>\$ 658,390</b>
521-342-1010	Special Police Detail - Extra Duty	\$ 265,593	\$ 180,000	\$ 180,000	\$ 230,000
572-347-2002	Pool Admission Fees	6,151	25,000	25,000	25,000
572-347-2003	Recreation - Aquatic Programs	21,002	25,000	25,000	25,000
572-347-2004	Recreation - Community Ctr Facility Rentals	2,185	6,000	6,000	6,000
572-347-2005	Recreation - ID Cards	230	300	300	300
572-347-2006	Recreation - Winter Camp	-	5,000	5,000	5,000
572-347-2007	Recreation - Summer Camp	-	100,000	100,000	100,000
572-347-2022	Recreation - Spring Camp	1,835	4,000	4,000	4,000
572-347-2025	Recreation - After School Program	400	-	-	-
572-347-2015	Recreation - Adult Programs	7,426	24,000	24,000	24,000
572-347-2016	Recreation - Youth Programs	87,196	85,000	85,000	85,000
572-347-2018	Recreation - Senior Programs	(10)	2,600	2,600	2,600
572-347-2019	Recreation - Tennis Reservations	530	700	700	700
572-347-2090	Recreation - Concessions	-	-	-	6,000
<b>TOTAL</b>	<b>Charges for Services</b>	<b>\$ 392,538</b>	<b>\$ 457,600</b>	<b>\$ 457,600</b>	<b>\$ 513,600</b>

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

Line Item Prefix: 001--:	FY 2021 Actual	FY 2022 Adopted	FY 2022 Estimated	FY 2023 Adopted
521-351-5005 Traffic Violations	\$ 21,564	\$ 25,000	\$ 25,000	\$ 30,000
521-351-5010 Parking Violations	135,391	110,000	110,000	130,000
521-351-5030 Red Light Enforcement	2,432	-	-	-
511-369-9020 Lien Searches	46,655	-	-	35,000
524-359-4000 Code Enforcement Fees and Penalties	38,138	30,000	30,000	30,000
<b>TOTAL Fines &amp; Forfeitures</b>	<b>\$ 244,180</b>	<b>\$ 165,000</b>	<b>\$ 165,000</b>	<b>\$ 225,000</b>
511-361-1000 Interest Earnings	\$ 24,713	\$ 24,000	\$ 24,000	\$ 174,000
511-364-1000 Disposition of Assets	11,100	7,000	7,000	7,000
511-366-1010 Contributions & Donations-Private Sources	-	-	10,000	-
521-369-3025 Premium Tax Revenues (CH 185)	59,936	-	-	19,000
521-369-3030 Cost Recovery - Take Home Vehicle	26,250	-	-	19,000
521-369-9004 Other Miscellaneous Revenues - Police	3,453	5,000	5,000	5,000
524-369-9009 Blue Prints	-	500	500	500
511-369-9010 Other Miscellaneous Revenues	26,495	28,000	28,000	28,000
539-343-9011 Vacant Window Covering	3,142	-	-	-
511-369-9040 Beach Furniture Registration	3,500	-	-	-
511-369-9050 Bike Sharing Revenue	7,742	-	-	-
511-369-9055 Car Charging Station Revenue	833	500	500	500
511-369-9060 Sidewalk Café Site Permit	27,632	25,000	25,000	25,000
511-369-9065 Gazette Advertisement Revenue	5,630	6,500	6,500	6,500
511-369-9075 Special Event Coordination	2,641	1,000	1,000	1,000
572-369-1000 Insurance Proceeds	9,428	-	-	-
<b>TOTAL Miscellaneous Revenues</b>	<b>\$ 212,495</b>	<b>\$ 97,500</b>	<b>\$ 107,500</b>	<b>\$ 285,500</b>
511-381-1700 Interfund Transfer: Mun. Transportation	\$ 10,706	\$ 12,097	\$ 12,097	\$ 16,869
511-381-1200 Interfund Transfer: Tourist Resort	57,359	52,741	52,741	59,700
511-381-1600 Interfund Transfer: Building Services	137,662	126,576	126,576	143,280
511-381-4100 Interfund Transfer: Water / Sewer	105,367	105,480	105,480	-
511-381-4200 Interfund Transfer: Mun. Parking	113,300	105,480	105,480	119,400
511-381-4300 Interfund Transfer: Solid Waste	114,718	105,480	105,480	-
511-381-4400 Interfund Transfer: Stormwater	34,416	31,644	31,644	35,820
<b>TOTAL Interfund Transfers</b>	<b>\$ 573,528</b>	<b>\$ 539,498</b>	<b>\$ 539,498</b>	<b>\$ 375,069</b>
<b>TOTAL Other Sources</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
511-392-0000 Appropriated Fund Balance	\$ -	\$ -	\$ 6,654,499	\$ -
<b>TOTAL Appropriated Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,654,499</b>	<b>\$ -</b>
<b>TOTAL REVENUES</b>	<b>\$ 17,591,580</b>	<b>\$ 16,592,940</b>	<b>\$ 23,257,439</b>	<b>\$ 18,223,012</b>

# 001 GENERAL FUND

## TOTAL EXPENDITURES

Line Item		FY 2021 Actual	FY 2022 Adopted	FY 2022 Estimated	FY 2023 Adopted
<b><u>Personnel Services</u></b>					
1210	Regular Salaries	\$ 4,786,844	\$ 5,074,301	\$ 5,048,815	\$ 5,605,689
1310	Other Salaries	121,991	234,009	234,009	237,506
1410	Overtime	789,688	271,000	282,000	301,000
1510	Special pay	128,708	142,715	142,715	147,126
1520	Extra Duty Pay	180,938	180,000	180,000	230,000
2110	Payroll Taxes	402,985	440,003	442,507	481,033
2210	Retirement Contribution	1,119,217	1,178,965	1,178,965	1,189,498
2310	Life & Health Insurance	827,273	900,122	900,122	934,579
2410	Workers Compensation	163,571	155,925	155,925	162,900
2510	Unemployment Compensation	1,242	-	182	-
<b>Total</b>	<b>Personnel Services</b>	<b>\$ 8,522,457</b>	<b>\$ 8,577,040</b>	<b>\$ 8,565,240</b>	<b>\$ 9,289,331</b>
<b><u>Operating Expenses</u></b>					
3103	Lobbyist	\$ 42,610	\$ 46,110	\$ 46,110	\$ 46,110
3110/3115	Professional Services	2,420,522	1,406,864	4,115,957	1,527,481
3111/3120	Lawsuits and Prosecutions	234,990	-	88,527	-
3112	Physical Examinations	11,757	16,030	6,030	18,580
3210	Accounting and Auditing	62,755	79,000	67,000	79,000
3401	Water Purchases	5,997	-	-	-
3410	Other Contractual Services	125,750	159,525	171,532	176,325
3411	Nuisance Abatement	-	2,500	2,500	1,500
3420	Other Code Services	1,985	6,850	6,850	6,850
4009	Car Allowance	25,516	25,146	25,146	29,556
4110	Telecommunications	80,727	76,640	75,045	94,924
4111	Postage	13,716	21,625	21,625	21,600
4112	Mobile Phone Allowance	9,034	8,100	8,100	8,820
4310	Electricity	42,501	43,440	43,440	46,766
541-4310	Roadway Electricity	34,066	38,000	38,000	39,600
4311	Water and Sewer	61,696	74,000	74,000	70,394
4403	Equipment/Vehicle Leasing	178,184	94,352	120,391	616,366
4510	Property and Liability Insurance	199,533	268,103	268,103	380,343
4601	Maintenance Service/Repair Contr	102,857	99,786	99,786	107,069
4602	Building Maintenance	86,501	92,120	183,265	120,620
4603	Equipment Maintenance	37,049	40,160	51,227	49,560
4604	Grounds Maintenance	222,175	244,547	244,547	251,109
516-4605	IT Software Maintenance	52,625	85,280	85,280	86,255
4606	IT Hardware Maintenance	14,397	71,419	62,326	55,940

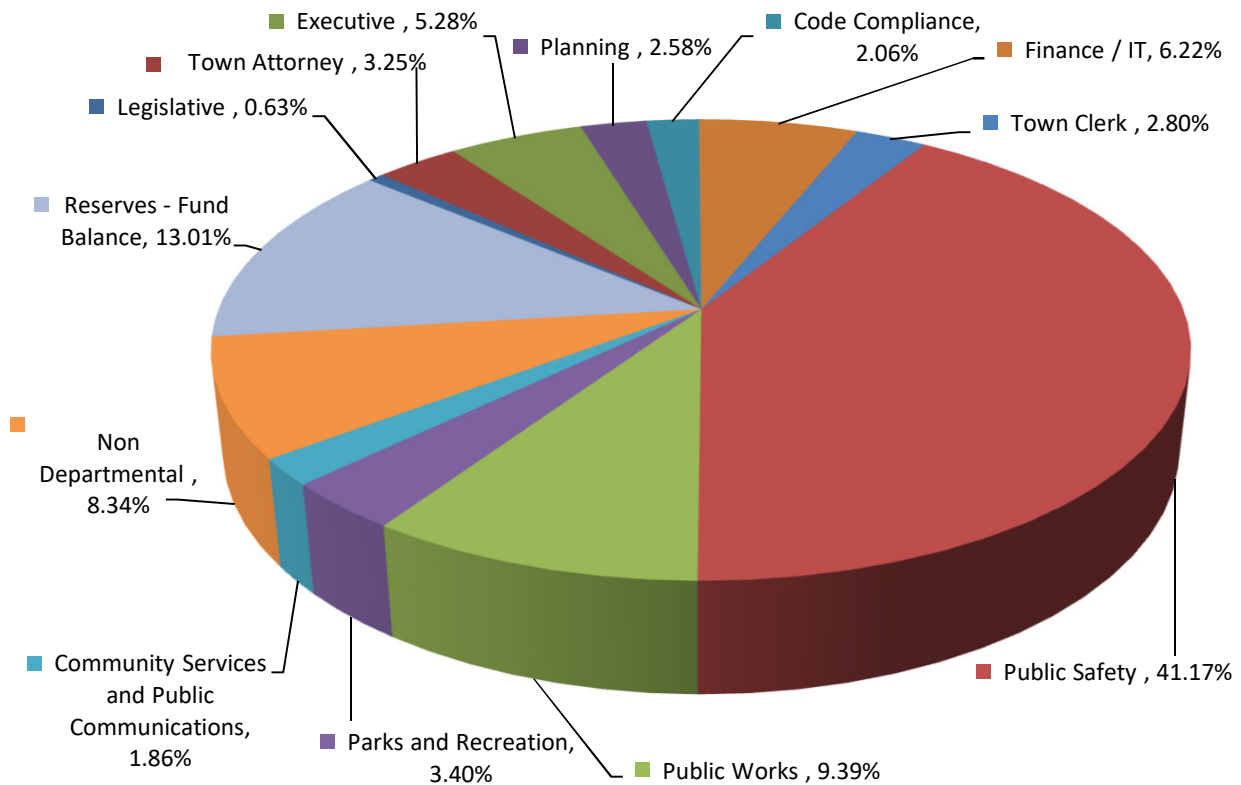
# 001 GENERAL FUND

## TOTAL EXPENDITURES

Line Item		FY 2021 Actual	FY 2022 Adopted	FY 2022 Estimated	FY 2023 Adopted
4611	Miscellaneous Maintenance	81,377	136,350	286,350	66,700
4612	Vehicle Maintenance - Usage	152,601	177,695	177,695	179,194
4613	Vehicle Maint. - Fleet Replacement	295,740	255,756	255,756	307,296
4710	Printing & Binding	3,775	4,600	4,600	4,500
4810	Promotional Activities	92,769	55,375	62,381	61,375
4910	Legal Advertisement	31,558	39,500	39,500	39,500
4911	Other Current Charges	100,687	202,850	265,719	203,650
5110	Office Supplies	70,008	51,300	70,674	51,525
5210	Property and Maintenance	3,000	15,000	19,505	15,000
5213	Landscape Improvements	-	5,000	5,000	15,500
5214	Uniforms	25,371	28,803	37,803	34,958
5215	Uniform Allowance	-	1,200	-	-
5216	Gasoline	92,200	96,775	96,775	124,320
5225	Merchant Fees	18,923	12,500	12,500	12,500
5290	Miscellaneous Operating Supplies	128,353	122,284	125,784	141,132
5310	Road Materials	4,045	6,000	6,000	22,500
5410	Subscriptions and Memberships	16,368	21,463	21,571	21,843
5520	Conferences and Seminars	15,456	72,925	79,725	76,750
5510	Training & Educational	9,726	33,800	33,800	33,500
<b>Total</b>	<b>Operating Expenses</b>	<b>\$ 5,208,900</b>	<b>\$ 4,338,773</b>	<b>\$ 7,505,925</b>	<b>\$ 5,246,511</b>
<b>Capital Outlay</b>					
6310	Improvements other than Building	\$ 43,445	\$ -	\$ 376,422	\$ -
6410	Machinery and Equipment	61,914	-	162,079	298,580
<b>Total</b>	<b>Capital Outlay</b>	<b>\$ 105,359</b>	<b>\$ -</b>	<b>\$ 538,501</b>	<b>\$ 298,580</b>
<b>Debt Service</b>					
<b>Total</b>	<b>Debt Service</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Non-operating Expenses</b>					
8300	Other Grants and Aid	\$ 118,941	\$ 30,500	\$ 26,010	\$ 30,500
9130	Transfer to Capital Projects Fund	1,200,000	-	6,530,851	534,500
9190	Transfer to Fleet Mgmt Fund	-	-	-	202,000
9920	Contingency	-	1,000,000	90,912	250,000
9310	Reserves/Return to Fund Balance	-	2,646,627	-	2,371,590
<b>Total</b>	<b>Non-operating Expenses</b>	<b>\$ 1,318,941</b>	<b>\$ 3,677,127</b>	<b>\$ 6,647,773</b>	<b>\$ 3,388,590</b>
<b>TOTAL</b>	<b>GENERAL FUND EXPENDITURE</b>	<b>\$ 15,155,657</b>	<b>\$ 16,592,940</b>	<b>\$ 23,257,439</b>	<b>\$ 18,223,012</b>

## General Fund Expenditures Summary by Department

Department	FY 2021 Actual	FY 2022 Adopted	FY 2022 Estimated	FY 2023 Adopted
Legislative	\$ 69,174	\$ 114,865	\$ 121,663	\$ 114,865
Town Attorney	628,535	559,412	598,499	591,545
Executive	756,526	794,343	841,322	962,644
Planning	214,809	318,144	318,144	470,680
Code Compliance	241,601	344,177	346,294	374,742
Finance / IT	888,921	1,042,310	1,059,880	1,133,378
Town Clerk	370,515	482,881	497,231	510,628
Public Safety	6,304,741	6,356,799	6,561,986	7,502,500
Public Works	1,297,281	1,499,610	1,611,460	1,711,285
Parks and Recreation	393,007	525,788	525,788	620,434
Community Services and Public Communications	238,564	354,469	354,469	338,757
Emergency & Disaster Relief	1,836,120	-	3,110,336	-
Non-Departmental	1,915,863	1,553,515	7,310,367	1,519,964
Non-Departmental - Reserves/ Fund Balance	-	2,646,627	-	2,371,590
<b>Total</b>	<b>\$ 15,155,657</b>	<b>\$ 16,592,940</b>	<b>\$ 23,257,439</b>	<b>\$ 18,223,012</b>





# Legislative Department

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

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

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

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

# LEGISLATIVE (1000)

001 General Fund

	FY 2021	FY 2022	FY 2022	FY 2023
	Actual	Adopted	Estimated	Adopted
<b>APPROPRIATIONS</b>				
Personnel Services	\$ (4)	\$ 5	\$ 5	\$ 5
Operating Expenses	55,676	84,360	91,158	84,360
Capital Outlay	-	-	4,490	-
Non-operating Expenses	13,502	30,500	26,010	30,500
<b>TOTAL</b>	<b>\$ 69,174</b>	<b>\$ 114,865</b>	<b>\$ 121,663</b>	<b>\$ 114,865</b>

Personnel Complement									
Position Title	FY 2022				FY 2023				
	Funded				Funded				
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs	
Mayor	1.00				1.00				
Vice Mayor	1.00				1.00				
Town Commissioners	3.00				3.00				
<b>Total</b>	<b>5.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	



# LEGISLATIVE (1000)

## 001 General Fund

### EXPENDITURES

		FY 2021	FY 2022	FY 2022	FY 2023
Line Item Prefix: 001-1000-511-:		Actual	Adopted	Estimated	Adopted
<b>Suffix</b>	<b>Object Description</b>				
<b>Personnel Services</b>					
1210	Regular Salaries	\$ (4)	\$ 5	\$ 5	\$ 5
<b>Total</b>	<b>Personnel Services</b>	<b>\$ (4)</b>	<b>\$ 5</b>	<b>\$ 5</b>	<b>\$ 5</b>
<b>Operating Expenses</b>					
3103	Lobbyist	\$ 42,610	\$ 46,110	\$ 46,110	\$ 46,110
3110	Professional Services	1,000	-	6,798	-
4110	Telecommunications	5,753	6,100	6,100	6,100
5110	Office Supplies	2,191	3,000	3,000	3,000
5290	Miscellaneous Operating Supplies	4,566	10,200	10,200	10,200
5410	Subscriptions and Memberships	865	2,950	2,950	2,950
5520	Conferences and Seminars	(1,309)	16,000	16,000	16,000
<b>Total</b>	<b>Operating Expenses</b>	<b>\$ 55,676</b>	<b>\$ 84,360</b>	<b>\$ 91,158</b>	<b>\$ 84,360</b>
<b>Capital Outlay</b>					
6410	Machinery and Equipment	\$ -	\$ -	\$ 4,490	\$ -
<b>Total</b>	<b>Capital Outlay</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,490</b>	<b>\$ -</b>
<b>Non-operating Expenses</b>					
8300	Other Grants/Aid	\$ 13,502	\$ 30,500	\$ 26,010	\$ 30,500
<b>Total</b>	<b>Non-operating Expenses</b>	<b>\$ 13,502</b>	<b>\$ 30,500</b>	<b>\$ 26,010</b>	<b>\$ 30,500</b>
<b>Total</b>	<b>Department Expenditures</b>	<b>\$ 69,174</b>	<b>\$ 114,865</b>	<b>\$ 121,663</b>	<b>\$ 114,865</b>



## **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 2021	FY 2022	FY 2022	FY 2023
	Actual	Adopted	Estimated	Adopted
<b><u>APPROPRIATIONS</u></b>				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenses	<u>628,535</u>	<u>559,412</u>	<u>598,499</u>	<u>591,545</u>
<b>TOTAL</b>	<b><u>\$ 628,535</u></b>	<b><u>\$ 559,412</u></b>	<b><u>\$ 598,499</u></b>	<b><u>\$ 591,545</u></b>

**Significant Changes from FY 2022 Adopted Budget**

**Operating Expenses**

Charter review committee - program modification	\$ 35,000
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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 2021	FY 2022	FY 2022	FY 2023
		Actual	Adopted	Estimated	Adopted
Suffix	Object Description				
<b><u>Operating Expenses</u></b>					
3110	Professional Services	\$ 554,347	\$ 556,012	\$ 504,985	\$ 591,012
3111	Lawsuits and Prosecutions	73,974	-	88,527	-
3410	Other Contractual Services	-	-	1,587	-
4403	Equipment/Vehicle Leasing	-	2,950	2,842	-
5110	Office Supplies	214	450	450	425
5410	Subscriptions and Memberships	-	-	108	108
<b>Total</b>	<b>Operating Expenses</b>	<b>\$ 628,535</b>	<b>\$ 559,412</b>	<b>\$ 598,499</b>	<b>\$ 591,545</b>
<b><u>Capital Outlay</u></b>					
<b>Total</b>	<b>Capital Outlay</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total</b>	<b>Department Expenditures</b>	<b>\$ 628,535</b>	<b>\$ 559,412</b>	<b>\$ 598,499</b>	<b>\$ 591,545</b>

## FY 2023 New Program Enhancement (Modification)

<b>Charter Review Committee</b>				
Department Name	Division Name	Funding Source	Department Priority	Total Requested
Town Attorney		General Fund	1	\$35,000
<b>Justification and Description</b>				
Town Attorney support services related to the Charter Review Committee				
<b>Benefits or Alternative/Adverse Impact if not funded</b>				
As required by Town Charter				
<b>Required Resources</b>				
<b>New Personnel</b>				
Number of Positions	Title	Salary	Fringe Benefits	Cost
<b>Other Recurring Operating Costs</b>				
Account Number	Description	Cost		
<b>One Time Costs</b>				
Account Number	Description	Cost		
001-1500-514-3110	Professional Services - Legal	\$35,000		

# 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 2022 Accomplishments:

- Coordinated with staff to carry out the policies adopted by the Town Commission.
- Initiated work to prepare the detailed cost estimate and design for undergrounding of utilities and oversaw successful Town vote to issue General Obligation (GO) debt for this purpose.
- Coordinated CTS investigation with external engineering firm.
- The Town received, for the eighth time, the Distinguished Budget Presentation Award from the Government Finance Officers Association. The Award corresponds to the FY 2022 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 Community Services and Public Communication Director.
- 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.
- Received Tree City USA designation for the sixth 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.
- Implemented new effort to apply for various grants concentrating on infrastructure.
- 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 2023 Primary Objectives:**

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

- **Underground utilities:** Continue work on largest infrastructure project in Town's history.
- **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.
- **Grant applications:** Continue effort to apply for various grants concentrating on infrastructure.
- **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.



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 employee orientation.
- Compensation function: preparation and maintenance of classification expectations, compensation plan, preparation and maintenance of job descriptions, unemployment hearings, cost of living adjustments (COLA), merit increases, employment verifications, 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. Training and employee events are planned and executed by Human Resources (Years of Service pins, holiday lunches, employee and family events, wellness fair etc.).
- 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. Created and provides continuous enhancements to the employee discount program. 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).

## FY2023 Budget Changes

To meet operational and service needs of the Human Resources Division's growing work environment, the following new position was added:

- 1) Human Resources Generalist

## **Fiscal Year 2022 Accomplishments:**

- The Town was awarded, for the fifth consecutive year, the Public Pension Standards Award for Funding and Administration.
- Successfully negotiated a zero percent renewal rate increase for employee health (resulting in a \$100,531.58 reduction from previous rate), vision, dental, and disability insurance
- Obtained approximately \$85,887.91 savings from the success of the health reimbursement account (HRA).
- Participated in the collective bargaining sessions for negotiations with new union, AFSCME representing approximately 40 employees.
- Provided staff assistance, information and support related to COVID-19. Conducted contact tracing and servicing employees who were diagnosed with COVID-19. During the timeframe of March 2020 - April 29, 2022 a total of 73 employees tested positive for COVID-19.
- Successfully organized, managed and executed in conjunction with the Florida Department of Health, the Town's COVID-19 vaccine outreach site.
- Provided programs and information with a holistic approach to support a healthy lifestyle for physical, emotional, and financial wellbeing. Integrated many virtual and remote activities to facilitate ongoing wellness initiatives.
- 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.
- Conducted employee focus group meetings to gain insight on matters impacting employees.

## **Fiscal Year 2023 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.
- Recruit and maintain a quality workforce.
- Continue to review and revamp HR policies, practices and processes to ensure a compliant and customer centric workplace.

- Continue efforts to promote 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.
- Continue to conduct employee focus groups to gain insight on matters impacting employees.
- Continue to coordinate compliance and skills training.
- Provide management with recommendation of strategic opportunities for improvement.
- Continue to provide training opportunities to staff. Focus on succession planning.
- 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.

Performance Measures	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	Actual	Actual	Actual	Estimated	Target
Experience Modification Rate (Workers Comp)	0.76	0.74	1.00	.85	0.85
Percentage of new hires completing orientation and training within first week of employment**				95%	95%
Percentage of employees completing mandatory training on schedule per policy**				95%	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 2021	FY 2022	FY 2022	FY 2023
	Actual	Adopted	Estimated	Adopted
<b>APPROPRIATIONS</b>				
Personnel Services	\$ 656,502	\$ 655,332	\$ 664,687	\$ 803,816
Operating Expenses	100,024	139,011	171,155	156,328
Capital Outlay	-	-	5,480	2,500
<b>TOTAL</b>	<b>\$ 756,526</b>	<b>\$ 794,343</b>	<b>\$ 841,322</b>	<b>\$ 962,644</b>

### Significant Changes from FY 2022 Adopted Budget

Planned salary and benefit adjustments	\$ 57,724
HR Generalist new position -program modification	\$ 90,760

#### Operating Expenses

Grant writing & support services	\$ 2,000
Property & liability insurance increase	\$ 9,605
HR operating supplies	\$ 5,000

#### Capital Outlay

Computer & equipment - HR Generalist new position	\$ 2,500
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Position Title	Personnel Complement							
	FY 2022				FY 2023			
	Funded				Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Town Manager	1.00			1.00	1.00			1.00
Assistant Town Manager/ CFO <sup>1</sup>	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
Human Resources Generalist					1.00			1.00
<b>Total</b>	<b>3.66</b>	<b>0.00</b>	<b>0.00</b>	<b>3.66</b>	<b>4.66</b>	<b>0.00</b>	<b>0.00</b>	<b>4.66</b>

<sup>1</sup>Position allocated to Executive Dept. (66%) and Finance Dept. (34%).

# EXECUTIVE (2000)

## 001 General Fund

### EXPENDITURES

		FY 2021	FY 2022	FY 2022	FY 2023
Line Item Prefix: 001-2000-512-:		Actual	Adopted	Estimated	Adopted
Suffix	Object Description				
<b>Personnel Services</b>					
1210	Regular Salaries	\$ 506,425	\$ 468,881	\$ 477,750	\$ 565,985
1310	Other Salaries	219	-	-	-
1410	Overtime	1,664	-	-	-
1510	Special pay	2,241	2,500	2,500	2,500
2110	Payroll Taxes	36,386	34,573	35,059	41,360
2210:20	Retirement Contribution	62,563	75,698	75,698	77,588
2310	Life & Health Insurance	45,972	72,751	72,751	115,279
2410	Workers Compensation	1,032	929	929	1,104
<b>Total</b>	<b>Personnel Services</b>	<b>\$ 656,502</b>	<b>\$ 655,332</b>	<b>\$ 664,687</b>	<b>\$ 803,816</b>
<b>Operating Expenses</b>					
3110	Professional Services	\$ 30,491	\$ 28,000	\$ 51,644	\$ 30,000
3112	Physical Examinations	115	500	500	400
3410	Other Contractual Services	200	2,000	2,000	1,800
4009	Vehicle Allowance	11,729	13,572	13,572	14,364
4110	Telecommunications	3,036	3,000	3,000	2,500
4112	Mobile Phone Allowance	130	594	594	1,314
4510	Property and Liability Insurance	11,361	17,845	17,845	27,450
4710	Printing & Binding	-	250	250	250
4911	Other Current Charges	4,662	4,500	4,500	4,500
5110	Office Supplies	5,601	3,900	12,400	3,900
5290	Miscellaneous Operating Supplies-HR	13,778	20,000	20,000	25,000
5410	Subscriptions and Memberships	4,726	5,100	5,100	5,250
5520	Conferences and Seminars	4,749	9,750	9,750	9,600
5510	Training & Educational	9,446	30,000	30,000	30,000
<b>Total</b>	<b>Operating Expenses</b>	<b>\$ 100,024</b>	<b>\$ 139,011</b>	<b>\$ 171,155</b>	<b>\$ 156,328</b>
<b>Capital Outlay</b>					
6410	Machinery and Equipment	\$ -	\$ -	\$ 5,480	\$ 2,500
<b>Total</b>	<b>Capital Outlay</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,480</b>	<b>\$ 2,500</b>
<b>Total</b>	<b>Department Expenditures</b>	<b>\$ 756,526</b>	<b>\$ 794,343</b>	<b>\$ 841,322</b>	<b>\$ 962,644</b>

## FY 2023 New Program Enhancement (Modification)

<b>Human Resources Generalist - New Position</b>				
Department Name	Division Name	Funding Source	Department Priority	Total Requested
Executive	Human Resources	General Fund	2	\$93,980
<b>Justification and Description</b>				
<p>Human Resources Generalist to assist the Human Resources Director in the day to day operations and coordination of all aspects under the responsibility of the Human Resources Director. The Human Resources element of the Executive Department is often referred to "the Human Resources Department"; however, it currently consist of one employee, the Human Resources Director. All personnel matters such as recruitment, compensation, employee relations, employee benefits, labor relations and risk management are currently handled by the Human Resources Director.</p>				
<b>Benefits or Alternative/Adverse Impact if not funded</b>				
<p>The Human Resources Generalist is needed to provide assistance to the Human Resources Director in particular to be able to comply with all HR functions and obligations related to collective bargaining of the two groups of represented employees and those not represented by a union. It will be very difficult to successfully manage the demands and collective bargaining agreements without administrative HR support.</p>				
<b>Required Resources</b>				
<b>New Personnel</b>				
Number of Positions	Title	Salary	Fringe Benefits	Cost
1	Human Resources Generalist	\$55,000	\$35,760	\$90,760
<b>Other Recurring Operating Costs</b>				
Account Number	Description	Cost		
001-2000-512-41-10	Town issued cell phone \$60 x month	\$720		
<b>One Time Costs</b>				
Account Number	Description	Cost		
001-2000-512-64-10	Equipment, computer	\$2,500		

# Executive Department Planning Division

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

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

Community Development Services is responsible for the forward looking strategic planning for the community, recommending development policies and procedures, developing strategies to attract desired investment to the community, and related functions to ensure that the Town of Surfside remains vital, attractive, a pleasant place to reside and competitive for prospective new residents and businesses. 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.

## FY2023 Budget Changes

The Town has implemented a new in-house structure to meet the operational and service needs for planning support and direction resulting from the increased volume of single-family reconstruction and new in-fill/redevelopment along the Collins/Harding corridor. The new structure effects the following change:

- 1) In-House Town Planner position to oversee the Planning and Zoning functions of the Town;
- 2) Community Development Services and Planning and Zoning currently provided to the Town of Surfside through a contractual agreement with Marlin Engineering will be retained to provide support to the new position as needed and directed by the Town Planner.

# PLANNING DIVISION 2000-515

001 General Fund

	FY 2021*	FY 2022*	FY 2022*	FY 2023**
	Actual	Adopted	Estimated	Adopted
<b>APPROPRIATIONS</b>				
Personnel Services <sup>1</sup>	\$ -	\$ -	\$ -	\$ 171,740
Operating Expenses	214,809	318,144	318,144	296,440
Capital Outlay	-	-	-	2,500
<b>TOTAL</b>	<b>\$ 214,809</b>	<b>\$ 318,144</b>	<b>\$ 318,144</b>	<b>\$ 470,680</b>

\*The FY2021 actual expenditure information and the FY2022 adopted and estimated budget of the Planning Division were budgeted under the Executive Department (2000-524) but are presented in this budget under (2000-515) for comparison presentation only.

\*In FY2023, the Planning Division is budgeted under the Executive Department (2000-515).

<sup>1</sup>In FY2021 and FY2022, the Town's planning services were provided through a contractual agreement and, therefore, no positions were associated with this department. In FY2023, a new in-house Town Planner position is budgeted. The contractual planning services will be retained to support the Town Planner position.

## Significant Changes from FY 2022 Adopted Budget

### Personnel Services

Town Planner new position - program modification \$ 171,740

### Operating Expenses

Comprehensive Plan/EAR Updates -program modification \$ 25,000  
 Zoning Code Design Guidelines Update -program modification \$ 40,000  
 CTS Memorial Design Competition RFQ Scope - program modification \$ 50,000  
 305 Strategic Climate Action Plan budgeted under Non-departmental (7900) \$ (140,000)

### Capital Outlay

Computer & equipment - Town Planner new position \$ 2,500

Position Title	Personnel Complement							
	FY 2022 Funded				FY 2023 Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Town Planner	0.00			0.00	1.00			1.00
<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1.00</b>



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

001 General Fund  
EXPENDITURES

		FY 2021*	FY 2022*	FY 2022*	FY 2023
Line Item Prefix: 001-2000-515-:		Actual	Adopted	Estimated	Adopted
<b>Suffix</b>	<b>Object Description</b>				
<b>Personnel Services</b>					
1210	Regular Salaries	\$ -	\$ -	\$ -	138,720
2110	Payroll Taxes	-	-	-	9,180
2310	Life & Health Insurance	-	-	-	23,602
2410	Workers Compensation	-	-	-	238
<b>Total</b>	<b>Personnel Services</b>	\$ -	\$ -	\$ -	171,740
<b>Operating Expenses</b>					
3110/3115	Professional Services	\$ 215,001	\$ 318,144	\$ 318,144	\$ 293,120
3112	Physical Examinations				350
4112	Mobile Phone Allowance	-	-	-	720
5110	Office Supplies				250
5214	Uniforms	(192)	-	-	-
5290	Miscellaneous Operating Supplies			\$	500
5410	Subscriptions and Memberships				500
5520	Conferences and Seminars	-	-	-	1,000
<b>Total</b>	<b>Operating Expenses</b>	\$ 214,809	\$ 318,144	\$ 318,144	\$ 296,440
<b>Capital Outlay</b>					
6410	Machinery and Equipment				\$ 2,500
<b>Total</b>	<b>Capital Outlay</b>	\$ -	\$ -	\$ -	\$ 2,500
<b>Total</b>	<b>Department Expenditures</b>	\$ 214,809	\$ 318,144	\$ 318,144	\$ 470,680

\*FY2021 and FY 2022 expenditures are for comparison presentation only. The Planning Division expenditures during those years were budgeted under Executive 2000-524.

## FY 2023 New Program Enhancement (Modification)

<b>Town Planner - New Position</b>				
Department Name	Division Name	Funding Source	Department Priority	Total Requested
Executive	Planning	General Fund	1	\$174,960
<b>Justification and Description</b>				
<p>The Executive Department is requesting a new personnel position of Town Planner. Under the general supervision of the Town Manager, this position would oversee the operations of the Planning and Zoning functions of the Town. Performs professional planning work in connection with the responsibility to enforce all the Goals, Objectives and Policies of the Town of Surfside Comprehensive Plan and of the Land Development Regulations and other related codes.</p>				
<b>Benefits or Alternative/Adverse Impact if not funded</b>				
<p>The Town Planner is needed to oversee the Town Planning functions. The volume of requests for support and direction from planning has grown over the last few years with the increase in single family home reconstruction and new in-fill/redevelopment along the Collins/Harding corridor. The current Town Planning firm would be retained to provide support to the new position as needed and directed by the Town Planner.</p>				
<b>Required Resources</b>				
<b>New Personnel</b>				
Number of Positions	Title	Salary	Fringe Benefits	Cost
1	Town Planner	\$120,000	\$51,740	\$171,740
<b>Other Recurring Operating Costs</b>				
Account Number	Description	Cost		
001-2000-515-41-10	Town issued cell phone \$60 x month	\$720		
<b>One Time Costs</b>				
Account Number	Description	Cost		
001-2000-515-64-10	Equipment, computer	\$2,500		

## FY 2023 New Program Enhancement (Modification)

<b>Zoning Code Design Standards Update</b>				
Department Name	Division Name	Funding Source	Department Priority	Total Requested
Executive	Planning & Zoning	General	2	\$40,000
<b>Justification and Description</b>				
<p>The Town's Zoning Design Guidelines (Guidelines) are included in the Town Zoning Code after <b>Sec 90-100</b> as <b>Exhibit "A"</b>. The Guidelines are intended to support a high quality of environment, livability and sense of place in the Town's neighborhoods. The Guidelines were implemented in September 2007. They suggested the building height be limited to 30 feet but encouraged 3 stories. The Town's development activity has produced a significant number of new residences which have raised the base floor elevation to 10.0 NGVD. This study effort will investigate the recent building trends and develop an interactive process with the Planning and Zoning Board to update the Design Standards to 2023 conditions.</p>				
<b>Benefits or Alternative/Adverse Impact if not funded</b>				
<p>This Study will provide an updated and more user friendly set of design standards for the single family, multifamily and commercial areas of the Town.</p>				
<b>Required Resources</b>				
<b>New Personnel</b>				
Number of Positions	Title	Salary	Fringe Benefits	Cost
<b>Other Recurring Operating Costs</b>				
Account Number	Description	Cost		
<b>One Time Costs</b>				
Account Number	Description	Cost		
001-2000-515-31-10	Professional Fees	\$40,000		

## FY 2023 New Program Enhancement (Modification)

<b>Comprehensive Plan Update</b>				
Department Name	Division Name	Funding Source	Department Priority	Total Requested
Executive	Planning & Zoning	General	1	\$25,000
<b>Justification and Description</b>				
<p>The Town's Comprehensive Plan was updated in 2018. House Bill 59 became law on June 29, 2021 and added <i>Section 163.3177(6)(i), F.S.</i> effective July 1, 2021 requiring each local government to adopt a Property Rights Element to the Comprehensive Plan. The new element needs to be adopted at the next proposed plan amendment or the date of the next scheduled Evaluation and Appraisal Report. The Town's next EAR is due January 1, 2024. The Comprehensive Plan Update will address the EAR requirements, incorporate the Property Rights Element and incorporate minor updates to the Plan. The Plan Amendment will follow the State Coordinated Review Process.</p>				
<b>Benefits or Alternative/Adverse Impact if not funded</b>				
<p>This Plan Amendment will update the Town's Comprehensive Plan to be current with State guidelines and requirements.</p>				
<b>Required Resources</b>				
<b>New Personnel</b>				
Number of Positions	Title	Salary	Fringe Benefits	Cost
<b>Other Recurring Operating Costs</b>				
Account Number	Description	Cost		
<b>One Time Costs</b>				
Account Number	Description	Cost		
001-2000-515-31-10	Professional Fees	\$25,000		

## FY 2023 New Program Enhancement (Modification)

<b>CTS Memorial Design Competition</b>				
Department Name	Division Name	Funding Source	Department Priority	Total Requested
Executive	Planning & Zoning	General	1	\$50,000
<b>Justification and Description</b>				
<p>The CTS Memorial Design Competition establishes a process and procedure to work with the Champlain Towers South Special Memorial Design Committee (Committee) to evaluate the location and preferred memorial design concept. An architectural competition will be utilized to obtain proposals from individuals, firms and or teams with conceptual design drawings and graphics suggesting the location of the memorial and the preferred conceptual design. An RFP will be prepared, advertised and distributed identifying the process, submission requirements, evaluation process, presentation and the selection activity. The Town Manager will administer the process with evaluation and selection by the Committee.</p>				
<b>Benefits or Alternative/Adverse Impact if not funded</b>				
<p>The design competition will provide a recommended location for the memorial and the preferred design concept. The winning design party will be considered for participating in preparing the architectural and construction plans.</p>				
<b>Required Resources</b>				
<b>New Personnel</b>				
Number of Positions	Title	Salary	Fringe Benefits	Cost
<b>Other Recurring Operating Costs</b>				
Account Number	Description	Cost		
<b>One Time Costs</b>				
Account Number	Description	Cost		
001-2000-515-31-10	Professional Services	\$50,000		



# Executive 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 fair 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 Town Manager.

This Division is responsible for ensuring property maintenance standards and other sections of the Town of Surfside's ordinances and the Minimum Housing Standards, as adopted from the Miami-Dade County Code, are met by residential and commercial property owners and tenants. The Division enforces building & zoning regulations, requirements for building permits, landscaping, signs, land clearance, property maintenance, abandoned & neglected property, sanitation & illegal trash disposal. The Division also handles 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, and coordination with other departments, including Police, Building, Planning, and Public Works. The Division follows Florida State Statutes Chapter 162 and institutes financial penalties through a Special Magistrate Hearing process when voluntary compliance is not achieved.

## FY 2023 Budget Changes

To meet operational and service needs in an ever-growing work environment, the Code Compliance Division has been transferred from the Public Safety Department to a division under the Executive Department. There are no changes to the current Code Compliance Division positions.

The Code Compliance team receives complaints from the public and also proactively addresses municipal code violations. Each complaint is investigated, and staff takes appropriate actions that may lead to issuing a courtesy notice, a civil violation notice or civil ticket, and the scheduling of cases before the Town's Special Master when compliance is not achieved.

The Code Compliance Division is involved in numerous 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 the Downtown district to identify new businesses.
- Meeting with business owners to educate them on Town Codes.
- Monitoring and proactively patrolling the Town to include the Surfside Beach area.
- Reviewing special event permits applications.
- Processing short-term rental applications and Sidewalk Café permits.
- Processing Beach Furniture Operator applications and permits.
- Serving and posting of notices of violation and notices to appear.
- Scheduling and presenting non-compliant cases before the Special Master in accordance with Florida State Statute 162.

- Assisting other departments and Town staff such as Town Clerk’s office with public records requests, Finance Department with the issuance of delinquent notices, Building Official with “stop work orders”, and Public Works Department with the issuance of notices for various sanitation concerns.

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 2022 Accomplishments:**

- Presented YTD 88 cases before the Code Compliance Special Master.
- Continued to utilize the Code Compliance 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.

**Fiscal Year 2023 Objectives:**

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

- Property inspection.
- Exterior Minimum Housing Standard inspection (County mandated).
- Interior Minimum Housing Standard Inspection responding to complaints.
- Code Compliance Special Master Hearings.
- Sidewalk Café permits and monitoring.
- Short-term rental monitoring.
- Beach patrol/monitoring.
- Beach furniture operation permit processing program.
- Continue paperless filing for all code cases.

Performance Measures	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	Actual	Actual	Actual	Estimated	Target
Cases opened	1,143	1274*	1802	1,075 YTD	N/A
Cases closed	1,080	908*	1743	1,073 YTD	N/A
Percentage of resolved cases	94.48%	71.3%*	96.72%	99.8% YTD	97%
Code fines collected	\$35,654	\$115,851*	\$39,464	\$26,516 YTD	N/A

\* During software conversion some information wasn’t transferred.



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

001 General Fund

	FY 2021*	FY 2022*	FY 2022*	FY 2023**
	Actual	Adopted	Estimated	Adopted
<b>APPROPRIATIONS</b>				
<b>Personnel Services</b>	\$ 197,112	\$ 279,472	\$ 279,472	\$ 301,477
<b>Operating Expenses</b>	44,489	64,705	64,705	73,265
<b>Capital Outlay</b>	-	-	2,117	-
<b>TOTAL</b>	<b>\$ 241,601</b>	<b>\$ 344,177</b>	<b>\$ 346,294</b>	<b>\$ 374,742</b>

\*Expenditure information is for comparison presentation only. In FY2021 and FY2022, expenditures of the Code Compliance Division were budgeted under the Public Safety Department (3000-524).

\*\*In FY 2023, the Code Compliance Division is budgeted under Executive Department (2000-524).

**Significant Changes from FY 2022 Adopted Budget**

**Personnel Services**

Planned salary and benefit adjustments \$ 22,005

**Operating Expenses**

Increase to telecommunications \$ 1,080

Body worn cameras -program modification \$ 4,981

Increase to fleet replacement allocation \$ 1,500

Personnel Complement								
Position Title	FY 2022				FY 2023			
	Funded				Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Code Compliance Director <sup>1</sup>	1.00			1.00	1.00			1.00
Code Compliance Officer	2.00			2.00	2.00			2.00
<b>Total</b>	<b>3.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3.00</b>	<b>3.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3.00</b>

<sup>1</sup>During FY 2022 the Code Compliance Manager position was reclassified to a Code Compliance Director position.

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

		FY 2021	FY 2022	FY 2022	FY 2023
Line Item Prefix: 001-2000-524-:		Actual*	Adopted*	Estimated*	Adopted
Suffix	Object Description				
<b>Personnel Services</b>					
1210	Regular Salaries	\$ 115,863	\$ 178,541	\$ 178,541	\$ 190,307
1310	Other Salaries	3,064	-	-	-
1410	Overtime	6,357	-	-	10,000
1510	Special pay	-	1,000	1,000	1,000
2110	Payroll Taxes	9,689	13,735	13,735	15,400
2210	Retirement Contribution	31,585	30,022	30,022	29,882
2310	Life & Health Insurance	28,530	51,381	51,381	49,780
2410	Workers Compensation	2,024	4,793	4,793	5,108
<b>Total</b>	<b>Personnel Services</b>	<b>\$ 197,112</b>	<b>\$ 279,472</b>	<b>\$ 279,472</b>	<b>\$ 301,477</b>
<b>Operating Expenses</b>					
3112	Physical Examinations	\$ 952	\$ 230	\$ 230	\$ 230
3410	Other Contractual Services	6,111	11,100	11,100	11,100
3412/3420	Other Code Services	1,985	6,850	6,850	6,850
4110	Telecommunications	2,985	3,000	3,000	4,080
4111	Postage	5,206	9,750	9,750	9,750
4601	Maintenance Service/Repair Contracts	250	3,000	3,000	8,231
4612	Vehicle Maintenance - Usage	7,485	7,334	7,334	8,142
4613	Vehicle Maint - Fleet Replacement	12,744	14,316	14,316	15,816
4810	Promotional Activities/Newsletter	-	1,000	1,000	1,000
5110	Office Supplies	2,013	1,650	1,650	1,650
5214	Uniforms	859	950	950	1,500
5216	Vehicle Maintenance - Fuel	2,500	2,625	2,625	2,016
5290	Miscellaneous Operating Supplies	749	900	900	900
5410	Subscriptions and Memberships	-	500	500	500
5520	Conferences and Seminars	650	1,500	1,500	1,500
<b>Total</b>	<b>Operating Expenses</b>	<b>\$ 44,489</b>	<b>\$ 64,705</b>	<b>\$ 64,705</b>	<b>\$ 73,265</b>
<b>Capital Outlay</b>					
6410	Machinery and Equipment	\$ -	\$ -	\$ 2,117	\$ -
<b>Total</b>	<b>Capital Outlay</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,117</b>	<b>\$ -</b>
<b>Total</b>	<b>Department Expenditures</b>	<b>\$ 241,601</b>	<b>\$ 344,177</b>	<b>\$ 346,294</b>	<b>\$ 374,742</b>

\*FY2021 and FY 2022 information is for comparison presentation only. During those fiscal years, the Code Compliance Division expenditures were budgeted under the Public Safety Department (3000-524).

## FY 2023 New Program Enhancement (Modification)

<b>Body Worn Cameras for Code Compliance Staff</b>										
Department Name	Division Name	Funding Source	Department Priority	Total Requested						
Executive	Code Compliance	General Fund	2	\$4,981						
<b>Justification and Description</b>										
<p>A body worn camera system to enhance accountability and safety to the public and Code Compliance staff through recording of Code Officer-citizen interactions, complaints response, and interior inspections.</p> <p>The system includes four (4) body worn cameras and associated licensing, video storage, hardware, software, training, and a dedicated internet access point for camera data uploads. The system will be for a 31 month period to align with the existing Police Department body worn camera system contract as follows:</p> <table style="margin-left: 20px; border: none;"> <tr> <td style="padding-right: 20px;">FY 2023</td> <td>\$ 4,981</td> </tr> <tr> <td>FY 2024</td> <td>\$ 3,147</td> </tr> <tr> <td>Total Cost</td> <td>\$ 8,128</td> </tr> </table>					FY 2023	\$ 4,981	FY 2024	\$ 3,147	Total Cost	\$ 8,128
FY 2023	\$ 4,981									
FY 2024	\$ 3,147									
Total Cost	\$ 8,128									
<b>Benefits or Alternative/Adverse Impact if not funded</b>										
<p>In August, 2020, the Surfside Police Department implemented a Body Worn Camera (BWC) Program for patrol officers. The program has proven to be successful. BWCs for Code Compliance staff will provide accurate records of Code Officer-citizen interactions.</p>										
<b>Required Resources</b>										
<b>New Personnel</b>										
Number of Positions	Title	Salary	Fringe Benefits	Cost						
<b>Other Recurring Operating Costs</b>										
Account Number	Description	Cost								
001-2000-524-4601	Maintenance Service/ Repair Contracts	\$4,981								
<b>One Time Costs</b>										
Account Number	Description	Cost								



# 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.

#### FY2023 Budget Changes

To account for the operational and service needs of the Town's work environment, the existing Customer Service Representative position funded in prior years under the Solid Waste Fund is allocated in FY 2023 as follows:

- 1) General Fund/Finance Department (40%);
- 2) Water and Sewer Fund (20%);
- 3) Solid Waste Fund (20%);
- 4) Stormwater Fund (20%).

This allocation change is further detailed in each respective fund's Personnel Complement chart.

#### **Fiscal Year 2022 Accomplishments:**

- Completed a new Five Year Financial Projection Plan with in-house resources.
- Received the Distinguished Budget Presentation Award by the Government Finance Officers Association for the 2022 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, 2021 and submitted the report to the Government Finance Officers Association for the Certificate of Achievement for Excellence in Financial Reporting. The Town received the Award for the previous fiscal year.
- Continued to complete bank reconciliation within 30 business days or less.
- Continued Monthly Budget to Actual report for monthly Commission with one-month prior information.
- Oversaw management and reimbursement of federal CARES funding through Miami-Dade County and FEMA.

- Oversaw management and reimbursement of federal CTS funding through State and FEMA.
- Drafted and implemented new Town Fund Balance Policy.
- 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 Execu-Time payroll system.
- Upgraded of security camera server/hardware.
- Implemented Tyler Capital Assets module.
- Completed first Town Finance Manual.

### Fiscal Year 2023 Objectives:

- Complete the Comprehensive Annual Financial Report before April 30, 2023 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.
- Review of online payment options for Town services and review merchant fee rates.
- Review and consolidation of front desk cashiering.
- Produce a process of auditing businesses in the Town that remit resort taxes by an outside independent auditor to ensure compliance with the Resort Tax Ordinance.
- Review the Town's Investment Policy.

<b>Performance Measures</b>	<b>FY 2019 Actual</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Actual</b>	<b>FY 2022 Estimated</b>	<b>FY 2023 Target</b>
Awarded GFOA Distinguished Budget Presentation	Y	Y	Y	Y	Y
Awarded GFOA Certificate of Achievement for Excellence in Financial Reporting	Y	Y	Y	Y	Y
Bank reconciliations completed by 15 <sup>th</sup> of each month*				75%	92%
Employee payroll completed on-time*				100%	100%
Prepare monthly Budget to Actual reports within 25 days of period close*				80%	100%
Number of repeat items in management letter prepared by Town's external auditors*				0	0
Make all debt payment on time*				100%	100%

\*New in FY 2022

# FINANCE (2100)

## 001 General Fund

	FY 2021 Actual	FY 2022 Adopted	FY 2022 Estimated	FY 2023 Adopted
<b>APPROPRIATIONS</b>				
Personnel Services	\$ 605,247	\$ 634,322	\$ 649,982	\$ 729,088
Operating Expenses	280,964	407,988	395,345	404,290
Capital Outlay	2,710	-	14,553	-
<b>TOTAL</b>	<b>\$ 888,921</b>	<b>\$ 1,042,310</b>	<b>\$ 1,059,880</b>	<b>\$ 1,133,378</b>

### Significant Changes from FY 2022 Adopted Budget

#### Personnel Services

Planned salary and benefit adjustments	\$ 68,234
Customer Service Representative - allocated 40%	\$ 26,532

#### Operating Expenses

IT onsite contractual annual increase	\$ 7,117
Car allowance	\$ 4,008
CCTV camera upgrade completed in FY2022	\$ (30,000)
Server hardware maintenance	\$ 6,670
Miscellaneous additional hardware maintenance & support needs	\$ 5,000

Position Title	Personnel Complement							
	FY 2022				FY 2023			
	Funded				Funded			
	Full	Part	Temp	FTEs	Full	Part	Temp	FTEs
Assistant Town Manager/ CFO <sup>1</sup>	0.34			0.34	0.34			0.34
Finance Director	1.00			1.00	1.00			1.00
Revenue/Payroll Manager <sup>2</sup>	0.50			0.50	0.50			0.50
Budget Officer	1.00			1.00	1.00			1.00
Accountant	1.00			1.00	1.00			1.00
Procurement Coordinator		0.50		0.50		0.50		0.50
Payroll & Accounts Payable Specialist	1.00			1.00	1.00			1.00
Customer Service Representative <sup>3</sup>					0.40			0.40
<b>Total</b>	<b>4.84</b>	<b>0.50</b>	<b>0.00</b>	<b>5.34</b>	<b>5.24</b>	<b>0.50</b>	<b>0.00</b>	<b>5.74</b>

<sup>1</sup>Position allocated to Executive Dept. (66%) and Finance Dept. (34%).

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

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



# FINANCE (2100)

## 001 General Fund

### EXPENDITURES

Line Item Prefix: 001-2100-513-:		FY 2021	FY 2022	FY 2022	FY 2023
		Actual	Adopted	Estimated	Adopted
<b>Suffix</b>	<b>Object Description</b>				
<b><u>Personnel Services</u></b>					
1210	Regular Salaries	\$ 423,824	\$ 412,072	\$ 426,759	\$ 513,770
1310	Other Salaries	-	50,000	50,000	50,000
1410	Overtime	1,481	-	-	-
1510	Special pay	3,362	3,500	3,500	3,750
2110	Payroll Taxes	27,742	35,749	36,722	39,359
2210	Retirement Contribution	79,351	60,858	60,858	48,339
2310	Life & Health Insurance	68,382	71,228	71,228	72,861
2410	Workers Compensation	1,105	915	915	1,009
<b>Total</b>	<b>Personnel Services</b>	<b>\$ 605,247</b>	<b>\$ 634,322</b>	<b>\$ 649,982</b>	<b>\$ 729,088</b>
<b><u>Operating Expenses</u></b>					
3110	Professional Services	\$ 7,453	\$ 13,200	\$ 13,200	\$ 13,200
516-3110/3120	Professional Services IT	133,277	140,221	145,171	148,844
3112	Physical Examinations	-	450	450	400
3210	Accounting and Auditing	62,755	79,000	67,000	79,000
4009	Car Allowance	4,039	1,428	1,428	5,436
4110	Telecommunications	1,564	2,400	2,400	3,600
4111	Postage	125	325	325	300
4112	Mobile Phone Allowance	143	306	306	306
516-4605	IT Software Maintenance	36,109	67,804	67,804	68,779
516-4606	IT Hardware Maintenance	12,267	63,314	54,221	45,335
4710	Printing & Binding	3,775	4,350	4,350	4,250
4910	Legal Advertisement	6,400	9,500	9,500	9,500
5110	Office Supplies	7,644	4,300	7,800	4,300
5290	Miscellaneous Operating Supplies	182	1,400	1,400	1,350
5410	Subscriptions and Memberships	4,399	3,790	3,790	3,790
5520	Conferences and Seminars	832	16,200	16,200	15,900
<b>Total</b>	<b>Operating Expenses</b>	<b>\$ 280,964</b>	<b>\$ 407,988</b>	<b>\$ 395,345</b>	<b>\$ 404,290</b>
<b><u>Capital Outlay</u></b>					
516-6410	Machinery and Equipment IT	\$ 2,710	\$ -	\$ 14,553	\$ -
<b>Total</b>	<b>Capital Outlay</b>	<b>\$ 2,710</b>	<b>\$ -</b>	<b>\$ 14,553</b>	<b>\$ -</b>
<b>Total</b>	<b>Department Expenditures</b>	<b>\$ 888,921</b>	<b>\$ 1,042,310</b>	<b>\$ 1,059,880</b>	<b>\$ 1,133,378</b>



# Town Clerk Department

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

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

### Town Clerk Administration:

The Town Clerk preserves the integrity of the Town's official records, which encompass business transactions, law and policy making. The Office of Town Clerk is established by Town Charter and provides a variety of information services to the public, the Town Commission and to staff. Some of the duties are:

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

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

## **Fiscal Year 2022 Accomplishments:**

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

- Continued to work on a Town wide Records Management plan. Purged over 60 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/or paper form.
- Ongoing and updating the State requirements for filing of Form 1 for all Town board and committee members.
- Assisted all board and committee members in filing their Form 1 with the Miami Dade County Elections Department in a timely manner.
- Coordinated, prepared and hosted the State mandated ethics training for the elected officials.
- Held the Town Wide Municipal General Election and Special Election for five Charter questions.
- 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".
- 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.
- Coordinated newly elected official professional photos, Dais name plates, business cards, apparel and electronic equipment.
- Coordinated and completed the first phase of the Town's document preservation project.
- Implemented the new Agenda Management Software (Granicus).
- Began the training on a new public records request platform.

**Issues:**

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

**Fiscal Year 2023 Objectives:**

- Town Clerk’s Office will continue to be responsible for the creation of all board and committee agendas and agenda packets.
- Town Clerk’s Office attends all meetings, and creates and submits all minutes. Making it a one stop shop for public documents.
- Continue to process all Public Records Requests within reasonable time.
- Continue to provide citizens with the most updated documents in an efficient matter.
- Continue to update the Town Clerk’s page and Town Meeting Calendar on the Town’s website with the most current and accurate information.
- Continue the efforts of the Town-wide Records Management plan.
- Continue to purge documents after retention has been met in accordance with State Law.
- Continue the digitization of all historic and permanent records in order to access them electronically.

<b>Performance Measures</b>	<b>FY 2019 Actual</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Actual</b>	<b>FY 2022 Estimated</b>	<b>FY 2023 Target</b>
Commission meeting agendas distributed within 6 days*	*	*	*	86%	86%
Percentage of resolutions processed within 3 days*	*	*	*	100%	100%

\*New in FY2022

# TOWN CLERK (2400)

001 General Fund

	FY 2021	FY 2022	FY 2022	FY 2023
	Actual	Adopted	Estimated	Adopted
<b>APPROPRIATIONS</b>				
Personnel Services	\$ 314,582	\$ 303,646	\$ 317,996	\$ 330,113
Operating Expenses	55,933	179,235	179,235	180,515
Capital Outlay	-	-	-	-
<b>TOTAL</b>	<b>\$ 370,515</b>	<b>\$ 482,881</b>	<b>\$ 497,231</b>	<b>\$ 510,628</b>

<b>Significant Changes from FY 2022 Adopted Budget</b>
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**Personnel Services**

Planned salary and benefit adjustments \$ 26,467

**Operating Expenses**

Copy machine rental & print charges \$ 1,280

Position Title	Personnel Complement							
	FY 2022				FY 2023			
	Funded				Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Town Clerk	1.00			1.00	1.00			1.00
Deputy Town Clerk	1.00			1.00	1.00			1.00
Assistant to Town Clerk	1.00			1.00	1.00			1.00
Recording Clerks for Boards		1.00		0.50		1.00		0.50
<b>Total</b>	<b>3.00</b>	<b>1.00</b>	<b>0.00</b>	<b>3.50</b>	<b>3.00</b>	<b>1.00</b>	<b>0.00</b>	<b>3.50</b>

# TOWN CLERK (2400)

## 001 General Fund

### EXPENDITURES

		FY 2021	FY 2022	FY 2022	FY 2023
Line Item prefix: 001-2400-519-:		Actual	Adopted	Estimated	Adopted
<b>Suffix</b>	<b>Object Description</b>				
<b><u>Personnel Services</u></b>					
1210	Regular Salaries	\$ 225,151	\$ 224,015	\$ 237,345	\$ 247,806
1410	Overtime	10,291	-	-	-
1510	Special pay	2,490	2,750	2,750	2,835
2110	Payroll Taxes	18,404	17,669	18,689	19,496
2210	Retirement Contribution	30,800	28,776	28,776	30,357
2310	Life & Health Insurance	26,937	29,992	29,992	29,128
2410	Workers Compensation	509	444	444	491
<b>Total</b>	<b>Personnel Services</b>	<b>\$ 314,582</b>	<b>\$ 303,646</b>	<b>\$ 317,996</b>	<b>\$ 330,113</b>
<b><u>Operating Expenses</u></b>					
3112	Physical Examinations	\$ -	\$ 600	\$ 600	\$ 600
3410	Other Contractual Services	3,703	87,225	87,225	87,225
4009	Car Allowance	4,184	4,200	4,200	4,200
4110	Telecommunications	1,881	2,040	2,040	2,040
4111	Postage	75	250	250	250
4403	Equipment/Vehicle Leasing	7,201	6,700	6,700	7,980
4910	Legal Advertisement	25,158	30,000	30,000	30,000
4911	Other Current Charges	3,783	28,000	28,000	28,000
5110	Office Supplies	4,187	8,000	8,000	8,000
5290	Miscellaneous Operating Supplies	1,576	1,920	1,920	1,920
5410	Subscriptions and Memberships	1,712	1,800	1,800	1,800
5520	Conferences and Seminars	2,473	8,500	8,500	8,500
<b>Total</b>	<b>Operating Expenses</b>	<b>\$ 55,933</b>	<b>\$ 179,235</b>	<b>\$ 179,235</b>	<b>\$ 180,515</b>
<b><u>Capital Outlay</u></b>					
<b>Total</b>	<b>Capital Outlay</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total</b>	<b>Department Expenditures</b>	<b>\$ 370,515</b>	<b>\$ 482,881</b>	<b>\$ 497,231</b>	<b>\$ 510,628</b>





# Public Safety Department

## Services, Functions, and Activities:

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

Public Safety services include:

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

## Fiscal Year 2022 Accomplishments:

- Procured, processed, outfitted and assigned four new marked patrol police vehicles.
- The Police Department proudly achieved re-accreditation status for the fourth consecutive cycle at the Commission for Florida Law Enforcement Accreditation (CFA) conference in St. Augustine, Florida on February 24, 2022.
- 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.
- Acquired four (4) speed measuring laser devices for traffic safety/speed management.
- Received and deployed an Electric Bicycle donated to the Police Department from Commissioner Sally Heyman.
- A Numb John (defensive tactics training tool) was procured through a donation to the Police Department.
- The Police Department procured Red Dot Sights for the handguns to improve officer proficiency.
- Acquired and implemented new laptops to replace current outdated laptops.
- The Body Worn Camera system was expanded to include Criminal Investigations Unit.
- Three police officers completed the Field Training Officer (FTO) Training and joined the FTO program.

- Improved Police Department individual identity by redesigning the police patch, uniforms and vehicle graphics.
- Procured and deployed a Stealth Radar Box. The Stealth Radar Box is designed to conduct covert traffic analysis in targeted areas.
- We are in the process of having every officer complete Struggle Well, a stress management training.
- K-9 for Warriors donated Station Dog Mike. Mike acts as an emotional support animal for the well-being all employees and is an ambassador for the Town.
- The Police Department implemented the Aggressive Driving Program to target aggressive driving throughout the Town of Surfside. As a part of this program, two police vehicles were transformed into “Ghost” vehicles by replacing the police decals with subdued police graphics and relocating the emergency lights to inside the vehicle.
- The Police Department coordinated the logistics and security for the Town of Surfside Remembrance Event on the anniversary of Champlain Towers Building collapse to honor the victims and the families.
- Replaced failing recording system for police radios and telephones in Communications.

### **Fiscal Year 2023 Objectives:**

- Replace obsolete Computer Aided Dispatch (Integrated Technology System) to include e-citation devices for all police officers.
- Replace obsolete police radios.
- Replace expired ballistic body armor for 13 police officers.
- Fill vacant police officer position.
- Construct and outfit interview room for the Criminal Investigations Unit.
- Prevent and reduce crime through enforcement and crime prevention initiatives.
- Replace six police vehicles.
- 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.
- Increase firearms training to twice a year to include deployment of handgun red dot sights.
- Design and construct new gym to replace police gym which was repurposed for Town offices.
- 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.

<b>Statistical Measures*</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>2021 Actual</b>
Percent of annual change in overall crime	-44.0%	5.9%	25.9%	-2.9%	-6.1 %
Crime Prevention / Community Events	170	93	113	155	145
Incident Reports	1,047	808	868	824	721
Arrests	116	207	116	116	87
Criminal Investigations	141	127	149	122	140
Traffic Crash Investigations	215	226	230	173	182
Traffic Citations	3,413	4,807	3,887	4,377	7,047
Traffic Warnings	3,205	3,139	2,815	4,751	3,999
Parking Citations	10,658	8,582	9,122	6,021	7,950
Code Violations Calls	182	185	190	245	336

\*Calendar year reporting

<b>Performance Measures</b>	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Estimate</b>	<b>2023 Target</b>
Average dispatch response time:**					
Emergency (National Average 4 Min )				2 Min	2 Min
Non-emergency / routine (National Average 10 Min )				5 Min	5 Min
Crime Rates: *					
Persons crimes	6	3	7	5.3	5
Property crimes	130	129	117	125.3	115
Clearance rates	16.2%	31.8%	22.6%	23.5%	30%
Maintained annual standards for reaccreditation	Yes	Yes	Yes	Yes	Yes

\*Calendar year reporting

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

# PUBLIC SAFETY (3000)

001 General Fund

	FY 2021 Actual	FY 2022 Adopted	FY 2022 Estimated	FY 2023 Adopted
<b>APPROPRIATIONS</b>				
Personnel Services	\$ 5,479,408	\$ 5,608,777	\$ 5,647,625	\$ 5,823,738
Operating Expenses	792,319	748,022	778,922	1,385,182
Capital Outlay	33,014	-	135,439	293,580
<b>TOTAL</b>	<b>\$ 6,304,741</b>	<b>\$ 6,356,799</b>	<b>\$ 6,561,986</b>	<b>\$ 7,502,500</b>

## Significant Changes from FY 2022 Adopted Budget

### Personnel Services

Planned salary and benefit adjustments	\$ 141,136
Increase for overtime needs	\$ 20,000
Increase to extra duty	\$ 50,000

### Operating Expenses

Contractual services for physical examinations	\$ 2,550
Telecommunications & phone allowances	\$ (3,200)
Intergrated technology system CAD/RMS - program modification	\$ 489,109
Patrol laptop aircards previously budgeted in Forfeiture Fund 105	\$ 23,700
Property & liability insurance	\$ 39,928
Increase in annual maintenance & repair contracts	\$ 3,140
Radio & taser repairs increase	\$ 3,000
Patrol laptops - property taxes	\$ 1,200
Fleet replacement allocation increase	\$ 33,780
Uniform needs	\$ 4,045
Fuel costs increase	\$ 26,040
Firearms training ammunition -program modification	\$ 13,000
Conferences & seminars	\$ 2,500

### Capital Outlay

Ballistic body armor replacement	\$ 14,755
Police radio communications replacement - handhelds	\$ 278,825

# PUBLIC SAFETY (3000)

001 General Fund

Personnel Complement								
Position Title	FY 2022				FY 2023			
	Funded				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 <sup>1</sup>	1.50			1.50	1.50			1.50
Accreditation Manager		1.00		0.50		1.00		0.50
Executive Assistant to the Chief <sup>2</sup>	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	4.00			4.00	4.00			4.00
Patrol Officers	18.00			18.00	18.00			18.00
Detectives	2.00			2.00	2.00			2.00
Police Sergeants	6.00			6.00	6.00			6.00
<b>Total</b>	<b>36.25</b>	<b>1.00</b>	<b>0.00</b>	<b>36.75</b>	<b>36.25</b>	<b>1.00</b>	<b>0.00</b>	<b>36.75</b>

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

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

# PUBLIC SAFETY (3000)

## 001 General Fund

### EXPENDITURES

		FY 2021	FY 2022	FY 2022	FY 2023
Line Item Prefix: 001-3000-521-:		Actual	Adopted	Estimated	Adopted
Suffix	Object Description				
<b><u>Personnel Services</u></b>					
1210	Regular Salaries	\$ 3,153,139	\$ 3,188,923	\$ 3,221,837	\$ 3,313,067
1310	Other Salaries	38,025	48,256	48,256	48,256
1410	Overtime	194,576	200,000	206,000	220,000
1510	Special pay	114,962	125,290	125,290	128,230
1520	Extra Duty Pay	180,938	180,000	180,000	230,000
2110	Payroll Taxes	268,663	286,781	\$ 286,715	301,789
2210	Retirement Contribution	864,881	913,695	913,695	928,019
2310	Life & Health Insurance	523,833	541,918	541,918	525,781
2410	Workers Compensation	140,391	123,914	123,914	128,596
<b>Total</b>	<b>Personnel Services</b>	<b>\$ 5,479,408</b>	<b>\$ 5,608,777</b>	<b>\$ 5,647,625</b>	<b>\$ 5,823,738</b>
<b><u>Operating Expenses</u></b>					
3110	Professional Services	\$ 1,106	\$ 8,696	\$ 7,549	\$ 8,696
3112	Physical Examinations	9,090	11,900	1,900	14,450
3410	Other Contractual Services	20,614	2,700	2,700	2,700
4110	Telecommunications	-	3,300	1,000	1,000
4111	Postage	1,410	1,000	1,000	1,000
4112	Mobile Phone Allowance	6,966	6,300	6,300	5,400
4403	Equipment/Vehicle Leasing	72,486	7,500	32,600	520,308
4510	Property and Liability Insurance	51,419	60,421	60,421	100,349
4601	Maintenance Service/Repair Contracts	57,532	59,349	59,349	62,489
4603	Equipment Maintenance	13,754	15,160	16,307	19,560
4612	Vehicle Maintenance - Usage	121,943	144,060	144,060	141,709
4613	Vehicle Maint - Fleet Replacement	239,076	215,124	215,124	248,904
4810	Promotional Activities	11,509	9,875	9,875	9,875
4911	Other Current Charges	8,774	8,750	8,750	9,550
5110	Office Supplies	8,123	8,000	8,000	8,000
5214	Uniforms	16,988	19,750	28,750	24,995
5215	Uniform Allowance	-	1,200	-	-
5216	Vehicle Maintenance - Fuel	84,000	88,200	88,200	114,240
5290	Miscellaneous Operating Supplies	56,092	55,214	58,714	67,762
5410	Subscriptions and Memberships	4,516	4,523	4,523	4,695
5520	Conferences and Seminars	6,921	17,000	23,800	19,500
<b>Total</b>	<b>Operating Expenses</b>	<b>\$ 792,319</b>	<b>\$ 748,022</b>	<b>\$ 778,922</b>	<b>\$ 1,385,182</b>
<b><u>Capital Outlay</u></b>					
6410	Machinery and Equipment	\$ 33,014	\$ -	\$ 135,439	\$ 293,580
<b>Total</b>	<b>Capital Outlay</b>	<b>\$ 33,014</b>	<b>\$ -</b>	<b>\$ 135,439</b>	<b>\$ 293,580</b>
<b>Total</b>	<b>Department Expenditures</b>	<b>\$ 6,304,741</b>	<b>\$ 6,356,799</b>	<b>\$ 6,561,986</b>	<b>\$ 7,502,500</b>

## FY 2023 New Program Enhancement (Modification)

<b>Integrated Technology System</b>				
Department Name	Division Name	Funding Source	Department Priority	Total Requested
Public Safety	Police	General Fund	1	\$489,108
<b>Justification and Description</b>				
<p>Turnkey, integrated computer system to include a Computer Aided Dispatch System, Records Management System, Police Report Writing, Mobile Field Reporting, Crime Case Management Tracking/Criminal Intelligence Module, Property and Evidence Module, and connectivity to local, county and state agency systems, and additional modules as required.</p> <p>Project to include software as a service (SaaS), implementation, project management, training, and data migration.</p> <p>A new CAD/RMS system will at a minimum provide for the following operational needs:</p> <ul style="list-style-type: none"> <li>• A Geographic Information System (GIS): centric dispatch (CAD) software that utilizes current technologies available for the spatial location verification of incidents and first responders.</li> <li>• Uniform Crime Reporting (UCR) System and National Incident-Based Reporting System (NIBRS) - FDLE/FBI compliance system with robust data and functional integration between dispatch and records management systems.</li> <li>• Single vendor CAD, RMS, Mobile and Crime Analysis and Tracking, and Criminal Intelligence capability.</li> <li>• System-level capability for real-time (or near real-time) tactical and strategic analysis of CAD RMS data.</li> <li>• Ability to convert to E Citations to streamline and automate the citation transfer process from the field directly to the Miami Dade Clerk of Courts.</li> </ul>				
<b>Benefits or Alternative/Adverse Impact if not funded</b>				
<p>The current CAD/RMS software system is over 30 years old and lacks the functionality to manage and track: calls for service, criminal case management, crime analysis, and UCR/NIBRS Crime Reporting to FDLE. Many reports and crime reporting statistics involve manual searches and manual data compilation.</p>				
<b>Required Resources</b>				
<b>New Personnel</b>				
Number of Positions	Title	Salary	Fringe Benefits	Cost
<b>Other Recurring Operating Costs</b>				
Account Number	Description	Cost		
	Year Two SaaS annual fee	\$64,192		
	Year Three SaaS annual fee	\$67,237		
	Year Four SaaS annual fee	\$70,434		
<b>One Time Costs</b>				
Account Number	Description	Cost		
001-3000-521-various	System set-up/implementation and Year One SaaS annual fee	\$489,108		

## FY 2023 New Program Enhancement (Modification)

<b>Police Department Firearms Training Ammunition</b>				
Department Name	Division Name	Funding Source	Department Priority	Total Requested
Public Safety	Police	General Fund	1	\$13,000
<b>Justification and Description</b>				
<p>Duty and training ammunition increase for the Police Department to conduct firearms training twice a year. Currently, the Police Department conducts training once a year, equal to five (5) hours of firearms training for qualification only. Relevant, realistic firearms training, conducted regularly (recommended a minimum of twice a year) will help prepare officers when forced to make split-second judgments in circumstances that are tense, uncertain and rapidly evolving to make reasonable use of force decisions. The second training session will also be used to train officers in advance handgun optics and discretionary shooting scenarios.</p>				
<b>Benefits or Alternative/Adverse Impact if not funded</b>				
<p>The Police Department will continue current training to complete qualifications once a year for the five (5) hours. Law enforcement training experts have said police officers will revert to their training in making split-second decisions in life and death situations. The additional training will allow the officers to become more proficient and skilled with their duty firearms.</p>				
<b>Required Resources</b>				
<b>New Personnel</b>				
Number of Positions	Title	Salary	Fringe Benefits	Cost
<b>Other Recurring Operating Costs</b>				
Account Number	Description	Cost		
<b>One Time Costs</b>				
Account Number	Description	Cost		
001-3000-521-52-90	Miscellaneous Operating Supplies-Ammunition	\$13,000		



# FY 2023 New Capital Outlay Request

## Ballistic Body Armor Replacement

Department	Division	Funding Source	Dept. Priority	Fiscal Impact
Public Safety	Police	General	1	\$14,755

### Justification and Description

Replacement of ballistic body armor with New Level IIIA Body Armor for thirteen (13) Police Officers. Body Armor is one of the most important pieces of safety equipment used by police officers. The National Institute of Justice suggests body armor to be replaced every five to seven years, five year being the most optimal. The body armor to be replaced will be five years old in FY 2023, which meets the guidelines suggested by the National Institute of Justice.

Total cost is approximately \$14,755 (\$1,135) per body armor, outer carrier and three (3) equipment pouches each.

### Alternative/Adverse Impacts if not funded:

Replacing ballistic body armor ensures the Town of Surfside Police Officers are provided the most optimal protection in accordance with the National Institute of Justice reformations. Providing our police officers with the best life saving equipment is paramount.

The adverse impact if the body armor is not replaced, we are putting our police officers at risk by not following the suggested guidelines from the National Institute of Justice.

### Required Resources

Account Number	Title or Description of Request	Cost
001-3000-521-64-10	Capital Outlay - Machinery & Equipment	\$14,755

### Other Recurring Operating Costs

Account Number	Description	Cost

# FY 2023 New Capital Outlay Request

## Police Dept. Handheld Radios

Department	Division	Funding Source	Dept. Priority	Fiscal Impact
Public Safety	Police	General Fund	1	\$278,824

### Justification and Description

Fifty (50) handheld radios (\$5,545 each) to support the operation, maintenance, and modernization of the Surfside PD radio system.

- New model handheld radios will allow for the latest security protocols, address mandated technical standards, and achieve communications standards that enable effective and secure interoperability with local, county, and state communications systems.
- The primary objective is to deploy secure, interoperable, and reliable radio communications equipment to Surfside PD personnel to ensure tactical law enforcement communications that directly supports the Department's strategic goals, and communications requirements during emergency and critical incidents.
- The implementation will be completed in conjunction with the Surfside's IT division.
- Include: three (3) year warranty and three (3) years on site preventative maintenance, local support with pickup and delivery.

### Alternative/Adverse Impacts if not funded:

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

The present handheld radios have reached their useful life, are no longer being made and replacement parts are no longer being manufactured.

### Required Resources

Account Number	Title or Description of Request	Cost
001-3000-521-64-10	Capital Outlay - Machinery & Equipment	\$278,824

### Other Recurring Operating Costs

Account Number	Description	Cost

# Public Works Department

## Services, Functions, and Activities:

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

## Public Works Division

- **Administration:** The Public Works Director is responsible for all administrative activity for the department such as management of all the day-to-day field operations, personnel management, departmental records management, agenda preparation, research, customer service, and all related managerial responsibilities.
- **Capital Improvement Plan Management:** This area of responsibility includes coordination, planning, and management of infrastructure related improvements within the Town. An example of current projects includes the street end improvements. Contract management related to capital improvement projects rests with the Public Works Department.
- **General Maintenance:** This area of responsibility includes needs identification, assignment and supervision for general maintenance to Town property including: equipment, grounds, streets, vehicles and landscape maintenance as well as miscellaneous maintenance items.
- **Facilities Maintenance:** Public Works is responsible for the maintenance of all Town owned buildings and provides support services such as painting, plumbing, air conditioning, construction and electrical. Facilities maintenance also includes oversight/supervision of contracted vendors providing work related to large maintenance projects.
- **Street Maintenance:** Maintenance of roadways, roadway cleaning, coordination with 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 providing functional, well maintained drainage to minimize flooding. The division plans and manages improvements, maintains efficient stormwater collection, routing and pumping systems, repairs stormwater infrastructure and is responsible for maintaining permitting compliance under the National Pollutant Discharge Elimination System (NPDES) permit. Further information about stormwater utility operations and related budget is found in the Stormwater section of this document.

### **Water and Sewer Division**

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

### **Fiscal Year 2022 Accomplishments:**

- Heavy Equipment Operator position created.
- Operation Manager position created.
- Tree City USA re-certification for sixth year.
- 89<sup>th</sup> Street Beach End upgrade.
- 90<sup>th</sup> Street Beach End upgrade.
- Finalized all fuel tank upgrades.
- Chiller coil replacements at Town Hall extended life of HVAC system.
- Completed restoration work pertaining to Champlain Towers in offsite impacted areas.
- Town Hall Fire Alarm Panel Upgrade.
- Obtained various infrastructure related state and federal grant funding.
- Completed Miami Dade RER- DERM Consent Decree testing (smoke testing).
- Finalized curb replacement pilot program.
- Commenced Cellular Endpoint Cloud based meter system.
- Town Resiliency initiative LED conversion project completed at Town Hall.
- Finalized construction documents for Abbott Avenue Drainage Improvements.
- Built additional offices within Town Hall.
- Town resiliency initiative dune renourishment project commenced.
- Commenced with Phase II of town-wide utilities ungrounding project.
- Replaced various ADA trip hazards at various sidewalks throughout Town.

- Repaired major stormwater pump station at 94th Street and Abbott Avenue.
- Hosted annual Hazardous Waste Drop-Off.
- Retained through procurement a vendor for disaster debris removal services and disaster debris monitoring services.

**Fiscal Year 2023 Objectives:**

- Tree City USA re-certification.
- Host annual Hazardous Waste Drop-Off.
- Continue Cellular Endpoint Cloud based meter system conversion with a goal of 800 properties converted.
- Finalize town-wide utilities underground project design and seek contractor for construction phase.
- Commence Manhole Rehabilitation Project to repair various sewer manholes throughout Town that have infiltration issues.
- Commence construction of Abbott Avenue Drainage Improvements project.
- Commence approval, permitting and drawings pertaining to Walking Path improvements.
- Finalize 2022 Traffic Study and budget to implement various findings.
- Commence construction of 96<sup>th</sup> Street Park project.

<b>Performance Measures</b>		<b>FY 2020 Actual</b>	<b>FY 2021 Actual</b>	<b>FY 2022 Estimated</b>	<b>FY 2023 Target</b>
Public Works permits issued		133	228	231 (YTD)	230
Turnaround time		> 3 days	> 3 days	> 3 days	> 3 days
<b>Litter Program:</b>	<i>Unit of Measure</i>				
Beach Area	Cubic Yards	N/A	46	65	70
Collins/Harding	Cubic Yards	88	120	120	120
Street Sweeper	Tons	99	134	138	155
<b>Stormwater Mgmt.:</b>					
Manual drain cleaning	Each	2190	1989	2100	2,400
Vacuum truck cleaning	Tons	65	75	80	120
Sidewalk trip hazards corrected	Each	16	25	30	15
Pothole repairs	Each	22	31	31	25
Fire hydrants serviced	Each	100	100	100	100
Water valves serviced	Each	316	289	350	350
Percentage of "unaccounted for water" (calendar year)		8%	.16%	<10%	<10%

# PUBLIC WORKS (5000)

001 General Fund

	FY 2020	FY 2022	FY 2022	FY 2023
	Actual	Adopted	Estimated	Adopted
<b>APPROPRIATIONS</b>				
Personnel Services	\$ 610,096	\$ 587,377	\$ 593,657	\$ 578,409
Operating Expenses	664,385	912,233	1,017,803	952,876
Capital Outlay	22,800	-	-	-
Non-operating Expenses	-	-	-	180,000
<b>TOTAL</b>	<b>\$ 1,297,281</b>	<b>\$ 1,499,610</b>	<b>\$ 1,611,460</b>	<b>\$ 1,711,285</b>

## Significant Changes from FY 2022 Adopted Budget

### Personnel Services

Planned salary and benefit adjustments -decrease mainly attributable to employee health care elections \$ (8,968)

### Operating Expenses

Engineering services - resiliency \$ (4,100)  
 Nuisance abatement reduction \$ (1,000)  
 Increase to Town Hall electricity estimate cost \$ 3,038  
 Property and liability insurance \$ 33,017  
 Decrease to Water & Sewer estimated cost \$ (2,706)  
 Fire alarm annual testing & monitoring \$ 3,200  
 Fuel tank annual testing & maintenance \$ 4,400  
 Elevator annual services \$ 3,400  
 Increase to Chiller/HVAC repair costs \$ 15,000  
 Increase to building maintenance \$ 10,000  
 Increase to equipment maintenance \$ 5,000  
 Additional grounds maintenance locations added in FY2022 \$ 6,062  
 Fuel tank site remediation \$ (63,600)  
 Increase to fleet replacement and usage (net) \$ 10,258  
 Road materials for alley ways and curb cuts \$ 16,500  
 Increase to roadway electricity costs \$ 1,600

### Non-operating Expenses

Transfer to Fleet Management Fund for Street Sweeper \$ 180,000

# PUBLIC WORKS (5000)

001 General Fund

Personnel Complement								
Position Title	FY 2022				FY 2023			
	Funded				Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Public Works Director <sup>1</sup>	0.25			0.25	0.25			0.25
Assistant Public Works Director <sup>2</sup>	0.40			0.40	0.40			0.40
Operations Manager <sup>3</sup>	0.20			0.20	0.20			0.20
Public Works Coordinator	1.00			1.00	1.00			1.00
Maintenance Supervisor	1.00			1.00	1.00			1.00
Maintenance Worker II	1.00			1.00	1.00			1.00
Maintenance Worker I (Roads 541)	1.00			1.00	1.00			1.00
General Service Worker	1.00			1.00	1.00			1.00
Heavy Equipment Operator <sup>4</sup>	0.25			0.25	0.25			0.25
<b>Total</b>	<b>6.10</b>	<b>0.00</b>	<b>0.00</b>	<b>6.10</b>	<b>6.10</b>	<b>0.00</b>	<b>0.00</b>	<b>6.10</b>

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

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

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

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

# PUBLIC WORKS (5000)

## 001 General Fund EXPENDITURES

Line Item Prefix: 001-5000-539:		FY 2021	FY 2022	FY 2022	FY 2023
		Actual	Adopted	Estimated	Adopted
Suffix	Object Description				
<b>Personnel Services</b>					
1210	Regular Salaries	\$ 256,289	\$ 271,304	\$ 271,304	\$ 274,107
1410	Overtime	66,863	60,000	65,000	60,000
1510	Special pay	4,084	5,100	5,100	5,223
2110	Payroll Taxes	23,823	25,995	25,995	26,216
2210	Retirement Contribution	33,645	40,548	40,548	43,040
2310/2315	Life & Health Insurance	87,889	88,910	88,910	70,966
2410	Workers Compensation	13,571	9,999	9,999	9,980
<b>Total</b>	<b>Personnel Services</b>	<b>\$ 486,164</b>	<b>\$ 501,856</b>	<b>\$ 506,856</b>	<b>\$ 489,532</b>
<b>Operating Expenses</b>					
3110	Professional Services	\$ 33,578	\$ 177,261	\$ 177,261	\$ 173,161
3112	Physical Examinations	-	750	750	550
3411	Nuisance Abatement	-	2,500	2,500	1,500
4009	Vehicle Allowance	2,480	2,490	2,490	2,280
4110	Telecommunications	3,309	3,252	3,252	3,252
4111	Postage	10	50	50	50
4112	Mobile Phone Allowance	1,793	900	900	1,080
4310	Electricity	39,634	40,560	40,560	43,598
4311	Water and Sewer	44,567	50,000	50,000	47,294
4403	Equipment/Vehicle Leasing	5,080	5,000	5,000	5,000
4510	Property and Liability Insurance	41,791	46,983	46,983	80,000
4601	Maintenance Service/Repair Contracts	42,514	18,056	18,056	30,080
4602	Building Maintenance	79,377	84,120	175,265	112,620
4603	Equipment Maintenance	23,295	20,000	29,920	25,000
4604	Grounds Maintenance	150,063	168,543	168,543	175,105
4611	Miscellaneous Maintenance	37,773	104,600	104,600	35,200
4612	Vehicle Maintenance - Usage	19,556	22,754	22,754	25,152
4613	Vehicle Maint - Fleet Replacement	39,792	24,144	24,144	32,004
4911	Other Current Charges	24,858	24,600	24,600	24,600
5110	Office Supplies	2,520	2,500	2,500	2,500
5210	Property and Maintenance	3,000	15,000	19,505	15,000
5214	Uniforms	6,262	6,640	6,640	7,000
5216	Vehicle Maintenance - Fuel	5,000	5,250	5,250	6,720
5290	Miscellaneous Operating Supplies	9,985	13,750	13,750	14,600
5310	Road Materials	4,045	6,000	6,000	22,500
5410	Subscriptions and Memberships	150	1,300	1,300	950
5520	Conferences and Seminars	-	2,600	2,600	2,400
5510	Training & Educational	280	3,800	3,800	3,500
<b>Total</b>	<b>Operating Expenses</b>	<b>\$ 620,712</b>	<b>\$ 853,403</b>	<b>\$ 958,973</b>	<b>\$ 892,696</b>



## PUBLIC WORKS (5000)

001 General Fund

### EXPENDITURES

Line Item Prefix: 001-5000-539:		FY 2021	FY 2022	FY 2022	FY 2023
		Actual	Adopted	Estimated	Adopted
Suffix	Object Description				
<b>Capital Outlay</b>					
6410	Machinery and Equipment	\$ 22,800	\$ -	\$ -	\$ -
<b>Total</b>	<b>Capital Outlay</b>	\$ 22,800	\$ -	\$ -	\$ -
<b>Non-operating Expenses</b>					
581-9190	Transfer to Fleet Management Fund	\$ -	\$ -	\$ -	\$ 180,000
<b>Total</b>	<b>Non-operating Expenses</b>	\$ -	\$ -	\$ -	\$ 180,000
<b>Total</b>	<b>Department Expenditures</b>	\$ 1,129,676	\$ 1,355,259	\$ 1,465,829	\$ 1,562,228

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

Line Item Prefix: 001-5000-541:		FY 2021	FY 2022	FY 2022	FY 2023
		Actual	Adopted	Estimated	Adopted
<b>Suffix</b>	<b>Object Description</b>				
<b><u>Personnel Services</u></b>					
541-1210	Road's Regular Salaries	\$ 40,521	\$ 39,612	\$ 40,801	\$ 42,840
541-1410	Road's Overtime	50,397	10,000	10,000	10,000
541-1510	Road's Special Pay	1,494	1,500	1,500	1,500
541-2110	Road's Payroll Taxes	6,028	3,910	4,001	4,158
541-2210	Road's Retirement Contribution	5,518	6,661	6,661	6,728
541-2310	Road's Life & Health Insurance	16,601	18,713	18,713	18,109
541-2410	Road's Workers Compensation	3,373	5,125	5,125	5,542
<b>Total</b>	<b>Personnel Services</b>	<b>\$ 123,932</b>	<b>\$ 85,521</b>	<b>\$ 86,801</b>	<b>\$ 88,877</b>
<b><u>Operating Expenses</u></b>					
541-4110	Road's Telecommunications	\$ -	\$ 580	\$ 580	\$ 580
541-4310	Roadway Electricity	34,066	38,000	38,000	39,600
541-4611	Miscellaneous Maintenance	9,607	20,250	20,250	20,000
<b>Total</b>	<b>Operating Expenses</b>	<b>\$ 43,673</b>	<b>\$ 58,830</b>	<b>\$ 58,830</b>	<b>\$ 60,180</b>
<b><u>Capital Outlay</u></b>					
<b>Total</b>	<b>Capital Outlay</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total</b>	<b>Road Maintenance Division Expenditures</b>	<b>\$ 167,605</b>	<b>\$ 144,351</b>	<b>\$ 145,631</b>	<b>\$ 149,057</b>
<b>Total</b>	<b>Public Works Department Expenditures</b>	<b>\$ 1,297,281</b>	<b>\$ 1,499,610</b>	<b>\$ 1,611,460</b>	<b>\$ 1,711,285</b>

## Parks and Recreation Department

### Services, Functions, and Activities:

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

The Parks and Recreation Department operates and provides for the planning, supervision, maintenance and development of 96<sup>th</sup> St. Park, Veterans Park, Hawthorne Tot Lot, 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 96<sup>th</sup> Street Park is the last large project on that five-year Parks and Recreation plan. During FY 2022 the Parks and Recreation Department issued a Request for Qualifications (RFQ) for the design phase of the 96<sup>th</sup> Street Park reconstruction. The Town has selected the architectural firm and started the design process for the redesign phase of the park. Through the RFQ process a contractor will be selected and construction will begin. Bid opening is scheduled for October 2022 with bid presentation expected in November 2022.

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 2022.

Factors that are impacting the Town's capital project costs are cost inflation, fluctuations in pricing for construction inputs (materials and labor pricing and availability, transportation, fuel), supply chain disruptions, and competition with private sector construction. There is uncertainty regarding how long these factors will last. The Town is aware that this will influence construction bids for the 96<sup>th</sup> Street Park, and a potential funding gap will result. To close any funding gap of this priority project, an additional appropriation for the unfunded balance of the project will be required from General Fund reserves in FY 2023 when the amount can be determined.

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 2022 Accomplishments:**

- Through an ongoing global pandemic, the Parks and Recreation Department has been able to continue to operate and program leisure and recreation activities at a high level.
- Adapted and developed online programming to meet the needs of residents during the COVID-19 Pandemic.
- Successfully operated the 96<sup>th</sup> Street Park, Community Center Pool and Tennis Center during the COVID-19 Pandemic under the ever-changing Miami Dade County New Normal Guidelines.
- Added 12 new Youth and Adult Tennis Programs to meet the new needs of the Community.

**Issues:**

- 96<sup>th</sup> Street Park amenities are outdated, limited in size and weekly/monthly maintenance and upkeep increases due to usage and park longevity.
- Lack of green space for recreational activities.
- Lack of staff to cover the increased demands of the public for more recreational programming and facility operating hours.

**Fiscal Year 2022 Objectives:**

- Complete the groundbreaking and near the completion of the construction phase of the new 96<sup>th</sup> street 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.

	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>	<b>FY 2022</b>	<b>FY 2023</b>
<b>Performance Measures</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>YTD/Est</b>	<b>Target</b>
Youth Program Participants	1,600	1,360	3,677	3,360	3,500
Special Events Participants	5,421	2,410	1,800	2,400	2,600

# PARKS AND RECREATION (6000)

001 General Fund

	FY 2021	FY 2022	FY 2022	FY 2023
	Actual	Adopted	Estimated	Adopted
<b>APPROPRIATIONS</b>				
Personnel Services	\$ 170,132	\$ 223,687	\$ 223,687	\$ 254,653
Operating Expenses	220,165	302,101	302,101	343,781
Capital Outlay	2,710	-	-	-
Non-operating Expenses	-	-	-	22,000
<b>TOTAL</b>	<b>\$ 393,007</b>	<b>\$ 525,788</b>	<b>\$ 525,788</b>	<b>\$ 620,434</b>

## Significant Changes from FY 2022 Adopted Budget

### Personnel Services

Planned salary and benefit adjustments \$ 30,966

### Operating Expenses

Soccer contractual services increase in needs \$ 5,000  
 Flag football contractual services \$ 7,000  
 Soccer field agreement -program modification \$ 6,000  
 Property and liability insurance \$ 5,497  
 Increase to fleet replacement and usage (net) \$ 9,044  
 Dog park enhancements -program modification \$ 10,500

### Non-operating Expenses

Transfer to Fleet Management Fund for new 4x4 work utility vehicle \$ 22,000

Position Title	Personnel Complement							
	FY 2022				FY 2023			
	Funded				Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Parks & Recreation Director <sup>1</sup>	0.05			0.05	0.05			0.05
Assistant Parks & Recreation Director <sup>1</sup>	0.05			0.05	0.05			0.05
Custodian <sup>2</sup>	0.50			0.50	0.50			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 <sup>3</sup>			19.00	4.00			19.00	4.00
<b>Total</b>	<b>1.60</b>	<b>5.00</b>	<b>19.00</b>	<b>8.60</b>	<b>1.60</b>	<b>5.00</b>	<b>19.00</b>	<b>8.60</b>

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

<sup>2</sup>General Fund position allocation. Split funded with Tourist Resort Fund 102. During FY 2022 a part-time Custodian position is transitioned to a full-time position.

<sup>3</sup>Camp 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 2021	FY 2022	FY 2022	FY 2023
		Actual	Adopted	Estimated	Adopted
Suffix	Object Description				
<b>Personnel Services</b>					
1210	Regular Salaries	\$ 43,505	\$ 44,567	\$ 44,567	\$ 66,924
1310	Other Salaries - Includes Seasonal	80,683	135,753	135,753	139,250
1410	Overtime	1,017	1,000	1,000	1,000
1510	Special pay	75	1,075	1,075	1,838
2110	Payroll Taxes	10,487	13,967	13,967	15,990
2210	Retirement Contribution	6,233	6,500	6,500	9,504
2310/2315	Life & Health Insurance	26,589	11,210	11,210	9,518
2410	Workers Compensation	1,543	9,615	9,615	10,629
<b>Total</b>	<b>Personnel Services</b>	<b>\$ 170,132</b>	<b>\$ 223,687</b>	<b>\$ 223,687</b>	<b>\$ 254,653</b>
<b>Operating Expenses</b>					
3112	Physical Examinations	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600
3410	Other Contractual Services	61,656	54,000	64,420	71,000
4009	Car Allowance	179	180	180	-
4110	Telecommunications	642	1,008	1,713	1,812
4111	Postage	-	100	100	100
4112	Mobile Phone Allowance	2	-	-	-
4310	Electricity	2,867	2,880	2,880	3,168
4311	Water and Sewer	17,129	24,000	24,000	23,100
4510	Property and Liability Insurance	11,727	14,036	14,036	19,533
4601	Maintenance Service/Repair Contracts	1,841	5,236	5,236	3,244
4602	Building Maintenance	7,124	8,000	8,000	8,000
4603	Equipment Maintenance	-	5,000	5,000	5,000
4604	Grounds Maintenance	72,112	76,004	76,004	76,004
4611	Miscellaneous Maintenance	9,051	11,500	11,500	11,500
4612	Vehicle Maintenance - Usage	3,617	3,547	3,547	4,191
4613	Vehicle Fleet Replacement	4,128	2,172	2,172	10,572
4810	Promotional Activities - Special Events	2,760	2,500	4,500	2,500
4815:4911	Other Current Charges	13,439	75,000	61,875	75,000
5213	Landscape Improvements	-	5,000	5,000	15,500
5214	Uniforms	1,454	1,463	1,463	1,463
5216	Vehicle Maintenance - Fuel	700	700	700	1,344
5225	Merchant Fees	-	1,500	1,500	1,500
5290	Miscellaneous Operating Supplies	6,997	5,000	5,000	5,000
5410	Subscriptions and Memberships	-	300	300	300
5520	Conferences and Seminars	1,140	1,375	1,375	2,350
<b>Total</b>	<b>Operating Expenses</b>	<b>\$ 220,165</b>	<b>\$ 302,101</b>	<b>\$ 302,101</b>	<b>\$ 343,781</b>

# PARKS AND RECREATION

(6000)

001 General Fund

EXPENDITURES

Line Item Prefix: 001-6000-572-:		FY 2021	FY 2022	FY 2022	FY 2023
		Actual	Adopted	Estimated	Adopted
Suffix	Object Description				
<b>Capital Outlay</b>					
6410	Machinery and Equipment	\$ 2,710	\$ -	\$ -	\$ -
<b>Total</b>	<b>Capital Outlay</b>	\$ 2,710	\$ -	\$ -	\$ -
<b>Non-operating Expenses</b>					
581-9190	Transfer to Fleet Management Fund	\$ -	\$ -	\$ -	\$ 22,000
<b>Total</b>	<b>Non-operating Expenses</b>	\$ -	\$ -	\$ -	\$ 22,000
<b>Total</b>	<b>Department Expenditures</b>	\$ 393,007	\$ 525,788	\$ 525,788	\$ 620,434

## FY 2023 New Program Enhancement (Modification)

<b>Dog Park Enhancements</b>				
Department Name	Division Name	Funding Source	Department Priority	Total Requested
Parks and Recreation	Dog Park	General Fund	2	\$10,500
<b>Justification and Description</b>				
<p>The Dog park is being used to full capacity. Safety concerns arise due to uneven sod that has a lot of holes. The current equipment has aged and has extreme wear and tear. The park hasn't been enhanced in over ten years.</p> <p>Staff recommends:</p> <ul style="list-style-type: none"> <li>• resodding the park</li> <li>• replacing all old benches</li> <li>• adding new play amenities for dogs</li> </ul>				
<b>Benefits or Alternative/Adverse Impact if not funded</b>				
Safe and fun environment for patrons and dogs.				
<b>Required Resources</b>				
<b>New Personnel</b>				
Number of Positions	Title	Salary	Fringe Benefits	Cost
<b>Other Recurring Operating Costs</b>				
Account Number	Description	Cost		
<b>One Time Costs</b>				
Account Number	Description	Cost		
001-6000-572-52-13	Landscape Improvements-Remove/replace sod	6,000		
001-6000-572-52-13	Landscape Improvements-New amenities	4,500		



## FY 2023 New Program Enhancement (Modification)

<b>Soccer Field Use Agreement</b>				
Department Name	Division Name	Funding Source	Department Priority	Total Requested
Parks and Recreation		General Fund	2	\$6,000
<b>Justification and Description</b>				
<p>A Town negotiated contract with the City of Miami Beach-Parks and Recreation for use of the soccer field in Normandy Isle Park during construction of 96th St. Park. The agreement will allow the Town to run our highly attended and popular soccer program on the same scheduled dates/times throughout the year. The field at Normandy Park will be lighted during the evening hours to enhance the overall experience of the program.</p>				
<b>Benefits or Alternative/Adverse Impact if not funded</b>				
<p>Without an alternate site during reconstruction of the 96th street park, soccer programs would be cancelled.</p>				
<b>Required Resources</b>				
<b>New Personnel</b>				
Number of Positions	Title	Salary	Fringe Benefits	Cost
<b>Other Recurring Operating Costs</b>				
Account Number	Description	Cost		
<b>One Time Costs</b>				
Account Number	Description	Cost		
001-6000-572-34-10	Contractual Services	\$6,000		



# 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 reflected 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 2022 Accomplishments:**

- Launch of Surfside Police Department social media channels
- Began process to redesign and develop the existing Town website, Visit Surfside site and employee intranet site
- Developed and implemented comprehensive Elections Ballot Questions public campaign to carefully explain the details of all ballot questions in the March election
- Spearheaded media relations and crisis management efforts during the Champlain Towers South building collapse
- Launched Surfside.One dedicated building collapse website to alleviate traffic on Town website and better meet the demand for informational requests
- Created new evergreen business district street pole banners showcasing our unique offerings and adding pops of color

**Issues:**

- 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 2023 Objectives:**

- Continue work to redesign and develop the existing Town website, Visit Surfside site and employee intranet site
- Integrate specialized videos into Surfside Police Department social media channels with the support of Multimedia Communications Specialist
- Develop new, fresh content on a regular (monthly) basis for Channel 663 and expand available channels through other cable service providers
- Establish a more robust communications plan toward Surfside businesses with meaningful calls to action and measurable efforts

<b>Performance Measures</b>	<b>FY 2019 Actual</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Actual</b>	<b>FY 2022 Estimated</b>	<b>FY 2023 Target</b>
Town eblast subscribers	1,000	1,500	1,667	1,800	1,800
Nextdoor impressions	N/A	140,516	36,055	60,000	60,000
Town Survey response rate	N/A	N/A	19%	23%	23%

# COMMUNITY SERVICES & PUBLIC COMMUNICATIONS (6600)

001 General Fund

	FY 2021	FY 2022	FY 2022	FY 2023
	Actual	Adopted	Estimated	Adopted
<b>APPROPRIATIONS</b>				
Personnel Services	\$ 31,098	\$ 134,422	\$ 134,422	\$ 146,292
Operating Expenses	207,466	220,047	220,047	192,465
Capital Outlay	-	-	-	-
<b>TOTAL</b>	<b>\$ 238,564</b>	<b>\$ 354,469</b>	<b>\$ 354,469</b>	<b>\$ 338,757</b>

## Significant Changes from FY 2022 Adopted Budget

### Personnel Services

Planned salary and benefit adjustments \$ 11,870

### Operating Expenses

IT services additional needs \$ 5,000  
 Town website enhancement and redesign completed in FY2022 \$ (40,000)  
 IT hardware maintenance - community digital sign \$ 2,500  
 Gazette, including bulk mail and extra pages \$ 6,000

Position Title	Personnel Complement							
	FY 2022				FY 2023			
	Funded				Funded			
	Full	Part	Temp	FTEs	Full	Part	Temp	FTEs
Time	Time	Temp	FTEs	Time	Time	Temp	FTEs	
Tourism & Communications Director <sup>1(A)</sup>	0.66			0.66	0.66			0.66
Tourism Manager <sup>1</sup>	0.25			0.25	0.25			0.25
Multimedia Communications Specialist <sup>1</sup>	0.25			0.25	0.25			0.25
<b>Total</b>	<b>1.16</b>	<b>0.00</b>	<b>0.00</b>	<b>1.16</b>	<b>1.16</b>	<b>0.00</b>	<b>0.00</b>	<b>1.16</b>

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

<sup>(A)</sup>In FY2022 position title changed from Community Services/Public Communications Director.

# COMMUNITY SERVICES & PUBLIC COMMUNICATIONS

001 General Fund

## EXPENDITURES

Line Item prefix: 001-6600-552-:		FY 2021	FY 2022	FY 2022	FY 2023
		Actual	Adopted	Estimated	Adopted
Suffix	Object Description				
<b><u>Personnel Services</u></b>					
1210	Regular Salaries	\$ 22,131	\$ 96,381	\$ 96,381	\$ 102,158
1510	Special Pay	-	-	-	250
2110	Payroll Taxes	1,763	7,624	7,624	8,085
2210	Retirement Contribution	4,641	16,207	16,207	16,041
2310	Life & Health Insurance	2,540	14,019	14,019	19,555
2410	Workers Compensation	23	191	191	203
<b>Total</b>	<b>Personnel Services</b>	<b>\$ 31,098</b>	<b>\$ 134,422</b>	<b>\$ 134,422</b>	<b>\$ 146,292</b>
<b><u>Operating Expenses</u></b>					
516-3110	Professional Services (IT)	\$ 51,514	\$ 98,530	\$ 98,530	\$ 62,648
3410	Other Contractual Services	33,466	2,500	2,500	2,500
4009	Vehicle Allowance	2,905	3,276	3,276	3,276
4110	Telecommunications	353	960	960	960
516-4605	IT Software Maintenance	16,516	17,476	17,476	17,476
516-4606	IT Hardware Maintenance	2,130	8,105	8,105	10,605
4810	Promotional Activities / Newsletter	78,500	42,000	47,006	48,000
4911	Other Current Charges	22,082	45,000	39,994	45,000
5290	Miscellaneous Operating Supplies	-	1,000	1,000	1,000
5410	Subscriptions and Memberships	-	1,200	1,200	1,000
<b>Total</b>	<b>Operating Expenses</b>	<b>\$ 207,466</b>	<b>\$ 220,047</b>	<b>\$ 220,047</b>	<b>\$ 192,465</b>
<b><u>Capital Outlay</u></b>					
<b>Total</b>	<b>Capital Outlay</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total</b>	<b>Department Expenditures</b>	<b>\$ 238,564</b>	<b>\$ 354,469</b>	<b>\$ 354,469</b>	<b>\$ 338,757</b>

# EMERGENCY & DISASTER RELIEF (6700)

001 General Fund

	FY 2021*	FY 2022	FY 2022*	FY 2023
	Actual	Adopted	Estimated	Adopted
<b><u>APPROPRIATIONS</u></b>				
Personnel Services	\$ 457,042	\$ -	\$ -	\$ -
Operating Expenses	1,334,953	-	2,733,914	-
Capital Outlay	44,125	-	376,422	-
<b>TOTAL</b>	<b>\$ 1,836,120</b>	<b>\$ -</b>	<b>\$ 3,110,336</b>	<b>\$ -</b>

\*Champlain Towers South collapse expenditures for presentation only.

# EMERGENCY & DISASTER RELIEF (6700)

001 General Fund

## EXPENDITURES

Line Item prefix: 001-6700-525-:		FY 2021*	FY 2022	FY 2022*	FY 2023
		Actual	Adopted	Estimated	Adopted
Suffix	Object Description				
<b><u>Personnel Services</u></b>					
1410	Overtime	457,042	-	-	-
<b>Total</b>	<b>Personnel Services</b>	<b>\$ 457,042</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b><u>Operating Expenses</u></b>					
3110	Professional Services	\$ 287,920	\$ -	\$ 117,360	\$ -
3115	Professional Services - Engineering Svcs	817,113	-	2,464,507	-
3111	Lawsuits and Prosecutions	161,016	-	-	-
3401	Water Purchases	5,997	-	-	-
4111	Postage	3,746	-	-	-
4403	Equipment/Vehicle Leasing	7,768	-	1,047	-
4611	Miscellaneous Maintenance	24,946	-	150,000	-
4911	Other Current Charges	4,737	-	1,000	-
5290	Miscellaneous Operating Supplies	21,710	-	-	-
<b>Total</b>	<b>Operating Expenses</b>	<b>\$ 1,334,953</b>	<b>\$ -</b>	<b>\$ 2,733,914</b>	<b>\$ -</b>
<b><u>Capital Outlay</u></b>					
6310	Improvements other than Building	\$ 43,445	\$ -	\$ 376,422	\$ -
6410	Machinery and Equipment	680	-	-	-
<b>Total</b>	<b>Capital Outlay</b>	<b>\$ 44,125</b>	<b>\$ -</b>	<b>\$ 376,422</b>	<b>\$ -</b>
<b>Total</b>	<b>Department Expenditures</b>	<b>\$ 1,836,120</b>	<b>\$ -</b>	<b>\$ 3,110,336</b>	<b>\$ -</b>



## 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 2023, there is a General Fund transfer of \$534,500 to the Capital Projects Fund.

This allocation center may include other centralized costs which are not easily distributed. In FY 2023, 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 2023 include \$150,000 allocated for a merit pool and paid parental leave for general employees, \$140,000 for the 305 Strategic Climate Action Plan, and \$250,000 for a general operating contingency. Significant changes and information is presented in the allocation center's appropriation summary.

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

# NON-DEPARTMENTAL (7900)

## 001 General Fund EXPENDITURES

Line Item Prefix: 001-7900-:		FY 2021	FY 2022	FY 2022	FY 2023
		Actual	Adopted	Estimated	Adopted
Suffix	Object description				
<b><u>Personnel Services</u></b>					
590-1210	Regular Salaries	\$ -	\$ 150,000	\$ 53,525	\$ 150,000
590-2510	Unemployment Compensation	1,242	-	182	-
<b>Total</b>	<b>Personnel Services</b>	<b>\$ 1,242</b>	<b>\$ 150,000</b>	<b>\$ 53,707</b>	<b>\$ 150,000</b>
<b><u>Operating Expenses</u></b>					
590-3110	Professional Services	\$ 287,722	\$ 66,800	\$ 210,808	\$ 206,800
590-4110	Telecommunications	61,204	51,000	51,000	69,000
590-4111	Postage	3,144	10,150	10,150	10,150
590-4403	Equipment/Vehicle Leasing	85,649	72,202	72,202	83,078
590-4510	Property and Liability Insurance	83,235	128,818	128,818	153,011
590-4601	Maintenance Service/Repair Contracts	720	14,145	14,145	3,025
590-4911	Other Current Charges	18,352	17,000	97,000	17,000
590-5110	Office Supplies	37,515	19,500	26,874	19,500
590-5225	Merchant Fees	18,923	11,000	11,000	11,000
590-5290	Miscellaneous Operating Supplies	12,718	12,900	12,900	12,900
<b>Total</b>	<b>Operating Expenses</b>	<b>\$ 609,182</b>	<b>\$ 403,515</b>	<b>\$ 634,897</b>	<b>\$ 585,464</b>
<b><u>Capital Outlay</u></b>					
<b>Total</b>	<b>Capital Outlay</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b><u>Non-operating Expenses</u></b>					
511-8310	Other Grants and Aid	\$ 105,439	\$ -	\$ -	\$ -
581-9130	Transfers to Capital Projects Fund	1,200,000	-	6,530,851	534,500
590-9920	Contingency - General CY		1,000,000	90,912	250,000
590-9910	Return to Reserves		2,646,627	-	2,371,590
<b>Total</b>	<b>Non-operating Expenses</b>	<b>\$ 1,305,439</b>	<b>\$ 3,646,627</b>	<b>\$ 6,621,763</b>	<b>\$ 3,156,090</b>
<b>Total</b>	<b>Department Expenditures</b>	<b>\$ 1,915,863</b>	<b>\$ 4,200,142</b>	<b>\$ 7,310,367</b>	<b>\$ 3,891,554</b>



### ***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 2021 Actual	FY 2022 Adopted	FY 2022 Estimated	FY 2023 Adopted
<b><u>FUNDS AVAILABLE</u></b>				
Intergovernmental- Federal/State	\$ -	\$ -	\$ -	\$ 250,000
Interest	\$ 5,123	\$ 3,000	\$ 3,000	\$ 6,500
Developer Contributions	-	-	615,000	-
Transfers In	1,200,000	-	6,530,851	534,500
Fund Balance Beginning	4,913,412	1,893,679	5,894,823	1,236,419
<b>TOTAL</b>	<b>\$ 6,118,535</b>	<b>\$ 1,896,679</b>	<b>\$ 13,043,674</b>	<b>\$ 2,027,419</b>
 <b><u>APPROPRIATIONS</u></b>				
Capital Outlay	\$ 223,712	\$ 332,500	\$ 11,807,255	\$ 1,334,500
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 223,712</b>	<b>\$ 332,500</b>	<b>\$ 11,807,255</b>	<b>\$ 1,334,500</b>
Fund Balance Ending	5,894,823	1,564,179	1,236,419	692,919
<b>TOTAL</b>	<b>\$ 6,118,535</b>	<b>\$ 1,896,679</b>	<b>\$ 13,043,674</b>	<b>\$ 2,027,419</b>

## Capital Projects Fund

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

Funding for capital projects generally comes from surplus revenues from other governmental funds (particularly the general governmental operating fund – also known as the “General Fund”). Additional revenue may derive from interest earnings or other permissible fund transfers. Expenditures for this fund are not generally restricted. Provided that the project meets the above qualifications, and appropriations are approved by the Town Commission, the project qualifies for funding in this fund.

In FY 2023, the following new capital projects are budgeted:

Dune Resiliency & Beautification - Design	\$ 72,000
Commission Chambers AV Upgrade	\$ 95,000
Kayak Launch	\$117,500
91 <sup>st</sup> Street-Surfside Blvd.	\$1,050,000

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 2021 Actual	FY 2022 Adopted	FY 2022 Estimated	FY 2023 Adopted
<b>REVENUES</b>				
Intergovernmental- Federal/State	\$ -	\$ -	\$ -	\$ 250,000
Developer Contributions	\$ -	\$ -	\$ 615,000	\$ -
Interest	5,123	3,000	3,000	6,500
Other - Transfers In	1,200,000	-	6,530,851	534,500
Use of Fund Balance	-	329,500	4,658,404	543,500
<b>TOTAL REVENUES</b>	<b>\$ 1,205,123</b>	<b>\$ 332,500</b>	<b>\$ 11,807,255</b>	<b>\$ 1,334,500</b>
<b>EXPENDITURES</b>				
Capital Outlay Expenditures	\$ 223,712	\$ 332,500	\$ 11,807,255	\$ 1,334,500
<b>TOTAL EXPENDITURES</b>	<b>\$ 223,712</b>	<b>\$ 332,500</b>	<b>\$ 11,807,255</b>	<b>\$ 1,334,500</b>
<b>Net Results</b>	<b>\$ 981,411</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# CAPITAL IMPROVEMENT PROJECTS

## 301 Capital Projects Fund

### REVENUES

Line Item Prefix 301-590-		FY 2021	FY 2022	FY 2022	FY 2023
		Actual	Adopted	Estimated	Adopted
<b><u>Intergovernmental - Federal/State</u></b>					
334-4000	FDOT Reimbursement	\$ -	\$ -	\$ -	\$ 250,000
<b>Total Intergovernmental - Federal/State</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 250,000</b>
<b><u>Miscellaneous Revenues</u></b>					
361-1000	Interest Earnings	\$ 5,123	\$ 3,000	\$ 3,000	\$ 6,500
381-0100	Interfund Transfer from General Fund	1,200,000	-	6,530,851	534,500
389-8030	Developer Contributions -Surf Club	-	-	615,000	-
392-0000	Appropriated Fund Balance	-	329,500	4,658,404	543,500
<b>Total Miscellaneous Revenues</b>		<b>\$ 1,205,123</b>	<b>\$ 332,500</b>	<b>\$ 11,807,255</b>	<b>\$ 1,084,500</b>
<b>Total</b>		<b>\$ 1,205,123</b>	<b>\$ 332,500</b>	<b>\$ 11,807,255</b>	<b>\$ 1,334,500</b>



# CAPITAL IMPROVEMENT PROJECTS (4400)

## 301 Capital Projects Fund

### EXPENDITURES

Line Item Prefix: 301-4400-:		FY 2021	FY 2022	FY 2022	FY 2023
		Actual	Adopted	Estimated	Adopted
<b>Suffix</b>	<b>Object Description</b>				
<b>Capital Outlay</b>					
539-6220	Town Hall Improvements	\$ 17,371	\$ -	\$ 132,630	\$ -
539-6320	Infrastructure - Beach Walking Path	17,785	-	-	-
539-6330	Infrastructure - Dune Resiliency & Beautification	-	-	-	72,000
539-6350	Infrastructure - Utility Undergrounding	-	-	6,530,851	-
539-6410	Machinery and Equipment	49,203	72,500	102,430	95,000
541-6391	91st Street-End Improvements	-	-	500,000	-
541-6395	92nd Street Beachend Improvements	44,154	-	-	-
541-6382	88th Street Beach Street-End Improvements	-	100,000	100,000	-
541-6383	89th Street Beach Street-End Improvements	-	160,000	160,000	-
541-6390	91st Street-Surfside Blvd. Improvements	-	-	-	1,050,000
572-6380	96th Street Park Renovation	95,199	-	3,726,344	-
572-6360	Kayak Launch	-	-	-	117,500
572-6370	Improvements - Hawthorne Tot Lot	-	-	345,000	-
572-6412	Machinery and Equipment - Hawthorne Tot Lot	-	-	210,000	-
<b>Total</b>	<b>Capital Outlay</b>	<b>\$ 223,712</b>	<b>\$ 332,500</b>	<b>\$ 11,807,255</b>	<b>\$ 1,334,500</b>
<b>Total</b>	<b>Capital Projects Fund Expenditures</b>	<b>\$ 223,712</b>	<b>\$ 332,500</b>	<b>\$ 11,807,255</b>	<b>\$ 1,334,500</b>

## Capital Improvement Program

### Overview

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

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

The Town of Surfside's CIP serves to:

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

Capital Improvement Program (CIP) projects are forecast in the Five-Year Capital Improvement Plan to allow for long range planning. The CIP development process involves the efforts of all departments, policy direction by the Town Commission, coordination with several outside agencies, and coordination with external service providers. Often citizen advisory groups are involved as well. Multi-year CIP projects are reviewed during budget workshops and are included as a part of the budget development.

Funding for the projects is appropriated on an annual basis by the Town Commission. The projects included in the Five-Year CIP are related to both governmental and enterprise funds. Future operating cost (e.g. additional personnel, maintenance or utility costs) associated with capital projects are projected for each individual project. Anticipated operating cost information is not included in the current year's budget unless the projects are expected to be completed prior to year-end.

The Five-Year Capital Improvement Plan for Fiscal Years 2023-2027 estimates that \$50.5 million in funding will be needed for projects over the five-year period. A total of \$9,665,591 is funded for implementation during Fiscal Year 2023 for twelve improvement projects (\$8,813,591), the purchase of new/replacement vehicles (\$590,000), a street sweeper (\$180,000), and a stormwater replacement pump (\$82,000). 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 2023 CIP projects include the Capital Improvement Project Fund, Tourist Resort Fund, Municipal Transportation Fund, Water and Sewer Fund, Municipal Parking Fund, Stormwater Fund, Fleet Management Fund, American Rescue Plant Act (ARPA) funds, Florida Department of Environmental Protection grants, Florida Department of Transportation grants and developer contributions. Projects supported by these funds are based in each fund 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. Projects that are expected to be completed during FY 2023 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 96<sup>th</sup> Street Park reconstruction project, funded in prior years, is in the design phase and construction is planned to commence during FY 2023. Therefore, the operating impact on the environment, and maintenance and operating costs will not affect the FY 2023 budget due to the stage of the project. Preliminary estimates of the operating impact for the 96<sup>th</sup> Street Park operations and maintenance is approximately \$193,300 annually after the park's projected completion in FY 2023.

**Town of Surfside  
FY 2023 - 2027  
Five Year Capital Improvement Plan**

Department	Projects	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	5YR TOTAL
Code Compliance	Replacement Vehicle	\$ -	\$ -	\$ 67,000	\$ 20,000	\$ -	\$ 87,000
Public Safety	Replacement Vehicles	348,000	265,000	290,000	325,000	345,000	1,573,000
	Business District Validated Parking System	280,000	-	-	-	-	280,000
	Replacement Vehicle - Parking	-	-	27,000	40,000	36,000	103,000
Public Works	New Vehicle - Street Sweeper	180,000	-	-	-	-	180,000
	Replacement Vehicles	165,000	49,000	22,000	-	-	236,000
	Downtown Walkability/Sidewalk Safety & Lighting Improvements	618,885	-	-	-	-	618,885
	Utility Undergrounding	-	30,569,149	-	-	-	30,569,149
	Town Resilience - Infrastructure & Town Hall	-	500,000	-	-	-	500,000
	91st Street Improvement Project	1,050,000	-	-	-	-	1,050,000
	95th Street - Collins to Harding	-	100,000	-	-	-	100,000
	Abbott Avenue Stormwater Drainage Improvement	3,850,000	-	-	-	-	3,850,000
	Collins Avenue Water Main Replacement	340,206	5,686,182	-	-	-	6,026,388
	Dune Resiliency & Beautification Upgrade	72,000	869,600	-	-	-	941,600
	Manhole Rehabilitation Project	245,000	-	-	-	-	245,000
	Town Hall Chiller/HVAC Improvements	-	-	900,000	-	-	900,000
	Bus Shelter ADA Compliant	60,000	65,000	70,000	-	-	195,000
	Spare Pump - Stormwater	82,000	-	-	-	-	82,000
	96th Street End Improvements	-	100,000	-	-	-	100,000
	Replacement Vehicle-Solid Waste Truck	-	-	-	-	283,000	283,000
Parks and Recreation	New Vehicle	22,000	-	-	-	-	22,000
	Replacement Vehicle	35,000	-	-	-	23,000	58,000
	Kayak/ Paddleboard Launches at Two Street Ends	117,500	-	-	-	-	117,500
Community Services & Public Communications	Commission Chambers Audio/Visual Upgrade	95,000	-	-	-	-	95,000
Culture and Recreation	Replacement Vehicle	20,000	-	-	18,000	35,000	73,000
	Community Center A/C Replacement Units	140,000	-	-	-	-	140,000
	Tennis & Recreation Community Center	1,945,000	100,000	-	-	-	2,045,000
	<b>Total Projects</b>	<b>\$ 9,665,591</b>	<b>\$ 38,303,931</b>	<b>\$ 1,376,000</b>	<b>\$ 403,000</b>	<b>\$ 722,000</b>	<b>\$ 50,470,522</b>

Source Code	Revenue Sources	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	5YR TOTAL
ARPA	American Rescue Plan Act (ARPA)	\$ 1,367,475	\$ -	\$ -	\$ -	\$ -	\$ 1,367,475
GAS	Second Local Option Gas Tax	23,334	-	-	-	-	23,334
GF	General Fund (001)	534,500	869,600	900,000	-	-	2,304,100
CIP	Capital Projects Fund Balance (301)	495,551	-	-	-	-	495,551
DC	Developer Contributions	500,000	100,000	-	-	-	600,000
FDEP	FDEP Statewide Flooding & Sea Level Rise Plan	1,000,000	1,000,000	-	-	-	2,000,000
FDEP	FDEP Collins Ave. Water Main	217,731	-	-	-	-	217,731
FDOT	Florida Dept of Transportation	250,000	-	-	-	-	250,000
INC	Indian Creek Share of Project Costs	50,000	-	-	-	-	50,000
MTF	Municipal Transportation Fund (CITT)	160,000	165,000	70,000	-	-	395,000
TRF	Tourist Resort Fund	2,085,000	100,000	-	-	-	2,185,000
MPF	Municipal Parking Fund	280,000	-	-	-	-	280,000
WS	Water and Sewer Fund	-	1,772,319	-	-	-	1,772,319
STMWF	Stormwater Fund	1,932,000	(1,000,000)	-	-	-	932,000
FMF	Fleet Management Fund	770,000	314,000	406,000	403,000	722,000	2,615,000
NF	Not Funded	-	34,983,012	-	-	-	34,983,012
	<b>Total Revenue Sources</b>	<b>\$ 9,665,591</b>	<b>\$ 38,303,931</b>	<b>\$ 1,376,000</b>	<b>\$ 403,000</b>	<b>\$ 722,000</b>	<b>\$ 50,470,522</b>


**Five Year Capital Improvement Plan Schedule  
All Funds - Capital Project and Revenue Source Summary FY 2023 to FY 2027**

Department Name	Project Name	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	5YR TOTAL
Code Compliance	Replacement Vehicle			67,000	20,000		\$ 87,000
	Funding Source	FMF		FMF	FMF		
Public Safety	Replacement Vehicles	348,000	265,000	290,000	325,000	345,000	1,573,000
	Funding Source	FMF	FMF	FMF	FMF	FMF	
	Business District Validated Parking	280,000					280,000
	Funding Source	MPF					
	Replacement Vehicle - Parking			27,000	40,000	36,000	103,000
	Funding Source			FMF	FMF	FMF	
Public Works	Replacement Vehicle - Street Sweeper	180,000					180,000
	Funding Source	FMF					
	Replacement Vehicles	165,000	49,000	22,000			236,000
	Funding Source	FMF	FMF	FMF			
	Downtown Walkability/ Sidewalk/ Lighting Improvements	618,885					618,885
	Funding Source	CIP-FB					
	Utility Undergrounding		30,569,149				30,569,149
			NF				
	Town Resilience - Infrastructure & Town Hall		500,000				500,000
	Funding Source		NF				
	91st Street Improvement Project	1,050,000					1,050,000
	Funding Source	GF/DC/INC/FDOT					
	95th Street Collins to Harding		100,000				100,000
	Funding Source		DC				
	Abbott Avenue Drainage Improvement	3,850,000					3,850,000
	Funding Source	ARPA/FDEP/					
	Collins Avenue Water Main Replacement	340,206	5,686,182				6,026,388
	Funding Source	ARPA/FDEP	WS/NF				
	Dune Resiliency & Beautification Upgrade	72,000	869,600				941,600
	Funding Source						
	Manhole Rehabilitation Project	245,000					245,000
	Funding Source	ARPA					
	Town Hall Chiller/HVAC Improvements			900,000			900,000
	Funding Source			GF			
	Bus Shelter ADA Compliant	60,000	65,000	70,000			195,000
	Funding Source	MTF	MTF	MTF			
	Spare Pump - Stormwater	82,000					82,000
	Funding Source	STMWF					
	96th Street End Improvements		100,000				100,000
	Funding Source		MTF				
	Replacement Vehicle-Solid Waste Truck					283,000	283,000
	Funding Source					FMF	
Parks & Recreations	New Vehicle	22,000					22,000
	Funding Source	FMF					
	Replacement Vehicle	35,000				23,000	58,000
	Funding Source	FMF					
	Kayak/ Paddleboard Launches at Two Street Ends	117,500					117,500
	Funding Source	GF					
Community Services & Public Communications	Commission Chambers Audio/Visual Upgrade	95,000					95,000
	Funding Source	GF					
Leisure Services	Replacement Vehicle	20,000			18,000	35,000	73,000
	Funding Source	FMF			FMF	FMF	
	Community Center A/C Replacement Units	140,000					140,000
	Funding Source	TRF					
	Tennis & Recreation Community Center	1,945,000	100,000				2,045,000
	Funding Source	TRF	TRF				
	<b>TOTAL</b>	<b>\$ 9,665,591</b>	<b>\$ 38,303,931</b>	<b>\$ 1,376,000</b>	<b>\$ 403,000</b>	<b>\$ 722,000</b>	<b>\$ 50,470,522</b>

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

Source Code	Source Name	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	5YR TOTAL
ARPA	American Recovery Plan Act - 2021	\$ 1,367,475	\$ -	\$ -	\$ -	\$ -	\$ 1,367,475
CIP-FB	Capital Projects Fund Fund Balance	495,551	-	-	-	-	495,551
DC	Developers' Contributions	500,000	100,000	-	-	-	600,000
FDEP	Florida's Dept. of Environmental Protection	1,217,731	1,000,000	-	-	-	2,217,731
FDOT	Florida's Dept. of Transportation	250,000	-	-	-	-	250,000
GAS	Second Local Option Gas Tax	23,334	-	-	-	-	23,334
GF	General Fund Operating Revenue	534,500	869,600	900,000	-	-	2,304,100
INC	Indian Creek Portion of Project Costs	50,000	-	-	-	-	50,000
MTF (CITT)	Municipal Transportation Fund (Reserves)	160,000	165,000	70,000	-	-	395,000
TRF	Tourist Resort Fund	2,085,000	100,000	-	-	-	2,185,000
MPF	Parking Fund Revenues or Fund Balance	280,000	-	-	-	-	280,000
NF	Not Funded		34,983,012	-	-	-	34,983,012
STMWF	Stormwater Revenues or Net Assets	1,932,000	(1,000,000)	-	-	-	932,000
WS	Water and Sewer Fund or Net Assets	-	1,772,319	-	-	-	1,772,319
FMF	Fleet Management Fund	770,000	314,000	406,000	403,000	722,000	2,615,000
	<b>TOTAL</b>	<b>\$ 9,665,591</b>	<b>\$ 38,303,931</b>	<b>\$ 1,376,000</b>	<b>\$ 403,000</b>	<b>\$ 722,000</b>	<b>\$ 50,470,522</b>

## Capital Improvement Project

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

PROJECT COSTS	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Five Year Total	Prior Fiscal Years
Plans and Studies	\$30,000					\$30,000	
Land/Site						\$0	
Engineering/Architecture	42,000					\$42,000	
Construction		869,600				\$869,600	
Equipment						\$0	
Other						\$0	
<b>TOTAL COST</b>	\$72,000	\$869,600	\$0	\$0	\$0	\$941,600	\$0

FUNDING SOURCES	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Five Year Total	
General/Capital Projects Fund	\$72,000	869,600				\$941,600	
						\$0	
						\$0	
<b>TOTAL</b>	\$72,000	\$869,600	\$0	\$0	\$0	\$941,600	

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

# FY 2023 New Capital Outlay Request

## Commission Chambers Audio/Visual Upgrade

Department	Division	Funding Source	Dept. Priority	Fiscal Impact
Community Services & Public Communications	Information Technology	General/ Capital Projects Fund	2	\$95,000

### Justification and Description

The project will include purchase of new equipment related to digital media systems such as sound mixers, teleconferencing equipment, audio and video computer systems, video presentation equipment, new custom podium, commission dais video screens, control room upgrades, and all associated cabling and miscellaneous equipment. This project cost includes professional onsite installation.

### Alternative/Adverse Impacts if not funded:

The current chambers audio/visual equipment is at end of the useful life and is in need to replacement.

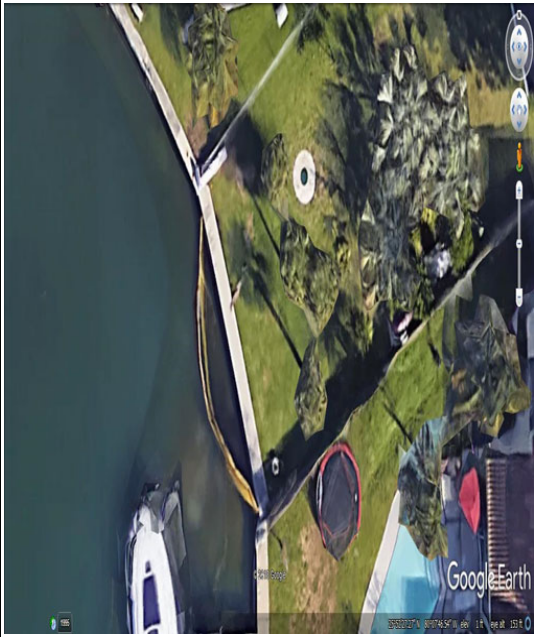
### Required Resources

Account Number	Title or Description of Request	Cost
301-4400-516-TBD	Capital Outlay - CSPC IT	\$95,000

### Other Recurring Operating Costs

Account Number	Description	Cost

## Capital Improvement Project

<b>Project</b>	2 Street End Kayak and Paddle Board Launches	
<b>Location</b>	2 locations to be determined	
<b>Priority</b>	Low	
<b>Department</b>	Public Works/Parks & Recreation	
<b>Description/Justification</b>		
<p>Kayak and paddle board launch at two existing public street end seawalls for public access to the Intracoastal Waterway within the Town limits. The new launches will provide expanded water recreational activities and safe access to and from the intracoastal waterway. These facilities will not be manned.</p>		

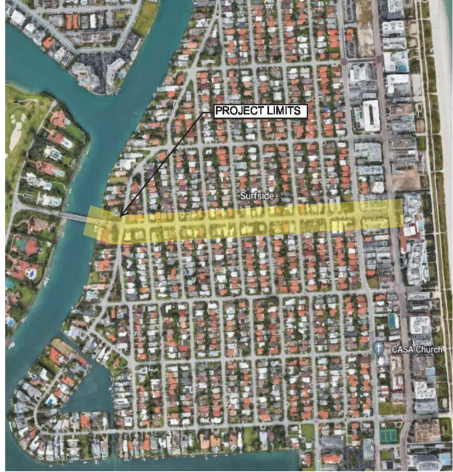
PROJECT COSTS	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Five Year Total	Prior Fiscal Years
Plans and Studies	\$4,000					\$4,000	
Land/Site						\$0	
Engineering/Architecture	15,000					\$15,000	
Construction							
Equipment	98,500					\$98,500	
Other						\$0	
<b>TOTAL COST</b>	<b>\$117,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$117,500</b>	<b>\$0</b>

FUNDING SOURCES	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Five Year Total	
General/ Capital Projects Fund	\$117,500					\$117,500	
						\$0	
						\$0	
<b>TOTAL</b>	<b>\$117,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$117,500</b>	

ANNUAL OPERATING IMPACT	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Five Year Total	
Personnel						\$0	
Operating		\$4,000	\$4,120	\$4,244	\$4,371	\$16,735	
Capital Outlay						\$0	
Other						\$0	
<b>TOTAL</b>	<b>\$0</b>	<b>\$4,000</b>	<b>\$4,120</b>	<b>\$4,244</b>	<b>\$4,371</b>	<b>\$16,735</b>	



## Capital Improvement Project

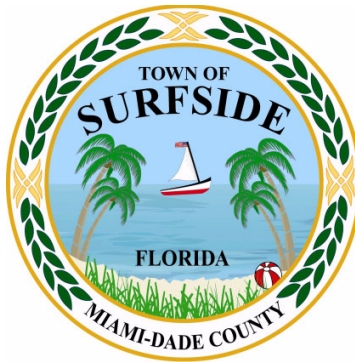
<b>Project</b>	91st Street Improvement Project	<div style="border: 1px solid black; padding: 5px;"> <p style="font-size: 8px; margin: 0;">PROJECT EXTENTS FROM STATE ROAD A1A ON 91 STREET, ALSO KNOWN AS SURFSIDE BLVD, APPROXIMATELY 2,400 LINEAR FEET WEST TOWARDS BAY DRIVE. FULL EDGE OF RIGHT OF WAY EXTENTS. WITHIN THE TOWN OF SURFSIDE TOWN LIMITS</p>  </div>
<b>Location</b>	91st Street from Harding Avenue to Bay Drive	
<b>Priority</b>	1	
<b>Department</b>	Public Works	
<b>Description/Justification</b>		
<p>This project provides for improvements to 91st Street (Surfside Boulevard) from Harding Avenue to Bay Drive. A planning study will be completed by the Town to improve this important access point the west side of the Town which is also the main access for Indian Creek Village. The project includes possible improvements to the storm water and roadway infrastructure and aesthetic enhancements including landscaping.</p>		

PROJECT COSTS	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Five Year Total	Prior Fiscal Years
Plans and Studies						\$ -	
Land/Site						-	
Engineering/Architecture	150,000					150,000	
Construction	900,000					900,000	
Equipment						-	
Other						-	
<b>TOTAL COST</b>	<b>\$ 1,050,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,050,000</b>	<b>\$ -</b>

FUNDING SOURCES	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Five Year Total	
Developr Contributions						\$ -	\$ 500,000
MOU with Indian Creek Vill.						-	\$ 50,000
FY 23 State Appropriations	\$ 250,000					250,000	\$ -
General Fund Transfer	\$ 250,000					250,000	
<b>TOTAL</b>	<b>\$ 500,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 500,000</b>	<b>\$ 550,000</b>

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





## ***Special Revenue Funds***

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

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

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





## ***Tourist Resort Fund***

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

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 2021	FY 2022	FY 2022	FY 2023
	Actual	Adopted	Estimated	Adopted
<b><u>FUNDS AVAILABLE</u></b>				
Resort Taxes	\$ 4,372,990	\$ 3,503,823	\$ 4,810,492	\$ 5,003,912
Miscellaneous Revenues	25,557	10,500	10,500	10,500
Interest	2,305	3,000	3,000	4,500
<b>TOTAL SOURCES</b>	<b>4,400,852</b>	<b>3,517,323</b>	<b>4,823,992</b>	<b>5,018,912</b>
<b>Projected Fund Balance Beginning:</b>				
Tourist Bureau	1,194,681	1,398,741	2,256,056	2,989,862
Community Center:				
Restricted	950,120	839,920	2,008,401	1,984,949
Committed-Reserve for:				
Hurricane/Natural Disaster	-	-	-	240,095
Budget Stabilization	-	-	-	240,095
Capital	-	-	-	240,095
<b>TOTAL FUND BALANCE BEGINNING</b>	<b>2,144,801</b>	<b>2,238,661</b>	<b>4,264,457</b>	<b>5,695,096</b>
<b>TOTAL</b>	<b>\$ 6,545,653</b>	<b>\$ 5,755,984</b>	<b>\$ 9,088,449</b>	<b>\$ 10,714,008</b>
<b><u>APPROPRIATIONS</u></b>				
Personnel Costs	\$ 1,331,337	\$ 1,852,242	\$ 1,852,242	\$ 1,883,130
Operating Expenses	781,471	1,415,827	1,426,225	2,635,825
Capital Outlay	111,029	35,240	46,145	2,097,500
Non-Operating Expenses	-	-	-	35,000
Transfer to Other Funds	57,359	68,741	68,741	59,700
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 2,281,196</b>	<b>\$ 3,372,050</b>	<b>\$ 3,393,353</b>	<b>\$ 6,711,155</b>
<b>Projected Fund Balance Ending:</b>				
Tourist Bureau	\$ 2,256,056	\$ 1,709,583	\$ 2,989,862	\$ 2,989,862
Community Center:				
Restricted	2,008,401	674,351	1,984,949	163,145
Committed-Reserve for:				
Hurricane/Natural Disaster	-	-	240,095	283,282
Budget Stabilization	-	-	240,095	283,282
Capital	-	-	240,095	283,282
<b>TOTAL FUND BALANCE ENDING</b>	<b>4,264,457</b>	<b>2,383,934</b>	<b>5,695,096</b>	<b>4,002,853</b>
<b>TOTAL</b>	<b>\$ 6,545,653</b>	<b>\$ 5,755,984</b>	<b>\$ 9,088,449</b>	<b>\$ 10,714,008</b>

## **Tourist Resort Fund Tourism Department**

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

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

Surfside is one of only three municipalities in Miami-Dade County currently eligible by Florida State Law to 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, Europe and beyond.

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 reopened and began to experience an upward economic recovery from the pandemic in late FY 2020, FY 2021 revenues increased approximately 69% compared to FY 2020 actual Resort Tax revenues. Based upon this renewed strength in Surfside's Resort Tax revenues, it is projected that FY 2023 revenues will even surpass pre-pandemic levels; therefore, budgeted revenues include an approximately 14% increase over FY 2021.

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 FY 2020, 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 2021, marketing efforts were scaled-down significantly given the pandemic at the direction of the Town Commission. The FY 2023 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, social media, brochures, and event signage.
- Assist in resort tax compliance issues in an effort to maximize revenue collection.
- Maintain a welcome service in the Community Center for visitors, business owners/operators and residents and respond to all requests.
- Represent the Town in matters pertaining to various tour and travel associations and similar tourism organizations.

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

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

- Website updates, enhancements, and promotions
- Social media postings
- E-blasts to trade & consumers
- Travel website promotions
- Local travel industry tradeshow
- Partnership development initiatives
- Internal/External PR efforts
- Familiarization or Press Trip opportunities with Greater Miami Convention & Visitors Bureau (GMCVB)
- Visitor guide

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

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

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**Fiscal Year 2022 Accomplishments:**

**Local Businesses/Downtown**

- Secured exclusive grant for Surfside food and beverage partners post building collapse in partnership with the South Beach Wine and Food Festival (SBWFF)
- Leveraged Greater GMCVB relationship to secure free participation for qualifying Surfside restaurants in the 2021 edition of the Miami Spice restaurant program. Three restaurants participated.
- Partnered with the Greater Miami Chamber of Commerce and Miami Marlins Foundation to set up Surfside Small Business Relief Fund in the wake of the building collapse
- Produced extensive “Business Beat” video content series highlighting local establishments
- New evergreen business district street pole banners showcasing our unique offerings and adding pops of color

**Resiliency & Beach**

- Installation of large Ke public art turtle sculpture at 95<sup>th</sup> Street commemorating the Tequesta Indians that once lived in Surfside as well as the Town’s commitment to a clean beach and the environment
- Installation of 5 Fill A Bag (FAB) beach cleanup stations to promote beach cleaning and anti-littering

## **Digital Communications, Event Marketing**

- Capitalized on wellness destination, and family-friendly angle during the return of the Third Thursday event series – TurtleTown in January, AuthorTown in February and FullMoonTown in March.
- Reactivated the popular Historical Walking Tours with HistoryMiami’s Dr. Paul George. Four tours were held
- Held two iterations of a Jazz On The Beach music event on April 24 and June 12
- Offered a Classic Car Show event on May 29 in the Town Hall parking lot
- The Paddletopia festival marked its return May 21 and 22 after a two-year hiatus to the delight of visitors and residents alike
- The First Friday event series, on hold since 2019
- Despite severing ties with marketing agencies in previous years, @VisitSurfside social media enjoyed steep growth in FY 2021, and organic content showed noticeable increases in engagement versus previous years.
  - Hosted popular media personality Valentina Mussi (@sweetportfolio – 546K followers) in August 2021 as she highlighted the Grand Beach Hotel Surfside’s Miami Spice menu

## **Issues, Trendlines:**

- Most coronavirus-related travel restrictions have now subsided; however, it may still be impacting distant markets like Asia
- Both Surfside’s hotels and food and beverage establishments are enjoying greater revenue than they did pre-pandemic in 2019

## **Fiscal Year 2023 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
- Continue to add to the existing special events lineup through the Tourist Bureau, welcoming visitors to more events that will continue to be used as a marketing platform and drive pedestrian traffic to the downtown business district
- Support Harding Avenue commercial district and all Surfside businesses with marketing and content production
- Build a new, more dynamic tourism website
- Reintroduce the #UptownBeachtown slogan per the current Tourist Board’s vote
- Maintain a strong 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

	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>	<b>FY 2022</b>	<b>FY 2023</b>
<b>Performance Measures</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Estimated</b>	<b>Target</b>
<i>Social Media Followers:</i>					
Facebook	3,000	3,290	3,344	3,425	
Instagram	8,000	8,130	8,279	8,390	9,269
Average Hotel Occupancy	70%	33% */ 66%**	56%	65%	
Hotel ADR	\$374	\$507	\$644	\$928	
RevPar	\$275	\$452	\$651	\$700	\$844
<i>Events:</i>					
Third Thursdays -					
Registered Participants	390	279*	N/A C-19		392
Attendee Ratio***				40%	40%
All Other Events – (Not all require registration)					
Registered Participants	780	N/A C-19	N/A C-19	600	150x JOTB April
Attendee Ratio***				40%	50%

*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.

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.

For FY 2023, the Resort Tax funding allocation for the Community Center, Tennis Center, beach management and other resort tax eligible activities is approximately equivalent to an additional 1.4 mills if the services and activities were funded within the General Fund through ad valorem revenue.

## **Fiscal Year 2022 Accomplishments:**

- Through on-going global pandemic, the Surfside Parks and Recreation Department continued to operations of the community center and pool and provide services to adults/seniors/youth over the past year.

- 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.

**Fiscal Year 2023 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.
- Start new Town beach chair operation.
- Procure new A/C system for the community center to include the multipurpose room.
- Procure new water play apparatus for the Water Tot Lot Play Ground.
- Procure new flooring for the office space in the community center.
- Develop a new Tennis & Recreation Building at the Town Tennis Center.

	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>	<b>FY 2022</b>	<b>FY2023</b>
<b>Performance Measures</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>YTD/Est</b>	<b>Target</b>
Adult/Senior Program Participants	2,221	1,410	2,688	1002	1,600
Community Center Participants	24,169	14,650	26,795	27,000	29,005
Pool/Water Playground/ Tennis Center Reservations	N/A	22,236	13,604	14,200	18,000

# 102 Tourist Resort Fund

	FY 2021 Actual	FY 2022 Adopted	FY 2022 Estimated	FY 2023 Adopted
<b>REVENUES</b>				
Resort Taxes	\$ 4,372,990	\$ 3,503,823	\$ 4,810,492	\$ 5,003,912
Miscellaneous Revenues	27,862	10,500	10,500	10,500
Interest	-	3,000	3,000	4,500
Use of Fund Balance	-	-	21,303	1,692,243
<b>TOTAL REVENUES</b>	<b>\$ 4,400,852</b>	<b>\$ 3,517,323</b>	<b>\$ 4,845,295</b>	<b>\$ 6,711,155</b>
<b>EXPENDITURES</b>				
<b>Tourist Bureau</b>				
Personnel Costs	\$ 147,746	\$ 246,695	\$ 246,695	\$ 282,456
Operating Expenses	267,666	620,421	641,724	1,403,676
Capital Outlay	-	-	-	-
Transfer to General Fund	19,502	17,932	17,932	20,298
Return to Reserves	-	310,842	755,109	-
<b>Total Tourism Expenditures</b>	<b>\$ 434,914</b>	<b>\$ 1,195,890</b>	<b>\$ 1,661,460</b>	<b>\$ 1,706,430</b>
<b>Community &amp; Tennis Centers/Recreational</b>				
Personnel Costs	\$ 1,183,591	\$ 1,605,547	\$ 1,605,547	\$ 1,600,674
Operating Expenses	513,805	795,406	784,501	1,232,149
Capital Outlay	111,029	35,240	46,145	2,097,500
Non-Operating Expenses	-	-	-	35,000
Transfer to General Fund	37,857	34,809	34,809	39,402
Transfer to Fleet Management Fund	-	16,000	16,000	-
Return to Reserves	-	(165,569)	696,833	-
<b>Total Community Center Expenditures</b>	<b>\$ 1,846,282</b>	<b>\$ 2,321,433</b>	<b>\$ 3,183,835</b>	<b>\$ 5,004,725</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,281,196</b>	<b>\$ 3,517,323</b>	<b>\$ 4,845,295</b>	<b>\$ 6,711,155</b>
<b>Net Results</b>	<b>\$ 2,119,656</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Significant Changes from FY 2022 Adopted Budget +/-

### TOURIST BUREAU

#### Personnel Services

Planned merit pay, salary and benefit adjustments	\$ 15,761
Overtime needs increase	\$ 20,000

#### Operating Expenses

Public Information Officer contractual services discontinued	\$ (20,000)
Turtle statue repairs increased needs	\$ 5,500
Software system allocation increase	\$ 3,880
Email marketing fees decrease	\$ (2,800)
Promotional marketing and advertising	\$ 103,477
Promotional activities - special events increase	\$ 565,400
Promotional activities - Community Center special events increase	\$ 126,548

# 102 Tourist Resort Fund

## Significant Changes from FY 2022 Adopted Budget +/-

### COMMUNITY & TENNIS CENTERS/ RECREATIONAL

#### Personnel Services

Planned merit pay, salary and benefit adjustments	\$	76,043
Lifeguard full-time for additional lifeguard tower eliminated	\$	(66,500)
Lifeguard part-time for additional lifeguard tower eliminated	\$	(22,665)
Planned merit pay, salary and benefit adjustments-Public Works/Recreational	\$	(5,626)
Overtime for beach/beachwalk maintenance	\$	13,000

#### Operating Expenses

Beach chair & umbrella service agreement - program modification	\$	217,000
Software system allocation increase	\$	7,760
Property & liability insurance increase	\$	24,435
Office flooring replacement - program modification	\$	7,500
Resodding of grass at Community Center increase	\$	10,000
New radios at Community Center - program modification	\$	10,000
Grounds maintenance - beach streetends	\$	19,000
Grounds maintenance - dunes not needed due to dune resiliency & beautification upgrade	\$	(65,000)
Miscellaneous maintenance additional needs	\$	30,000
Debris removal from change to in-house street sweeping	\$	20,000

#### Capital Outlay

Tennis & Recreation Community Center	\$	1,945,000
Water activity pool (tot lot) water play structure	\$	12,500
A/C replacement units - Community Center	\$	140,000

#### Non-Operating Expenses

Administrative charge cost increase	\$	6,959
Current year contingency	\$	35,000



## 102 Tourist Resort Fund

Personnel Complement								
TOURIST BUREAU Position Title	FY 2022 Funded				FY 2023 Funded			
	Full	Part		FTEs	Full	Part		FTEs
	Time	Time	Temp	FTEs	Time	Time	Temp	FTEs
Tourism & Communications Director <sup>1(A)</sup>	0.34			0.34	0.34			0.34
Tourism Manager <sup>1</sup>	0.75			0.75	0.75			0.75
Multimedia Communications Specialist <sup>1</sup>	0.75			0.75	0.75			0.75
Program and Events Coordinator <sup>2</sup>	0.60			0.60	0.60			0.60
<b>Total</b>	<b>2.44</b>	<b>0.00</b>	<b>0.00</b>	<b>2.44</b>	<b>2.44</b>	<b>0.00</b>	<b>0.00</b>	<b>2.44</b>

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

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

(A) In FY2022 position title changed from Community Services/Public Communications Director.

Personnel Complement								
COMMUNITY & TENNIS CENTERS/ RECREATIONAL Position Title	FY 2022 Funded				FY 2023 Funded			
	Full	Part		FTEs	Full	Part		FTEs
	Time	Time	Temp	FTEs	Time	Time	Temp	FTEs
Parks & Recreation Director <sup>1</sup>	0.95			0.95	0.95			0.95
Assistant Parks & Recreation Director <sup>1</sup>	0.95			0.95	0.95			0.95
Customer Services Representative	1.00			1.00	1.00			1.00
Aquatics Supervisor	1.00			1.00	1.00			1.00
Lifeguards <sup>2(A)</sup>	6.00	8.00	8.00	11.90	5.00	7.00	8.00	10.40
Maintenance Worker/Custodian <sup>3</sup>	2.00	1.00		2.50	2.50			2.50
Program and Events Coordinator <sup>4</sup>	0.40			0.40	0.40			0.40
Recreation Leader II <sup>5</sup>	2.00			2.00	2.00			2.00
Recreation Leader <sup>5</sup>		2.00		1.00		2.00		1.00
Code Compliance Officer/Beach Patrol		1.00		0.50		1.00		0.50
<b>Total</b>	<b>14.30</b>	<b>12.00</b>	<b>8.00</b>	<b>22.20</b>	<b>13.80</b>	<b>10.00</b>	<b>8.00</b>	<b>20.70</b>

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

<sup>2</sup>Temporary lifeguard positions consist of eight (8) positions for ten weeks for increased hours of operation and programming at the Community Center during the summer months.

<sup>3</sup>Tourist Resort Fund position allocation. Split funded with General Fund 001. During FY 2022 a part-time Custodian position is transitioned to a full-time position.

<sup>4</sup>Community & Tennis Centers position allocation. Position split funded with Tourist Bureau operations.

<sup>5</sup>In FY 2022 two part time Recreation Leader positions were transitioned to one full time Recreation Leader II position.

(A) In FY 2022 an additional lifeguard tower at the south end of the beach was funded for one full-time and one part-time Lifeguard position. Those positions are removed in FY 2023 as the beach operations additional lifeguard tower station was not needed.

## 102 Tourist Resort Fund

Personnel Complement								
PUBLIC WORKS-RECREATIONAL Position Title	FY 2022 Funded				FY 2023 Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Operations Manager <sup>1</sup>	0.20			0.20	0.20			0.20
Heavy Equipment Operator <sup>2</sup>	0.50			0.50	0.50			0.50
Maintenance Worker II - Beach Patrol	1.00			1.00	1.00			1.00
<b>Total</b>	<b>1.70</b>	<b>0.00</b>	<b>0.00</b>	<b>1.70</b>	<b>1.70</b>	<b>0.00</b>	<b>0.00</b>	<b>1.70</b>

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

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

**102 Tourist Resort Fund**  
**REVENUES**

		FY 2021	FY 2022	FY 2022	FY 2023
Line Item Prefix: 102-552-:		Actual	Adopted	Estimated	Adopted
312-1200	Two Percent Resort Tax	\$ 1,158,561	\$ 945,740	\$ 1,201,030	\$ 1,249,072
312-1400	Four Percent Resort Tax	3,178,649	2,558,083	3,609,462	\$ 3,753,840
312-1500	Resort Tax Penalties/Interest	35,780	-	-	1,000
<b>Total</b>	<b>Resort Taxes</b>	<b>\$ 4,372,990</b>	<b>\$ 3,503,823</b>	<b>\$ 4,810,492</b>	<b>\$ 5,003,912</b>
361-1000	Interest Earnings	\$ 2,305	\$ 3,000	\$ 3,000	\$ 4,500
369-8500	Resort Registration Fees	25,557	10,500	10,500	10,500
<b>Total</b>	<b>Miscellaneous Revenues</b>	<b>\$ 27,862</b>	<b>\$ 13,500</b>	<b>\$ 13,500</b>	<b>\$ 15,000</b>
392-0000	Use of Restricted Fund Balance	\$ -	\$ -	\$ 21,303	\$ 1,692,243
<b>Total</b>	<b>Other Funding Sources</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 21,303</b>	<b>\$ 1,692,243</b>
<b>Total</b>	<b>Total Revenues</b>	<b>\$ 4,400,852</b>	<b>\$ 3,517,323</b>	<b>\$ 4,845,295</b>	<b>\$ 6,711,155</b>

# 102 Tourist Resort Fund

## EXPENDITURES

		FY 2021 Actual	FY 2022 Adopted	FY 2022 Estimated	FY 2023 Adopted
<b>TOURIST BUREAU</b>					
<b>Line Item Prefix: 102-8000-552:</b>					
<b>Suffix</b>	<b>Object Description</b>				
<b><u>Personnel Services</u></b>					
1210	Regular Salaries	\$ 92,484	\$ 171,865	\$ 171,865	\$ 177,079
1410	Overtime	9,036	5,000	5,000	25,000
1510	Special pay	-	750	750	1,500
2110	Payroll Taxes	7,774	13,751	13,751	15,874
2210	Retirement Contribution	23,908	27,524	27,524	26,481
2310/2315	Life & Health Insurance	14,250	27,532	27,532	35,024
2410	Workers Compensation	294	273	273	1,498
2610	Other Post Employment Benefits	-	-	-	-
<b>Total Personnel Services</b>		<b>\$ 147,746</b>	<b>\$ 246,695</b>	<b>\$ 246,695</b>	<b>\$ 282,456</b>
<b><u>Operating Expenses</u></b>					
3112	Physical Examinations	\$ 199	\$ 410	\$ 410	\$ 410
3210	Accounting and Auditing	-	6,800	6,800	7,000
3410	Other Contractual Services	40,757	46,755	46,755	29,455
4009	Vehicle Allowance	3,564	2,124	2,124	3,924
4110	Telecommunications	1,291	1,550	1,550	3,300
4111	Postage	48	400	400	400
4403	Equipment/Vehicle Leasing	3,551	3,880	3,880	7,760
4810	Promo. Activ.-Marketing & Advert.	21,082	175,000	181,263	278,477
4811:4815	Promo. Activ.-Special Events	178,363	359,702	374,742	1,051,650
5110	Office Supplies	3,085	3,000	3,000	3,000
5290	Miscellaneous Operating Supplies	10,133	13,000	13,000	10,500
5410	Subscriptions and Memberships	1,446	2,900	2,900	2,900
5520	Conferences and Seminars	4,147	4,900	4,900	4,900
<b>Total</b>	<b>Operating Expenses</b>	<b>\$ 267,666</b>	<b>\$ 620,421</b>	<b>\$ 641,724</b>	<b>\$ 1,403,676</b>
6410	Machinery and Equipment	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>Capital Outlay</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b><u>Non-operating Expenses</u></b>					
9101	Transfer to General Fund	\$ 19,502	\$ 17,932	\$ 17,932	\$ 20,298
9910	Contingency/Reserve	-	310,842	755,109	-
<b>Total</b>	<b>Non-operating Expenses</b>	<b>\$ 19,502</b>	<b>\$ 328,774</b>	<b>\$ 773,041</b>	<b>\$ 20,298</b>
<b>Total</b>	<b>Tourism Expenditures</b>	<b>\$ 434,914</b>	<b>\$ 1,195,890</b>	<b>\$ 1,661,460</b>	<b>\$ 1,706,430</b>

# 102 Tourist Resort Fund

## EXPENDITURES

		FY 2021	FY 2022	FY 2022	FY 2023
		Actual	Adopted	Estimated	Adopted
<b>COMMUNITY &amp; TENNIS CENTERS/RECREATIONAL</b>					
<b>Line Item Prefix: 102-8000-572-:</b>					
<b><u>Personnel Services</u></b>					
1210	Regular Salaries	\$ 569,598	\$ 652,126	\$ 652,126	\$ 679,960
1310	Other Salaries - Includes Seasonal	269,426	386,742	386,742	357,850
1410	Overtime	12,320	14,000	14,000	16,500
1510	Special pay	5,357	5,925	5,925	6,663
2110	Payroll Taxes	63,699	81,260	81,260	81,427
2210	Retirement Contribution	77,777	66,193	66,193	75,236
2310/2315	Life & Health Insurance	145,654	199,555	199,555	172,821
2410	Workers Compensation	39,760	44,340	44,340	46,562
<b>Total</b>	<b>Personnel Services</b>	<b>\$ 1,183,591</b>	<b>\$ 1,450,141</b>	<b>\$ 1,450,141</b>	<b>\$ 1,437,019</b>
<b><u>Operating Expenses</u></b>					
3110	Professional Services	\$ 1,922	\$ -	\$ -	\$ -
3112	Physical Examinations	4,553	5,800	5,800	5,800
3210	Accounting and Auditing	-	13,200	9,900	13,200
3410	Other Contractual Services	37,229	97,245	97,245	314,245
4009	Car Allowance	3,407	3,420	3,420	3,420
4110	Telecommunications	9,350	9,380	9,380	10,070
4111	Postage	20	50	50	50
4112	Mobile Phone Allowance	39	-	-	-
4310	Electricity	31,159	45,000	45,000	45,000
4311	Water and Sewer	21,920	39,600	39,600	39,600
4312	Natural Gas Service	27,347	30,000	40,000	30,000
4403	Equipment/Vehicle Leasing	9,013	9,350	9,350	17,110
4510	Property and Liability Insurance	42,838	52,481	52,481	76,916
4601	Maintenance Service/Repair Contracts	33,571	49,544	44,544	49,544
4602	Building Maintenance	122,686	101,500	87,400	85,500
4603	Equipment Maintenance	30,324	37,900	42,000	39,300
4604	Grounds Maintenance	53,888	73,508	60,508	84,988
4612	Vehicle Maintenance - Usage	4,121	4,267	4,267	4,431
4613	Vehicle Maint. - Fleet Replacement	13,104	13,572	13,572	10,572
4810	Promotional Activities - Special Events	7,747	15,500	10,350	18,600
5110	Office Supplies	5,598	5,500	5,500	5,500
5213	Landscape Improvements	4,930	5,000	18,000	5,000
5214	Uniforms	4,396	4,950	8,250	4,950
5216	Vehicle Maintenance - Fuel	1,300	1,400	1,400	1,344
5225	Merchant Fees	3,358	4,750	4,750	4,750
5290	Miscellaneous Operating Supplies	36,588	35,000	40,000	49,000
5410	Subscriptions and Memberships	1,732	3,720	3,720	2,240
5520	Conferences and Seminars	1,665	250	5,400	6,750
<b>Total</b>	<b>Operating Expenses</b>	<b>\$ 513,805</b>	<b>\$ 661,887</b>	<b>\$ 661,887</b>	<b>\$ 927,880</b>

# 102 Tourist Resort Fund

## EXPENDITURES

		FY 2021	FY 2022	FY 2022	FY 2023
		Actual	Adopted	Estimated	Adopted
<b>COMMUNITY &amp; TENNIS CENTERS/RECREATIONAL</b>					
<b>Line Item Prefix: 102-8000-572-:</b>					
<b>Capital Outlay</b>					
6220	Buildings - Tennis Center	\$ -	\$ -	\$ -	\$ 1,945,000
6410	Machinery and Equipment	111,029	35,240	35,240	152,500
<b>Total</b>	<b>Capital Outlay</b>	<b>\$ 111,029</b>	<b>\$ 35,240</b>	<b>\$ 35,240</b>	<b>\$ 2,097,500</b>
<b>Non-operating Expenses</b>					
572-9101	Transfer to General Fund	\$ 37,857	\$ 34,809	\$ 34,809	\$ 39,402
581-9190	Transfer to Fleet Management Fund	-	16,000	16,000	-
9910	Return to Reserves	-	(165,569)	696,833	-
9920	Contingency - Current Year	-	-	-	35,000
<b>Total</b>	<b>Non-operating Expenses</b>	<b>\$ 37,857</b>	<b>\$ (114,760)</b>	<b>\$ 747,642</b>	<b>\$ 74,402</b>
<b>Total</b>	<b>Community/Tennis Centers Expenditures</b>	<b>\$ 1,846,282</b>	<b>\$ 2,032,508</b>	<b>\$ 2,894,910</b>	<b>\$ 4,536,801</b>
<b>PUBLIC WORKS RECREATIONAL</b>					
<b>Line Item Prefix: 102-8000-539-:</b>					
<b>Personnel Services</b>					
1210	Regular Salaries	\$ -	\$ 77,384	\$ 77,384	\$ 75,099
1410	Overtime	-	32,000	32,000	45,000
1510	Special pay	-	-	-	875
2110	Payroll Taxes	-	8,368	8,368	9,255
2210	Retirement Contribution	-	5,772	5,772	11,792
2310/2315	Life & Health Insurance	-	27,423	27,423	18,255
2410	Workers Compensation	-	4,459	4,459	3,379
<b>Total</b>	<b>Personnel Services</b>	<b>\$ -</b>	<b>\$ 155,406</b>	<b>\$ 155,406</b>	<b>\$ 163,655</b>
<b>Operating Expenses</b>					
4601	Maintenance Service/Repair Contracts	\$ -	\$ 7,769	\$ 7,769	\$ 178,769
4604	Grounds Maintenance	-	98,750	89,778	48,500
4611	Miscellaneous Maintenance	-	27,000	25,067	77,000
<b>Total</b>	<b>Operating Expenses</b>	<b>\$ -</b>	<b>\$ 133,519</b>	<b>\$ 122,614</b>	<b>\$ 304,269</b>
<b>Capital Outlay</b>					
6410	Machinery and Equipment	\$ -	\$ -	\$ 10,905	\$ -
<b>Total</b>	<b>Capital Outlay</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,905</b>	<b>\$ -</b>
<b>Total</b>	<b>Public Works Recreational Expenditures</b>	<b>\$ -</b>	<b>\$ 288,925</b>	<b>\$ 288,925</b>	<b>\$ 467,924</b>
<b>Total</b>	<b>Tourist Resort Fund Expenditures</b>	<b>\$ 2,281,196</b>	<b>\$ 3,517,323</b>	<b>\$ 4,845,295</b>	<b>\$ 6,711,155</b>

## FY 2023 New Program Enhancement (Modification)

<b>Special Events Enhancements</b>				
<b>Department Name</b>	<b>Division Name</b>	<b>Funding Source</b>	<b>Department Priority</b>	<b>Total Requested</b>
Community Services & Public Communications	Tourist Bureau	Tourist Resort		\$571,398
<b>Justification and Description</b>				
<p>Town Commission with a recommendation from the citizen-lead Town advisory board, the Tourist Board, has requested a large increase in the Special Events budget. These new and enhanced events are open to all residents and tourists. New events will be decided during the year with recommendations from the Tourist Board for multi-year contracts which will be approved by the Town Commission.</p>				
<b>Benefits or Alternative/Adverse Impact if not funded</b>				
Benefits include better sense of community for residents and tourists.				
<b>Required Resources</b>				
<b>New Personnel</b>				
Number of Positions	Title	Salary	Fringe Benefits	Cost
<b>Other Recurring Operating Costs</b>				
Account Number	Description	Cost		
<b>One Time Costs</b>				
Account Number	Description	Cost		
102-8000-552-4811	Promotional Activities - Special Events	\$571,398		

## FY 2023 New Program Enhancement (Modification)

<b>Beach Chair and Umbrella Service Agreement</b>				
Department Name	Division Name	Funding Source	Department Priority	Total Requested
Parks and Recreation	Recreation	Tourist Resort	2	\$217,000
<b>Justification and Description</b>				
<p>The Town is looking to enhance Surfside's Community Center experience by providing a beach chair and umbrella service in front of our lifeguard beach tower (93<sup>rd</sup> St). A beach operation vendor will provide quality service for Community Center visitors to enjoy free of charge. Cost includes a sheltered area on the pool deck for storage.</p>				
<b>Benefits or Alternative/Adverse Impact if not funded</b>				
<b>Required Resources</b>				
<b>New Personnel</b>				
Number of Positions	Title	Salary	Fringe Benefits	Cost
<b>Other Recurring Operating Costs</b>				
Account Number	Description	Cost		
102-8000-572-34-10	Other Contractual Services	\$213,000		
<b>One Time Costs</b>				
Account Number	Description	Cost		
102-8000-572-52-90	Miscellaneous Operating Supplies	\$4,000		



## FY 2023 New Program Enhancement (Modification)

Replacement of Community Center Office Flooring				
Department Name	Division Name	Funding Source	Department Priority	Total Requested
Parks and Recreation	Community Center	Tourist Resort	2	\$7,500
Justification and Description				
<p>The flooring at the Community Center offices is over 10 years old and has extensive wear and tear. The current flooring (rugs) is deteriorated, stained and requires daily and extensive cleaning. Staff recommends replacing the flooring with laminate STP wood material which has a longer lifespan and requires minimal maintenance. The scope of work includes demolition of the current flooring and installation of new flooring.</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	Repair & Maintenance - Building	\$7,500		

## FY 2023 New Program Enhancement (Modification)

New Radios				
Department Name	Division Name	Funding Source	Department Priority	Total Requested
Parks and Recreation	Aquatics/Recreation	Tourist Resort	2	\$10,000
Justification and Description				
Replacement of approximately 18 radios to ensure proper and clear communication during emergency situations at the pool/beach. The current radios are over six years old and often need to be repaired due to battery problems, bad connection and low range of communication. The radios are also used during special events to ensure staff can communicate effectively. New radios will have a longer range to ensure proper and clear communication coverage of the Surfside beach area (87 <sup>th</sup> - 96 <sup>th</sup> Streets).				
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		
102-8000-572-52-90	Operating Supplies - Misc.	\$10,000		

# FY 2023 New Capital Outlay Request

## Water Tot Lot Water/Play Structure

Department	Division	Funding Source	Dept. Priority	Fiscal Impact
Parks & Recreation	Aquatics	Tourist Resort	2	\$12,500

### Justification and Description

Replacement of the sand dollar in the water tot lot with a new water structure that needs minimal maintenance and has a longer lifespan.

The current water tot lot structure (sand dollar) has extensive wear and tear. The structure has been repaired multiple times over the past two years for safety reasons. The structure deteriorates at a rapid pace due to the material of the structure and high exposure to direct sunlight and chemicals.

### Alternative/Adverse Impacts if not funded:

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### Required Resources

Account Number	Title or Description of Request	Cost
102-8000-572-TBD	Capital Outlay	\$12,500

### Other Recurring Operating Costs

Account Number	Description	Cost

# FY 2023 New Capital Outlay Request

## New AC Units for the Community Center

Department	Division	Funding Source	Dept. Priority	Fiscal Impact
Parks and Recreation	Community Center	Tourist Resort	1	\$140,000

### Justification and Description

Replace and install a new AC units for the entire community center including the concession stand, lifeguard office, fish bowl and shark tank with new units that meets EPA regulations. The cost includes: new condensers with coal coatings, climate changing AHU with SS drain pan, coil casing, energy recovery ventilators, new aluminum I-beams to help prevent dirt and debris from corroding the units.

The AC unit at the Community Center is over ten years old. The unit is heavily corroded and has extensive wear and tear. The unit often breaks down resulting high repair costs. There will be annual recurring operating costs for ERV filter changes and monthly inspections.

### Alternative/Adverse Impacts if not funded:

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### Required Resources

Account Number	Description	Cost
	Replacement of AC unit at the community center	
102-8000-572-6410	Capital Outlay - Machinery and Equipment	\$140,000

### Other Recurring Operating Costs

Account Number	Description	Cost
102-8000-572-4601	Maintenance Service/Repair Contracts	\$1,200

## Capital Improvement Project

<b>Project</b>	Tennis and Recreation Community Center	
<b>Location</b>	Tennis Center	
<b>Priority</b>	2	
<b>Department</b>	Parks and Recreation	
<b>Description/Justification</b>		
<p>Design and build a 2-story Tennis Center and possible pickle ball courts on the roof. The first floor would be for tennis center operations, second floor would be a possible work out gym and the roof would house two pickle ball courts not covered.</p>		

PROJECT COSTS	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Five Year Total	Prior Fiscal Years
Plans and Studies						\$0	
Land/Site						\$0	
Engineering/Architecture	\$175,000					\$175,000	
Construction	1,770,000					\$1,770,000	
Equipment		220,000				\$220,000	
Other						\$0	
<b>TOTAL COST</b>	\$1,945,000	\$220,000	\$0	\$0	\$0	\$2,165,000	\$0

FUNDING SOURCES	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Five Year Total	
Tourist Resort tax	\$1,945,000	\$220,000				\$2,165,000	
						\$0	
						\$0	
<b>TOTAL</b>	\$1,945,000	\$220,000	\$0	\$0	\$0	\$2,165,000	

ANNUAL OPERATING IMPACT	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Five Year Total	
Personnel		\$105,000	\$110,250	\$113,558	\$116,964	\$445,772	
Operating		75,000	78,750	81,113	83,546	\$318,408	
Capital Outlay						\$0	
Other						\$0	
<b>TOTAL</b>	\$0	\$180,000	\$189,000	\$194,670	\$200,510	\$764,180	





## ***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 2021	FY 2022	FY 2022	FY 2023
	Actual	Adopted	Estimated	Adopted
<b><u>FUNDS AVAILABLE</u></b>				
Forfeiture Proceeds	\$ 54,907	\$ -	\$ -	\$ -
Interest Earnings	-	-	-	-
Projected Restricted Fund Balance Beginning	168,289	211,900	221,034	141,500
<b>TOTAL</b>	<b>\$ 223,196</b>	<b>\$ 211,900</b>	<b>\$ 221,034</b>	<b>\$ 141,500</b>
<b><u>APPROPRIATIONS</u></b>				
Operating Items	\$ 2,162	\$ 107,159	\$ 51,700	\$ 39,900
Capital Outlay	\$ -	\$ -	\$ 19,500	\$ -
Non-Operating	-	-	8,334	8,500
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 2,162</b>	<b>\$ 107,159</b>	<b>\$ 79,534</b>	<b>\$ 48,400</b>
Projected Restricted Fund Balance Ending	221,034	104,741	141,500	93,100
<b>TOTAL</b>	<b>\$ 223,196</b>	<b>\$ 211,900</b>	<b>\$ 221,034</b>	<b>\$ 141,500</b>

## Police Forfeiture Fund

The Police Forfeiture Fund is a Special Revenue Fund within the Town of Surfside's budget. This means that the income, like all Special Revenue Funds, is derived from specific sources and is restricted to specific allowable uses. Funding for the Police Forfeiture Fund is derived primarily from the sale of legally seized (taken) assets. The permissible use for revenue resulting from the sale of these assets is restricted by State 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 2023, the shared cost of a School Resource Officer at Ruth K. Broad K-8, 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.

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. Therefore, no revenues are budgeted in FY 2022 and FY 2023. The Town's actual distributive share of revenue in FY 2021 was \$45,611. As a result, the FY 2022 ending fund balance is projected at \$141,500. The Town will appropriate \$48,400 of its estimated fund balance in FY 2023 for the use of forfeiture funds for allowable public safety expenditures.

# 105 POLICE FORFEITURE FUND

	FY 2021	FY 2022	FY 2022	FY 2023
	Actual	Adopted	Estimated	Adopted
<b>REVENUES</b>				
Forfeiture Proceeds	\$ 54,907	\$ -	\$ -	\$ -
Use of Fund Balance	-	107,159	79,534	48,400
<b>TOTAL REVENUES</b>	<b>\$ 54,907</b>	<b>\$ 107,159</b>	<b>\$ 79,534</b>	<b>\$ 48,400</b>
<b>EXPENDITURES</b>				
Operating Expenses	\$ 2,162	\$ 107,159	\$ 51,700	\$ 39,900
Capital Outlay	-	-	19,500	-
Aids to Government Agencies	-	-	8,334	8,500
Contingency/Return to Reserves	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,162</b>	<b>\$ 107,159</b>	<b>\$ 79,534</b>	<b>\$ 48,400</b>
<b>Net Results</b>	<b>\$ 52,745</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>Significant Changes from FY 2022 Adopted Budget +/-</b>
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**Operating Expenses**

Laptop lease & aircards- budgeted in General Fund in FY2023	\$ (69,459)
Bank charges	\$ 2,200

**Non-Operating Expenses**

School Police Resource Officer	\$ 8,500
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# 105 POLICE FORFEITURE

## REVENUES

		FY 2021	FY 2022	FY 2022	FY 2023
Line Item: 105-521:		Actual	Adopted	Estimated	Adopted
<b><u>Fines &amp; Forfeitures</u></b>					
359-2015	State Confiscations	\$ 54,907	\$ -	\$ -	\$ -
<b>Total</b>	<b>Fines &amp; Forfeitures</b>	<b>\$ 54,907</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b><u>Miscellaneous Revenues</u></b>					
392-0000	Appropriated Fund Balance	\$ -	\$ 107,159	\$ 79,534	\$ 48,400
<b>Total</b>	<b>Miscellaneous Revenues</b>	<b>\$ -</b>	<b>\$ 107,159</b>	<b>\$ 79,534</b>	<b>\$ 48,400</b>
<b>TOTAL</b>	<b>Police Forefeiture Fund Revenues</b>	<b>\$ 54,907</b>	<b>\$ 107,159</b>	<b>\$ 79,534</b>	<b>\$ 48,400</b>

# 105 POLICE FORFEITURE FUND EXPENDITURES

		FY 2021	FY 2022	FY 2022	FY 2023
Line Item Prefix: 105-3300/3400/3500-521:		Actual	Adopted	Estimated	Adopted
Suffix	Object Description				
<b>Operating Expenses</b>					
4405	Laptop Lease and Air Card	\$ -	\$ 69,459	\$ -	\$ -
4810	Promotional Activities	-	7,000	10,500	7,000
4911	Other Current Charges	2,162	27,200	35,500	27,200
5290	Miscellaneous Operating Supplies	-	3,500	5,700	5,700
<b>Total</b>	<b>Operating Expenses</b>	<b>\$ 2,162</b>	<b>\$ 107,159</b>	<b>\$ 51,700</b>	<b>\$ 39,900</b>
<b>Capital Outlay</b>					
6410	Machinery and Equipment	\$ -	\$ -	\$ 19,500	\$ -
<b>Total</b>	<b>Capital Outlay</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 19,500</b>	<b>\$ -</b>
<b>Non-operating Expenses</b>					
8100	Aids to Government Agencies	\$ -	\$ -	\$ 8,334	\$ 8,500
<b>Total</b>	<b>Non-operating Expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,334</b>	<b>\$ 8,500</b>
<b>Total</b>	<b>Forfeiture Fund Expenditures</b>	<b>\$ 2,162</b>	<b>\$ 107,159</b>	<b>\$ 79,534</b>	<b>\$ 48,400</b>





## ***Municipal Transportation Fund***

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

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

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





# 107 Municipal Transportation Fund

## FINANCIAL SUMMARY

	FY 2021	FY 2022	FY 2022	FY 2023
	Actual	Adopted	Estimated	Adopted
<b><u>FUNDS AVAILABLE</u></b>				
Transit Surtax Proceeds	\$ 245,932	\$ 241,922	\$ 241,922	\$ 337,376
Miscellaneous Revenues	-	-	-	-
Interest	588	575	575	750
Interfund Transfers In	-	-	-	-
Fund Balance Beginning	443,485	424,389	569,453	288,301
<b>TOTAL</b>	<b>\$ 690,005</b>	<b>\$ 666,886</b>	<b>\$ 811,950</b>	<b>\$ 626,427</b>
<b><u>APPROPRIATIONS</u></b>				
Operating Expenses	\$ 109,846	\$ 275,000	\$ 511,552	\$ 216,000
Capital Outlay	-	-	-	60,000
Transfers to Other Funds	10,706	12,097	12,097	16,869
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 120,552</b>	<b>\$ 287,097</b>	<b>\$ 523,649</b>	<b>\$ 292,869</b>
Fund Balance Ending	569,453	379,789	288,301	333,558
<b>TOTAL</b>	<b>\$ 690,005</b>	<b>\$ 666,886</b>	<b>\$ 811,950</b>	<b>\$ 626,427</b>

## Municipal Transportation Fund

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

The Town estimates a \$337,376 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. Therefore, the Town must expend a minimum of \$67,472 for transit uses. Surfside's FY 2023 community bus service expenditures of \$156,000 are funded from this source and exceed the minimum required use of proceeds.

The following are funded through CITT:

Community Bus Service (including gas)	\$156,000
Bus Shelter Replacement	60,000
Traffic Consulting Services	25,000
Sidewalk Replacements	25,500
Bus Stop Maintenance	4,500
Roadway Painting & Repairs	5,000
5% (maximum) Administrative Transfer	<u>16,869</u>
Total	\$292,869

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 \$16,869.

The restricted fund balance as of September 30, 2021 was \$569,453; the restricted fund balance is projected to be \$333,558 at the end of FY 2023.

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 2021	FY 2022	FY 2022	FY 2023
	Actual	Adopted	Estimated	Adopted
<b>REVENUES</b>				
Transit Surtax Proceeds	\$ 245,932	\$ 241,922	\$ 241,922	\$ 337,376
Interest	588	575	575	750
Use of Fund Balance	-	44,600	281,152	-
<b>TOTAL REVENUES</b>	<b>\$ 246,520</b>	<b>\$ 287,097</b>	<b>\$ 523,649</b>	<b>\$ 338,126</b>
<b>EXPENDITURES</b>				
Operating Expenses	\$ 109,846	\$ 275,000	\$ 511,552	\$ 216,000
Capital Outlay	-	-	-	60,000
Transfer to General Fund	10,706	12,097	12,097	16,869
Contingency/Return to Reserves	-	-	-	45,257
<b>TOTAL EXPENDITURES</b>	<b>\$ 120,552</b>	<b>\$ 287,097</b>	<b>\$ 523,649</b>	<b>\$ 338,126</b>
<b>Net Results</b>	<b>\$ 125,968</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 0</b>

<b>Significant Changes from FY 2022 Adopted Budget +/-</b>
--

<b>Operating Expenses</b>	
Professional services	\$ (50,000)
Fuel included in contract	(\$9,000)
<b>Capital Outlay</b>	
Bus Shelters ADA Compliant	\$ 60,000

# 107 MUNICIPAL TRANSPORTATION FUND

## REVENUES


		FY 2021	FY 2022	FY 2022	FY 2023
Line Item Prefix: 107-549-:		Actual	Adopted	Estimated	Adopted
<b><u>Service Revenues</u></b>					
338-1000	Transit Surtax Proceeds	\$ 245,932	\$ 241,922	\$ 241,922	\$ 337,376
<b>Total</b>	<b>Services Revenues</b>	<b>\$ 245,932</b>	<b>\$ 241,922</b>	<b>\$ 241,922</b>	<b>\$ 337,376</b>
<b><u>Miscellaneous Revenues</u></b>					
361-1000	Interest Earnings	\$ 588	\$ 575	\$ 575	\$ 750
392-0000	Use of Restricted Fund Balance		44,600	281,152	-
<b>Total</b>	<b>Miscellaneous Revenues</b>	<b>\$ 588</b>	<b>\$ 45,175</b>	<b>\$ 281,727</b>	<b>\$ 750</b>
<b>Total</b>	<b>Transportation Fund Revenues</b>	<b>\$ 246,520</b>	<b>\$ 287,097</b>	<b>\$ 523,649</b>	<b>\$ 338,126</b>

# 107 MUNICIPAL TRANSPORTATION FUND

## EXPENDITURES

	FY 2021	FY 2022	FY 2022	FY 2023
Line Item Prefix: 107-8500-549-:	Actual	Adopted	Estimated	Adopted
<hr/>				
<b>Suffix</b>	<b>Object Description</b>			
<hr/>				
<b><u>Operating Expenses</u></b>				
3110	\$ 7,344	\$ 75,000	\$ 311,552	\$ 25,000
3410	90,608	156,000	156,000	156,000
4911	11,894	35,000	35,000	35,000
5216	-	9,000	9,000	-
<b>Total</b>	<b>\$ 109,846</b>	<b>\$ 275,000</b>	<b>\$ 511,552</b>	<b>\$ 216,000</b>
<hr/>				
<b><u>Capital Outlay</u></b>				
6320	\$ -	\$ -	\$ -	\$ 60,000
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 60,000</b>
<hr/>				
<b><u>Non-operating Expenses</u></b>				
581-9101	\$ 10,706	\$ 12,097	\$ 12,097	\$ 16,869
549-9910:20	-	-	-	45,257
<b>Total</b>	<b>\$ 10,706</b>	<b>\$ 12,097</b>	<b>\$ 12,097</b>	<b>\$ 62,126</b>
<b>Total</b>	<b>\$ 120,552</b>	<b>\$ 287,097</b>	<b>\$ 523,649</b>	<b>\$ 338,126</b>

## Capital Improvement Project

<b>Project</b>	Bus Shelter ADA Improvements and Upgrades	
<b>Location</b>	Town of Surfside Bus Stations	
<b>Priority</b>	Medium	
<b>Department</b>	Public Works Department	
<b>Description/Justification</b>		
<p>The Town has various bus shelters that are not ADA compliant per Section 337.408 Florida Statute and FDOT has requested that the Town address. In order to correct, the current bus shelters will need to be changed in some sections to facilities that are ADA compliant. The main issue is that there needs to be 48-inch of pedestrian travel space between shelter and edge of pavement. In order to create uniformity, all shelters will need to be updated since current design is not compliant.</p> <p>Benefits of this project include, ADA compliance, uniformity with upgraded bus shelters and installation of bus shelters at additional locations.</p>		

PROJECT COSTS	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Five Year Total	Prior Fiscal Years
<b>Plans and Studies</b>						\$ -	\$ 15,000
<b>Land/Site</b>						-	
<b>Engineering/Architecture</b>						-	
<b>Construction</b>	60,000	65,000	70,000			195,000	
<b>Equipment</b>						-	
<b>Other</b>						-	
<b>TOTAL COST</b>	\$ 60,000	\$ 65,000	\$ 70,000	\$ -	\$ -	\$ 195,000	\$ 15,000

FUNDING SOURCES	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Five Year Total	
<b>Transportation Fund</b>	\$ 60,000	\$ 65,000	\$ 70,000			\$ 195,000	\$ 15,000
						-	
						-	
<b>TOTAL</b>	\$ 60,000	\$ 65,000	\$ 70,000	\$ -	\$ -	\$ 195,000	

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







## ***Building Fund***

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



# 150 Building Fund

## FINANCIAL SUMMARY

	FY 2021	FY 2022	FY 2022	FY 2023
	Actual	Adopted	Estimated	Adopted
<b><u>FUNDS AVAILABLE</u></b>				
Building Permits	\$ 748,249	\$ 498,000	\$ 858,000	\$ 466,100
Miscellaneous Revenues	13,844	2,500	2,500	4,000
Other Revenues	7,722	2,000	2,000	2,000
Projected Fund Balance Beginning	2,058,118	1,486,083	1,904,548	1,010,917
<b>TOTAL</b>	<b>\$ 2,827,933</b>	<b>\$ 1,988,583</b>	<b>\$ 2,767,048</b>	<b>\$ 1,483,017</b>
<b><u>APPROPRIATIONS</u></b>				
Personnel Costs	\$ 644,585	\$ 737,233	\$ 722,233	\$ 814,407
Operating Expenses	141,138	261,660	583,851	232,104
Capital Outlay	-	-	323,471	-
Administrative Charge	137,662	126,576	126,576	143,280
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 923,385</b>	<b>\$ 1,125,469</b>	<b>\$ 1,756,131</b>	<b>\$ 1,189,791</b>
Projected Fund Balance Ending	1,904,548	863,114	1,010,917	293,226
<b>TOTAL</b>	<b>\$ 2,827,933</b>	<b>\$ 1,988,583</b>	<b>\$ 2,767,048</b>	<b>\$ 1,483,017</b>

# Building Services Department

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

## Services, Functions, and Activities:

The Building Services Department provides a full range of services to its residents, contractors and developers of our Town with the aim of ensuring that all buildings and other regulated structures comply with the Building Department's commitment to protect health, safety and welfare of people in the built environment. Helping people build better buildings of all types through compliance with the Florida Building Code and related Federal, State and Town adopted laws, statutes, codes and ordinances ensures that safe and compliant buildings are constructed, occupied and enjoyed by all.

## The Building Services Department provides the following services:

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

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

### Inspectors

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

### Plans Examiners

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

## FY2023 Budget Changes

The Building Department has implemented a structure to meet building inspection service needs resulting from the increased volume of single-family reconstruction and new in-fill/redevelopment along the Collins/Harding corridor. The new structure effects the following change:

- 1) Full-time Building Inspector new position;
- 2) Part-time Building Inspector and Part-time Plans Examiner positions eliminated and tasks merged into full time position.

## **Fiscal Year 2022 Accomplishments:**

- Acceleration of the 40 Year Building Recertification Period: In an appropriate response to the Champlain Towers South tragedy which collapsed at 39 years of age, Building Official James McGuinness, working with the Building Official's Associated of Miami Dade County, and up through the Board of Rules and appeals, advocated for the acceleration of the building recertification period from 40 to 30 years of age. On June 7, 2022 the Miami-Dade Board of County Commissioners voted into law the new rule accelerating the recertification period and providing for stricter evaluation criteria for building recertification. This is historic legislation to improve and protect life safety in buildings 3 stories or more.
- The Building Department, under the direction of the Certified Floodplain Manager and Building Official, raised the level of professionalism 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 and received recognition from FEMA by achieving a flood insurance rating upgrade from Class 7 to a Class 6 rating.
- 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. A specific project of note is the newly designed 96<sup>th</sup> Street Park. This is a complete redesign and rebuild of the park which includes a new multi-use community building, soccer field, basketball court, picnic area and kayak dock and launch.

Both the building and project site will be LEED Certified Silver. The Building Official's certification as a LEED AP in Building Design and Construction has been well utilized by this project.

- 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 425 permit cases of the 655 cases dating to 2021.

### **Fiscal Year 2023 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).
- Implement the new upgraded 2021 Tyler Software Platform for our permitting process.
- 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.
- Oversee the design, demolition and remodel of the entire front lobby area, which makes an important first impression for our customers. This will include all new offices, work areas and customer service kiosks designed to create a modern, open work environment.
- Oversee the engagement of a Document Management Company to store and scan all our building permit documents and make them accessible online via our Town website. This will save over \$25,000 per year currently being spent on three offsite storage units.
- 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 Recertification 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.

<b>Performance Measures</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>	<b>FY 2022</b>	<b>FY 2023</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Estimated</b>	<b>Target</b>
Completed Plan Reviews	779	1,212	3,125	2,435	3400
Completed Inspections	2,139	2,598	2,459	2,077	2700
Code: Building Related Cases (no work permit)	56	204	61	30	30
Forty Year Case Management	19	10	2	2	2
Building Code Effectiveness Grading	3	3	2	2	2
Community Rating System (CRS)	7	7	6	6	6

# 150 Building Fund

	FY 2021	FY 2022	FY 2022	FY 2023
	Actual	Adopted	Estimated	Adopted
<b>REVENUES</b>				
Building Permits	\$ 748,249	\$ 498,000	\$ 858,000	\$ 466,100
Miscellaneous Revenues	13,844	2,500	2,500	4,000
Other Revenues	7,722	2,000	2,000	2,000
Use of Fund Balance	-	622,969	893,631	717,691
<b>TOTAL REVENUES</b>	<b>\$ 769,815</b>	<b>\$ 1,125,469</b>	<b>\$ 1,756,131</b>	<b>\$ 1,189,791</b>
<b>EXPENDITURES</b>				
Personnel Costs	\$ 644,585	\$ 737,233	\$ 722,233	\$ 814,407
Operating Expenses	141,138	261,660	583,851	232,104
Capital Outlay	-	-	323,471	-
Transfer to General Fund	137,662	126,576	126,576	143,280
<b>TOTAL EXPENDITURES</b>	<b>\$ 923,385</b>	<b>\$ 1,125,469</b>	<b>\$ 1,756,131</b>	<b>\$ 1,189,791</b>
<b>Net Results</b>	<b>\$ (153,570)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>Significant Changes from FY 2022 Adopted Budget +/-</b>
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<b>Personnel Services</b>	
Planned merit pay, salary and benefit adjustments	\$ 23,768
Building Inspector/Plans Examiner - full-time new position	\$ 135,013
Building Inspector/Plans Examiner - part-time positions eliminated	\$ (81,608)
<b>Operating Expenses</b>	
Professional fees -digitization of building plans	\$ (53,715)
Offsite storage cost	\$ 9,600
Software licensing fees	\$ 3,349
Office supplies increase - new position	\$ 1,200
Merchant fees on permit fees paid by credit card	\$ 8,360

Position Title	Personnel Complement							
	FY 2022				FY 2023			
	Funded				Funded			
	Full	Part	Temp	FTEs	Full	Part	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 <sup>1</sup>		1.00		0.50	1.00			1.00
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 <sup>2</sup>		1.00		0.50				0.00
<b>Total</b>	<b>5.00</b>	<b>5.00</b>	<b>0.00</b>	<b>7.50</b>	<b>6.00</b>	<b>3.00</b>	<b>0.00</b>	<b>7.50</b>

<sup>1</sup>Position converted to full-time in FY 2023.

<sup>2</sup>Position eliminated and task merged with full-time Building Inspector in FY 2023.



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

Line Item Prefix: 150-524-:		FY 2021	FY 2022	FY 2022	FY 2023
		Actual	Adopted	Estimated	Adopted
322-1000	Building Permits	\$ 617,299	\$ 350,000	\$ 710,000	\$ 375,000
322-2000	Electrical Permits	23,595	15,000	15,000	20,000
322-3000	Plumbing Permits	20,288	15,000	15,000	18,000
322-4000	Mechanical Permit	-	5,000	5,000	5,000
322-6000	Structural Review	55,675	35,000	35,000	40,000
322-7500	Zoning Review	300	-	-	100
322-8500	Contractors Registration	25,200	60,000	60,000	-
322-8600	Certificate of Use	5,892	5,500	5,500	5,500
322-9600	Permits - 40 Year Certification	-	2,500	2,500	2,500
322-9700	Renewal Permit Fees	-	10,000	10,000	-
<b>TOTAL</b>	<b>Permits/Licenses/Inspection</b>	<b>\$ 748,249</b>	<b>\$ 498,000</b>	<b>\$ 858,000</b>	<b>\$ 466,100</b>
361-1000	Interest Earnings	\$ 3,494	\$ 2,500	\$ 2,500	\$ 4,000
369-9009	Blue Prints	328	-	-	-
369-9010	Other Miscellaneous Revenues	10,022	-	-	-
<b>TOTAL</b>	<b>Miscellaneous Revenues</b>	<b>\$ 13,844</b>	<b>\$ 2,500</b>	<b>\$ 2,500</b>	<b>\$ 4,000</b>
341-8000	Permit Penalties	\$ 7,722	\$ 2,000	\$ 2,000	\$ 2,000
<b>TOTAL</b>	<b>Other Revenues</b>	<b>\$ 7,722</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>
392-0000	Appropriated Fund Balance		\$ 622,969	\$ 893,631	\$ 717,691
<b>TOTAL</b>	<b>Appropriated Fund Balance</b>	<b>\$ -</b>	<b>\$ 622,969</b>	<b>\$ 893,631</b>	<b>\$ 717,691</b>
<b>Total</b>	<b>Building Fund Revenues</b>	<b>\$ 769,815</b>	<b>\$ 1,125,469</b>	<b>\$ 1,756,131</b>	<b>\$ 1,189,791</b>

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

		FY 2021	FY 2022	FY 2022	FY 2023
Line Item Prefix: 150-2500-524-:		Actual	Adopted	Estimated	Adopted
Suffix	Object Description				
<b>Personnel Services</b>					
1210	Regular Salaries	\$ 288,203	\$ 336,506	\$ 325,415	\$ 466,553
1310	Other Salaries	203,904	192,816	192,816	112,320
1410	Overtime	10,039	26,000	26,000	26,000
1510	Special pay	3,648	3,500	3,500	3,000
2110	Payroll Taxes	37,312	43,141	42,293	46,962
2210	Retirement Contribution	43,534	54,936	54,936	54,642
2310/2315	Life & Health Insurance	50,435	69,675	66,614	90,292
2410	Workers Compensation	7,510	7,459	7,459	11,438
2610	Other Post Employment Benefits	-	3,200	3,200	3,200
<b>Total</b>	<b>Personnel Services</b>	<b>\$ 644,585</b>	<b>\$ 737,233</b>	<b>\$ 722,233</b>	<b>\$ 814,407</b>
<b>Operating Expenses</b>					
3110	Professional Services	\$ 8,378	\$ 77,500	\$ 382,436	\$ 23,785
3410	Other Contractual Services	77,250	77,000	93,200	77,000
4009	Car Allowance	2,375	4,200	4,200	4,200
4110	Telecommunications	802	2,760	2,760	2,760
4111	Postage	716	350	350	350
4112	Mobile Phone Allowance	76	900	900	1,800
4402	Building Rental/Leasing	29,909	21,600	21,600	31,200
4403	Equipment/Vehicle Leasing	8,781	33,200	33,200	33,200
4601	Maintenance Service/Repair Contracts	-	27,800	27,800	31,149
4710	Printing & Binding	665	5,900	5,900	5,900
4911	Other Current Charges	256	500	500	500
5110	Office Supplies	4,542	3,500	4,555	4,700
5214	Uniforms	1,653	1,250	1,250	2,000
5225	Merchant Fees	-	-	-	8,360
5290	Miscellaneous Operating Supplies	2,642	1,500	1,500	1,500
5410	Subscriptions and Memberships	1,917	1,700	1,700	1,700
5520	Conferences and Seminars	1,176	2,000	2,000	2,000
<b>Total</b>	<b>Operating Expenses</b>	<b>\$ 141,138</b>	<b>\$ 261,660</b>	<b>\$ 583,851</b>	<b>\$ 232,104</b>

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

Line Item Prefix: 150-2500-524-:		FY 2021	FY 2022	FY 2022	FY 2023
		Actual	Adopted	Estimated	Adopted
<b>Suffix</b>	<b>Object Description</b>				
<b>Capital Outlay</b>					
6220	Town Hall Improvements	\$ -	\$ -	\$ 323,471	\$ -
<b>Total</b>	<b>Capital Outlay</b>	\$ -	\$ -	\$ 323,471	\$ -
<b>Non-operating Expenses</b>					
581-9101	Administrative Charge	\$ 137,662	\$ 126,576	\$ 126,576	\$ 143,280
<b>Total</b>	<b>Non-operating Expenses</b>	\$ 137,662	\$ 126,576	\$ 126,576	\$ 143,280
<b>Total</b>	<b>Department Expenditures</b>	<b>\$ 923,385</b>	<b>\$ 1,125,469</b>	<b>\$ 1,756,131</b>	<b>\$ 1,189,791</b>

## FY 2023 New Program Enhancement (Modification)

<b>Full-Time Building Inspector - New Position</b>				
Department Name	Division Name	Funding Source	Department Priority	Total Requested
Building		Building Fund	1	\$ 53,406
<b>Justification and Description</b>				
Building inspections, which are currently provided part time only, have far exceeded current inspection capacity. This full-time position would replace a part-time Building Inspector and a part-time Plans Examiner position.				
<b>Benefits or Alternative/Adverse Impact if not funded</b>				
If this position is not created, inspections will not be available when needed by the contracting community and will have an adverse impact on construction throughout the town.				
<b>Required Resources</b>				
<b>New Personnel</b>				
Number of Positions	Title	Salary	Fringe Benefits	Cost
1	F/T Building Inspector	\$ 87,500	\$ 47,513	\$ 135,013
-1	P/T Building Inspector	\$ (37,440)	\$ (3,364)	\$ (40,804)
-1	P/T Plans Examiner	\$ (37,440)	\$ (3,364)	\$ (40,804)
<b>Other Recurring Operating Costs</b>				
Account Number	Description	Cost		
<b>One Time Costs</b>				
Account Number	Description	Cost		



## ***Enterprise Funds***

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

The 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 2021	FY 2022	FY 2022	FY 2023
	Actual	Adopted	Estimated	Adopted
<b>FUNDS AVAILABLE</b>				
Service Revenues	\$ 4,023,918	\$ 4,303,200	\$ 4,303,200	\$ 4,255,920
Miscellaneous Revenues	3,853	-	-	500
Interest	1,648	2,000	2,000	5,000
Intergovernmental Revenues	428,346	167,990	192,441	758,196
<b>TOTAL REVENUES</b>	<b>\$ 4,457,765</b>	<b>\$ 4,473,190</b>	<b>\$ 4,497,641</b>	<b>\$ 5,019,616</b>
<b>NET POSITION (Beginning):</b>				
Net Investment in Capital Assets	8,041,012	8,041,012	8,425,411	8,425,411
Restricted Net Position - Renewal & Replacement	1,772,319	1,522,319	1,772,319	1,772,319
Restricted Net Position - Loan Reserve	243,000	243,000	243,000	243,000
Unrestricted Net Position	(1,719,678)	(2,059,121)	(1,389,879)	(1,204,472)
<b>TOTAL</b>	<b>\$ 12,794,418</b>	<b>\$ 12,220,400</b>	<b>\$ 13,548,492</b>	<b>\$ 14,255,874</b>
<b>USES</b>				
Personnel Costs	\$ 504,402	\$ 504,392	\$ 504,392	\$ 523,164
Operating Expenses	2,825,078	2,445,548	2,469,999	2,460,922
Capital Outlay	170	-	-	585,206
Debt Service Costs	308,516	1,232,363	1,232,363	1,232,363
Transfer to General Fund	105,367	105,480	105,480	-
<b>TOTAL USES - EXPENSES</b>	<b>\$ 3,743,533</b>	<b>\$ 4,287,783</b>	<b>\$ 4,312,234</b>	<b>\$ 4,801,655</b>
<b>NET POSITION (Ending):</b>				
Net Investment in Capital Assets	8,425,445	8,041,012	8,425,411	8,425,411
Restricted Net Position - Renewal & Replacement	1,772,319	1,522,319	1,772,319	1,772,319
Restricted Net Position - Loan Reserve	243,000	243,000	243,000	243,000
Unrestricted Net Position	(1,389,879)	(1,873,714)	(1,204,472)	(986,511)
<b>TOTAL</b>	<b>\$ 12,794,418</b>	<b>\$ 12,220,400</b>	<b>\$ 13,548,492</b>	<b>\$ 14,255,874</b>

## Water and Sewer Fund

The Town maintains and operates an in-house Water and Sewer System. User fees are charged for operations and maintenance, debt service, and infrastructure renewal and replacement needs. The Town issued debt to pay for a portion of its water and sewer capital project and the debt service is repaid through the system's net revenues. Allowable system development fees are also collected to offset the impact of growth from serving new customers and development.

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

To meet the need for water, the Town purchases water from Miami-Dade County's Water and Sewer Department (WASD). WASD adopted a 3.38% increase in the wholesale water rate from \$1.8644 to \$1.9273 per 1,000 gallons for FY 2023. 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 2021 budget to actual variances from the following:

- Decrease in water net operating expenses.
- Decrease in debt service allocation.
- Decrease in renewal & replacements of capital projects.
- Decrease in interest earnings due to lower interest rates.

The FY 2023 true-up represents monies owed from WASD to wholesale customers. Therefore, the Town will receive a credit of \$31,442 in FY 2023 as a true-up adjustment for these wholesale water cost variances.

To fulfill the wastewater removal component, the Town contracts with the City of Miami Beach which receives wholesale wastewater service from WASD. WASD adopted a wholesale wastewater rate increase of 7.72% in FY2023, to an average rate (wet and dry season) from \$3.4741 to \$3.7422. 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 FY2023. The chart below reflects the FY 2023 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 2023	Wet Season		Dry Season	
MD Sewer Rate	\$	4.2100	\$	3.2744
CMB Surcharge		0.3976		0.3360
Rate	\$	4.6076	\$	3.6104

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 2021 budget to actual variances from:

- Decrease in water net operating expenses.
- Decrease in debt service allocation.
- Decrease in renewal & replacements of capital projects.
- Decrease in interest earnings due to lower interest rates.

This true-up represents monies owed from WASD to wholesale wastewater customers, and will be credited during FY 2023. Therefore, WASD will pass through to the City of Miami Beach a true-up credit for wastewater cost variances. The City of Miami Beach true-up credit pass-through to the Town was calculated at the rate of \$0.1097 per thousand gallons based upon the FY 2021 billed sewer flow of 270,563 thousand gallons. Therefore, the Town's true-up credit will be \$29,681.

The Town adopted Resolution No. 2022-2919 at the September 13, 2022 Town Commission meeting. The resolution's four-year rate structure is estimated to provide sufficient revenues to meet projected utility operations costs and debt service for FY2023 through FY2026. In October 2022, the Town's utility rates will increase annually for water consumption and sewer flow rates (3%) and base charges (2%). The FY 2023 budget includes the annual rate increase in water and sewer service revenue projections. Since Miami Dade County's WASD adopted a rate increase to both wholesale water (3.38%) and wastewater (7.72%), the Town's new adopted FY 2023 rate structure is projected to partially offset the WASD rate increases and reduce the Town's existing deficit in unrestricted net position by \$167,264.

#### FY2023 Budget Changes

To account for the operational and service needs of the Town's work environment, the existing Customer Service Representative position funded in prior years under the Solid Waste Fund is allocated in FY 2023 as follows:

- 1) General Fund/Finance Department (40%);
- 2) Water and Sewer Fund (20%);
- 3) Solid Waste Fund (20%);
- 4) Stormwater Fund (20%).

This allocation change is further detailed in each respective fund's Personnel Complement chart.

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

# 401 WATER & SEWER FUND

	FY 2021 Actual	FY 2022 Adopted	FY 2022 Estimated	FY 2023 Adopted
<b>REVENUES</b>				
Service Revenues	\$ 4,023,918	\$ 4,303,200	\$ 4,303,200	\$ 4,255,920
Miscellaneous Revenues	3,853	-	-	500
Interest	1,648	2,000	2,000	5,000
Intergovernmental Revenues	428,346	167,990	192,441	758,196
<b>TOTAL REVENUES</b>	<b>\$ 4,457,765</b>	<b>\$ 4,473,190</b>	<b>\$ 4,497,641</b>	<b>\$ 5,019,616</b>
<b>EXPENSES</b>				
Personnel Costs	\$ 504,402	\$ 504,392	\$ 504,392	\$ 523,164
Operating Expenses	2,825,078	2,445,548	2,469,999	2,460,922
Capital Outlay	170	-	-	585,206
Transfer to General Fund	105,367	105,480	105,480	-
Debt Service	308,516	1,232,363	1,232,363	1,232,363
Contingency/Return to Reserves	-	185,407	185,407	217,961
<b>TOTAL EXPENSES</b>	<b>\$ 3,743,533</b>	<b>\$ 4,473,190</b>	<b>\$ 4,497,641</b>	<b>\$ 5,019,616</b>
<b>Net Results</b>	<b>\$ 714,232</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Significant Changes from FY 2022 Adopted Budget +/-

### Personnel Services

Planned salary and benefit adjustments	\$ 6,106
Customer Service Representative - allocated 20%	\$ 12,666

### Operating Expenses

Decrease -MDC water purchases estimate	\$ (34,925)
Estimated decrease-MB sewer charges	\$ (15,353)
Professional fees-infiltration flow rates analysis - Program Modification	\$ 46,588
Professional fees - smoke testing completed	\$ (55,000)
Townwide software allocation	\$ (14,175)
Property & liability insurance	\$ 16,009
FDOT Valve Adjustments -Program Modification	\$ 55,000
Fleet replacement allocated adjustments	\$ 5,652

### Capital Outlay

Manhole rehabilitation	\$ 245,000
Collins Ave. water main - design & permitting	\$340,206

Position Title	Personnel Complement							
	FY 2022 Funded				FY 2023 Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Public Works Director <sup>1</sup>	0.25			0.25	0.25			0.25
Assistant Public Works Director <sup>2</sup>	0.30			0.30	0.30			0.30
Operations Manager <sup>3</sup>	0.2			0.20	0.20			0.20
Maintenance Supervisor	1			1	1			1
Maintenance Worker II	3			3	3			3
Revenue/Payroll Manager <sup>4</sup>	0.50			0.50	0.50			0.50
Heavy Equipment Operator <sup>5</sup>	0.25			0.25	0.25			0.25
Customer Service Representative <sup>1</sup>					0.20			0.20
<b>Total</b>	<b>5.50</b>	<b>0.00</b>	<b>0</b>	<b>5.50</b>	<b>5.70</b>	<b>0</b>	<b>0</b>	<b>5.70</b>

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

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

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

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

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

# 401 WATER & SEWER FUND

## REVENUES

		FY 2021	FY 2022	FY 2022	FY 2023
Line Item Prefix: 401-536-:		Actual	Adopted	Estimated	Adopted
<b><u>Intergovernmental Revenues</u></b>					
331-5040	Federal Grant - Treasury (ARPA)	\$ 304,346	\$ 167,990	\$ 192,441	\$ 540,465
334-3520	FL Dept. of Environmental Protection	124,000	-	-	217,731
<b>TOTAL</b>	<b>Intergovernmental: Federal/State</b>	<b>\$ 428,346</b>	<b>\$ 167,990</b>	<b>\$ 192,441</b>	<b>\$ 758,196</b>
<b><u>Services Revenues</u></b>					
343-3000	Water Utility Service Revenue	\$ 1,988,710	\$ 2,112,000	\$ 2,112,000	\$ 2,066,280
343-5000	Wastewater Utility Service Revenue	2,035,208	2,191,200	2,191,200	2,189,640
<b>Total</b>	<b>Services Revenues</b>	<b>\$ 4,023,918</b>	<b>\$ 4,303,200</b>	<b>\$ 4,303,200</b>	<b>\$ 4,255,920</b>
<b><u>Miscellaneous Revenues</u></b>					
369-9010:11	Other Miscellaneous Revenues	\$ 3,853	\$ -	\$ -	\$ 500
389-1000	Interest Earnings	1,648	2,000	2,000	5,000
<b>Total</b>	<b>Miscellaneous Revenues</b>	<b>\$ 5,501</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>	<b>\$ 5,500</b>
<b>TOTAL</b>	<b>Water and Sewer Fund Revenues</b>	<b>\$ 4,457,765</b>	<b>\$ 4,473,190</b>	<b>\$ 4,497,641</b>	<b>\$ 5,019,616</b>

## 401 WATER & SEWER FUND EXPENSES

Line Item Prefix: 401-9900-536-:		FY 2021	FY 2022	FY 2022	FY 2023
		Actual	Adopted	Estimated	Adopted
Code Suffix	Object Description				
<b>Personnel Services</b>					
1210	Regular Salaries	\$ 278,485	\$ 313,559	\$ 313,559	\$ 338,386
1410	Overtime	21,812	30,000	30,000	30,000
1510	Special pay	5,105	5,250	5,250	4,873
2110	Payroll Taxes	22,141	26,847	26,847	28,732
2210	Retirement Contribution	33,558	22,596	22,596	26,517
2310/2315	Life & Health Insurance	65,824	90,511	90,511	76,762
2410	Workers Compensation	11,494	14,099	14,099	14,794
2610	Other Post Employment Benefits	3,035	1,530	1,530	3,100
9900	Pension Expense	62,948	-	-	-
<b>Total</b>	<b>Personnel Services</b>	<b>\$ 504,402</b>	<b>\$ 504,392</b>	<b>\$ 504,392</b>	<b>\$ 523,164</b>
<b>Operating Expenses</b>					
3110	Professional Services	\$ 61,562	\$ 107,391	\$ 131,842	\$ 96,949
3310	Utility Billing Charges	3,381	4,800	4,800	4,800
3401	Water Purchases	569,548	682,672	682,672	647,747
3402	Sewage Disposal	1,120,670	1,248,600	1,248,600	1,233,247
3410	Other Contractual Services	806	1,025	1,025	1,275
4009	Car Allowance	2,122	2,130	2,130	2,130
4110	Telecommunications	1,597	1,560	1,560	1,560
4111	Postage	4,189	4,500	4,500	7,000
4112	Mobile Phone Allowance	-	-	-	180
4113	Credit Card Service Fee	7,042	-	-	-
4310	Electricity	29,664	28,704	28,704	31,000
4403	Equipment/Vehicle Leasing	41,087	26,775	26,775	12,600
4510	Property and Liability Insurance	20,449	23,491	23,491	39,500
4601	Maintenance Service/Repair Contracts	6,493	39,422	39,422	41,614
4603	Equipment Maintenance	87,142	172,990	172,990	175,990
4611	Miscellaneous Maintenance	4,678	8,100	8,100	65,000
4612	Vehicle Maintenance - Usage	10,392	11,424	11,424	11,832
4613	Vehicle Maintenance - Fleet Replacement	15,780	13,584	13,584	19,236
5110	Office Supplies	142	1,500	1,500	1,500
5214	Uniforms	3,300	5,330	5,330	5,330
5216	Vehicle Maintenance - Fuel	3,000	3,150	3,150	4,032
5225	Online Pay Merchant Fees	33,970	54,000	54,000	54,000
5290	Miscellaneous Operating Supplies	2,598	3,500	3,500	3,500
5410	Subscriptions and Memberships	-	100	100	100
5520	Conferences and Seminars	-	400	400	400
5510	Training & Education	-	400	400	400
5901	Depreciation	795,466	-	-	-
<b>Total</b>	<b>Operating Expenses</b>	<b>\$ 2,825,078</b>	<b>\$ 2,445,548</b>	<b>\$ 2,469,999</b>	<b>\$ 2,460,922</b>

# 401 WATER & SEWER FUND EXPENSES

Line Item Prefix: 401-9900-536-:		FY 2021	FY 2022	FY 2022	FY 2023
		Actual	Adopted	Estimated	Adopted
Code Suffix	Object Description				
<b><u>Capital Outlay</u></b>					
6320	Water Improvements other than Building	\$ 170	\$ -	\$ -	\$ 585,206
<b>Total</b>	<b>Capital Outlay</b>	<b>\$ 170</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 585,206</b>
<b><u>Debt Service</u></b>					
7110	Principal - Utility Bond	\$ -	\$ 593,034	\$ 593,034	\$ 621,025
7115	Principal - State Revolving Fund Loan	-	351,544	351,544	358,148
7210	Interest - Utility Bond	221,495	205,903	205,903	177,912
7215	Interest - State Revolving Fund Loan	87,021	81,882	81,882	75,278
<b>Total</b>	<b>Debt Service</b>	<b>\$ 308,516</b>	<b>\$ 1,232,363</b>	<b>\$ 1,232,363</b>	<b>\$ 1,232,363</b>
<b><u>Non-operating Expenses</u></b>					
581-9101	Transfer to General Fund	\$ 105,367	\$ 105,480	\$ 105,480	\$ -
9910	Return to Reserve	-	185,407	185,407	217,961
<b>Total</b>	<b>Non-operating Expenses</b>	<b>\$ 105,367</b>	<b>\$ 290,887</b>	<b>\$ 290,887</b>	<b>\$ 217,961</b>
<b>Total</b>	<b>Water &amp; Sewer Fund</b>	<b>\$ 3,743,533</b>	<b>\$ 4,473,190</b>	<b>\$ 4,497,641</b>	<b>\$ 5,019,616</b>




## FY 2023 New Program Enhancement (Modification)

<b>FDOT agreement for valve adjustments on Harding Ave as part of milling and resurfacing project</b>				
<b>Department Name</b>	<b>Division Name</b>	<b>Funding Source</b>	<b>Department Priority</b>	<b>Total Requested</b>
Public Works	Water and Sewer	ARPA	1	\$55,000
<b>Justification and Description</b>				
<p>FDOT as part of project ID 443899-1-52-01, will be milling and resurfacing Harding Avenue within the entire extents of Surfside and beyond. The work will be performed at night and will require valve adjustments of various utilities boxes and manholes.</p>				
<b>Benefits or Alternative/Adverse Impact if not funded</b>				
<p>The Town does not have enough labor resources to cover self performing the valve adjustments at night and provide day time operational coverage. Therefore, we will contract with FDOT to have the FDOT contractor perform the adjustments.</p>				
<b>Required Resources</b>				
<b>New Personnel</b>				
Number of Positions	Title	Salary	Fringe Benefits	Cost
<b>Other Recurring Operating Costs</b>				
Account Number	Description	Cost		
<b>One Time Costs</b>				
Account Number	Description	Cost		
401-9900-536-46-11	Repair & Maintenance - Miscellaneous	\$55,000		

## FY 2023 New Program Enhancement (Modification)

<b>Water, Sewage, and Infiltration Flow Rates Analysis; Night Flow Testing &amp; Water Consumption Analysis</b>				
Department Name	Division Name	Funding Source	Department Priority	Total Requested
Public Works	Utilities	Water and Sewer Fund	High	\$46,558
<b>Justification and Description</b>				
<p>The Town of Surfside (Town) is required to submit a Third Cycle Sanitary Sewer Evaluation Survey (SSES) on or before November 12, 2022, as required by the Florida Department of Environmental Protection (FDEP) and the Miami-Dade County Department of Regulatory and Economic Resources (RER). This submittal involves three parts of which one has been performed already (smoke testing). The second and third part are a Water, Sewage, and Infiltration Flow Rates Analysis as well as a Night Flow Testing &amp; Water Consumption Analysis.</p>				
<b>Benefits or Alternative/Adverse Impact if not funded</b>				
<p>This is a requirement as part of the County's Consent Decree with EPA. Not performing this will result in a Town moratorium on new construction until the Town meets these requirements. The scope of work will assist with making the sewer collection system efficient.</p>				
<b>Required Resources</b>				
<b>New Personnel</b>				
Number of Positions	Title	Salary	Fringe Benefits	Cost
<b>Other Recurring Operating Costs</b>				
Account Number	Description		Cost	
<b>One Time Costs</b>				
Account Number	Description		Cost	
401-9900-536-3110	Professional Svcs -Engineering, Design, Permitting		\$46,558	

## Capital Improvement Project


<b>Project</b>	Manhole Rehabilitation Project	
<b>Location</b>	Town of Surfside	
<b>Priority</b>	High	
<b>Department</b>	Public Works Department	
<b>Description/Justification</b>		
<p>In FY 2022, the Public Works Department performed a Town-wide smoke testing and manhole inspection project as required by Miami Dade County through the consent decree with the Federal government. As a result, various defects were encountered at manholes that either cause infiltration of groundwater into the system or impact the structural integrity of the system. The next step is to make repairs to the sewer collection infrastructure based on engineering firm recommendations. The costs outlined are for engineering fees for inspection of rehabilitation process and the rehabilitation (construction) process.</p>		

PROJECT COSTS	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Five Year Total	Prior Fiscal Years
Plans and Studies						\$ -	
Land/Site						-	
Engineering/Architecture	50,000					50,000	
Construction	195,000					195,000	
Equipment						-	
Other						-	
<b>TOTAL COST</b>	\$ 245,000	\$ -	\$ -	\$ -	\$ -	\$ 245,000	\$ -

FUNDING SOURCES	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Five Year Total	
Federal Grant-Treasury ARPA	\$ 245,000					\$ 245,000	
						-	
						-	
<b>TOTAL</b>	\$ 245,000	\$ -	\$ -	\$ -	\$ -	\$ 245,000	

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

## Capital Improvement Project

<b>Project</b>	Collins Avenue Water Main Replacement Project	
<b>Location</b>	Collins Avenue from 88th Street to 96th Street	
<b>Priority</b>	High	
<b>Department</b>	Public Works Department	
<b>Description/Justification</b>	Replacement of the 8-inch water main along Collins Avenue. Seventy percent (70%) of the Town's water flows and is distributed through an 8-inch water main that runs along Collins Avenue. The 80-year old cast iron pipe water main has been identified for replacement. The Town's contracted Water & Sewer engineering consultant performed an assessment and feasibility study on the system and it was determined that the water main is undersized for the current properties it serves. The project will improve water service reliability to customers.	

PROJECT COSTS	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Five Year Total	Prior Fiscal Years
Plans and Studies						\$ -	
Land/Site						-	
Engineering/Architecture	340,206					340,206	
Construction		2,843,091	2,843,091			5,686,182	
Equipment						-	
Other						-	
<b>TOTAL COST</b>	\$ 340,206	\$ 2,843,091	\$ 2,843,091	\$ -	\$ -	\$ 6,026,388	\$ -

FUNDING SOURCES	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Five Year Total	
FL Dept of Environmental Protection Grant	\$ 217,731					\$ 217,731	
Federal Grant - Treasury (ARPA)	122,475					122,475	
Fund Balance - Restricted for Renewal & Replacement		1,772,319				1,772,319	
Not Funded		1,070,772	2,843,091			3,913,863	
<b>TOTAL</b>	\$ 340,206	\$ 2,843,091	\$ 2,843,091	\$ -	\$ -	\$ 6,026,388	

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



## ***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 2021	FY 2022	FY 2022	FY 2023
	Actual	Adopted	Estimated	Adopted
<b><u>FUNDS AVAILABLE</u></b>				
Service Revenues	\$ 1,443,723	\$ 1,241,740	\$ 1,241,740	\$ 1,380,219
Interest	1,881	1,440	1,440	4,500
Capital Contributions	21,000	21,000	21,000	90,900
<b>TOTAL REVENUES</b>	<b>\$1,466,604</b>	<b>\$1,264,180</b>	<b>\$1,264,180</b>	<b>\$1,475,619</b>
<b>NET POSITION (Beginning):</b>				
Net Investment in Capital Assets	2,088,630	2,088,630	1,954,143	1,954,143
Net Position Restricted for Parking Development	88,500	109,500	109,500	130,500
Projected Unrestricted Net Position Beginning	1,211,518	1,258,473	1,640,333	1,722,520
<b>TOTAL</b>	<b>\$4,855,252</b>	<b>\$ 4,720,783</b>	<b>\$ 4,968,156</b>	<b>\$ 5,282,782</b>
<b><u>USES</u></b>				
Personnel Costs	\$ 572,955	\$ 586,088	\$ 586,088	\$ 657,117
Operating Expenses	556,970	469,425	469,425	539,027
Capital Outlay	-	-	-	280,000
Transfer to General Fund	113,300	105,480	105,480	119,400
<b>TOTAL USES - EXPENSES</b>	<b>\$1,243,225</b>	<b>\$ 1,160,993</b>	<b>\$ 1,160,993</b>	<b>\$ 1,595,544</b>
<b>NET POSITION (Ending):</b>				
Net Investment in Capital Assets	1,954,143	2,088,630	1,954,143	1,954,143
Net Position Restricted for Parking Development	109,500	130,500	130,500	151,500
Projected Unrestricted Net Position Ending	1,548,384	1,340,660	1,722,520	1,581,595
<b>TOTAL</b>	<b>\$4,855,252</b>	<b>\$ 4,720,783</b>	<b>\$ 4,968,156</b>	<b>\$ 5,282,782</b>

# Municipal Parking Fund

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

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

## Municipal Surface Lot Locations:

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



**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 and the Pay-by-Phone application 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 upkeeps municipal surface parking lots and areas with paid parking.
- Assist in development and monitoring of lease agreements.

The Municipal Parking Division supports Town administration in planning expansions and improvements to parking facilities. Town administration and staff continue to consider parking solutions to alleviate parking congestion and issues.

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

- There is a two-hour parking limit for commercial vehicles in municipal lots to address the problem of these vehicles parking all day and taking spaces from customers visiting the business district.
- Resident only parking is enforced on Byron Avenue (9400 and 9500 blocks), 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 and utilized for all municipal lots and on-street parking spaces.
- Parking pay stations have pay-by-plate functionality and digital patrol applications to enhance operations and administrative reporting.
- 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 <sup>th</sup> Street Lot	Monthly	\$75.00	\$75.00	\$75.00	\$75.00
Business permits	Abbott Lot	Monthly	\$90.00	\$91.00	\$91.00	\$91.00

### FY2023 Budget Changes

One Parking Enforcement Officer position is added to enhance parking enforcement initiatives in the business district and during staffing overlap time periods. This will also allow the department to focus on parking violators and assist with traffic control and pedestrian safety measures.

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 \$119,400.

**Fiscal Year 2022 Accomplishments:**

- Proactive enforcement actions and details were instituted in an attempt to reduce the number of construction worker vehicles illegally parked throughout Surfside to include towing of numerous vehicles found in violation.
- Resident only parking was implemented in the 9500 block of Bay Drive.
- Procured and implemented four (4) Axon Body Worn Cameras for Parking Enforcement Officers.
- Reorganized the Parking Enforcement Section to address the schedule to meet the town needs within the Business District and concentrate on double parking violations.
- 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 95<sup>th</sup> Street to reduce traffic congestion in the business district and improve resident/tourist transportation options.
- Implemented an additional designated short-term food delivery service for one-vehicle space in the 200 block of 95<sup>th</sup> street.
- Implemented four designated drop-off/pick-up zones in the business district.
- Updated and replaced parking enforcement citation devices to 5G technology.
- Procured and implemented KeyTrak, a computerized key and asset management system to safeguard and track parking department keys.

**Fiscal Year 2023 Objectives:**

- Manage and control parking Town wide.
- Hire and train one new Parking Enforcement Officer to address enforcement during high volume periods, business district area, and overlap time frames.
- Evaluate parking space utilization in the Abbott Lot and 94<sup>th</sup> Street to reduce overcrowding and minimize unauthorized parking.

	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>	<b>FY 2022</b>
<b>Performance Measures</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>YTD</b>
Parking Citations	8,582	9,122	6,021	7,950	3,597
Crime Prevention / Community Events	152	168	155	145	67

## 402 MUNICIPAL PARKING FUND

	FY 2021 Actual	FY 2022 Adopted	FY 2022 Estimated	FY 2023 Adopted
<b>REVENUES</b>				
Service Revenues	\$ 1,443,723	\$ 1,241,740	\$ 1,241,740	\$ 1,380,219
Interest	1,881	1,440	1,440	4,500
Developer Contributions	21,000	21,000	21,000	90,900
Use of Net Position (Reserves)	-	-	-	140,925
<b>TOTAL REVENUES</b>	<b>\$ 1,466,604</b>	<b>\$ 1,264,180</b>	<b>\$ 1,264,180</b>	<b>\$ 1,616,544</b>
<b>EXPENSES</b>				
Personnel Costs	\$ 572,955	\$ 586,088	\$ 586,088	\$ 657,117
Operating Expenses	556,970	469,425	469,425	539,027
Capital Outlay	-	-	-	280,000
Transfer to General Fund	113,300	105,480	105,480	119,400
Contingency/Return to Reserves	-	82,187	82,187	-
Renewal & Replacement Reserves	-	21,000	21,000	21,000
<b>TOTAL EXPENSES</b>	<b>\$ 1,243,225</b>	<b>\$ 1,264,180</b>	<b>\$ 1,264,180</b>	<b>\$ 1,616,544</b>
<b>Net Results</b>	<b>\$ 223,379</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

### Significant Changes from FY 2022 Adopted Budget +/-

#### Personnel Services

Planned merit pay, salary and benefit adjustments	\$ 13,166
Parking Enforcement Officer - New Position	\$ 72,863
Overtime eliminated-new position added	\$ (15,000)

#### Operating Expenses

Business District - validated parking software licenses - Program Modification	\$ 17,640
Property & liability insurance increase	\$ 3,202
Vehicle maintenance allocated adjustments	\$ 2,844
Fleet replacement allocated adjustments	\$ 7,824
Merchant fees on credit cards increase	\$ 17,500
Business District-validated parking access cards - Program Modification	\$ 16,000

#### Capital Outlay

Business District validated parking system	\$ 280,000
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Position Title	Personnel Complement							
	FY 2022 Funded				FY 2023 Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Police Captain <sup>1</sup>	0.50			0.50	0.50			0.50
Executive Assistant to the Chief <sup>1</sup>	0.25			0.25	0.25			0.25
Parking Operations Manager	1.00			1.00	1.00			1.00
Parking Enforcement Officer <sup>2</sup>	4.00			4.00	5.00			5.00
Maintenance Worker (Public Works)	1.00			1.00	1.00			1.00
<b>Total</b>	<b>6.75</b>	<b>0.00</b>	<b>0.00</b>	<b>6.75</b>	<b>7.75</b>	<b>0.00</b>	<b>0.00</b>	<b>7.75</b>

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

# 402 MUNICIPAL PARKING FUND

## REVENUES

		FY 2021	FY 2022	FY 2022	FY 2023
Line Item Prefix: 402-545-:		Actual	Adopted	Estimated	Adopted
344-5001	Post Office Parking Lease	\$ 27,266	\$ 31,740	\$ 31,740	\$ 32,719
344-5002	Permit Parking Fees - Business District	74,030	95,000	95,000	97,500
344-5003	Metered Parking Fees	1,334,312	1,115,000	1,115,000	1,250,000
344-5012	Permit Parking Fees - Residential	8,115	-	-	-
<b>Total</b>	<b>Services Revenues</b>	<b>\$ 1,443,723</b>	<b>\$ 1,241,740</b>	<b>\$ 1,241,740</b>	<b>\$ 1,380,219</b>
389-1000	Interest Earnings	\$ 1,881	\$ 1,440	\$ 1,440	\$ 4,500
389-8000:8055	Developer Contributions	21,000	21,000	21,000	90,900
391-1000	Appropriated Net Assets	-	-	-	140,925
<b>Total</b>	<b>Miscellaneous Revenues</b>	<b>\$ 22,881</b>	<b>\$ 22,440</b>	<b>\$ 22,440</b>	<b>\$ 236,325</b>
<b>TOTAL</b>	<b>Municipal Parking Fund Revenues</b>	<b>\$ 1,466,604</b>	<b>\$ 1,264,180</b>	<b>\$ 1,264,180</b>	<b>\$ 1,616,544</b>

# 402 MUNICIPAL PARKING FUND EXPENSES

		FY 2021	FY 2022	FY 2022	FY 2023
Line Item Prefix: 402-9500-545-:		Actual	Adopted	Estimated	Adopted
Suffix	Object Description				
<b>Personnel Services</b>					
1210	Regular Salaries	\$ 279,771	\$ 353,750	\$ 353,750	\$ 411,564
1310	Other Salaries	135	-	-	-
1410	Overtime	24,581	15,000	15,000	-
1510	Special pay	6,957	7,363	7,363	7,905
2110	Payroll Taxes	21,711	28,911	28,911	32,159
2210	Retirement Contribution	54,904	64,192	64,192	65,741
2310/2315	Life & Health Insurance	74,528	98,543	98,543	115,341
2410	Workers Compensation	6,422	16,879	16,879	19,807
2610	Other Post Employment Benefits	4,593	1,450	1,450	4,600
9900	Pension Expense	99,353	-	-	-
<b>Total</b>	<b>Personnel Services</b>	<b>\$ 572,955</b>	<b>\$ 586,088</b>	<b>\$ 586,088</b>	<b>\$ 657,117</b>
<b>Operating Expenses</b>					
3410	Other Contractual Services	\$ 20,261	\$ 17,892	\$ 19,892	\$ 19,742
4112	Mobile Phone Allowance	897	1,800	1,800	900
4310	Electricity	8,015	6,627	6,627	9,240
4403	Equipment/Vehicle Leasing	8,781	5,000	5,000	22,640
4510	Property and Liability Insurance	4,544	4,698	4,698	7,900
4601	Maintenance Service/Repair Contracts	50,146	58,850	58,850	58,850
4603	Equipment Maintenance	1,787	9,000	9,000	9,000
4604	Grounds Maintenance	77,083	67,150	67,150	67,150
4611	Miscellaneous Maintenance	2,699	7,500	7,500	7,500
4612	Vehicle Maintenance - Usage	13,892	19,024	19,024	21,868
4613	Vehicle Maint - Fleet Replacement	15,600	22,344	22,344	30,168
4911	Other Current Charges	25,526	28,420	28,420	28,420
5213	Landscape Improvements	-	15,000	13,000	15,000
5214	Uniforms	1,955	3,000	3,000	3,000
5216	Vehicle Maintenance - Fuel	2,000	3,675	3,675	4,704
5225	Merchant Fees	183,067	189,000	189,000	206,500
5290	Miscellaneous Operating Supplies	5,535	9,750	9,750	25,750
5410	Subscriptions and Memberships	695	695	695	695
5901	Depreciation	134,487	-	-	-
<b>Total</b>	<b>Operating Expenses</b>	<b>\$ 556,970</b>	<b>\$ 469,425</b>	<b>\$ 469,425</b>	<b>\$ 539,027</b>
<b>Capital Outlay</b>					
6410	Machinery and Equipment	\$ -	\$ -	\$ -	\$ 280,000
<b>Total</b>	<b>Capital Outlay</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 280,000</b>

# 402 MUNICIPAL PARKING FUND EXPENSES

		FY 2021	FY 2022	FY 2022	FY 2023
Line Item Prefix: 402-9500-545-:		Actual	Adopted	Estimated	Adopted
Suffix	Object Description				
<b><u>Non-operating Expenses</u></b>					
581-9101	Transfer to General Fund	\$ 113,300	\$ 105,480	\$ 105,480	119,400
9910	Return to Reserve	-	82,187	82,187	-
9910	Reserve for Renewal & Replacement	-	21,000	21,000	21,000
<b>Total</b>	<b>Non-operating Expenses</b>	<b>\$ 113,300</b>	<b>\$ 208,667</b>	<b>\$ 208,667</b>	<b>\$ 140,400</b>
<b>Total</b>	<b>Municipal Parking Fund Expenses</b>	<b>\$ 1,243,225</b>	<b>\$ 1,264,180</b>	<b>\$ 1,264,180</b>	<b>\$ 1,616,544</b>

## FY 2023 New Program Enhancement (Modification)

<b>Parking Enforcement Officer - New Position</b>				
Department Name	Division Name	Funding Source	Department Priority	Total Requested
Public Safety	Parking	Municipal Parking Fund	2	\$72,863
<b>Justification and Description</b>				
<p>A Parking Enforcement Officer position to enhance parking enforcement initiatives in the business district and during staffing overlap time periods. The new position will focus on on-street and off-street parking violators and assist Police Department personnel with traffic control and pedestrian safety measures. There will be no additional cost for a vehicle or radio.</p>				
<b>Benefits or Alternative/Adverse Impact if not funded</b>				
<p>Without an additional Parking Enforcement Officer the ability to effectively and continuously address parking violators during high impact time frames and in the business district will be diminished.</p>				
<b>Required Resources</b>				
<b>New Personnel</b>				
Number of Positions	Title	Salary	Fringe Benefits	Cost
1	Parking Enforcement Officer	\$39,366	\$33,497	\$72,863
<b>Other Recurring Operating Costs</b>				
Account Number	Description		Cost	
<b>One Time Costs</b>				
Account Number	Description		Cost	

# FY 2023 New Capital Outlay Request

## Business District Validated Parking System

Department	Division	Funding Source	Dept. Priority	Fiscal Impact
Public Safety	Municipal Parking	Municipal Parking Fund	3	\$296,000

### Justification and Description

Parking lot system to provide validated parking to patrons of Harding Avenue downtown business establishments. The Town is looking at innovative options to better maintain and control alternative parking solutions in the key parking areas that support the downtown business district. One objective is to change the dynamics of paid parking in the Abbott Ave. and 94th St. parking lots to better control the misuse of those lots.

- The parking lots will be redesigned with parking barrier gates at the entrance and exit points. Visitors would pull a ticket upon entering the parking lot.
- Parking validation machines at exits to allow for real-time parking validation.
- Validated parking for select parkers that patronize a business within the 9400 and 9500
- Validation provides the ability to program discounts. Scanning tickets takes seconds and the parking ticket is immediately validated, so that when the customer scans the ticket for payment upon exit, the discount is automatically applied.
- Permanent access cards, renewable annually for residents to access the business parking lots and continue to receive free parking.
- Access cards for business owner monthly parking permits in lieu of hang tags.
- Ability to accept all parking payments, i.e. apple pay, android pay, credit cards and
- Outside vendor monitors/controls payment for a 2.2-% to 4% fee on each transaction.

### Alternative/Adverse Impacts if not funded:

Current configuration does not enable a business to validate and provide reduced parking fees to patrons of Harding Ave. business district establishments.

### Required Resources

Account Number	Title or Description of Request	Cost
402-9500-545-64-10	Capital Outlay - Abbott Ave. Parking Lot Equipment & Reconfiguration	\$140,000
402-9500-545-64-10	Capital Outlay - 94 <sup>th</sup> St. Parking Lot Equipment & Reconfiguration	\$140,000
402-9500-545-52-90	Parking Access Cards for residents and monthly business permits (4,000)	\$16,000

### Other Recurring Operating Costs

Account Number	Description	Cost
402-9500-545-46-01	Repair & Maint-Misc. Abbott Ave. Parking Lot annual software subscription	\$8,820
402-9500-545-46-01	Repair & Maint-Misc. 94 <sup>th</sup> St. Parking Lot annual software subscription	\$8,820





## ***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 2021	FY 2022	FY 2022	FY 2023
	Actual	Adopted	Estimated	Adopted
<b>FUNDS AVAILABLE</b>				
Service Revenues	\$ 1,595,030	\$ 1,810,503	\$ 1,810,503	\$ 1,878,652
Interest	699	500	500	1,000
Proceeds from Disposal of Assets	-	-	-	-
Capital Loan Proceeds	-	-	-	-
Transfer from General Fund	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 1,595,729</b>	<b>\$ 1,811,003</b>	<b>\$ 1,811,003</b>	<b>\$ 1,879,652</b>
<b>NET POSITION (Beginning):</b>				
Net Investment in Capital Assets	558,133	558,133	469,549	469,549
Projected Unrestricted Net Position Beginning	102,829	152,648	(271,836)	(240,054)
<b>TOTAL</b>	<b>\$ 2,256,691</b>	<b>\$ 2,521,784</b>	<b>\$ 2,008,716</b>	<b>\$ 2,109,147</b>
<b>USES</b>				
Personnel Costs	\$ 1,011,453	\$ 887,800	\$ 887,800	\$ 944,201
Operating Expenses	932,807	785,941	785,941	966,583
Capital Outlay	-	-	-	-
Transfer to General Fund	114,718	105,480	105,480	-
<b>TOTAL USES - EXPENSES</b>	<b>\$ 2,058,978</b>	<b>\$ 1,779,221</b>	<b>\$ 1,779,221</b>	<b>\$1,910,784</b>
<b>NET POSITION (Ending):</b>				
Net Investment in Capital Assets	469,549	558,133	469,549	469,549
Projected Unrestricted Net Position Ending	(271,836)	184,430	(240,054)	(271,186)
<b>TOTAL</b>	<b>\$ 2,256,691</b>	<b>\$ 2,521,784</b>	<b>\$ 2,008,716</b>	<b>\$ 2,109,147</b>

## Solid Waste Fund

Solid Waste operations are under the supervision of the Public Works Director. The Solid Waste Fund accounts for the cost of operating and maintaining collection and disposal services for Town residents and commercial businesses/properties. Solid waste collection and disposal services are provided by the Town for garbage, bulk trash and vegetation. The Town provides in-house collection and disposal of recyclable materials for residential 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.

With major declines in revenues during the COVID-19 pandemic, the Solid Waste fund's unrestricted fund balance dipped into the negative. Due to this issue, plus the impacts of on-going inflation issues, the FY 2023 budget does include an annual rate increase of 4% for both the Solid Waste Special Assessment and Commercial Solid Waste Collection Charges.

	<b>FY 2019 Actual</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Actual</b>	<b>FY 2022 Estimated</b>	<b>FY 2023 Target</b>
	<b>In Tons</b>				
In-House Solid Waste Collected	5,613	5,475	7,700	6,700	6,800

### FY2023 Budget Changes

To account for the operational and service needs of the Town's work environment, the existing Customer Service Representative position funded in prior years under the Solid Waste Fund is allocated in FY 2023 as follows:

- 1) General Fund/Finance Department (40%);
- 2) Water and Sewer Fund (20%);
- 3) Solid Waste Fund (20%);
- 4) Stormwater Fund (20%).

This allocation change is further detailed in each respective fund's Personnel Complement chart.

General Town administrative support provides services for Solid Waste operations such as: oversight, finance, payroll, human resources, benefits and pension management, and the provision of office space. The Solid Waste Fund would normally offset a portion of these costs with a service payment, but with the Fund having a negative unrestricted

fund balance no transfer is budgeted.

The Solid Waste fleet was reviewed for the replacement of each individual vehicle based on condition, suitability for service, current economy, repair history, actual utilization rate of each asset, and other applicable factors. A transfer to the Fleet Management Fund for future vehicle replacements is not fully budgeted. The fleet transfer of \$59,913 is short by \$47,703.

## 403 SOLID WASTE FUND SUMMARY

	FY 2021	FY 2022	FY 2022	FY 2023
	Actual	Adopted	Estimated	Adopted
<b>REVENUES</b>				
Service Revenues	\$ 1,595,030	\$ 1,810,503	\$ 1,810,503	\$ 1,878,652
Interest	699	500	500	1,000
Use of Net Position (Reserves)	-	-	-	31,132
<b>TOTAL REVENUES</b>	<b>\$ 1,595,729</b>	<b>\$ 1,811,003</b>	<b>\$ 1,811,003</b>	<b>\$ 1,910,784</b>
<b>EXPENSES</b>				
Personnel Costs	\$ 1,011,453	\$ 887,800	\$ 887,800	\$ 944,201
Operating Expenses	932,807	785,941	785,941	966,583
Capital Outlay	-	-	-	-
Transfer to General Fund	114,718	105,480	105,480	-
Contingency/Return to Reserve	-	31,782	31,782	-
<b>TOTAL EXPENSES</b>	<b>\$ 2,058,978</b>	<b>\$ 1,811,003</b>	<b>\$ 1,811,003</b>	<b>\$ 1,910,784</b>
<b>Net Results</b>	<b>\$ (463,249)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

### Significant Changes from FY 2022 Proposed Budget +/-

#### Personnel Services

Planned merit pay, salary and benefit adjustments	\$ 85,865
Customer Service Representative allocation to other funds	\$ (50,664)
Overtime needs increase	\$ 21,200

#### Operating Expenses

Tipping fees COLA from MDC	\$ 83,146
Recycling disposal fees	\$ (25,000)
Property & liability insurance increase	\$ 40,023
Equipment maintenance-containers cost increase	\$ 10,000
Vehicle maintenance - fleet replacement partial	\$ 59,913
Vehicle maintenance - fuel	\$ 18,480
Uniforms costs	\$ 2,830

#### Non-Operating Expenses

No transfer to General Fund for administrative charges	\$ (105,480)
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Position Title	Personnel Complement							
	FY 2022				FY 2023			
	Funded				Funded			
	Full	Part	Temp	FTEs	Full	Part	Temp	FTEs
	Time	Time	Temp	FTEs	Time	Time	Temp	FTEs
Public Works Director <sup>1</sup>	0.25			0.25	0.25			0.25
Operations Manager <sup>2</sup>	0.20			0.20	0.20			0.20
Solid Waste Supervisor	1			1	1			1
Solid Waste Operator	3			3	3			3
Refuse Collector <sup>3</sup>	7			7	7			7
Customer Service Representative <sup>1</sup>	1			1	0.20			0.20
<b>Total</b>	<b>12.45</b>	<b>0</b>	<b>0</b>	<b>12.45</b>	<b>11.65</b>	<b>0</b>	<b>0</b>	<b>11.65</b>

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

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

<sup>3</sup>During FY2022 a Maintenance Worker II position was reclassified to a Refuse Collector.

# 403 SOLID WASTE FUND

## REVENUES

		FY 2021	FY 2022	FY 2022	FY 2023
Line Item Prefix: 403-534-:		Actual	Adopted	Estimated	Adopted
325-2000	Special Assessments Solid Waste	\$ 350,982	\$ 350,283	\$ 350,283	\$ 363,979
343-3600	Lien Fees & Penalties	143	-	-	-
343-4000	Commercial Solid Waste Collection Charges	1,142,494	1,350,840	1,350,840	1,399,383
343-4100	Recycling Revenues	93,882	94,380	94,380	90,240
343-9001	Late Fees & Penalties	-	5,000	5,000	5,000
343-9002	Garbage Container Sales/Rentals	7,350	10,000	10,000	20,000
343-9004	Extra Vegetation	109	-	-	50
343-9010	Miscellaneous Revenues	70	-	-	-
<b>Total</b>	<b>Services Revenues</b>	<b>\$ 1,595,030</b>	<b>\$ 1,810,503</b>	<b>\$ 1,810,503</b>	<b>\$ 1,878,652</b>
389-1000	Interest Earnings	\$ 699	\$ 500	\$ 500	\$ 1,000
391-1000	Appropriated Net Assets	-	-	-	31,132
<b>Total</b>	<b>Miscellaneous Revenues</b>	<b>\$ 699</b>	<b>\$ 500</b>	<b>\$ 500</b>	<b>\$ 32,132</b>
<b>TOTAL</b>	<b>Solid Waste Fund Revenues</b>	<b>\$ 1,595,729</b>	<b>\$ 1,811,003</b>	<b>\$ 1,811,003</b>	<b>\$ 1,910,784</b>

# 403 SOLID WASTE FUND

## EXPENSES

Line Item Prefix: 403-4000-534:		FY 2021	FY 2022	FY 2022	FY 2023
		Actual	Adopted	Estimated	Adopted
Suffix	Object Description				
<b><u>Personnel Services</u></b>					
1210	Regular Salaries	\$ 516,847	\$ 536,639	\$ 536,639	\$ 567,183
1410	Overtime	59,618	38,800	38,800	60,000
1510	Special pay	10,958	13,500	13,500	12,500
2110	Payroll Taxes	43,721	45,135	45,135	49,074
2210	Retirement Contribution	70,322	62,692	62,692	62,151
2310/2315	Life & Health Insurance	130,034	148,067	148,067	142,802
2410	Workers Compensation	40,830	38,467	38,467	42,491
2610	Other Post Employment Benefits	7,983	4,500	4,500	8,000
9900	Pension Expense	131,140	-	-	-
<b>Total</b>	<b>Personnel Services</b>	<b>\$ 1,011,453</b>	<b>\$ 887,800</b>	<b>\$ 887,800</b>	<b>\$ 944,201</b>
<b><u>Operating Expenses</u></b>					
3112	Physical Examinations	\$ -	\$ -	\$ 825	\$ 400
3310	Utility Billing Charges	629	1,700	1,700	1,700
3410	Other Contractual Services	422,083	409,685	409,685	492,831
3420	Recycling Expense	73,407	118,000	112,300	93,000
4009	Car Allowance	1,046	1,050	1,050	1,050
4110	Telecommunications	560	750	750	750
4112	Mobile Phone Allowance	-	-	-	180
4111	Postage	1,655	1,500	1,500	1,500
4403	Equipment/Vehicle Leasing	22,742	12,750	12,750	5,800
4510	Property and Liability Insurance	48,850	58,728	57,903	98,751
4603	Equipment Maintenance	14,262	10,000	20,100	20,000
4612	Vehicle Maintenance - Usage	84,389	99,218	99,218	99,815
4613	Vehicle Maint - Fleet Replacement	107,616	-	-	59,913
4911	Other Current Charges	6,498	7,450	7,450	5,150
5110	Office Supplies	70	350	350	100
5214	Uniforms	13,231	15,950	11,550	18,780
5216	Vehicle Maintenance - Fuel	39,200	41,160	41,160	59,640
5290	Miscellaneous Operating Supplies	7,985	6,500	6,500	7,000
5410	Subscriptions and Memberships	-	400	400	223
5520	Conferences and Seminars	-	750	750	-
5901	Depreciation	88,584	-	-	-
<b>Total</b>	<b>Operating Expenses</b>	<b>\$ 932,807</b>	<b>\$ 785,941</b>	<b>\$ 785,941</b>	<b>\$ 966,583</b>
<b><u>Capital Outlay</u></b>					
<b>Total</b>	<b>Capital Outlay</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



# 403 SOLID WASTE FUND

## EXPENSES

Line Item Prefix: 403-4000-534:		FY 2021	FY 2022	FY 2022	FY 2023
		Actual	Adopted	Estimated	Adopted
Suffix	Object Description				
<b><u>Non-operating Expenses</u></b>					
581-9101	Transfer to General Fund	\$ 114,718	\$ 105,480	\$ 105,480	\$ -
9910	Reserve Replenishment	-	31,782	31,782	-
<b>Total</b>	<b>Non-operating Expenses</b>	<b>\$ 114,718</b>	<b>\$ 137,262</b>	<b>\$ 137,262</b>	<b>\$ -</b>
<b>Total</b>	<b>Solid Waste Fund Expenses</b>	<b>\$ 2,058,978</b>	<b>\$ 1,811,003</b>	<b>\$ 1,811,003</b>	<b>\$ 1,910,784</b>





## ***Stormwater Utility Trust Fund***

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

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



# 404 STORMWATER FUND

## FINANCIAL SUMMARY

	FY 2021 Actual	FY 2022 Adopted	FY 2022 Estimated	FY 2023 Adopted
<b><u>FUNDS AVAILABLE</u></b>				
Service Revenues	\$ 898,264	\$ 870,000	\$ 870,000	\$ 870,000
Interest	3,322	4,000	4,000	7,500
Intergovernmental Revenues	101,036	15,000	245,000	2,000,000
<b>TOTAL REVENUES</b>	<b>\$ 1,002,622</b>	<b>\$ 889,000</b>	<b>\$ 1,119,000</b>	<b>\$ 2,877,500</b>
<b>NET POSITION (Beginning):</b>				
Net Investment in Capital Assets	(550,774)	(550,774)	(377,382)	(377,382)
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	3,355,198	3,153,192	3,581,622	3,182,269
<b>TOTAL</b>	<b>\$ 4,154,186</b>	<b>\$ 3,838,558</b>	<b>\$ 4,670,380</b>	<b>\$ 6,029,527</b>
<b><u>USES</u></b>				
Personnel Costs	\$ 140,551	\$ 169,557	\$ 169,557	\$ 206,320
Operating Expenses	325,000	203,081	896,865	211,315
Capital Outlay	-	-	-	3,932,000
Debt Service Costs	102,839	410,787	410,787	410,787
Non-Operating Expenses	-	35,000	9,500	35,000
Transfer to Other Funds	34,416	31,644	31,644	35,820
<b>TOTAL USES - EXPENSES</b>	<b>\$ 602,806</b>	<b>\$ 850,069</b>	<b>\$ 1,518,353</b>	<b>\$ 4,831,242</b>
<b>NET POSITION (Ending):</b>				
Net Investment in Capital Assets	(377,382)	(550,774)	(377,382)	(377,382)
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)	3,581,622	3,192,123	3,182,269	1,228,527
<b>TOTAL</b>	<b>\$ 4,154,186</b>	<b>\$ 3,838,558</b>	<b>\$ 4,670,380</b>	<b>\$ 6,029,527</b>

## Stormwater Utility Fund

The Stormwater Utility Fund accounts for the cost of operating and maintaining the Town's stormwater drainage system in accordance with the Environmental Protection Agency National Pollutant Discharge Elimination System (NPDES) permit. The Stormwater Division operations are under the supervision of the Public Works Director. Stormwater services are provided by the Town with the aim of providing for the safe, efficient, and ecologically responsible removal and discharge of storm related water at an affordable cost.

Revenues are generated from a Stormwater Utility Fee collected through a separate line item on Town water bills. The Town adopted Resolution No. 2017-2467 in November 2017. The resolution's stormwater utility four-year rate structure was a solution to provide sufficient revenues to meet projected utility operations costs and debt service from FY 2018 through FY 2021. The FY 2023 budget does not include an annual rate increase for stormwater service revenue projections.

The monthly stormwater utility rates for FY 2023 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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FY2023 Budget Changes

To account for the operational and service needs of the Town's work environment, the existing Customer Service Representative position funded in prior years under the Solid Waste Fund is allocated in FY 2023 as follows:

- 1) General Fund/Finance Department (40%);
- 2) Water and Sewer Fund (20%);
- 3) Solid Waste Fund (20%);
- 4) Stormwater Fund (20%).

This allocation change is further detailed in each respective fund's Personnel Complement chart.

The Town employs one stormwater maintenance worker who provides recurring maintenance services. Twenty-five percent (25%) of the Public Works Director position, thirty percent (30%) of the Assistant Public Works Director position, and twenty (20%) for an Operations Manager and Customer Service Representative are also allocated to this fund. The Town contracts out

many of the stormwater related functions. These functions include planning, developing, testing, maintaining and improving the management of waters resulting from storm events. Vacuum truck services as well as increased frequency in the street sweeping program to maintain the stormwater infrastructure are funded.

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 \$35,820.

# 404 STORMWATER FUND

	FY 2021 Actual	FY 2022 Adopted	FY 2022 Estimated	FY 2023 Adopted
<b>REVENUES</b>				
Service Revenues	\$ 898,264	\$ 870,000	\$ 870,000	\$ 870,000
Interest	3,322	4,000	4,000	7,500
Intergovernmental Revenues	101,036	15,000	245,000	2,000,000
Use of Net Position (Fund Balance)	-	-	438,284	1,953,742
<b>TOTAL REVENUES</b>	<b>\$ 1,002,622</b>	<b>\$ 889,000</b>	<b>\$ 1,557,284</b>	<b>\$ 4,831,242</b>
<b>EXPENSES</b>				
Personnel Costs	\$ 140,551	\$ 169,557	\$ 169,557	\$ 206,320
Operating Expenses	325,000	203,081	896,865	211,315
Capital Outlay	-	-	-	3,932,000
Debt Service	102,839	410,787	410,787	410,787
Transfer to Other Funds	34,416	31,644	31,644	35,820
Contingency - Operating	-	35,000	9,500	35,000
Return to Reserves	-	38,931	38,931	-
<b>TOTAL EXPENSES</b>	<b>\$ 602,806</b>	<b>\$ 889,000</b>	<b>1,557,284</b>	<b>\$ 4,831,242</b>
<b>Net Results</b>	<b>\$ 399,816</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Significant Changes from FY 2022 Adopted Budget +/-

### Personnel Services

Planned merit pay, salary and benefit adjustments	\$ 24,097
Customer Service Representative - allocated 20%	\$ 12,666

### Operating Expenses

Electricity for stormwater pumps	\$ 3,134
Property & liability insurance	\$ (5,000)
FDOT Preventive maintenance on pumps	\$ 25,000
Curb replacements completed in FY2022	\$ (12,000)

### Capital Outlay

Spare pump	\$ 82,000
Abbott Avenue drainage project	\$ 3,850,000

Position Title	Personnel Complement							
	FY 2022 Funded				FY 2023 Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Public Works Director <sup>1</sup>	0.25			0.25	0.25			0.25
Assistant Public Works Director <sup>2</sup>	0.30			0.30	0.30			0.30
Operations Manager <sup>3</sup>	0.20			0.20	0.20			0.20
Maintenance Worker	1.00			1.00	1.00			1.00
Customer Service Representative <sup>4</sup>					0.20			0.20
<b>Total</b>	<b>1.75</b>	<b>0</b>	<b>0</b>	<b>1.75</b>	<b>1.95</b>	<b>0</b>	<b>0</b>	<b>1.95</b>

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

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

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

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



## 404 STORMWATER FUND

### REVENUES

		FY 2021	FY 2022	FY 2022	FY 2023
Line Item Prefix: 404-538-:		Actual	Adopted	Estimated	Adopted
<b><u>Intergovernmental Revenues</u></b>					
331-5040	Federal Grant - Treasury (ARPA)	\$ 101,036	\$ 15,000	\$ 137,500	\$ 1,000,000
334-3605	FL Dept of Environmental Protection	-	-	-	1,000,000
334-TBD	Florida DEO Rebuild Florida	-	-	107,500	-
<b>Total</b>	<b>Intergovernmental - Federal/State/County</b>	<b>\$ 101,036</b>	<b>\$ 15,000</b>	<b>\$ 245,000</b>	<b>\$ 2,000,000</b>
<b><u>Services Revenues</u></b>					
343-9110	Stormwater Utility Fees	\$ 898,264	\$ 870,000	\$ 870,000	\$ 870,000
<b>Total</b>	<b>Services Revenues</b>	<b>\$ 898,264</b>	<b>\$ 870,000</b>	<b>\$ 870,000</b>	<b>\$ 870,000</b>
<b><u>Miscellaneous Revenues</u></b>					
389-1000	Interest Earnings	\$ 3,322	\$ 4,000	\$ 4,000	\$ 7,500
391-1000	Appropriated Net Assets	-	-	438,284	1,953,742
<b>Total</b>	<b>Miscellaneous Revenues</b>	<b>\$ 3,322</b>	<b>\$ 4,000</b>	<b>\$ 442,284</b>	<b>\$ 1,961,242</b>
<b>TOTAL</b>	<b>Stormwater Fund Revenues</b>	<b>\$ 1,002,622</b>	<b>\$ 889,000</b>	<b>\$ 1,557,284</b>	<b>\$ 4,831,242</b>

# 404 STORMWATER FUND EXPENSES

Line Item Prefix: 404-5500-538-:		FY 2021	FY 2022	FY 2022	FY 2023
		Actual	Adopted	Estimated	Proposed
<b>Suffix</b>	<b>Object Description</b>				
<b><u>Personnel Services</u></b>					
1210	Regular Salaries	\$ 80,633	\$ 112,196	\$ 112,196	\$ 128,237
1410	Overtime	83	1,500	1,500	1,500
1510	Special pay	249	250	250	500
2110	Payroll Taxes	6,579	8,880	8,880	10,127
2210	Retirement Contribution	12,771	15,564	15,564	19,015
2310/2315	Life & Health Insurance	14,106	23,584	23,584	37,172
2410	Workers Compensation	1,395	7,583	7,583	8,469
2610	Other Post Employment Benefits	1,273	-	-	1,300
2210	Pension Expense	23,462	-	-	-
<b>Total</b>	<b>Personnel Services</b>	<b>\$ 140,551</b>	<b>\$ 169,557</b>	<b>\$ 169,557</b>	<b>\$ 206,320</b>
<b><u>Operating Expenses</u></b>					
3110	Professional Services	\$ 60,777	\$ 29,500	\$ 672,785	\$ 29,500
3310	Utility Billing Charges	-	1,000	1,000	1,000
4009	Car Allowance	2,121	2,130	2,130	2,130
4310	Electricity	31,681	31,337	31,337	34,471
4403	Equipment/Vehicle Leasing	15,161	14,000	14,000	14,000
4510	Property and Liability Insurance	-	5,000	5,000	-
4601	Maintenance Service/Repair Contracts	67,553	59,131	59,131	81,231
4603	Equipment Maintenance	16,811	43,683	88,682	43,683
4611	Miscellaneous Maintenance	-	15,000	20,500	3,000
5410	Subscriptions and Memberships	-	500	500	500
5520	Conferences and Seminars	-	900	900	900
5510	Educational & Training	500	900	900	900
5901	Depreciation	130,396	-	-	-
<b>Total</b>	<b>Operating Expenses</b>	<b>\$ 325,000</b>	<b>\$ 203,081</b>	<b>\$ 896,865</b>	<b>\$ 211,315</b>
<b><u>Capital Outlay</u></b>					
6310	Improvements other than Building	\$ -	\$ -	\$ -	\$ 3,850,000
6410	Machinery and Equipment	-	-	-	82,000
<b>Total</b>	<b>Capital Outlay</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,932,000</b>
<b><u>Debt Service</u></b>					
7110	Principal	\$ -	\$ 197,678	\$ 197,678	\$ 207,008
7115	Principal - SRF	-	117,181	117,181	119,382
7210	Interest	73,832	68,634	68,634	59,304
7215	Interest - SRF	29,007	27,294	27,294	25,093
<b>Total</b>	<b>Debt Service</b>	<b>\$ 102,839</b>	<b>\$ 410,787</b>	<b>\$ 410,787</b>	<b>\$ 410,787</b>

# 404 STORMWATER FUND EXPENSES

Line Item Prefix: 404-5500-538-:		FY 2021	FY 2022	FY 2022	FY 2023
		Actual	Adopted	Estimated	Proposed
<b><u>Non-operating Expenses</u></b>					
581-9101	Transfer to General Fund	\$ 34,416	\$ 31,644	\$ 31,644	\$ 35,820
9920	Contingency - Operating needs R&M	-	35,000	9,500	35,000
9910	Reserve Replenishment	-	38,931	38,931	-
<b>Total</b>	<b>Non-operating Expenses</b>	<b>\$ 34,416</b>	<b>\$ 105,575</b>	<b>\$ 80,075</b>	<b>\$ 70,820</b>
<b>Total</b>	<b>Stormwater Fund Expenses</b>	<b>\$ 602,806</b>	<b>\$ 889,000</b>	<b>\$ 1,557,284</b>	<b>\$ 4,831,242</b>

# FY 2023 New Capital Outlay Request

## FDOT Pump Repair (Spare)

Department	Division	Funding Source	Dept. Priority	Fiscal Impact
Public Works	Stormwater	Stormwater Fund	1	\$82,000

### Justification and Description

The Town operates both FDOT pump stations located at 94th Street and 88th Streets. As part of the construction agreement, the Town provides preventative maintenance while FDOT provided construction cost and assists with major repairs. During 2022, one of the pumps was damaged and needs to be repaired. A spare pump was installed to have the system operational, however, the Town does not have any working spare pumps in case of an emergency at these stations.

The Town will seek partial reimbursement of the cost from FDOT as a qualified major repair.

### Alternative/Adverse Impacts if not funded:

A spare pump is very important for the operation of the stormwater station system.


### Required Resources

Account Number	Title or Description of Request	Cost
404-5500-538-TBD	Pump Repairs	\$82,000

### Other Recurring Operating Costs

Account Number	Description	Cost

## Capital Improvement Project

<b>Project</b>	Abbott Avenue Drainage Improvement Project	
<b>Location</b>	Abbott Avenue between 91 Street and 92 Street	
<b>Priority</b>	HIGH	
<b>Department</b>	Public Works Department	
<b>Description/Justification</b>		
<p>Abbott Avenue drainage improvement project to mitigate flooding along Abbott Avenue in areas of critical flooding.</p> <p>Project includes:</p> <ul style="list-style-type: none"> <li>• upsizes existing DOT conveyance system along Harding Avenue</li> <li>• two new stormwater pump stations with three drainage wells along Abbott Avenue near 91<sup>st</sup> and 92<sup>nd</sup> Streets.</li> </ul> <p>The project will substantially alleviate flooding concerns on Abbott Avenue.</p>		

PROJECT COSTS	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Five Year Total	Prior Fiscal Years
Plans and Studies						\$ -	
Land/Site						-	
Engineering/Architecture	650,000					650,000	413,285
Construction	3,200,000					3,200,000	
Equipment						-	
Other						-	
<b>TOTAL COST</b>	\$ 3,850,000	\$ -	\$ -	\$ -	\$ -	\$ 3,850,000	\$ 413,285

FUNDING SOURCES	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Five Year Total	
Fund Balance	\$ 1,850,000	\$ (1,000,000)				\$ 850,000	\$ 413,285
FL Dept of Environmental Protection	1,000,000	1,000,000				2,000,000	
Federal Grant - Treasury (ARPA)	1,000,000					1,000,000	
<b>TOTAL</b>	\$ 3,850,000	\$ -	\$ -	\$ -	\$ -	\$ 3,850,000	\$ 413,285

ANNUAL OPERATING IMPACT	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Five Year Total	
Personnel						\$ -	
Operating		5,223	10,446	10,759	11,082	37,510	
Capital Outlay						-	
Other						-	
<b>TOTAL</b>	\$ -	\$ 5,223	\$ 10,446	\$ 10,759	\$ 11,082	\$ 37,510	





## ***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 2021	FY 2022	FY 2022	FY 2023
	Actual	Adopted	Estimated	Adopted
<b><u>FUNDS AVAILABLE</u></b>				
Charges for Services	\$ 850,935	\$ 763,044	\$ 763,044	\$ 938,365
Interest	1,010	1,000	1,000	1,000
Interfund Transfers In	-	16,000	16,000	202,000
<b>TOTAL REVENUES</b>	<b>\$ 851,945</b>	<b>\$ 780,044</b>	<b>\$ 780,044</b>	<b>\$ 1,141,365</b>
<b>Fund Balance Beginning</b>				
Invested in Capital Assets	504,410	504,410	556,875	556,875
Fund Balance Beginning	831,432	1,091,799	1,091,020	1,183,955
<b>TOTAL</b>	<b>\$ 2,187,787</b>	<b>\$ 2,376,253</b>	<b>\$ 2,427,939</b>	<b>\$ 2,882,195</b>
<b><u>APPROPRIATIONS</u></b>				
Personnel Costs	\$ 82,917	\$ 91,349	\$ 91,349	\$ 93,451
Operating Expenses	456,975	363,440	363,440	417,532
Capital Outlay	-	232,320	232,320	770,000
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 539,892</b>	<b>\$ 687,109</b>	<b>\$ 687,109</b>	<b>\$ 1,280,983</b>
<b>Fund Balance Ending</b>				
Invested in Capital Assets	556,875	504,410	556,875	556,875
Unrestricted	1,091,020	1,184,734	1,183,955	1,044,337
<b>TOTAL</b>	<b>\$ 2,187,787</b>	<b>\$ 2,376,253</b>	<b>\$ 2,427,939</b>	<b>\$ 2,882,195</b>

# 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 2023 revenues of \$938,365 are generated from fleet charges to Town departments and enterprises for cost recovery of a proportional share of fuel, usage, and a replacement cost of their assigned vehicles and their share to operate the fleet division as follows:

	<b>Fleet Replacement</b>	<b>Usage</b>	<b>Fuel</b>
General Fund	\$307,296	\$179,194	\$124,320
Tourist Resort Fund	10,572	4,431	1,344
Water & Sewer Fund	19,236	11,832	4,032
Municipal Parking Fund	30,168	21,868	4,704
Solid Waste Fund	59,913	99,815	59,640
Total	\$427,185	\$317,140	\$194,040

The following vehicle purchases are funded in FY 2023:

<u>Description</u>	<u>Department</u>	<u>Amount</u>
Police patrol vehicles - 6	Public Safety	\$348,000
Public Works pickups - 3	Public Works	\$165,000
Street Sweeper	Public Works	\$180,000
Work utility vehicle 4x4-New	Parks & Recreation	\$22,000
P&R pickup	Parks & Recreation	35,000
Work utility vehicle 4x4	Tourist Resort-Recreational	20,000
<b>Total</b>		<b>\$770,000</b>

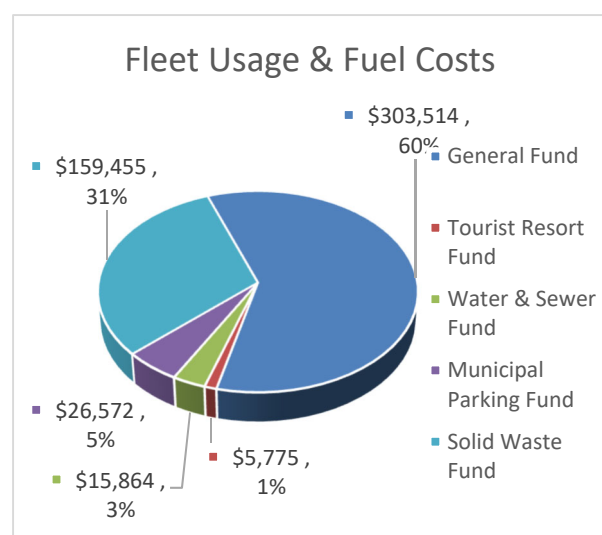
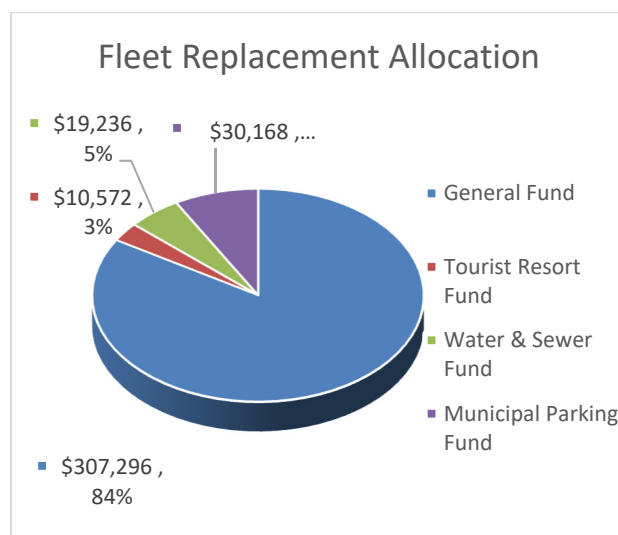
### Impact of Fleet Management on the Operating Budget

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 2023 for fleet replacement is \$427,185 and the impact to the operating budget of other funds is as follows: General Fund \$307,296, Tourist Resort Fund \$10,572, Water and Sewer Fund \$19,236, Municipal Parking Fund \$30,168 and Solid Waste Fund \$59,913.

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. A transfer to the Fleet Management Fund for future vehicle replacements is not fully budgeted. The fleet transfer of \$59,913 is short by \$47,703.

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 2023 is \$511,180, and the impact to the operating budget of other funds is as follows: General Fund \$303,514; Tourist Resort Fund \$5,775; Water and Sewer Fund \$15,864; Parking Fund \$26,572; and Solid Waste Fund \$159,455.



# 501 Fleet Management Fund

	FY 2021 Actual	FY 2022 Adopted	FY 2022 Estimated	FY 2023 Adopted
<b>REVENUES</b>				
Interfund Transfers	\$ -	\$ 16,000	\$ 16,000	\$ 202,000
Services Revenues	850,935	763,044	763,044	938,365
Interest	1,010	1,000	1,000	1,000
Use of Fund Balance	-	-	-	139,618
<b>TOTAL REVENUES</b>	<b>\$ 851,945</b>	<b>\$ 780,044</b>	<b>\$ 780,044</b>	<b>\$1,280,983</b>
<b>EXPENDITURES</b>				
Personnel Costs	\$ 82,917	\$ 91,349	\$ 91,349	\$ 93,451
Operating Expenses	456,975	363,440	363,440	417,532
Capital Outlay	-	232,320	232,320	770,000
Fleet Replacement Reserves	-	92,935	92,935	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 539,892</b>	<b>\$ 780,044</b>	<b>\$ 780,044</b>	<b>\$ 1,280,983</b>
<b>Net Results</b>	<b>\$ 312,053</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Significant Changes from FY 2022 Adopted Budget +/-

### Personnel Services

Planned merit pay, salary and benefit adjustments	\$ 2,102
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### Operating Expenses

Property & liability insurance increase	\$ 2,068
Vehicle maintenance costs increase	\$ 4,144
Estimated fuel costs increase	\$ 47,880

### Capital Outlay

Vehicle purchases net increase	\$ 537,680
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Personnel Complement								
Position Title	FY 2022				FY 2023			
	Funded				Funded			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Mechanic (Public Works)	1.00			1.00	1.00			1.00
<b>Total</b>	<b>1.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1.00</b>	<b>1.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1.00</b>

# FLEET MAINTENANCE (5000)

## 501 Fleet Management Fund

### REVENUES

Line Item Prefix: 501-539-:		FY 2021	FY 2022	FY 2022	FY 2023
		Actual	Adopted	Estimated	Adopted
341-2000	Fleet Charges - All Departments	\$ 850,935	\$ 763,044	\$ 763,044	\$ 938,365
<b>TOTAL</b>	<b>Services Revenues</b>	<b>\$ 850,935</b>	<b>\$ 763,044</b>	<b>\$ 763,044</b>	<b>\$ 938,365</b>
361-1000	Interest Earnings	\$ 1,010	\$ 1,000	\$ 1,000	\$ 1,000
<b>Total</b>	<b>Miscellaneous Revenues</b>	<b>\$ 1,010</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>
381-0100	Interfund Transfer from General Fund	\$ -	\$ -	\$ -	\$ 202,000
381-0800	Interfund Transfer from Tourist Resort Fund	\$ -	\$ 16,000	\$ 16,000	\$ -
392-0000	Use of Restricted Fund Balance	-	-	-	139,618
<b>Total</b>	<b>Other Funding Sources</b>	<b>\$ -</b>	<b>\$ 16,000</b>	<b>\$ 16,000</b>	<b>\$ 341,618</b>
<b>Total</b>	<b>Total Revenues</b>	<b>\$ 851,945</b>	<b>\$ 780,044</b>	<b>\$ 780,044</b>	<b>\$ 1,280,983</b>

# FLEET MAINTENANCE

## 501 Fleet Management Fund

### EXPENDITURES

Line Item Prefix: 501-5000-539:		FY 2021	FY 2022	FY 2022	FY 2023
		Actual	Adopted	Estimated	Adopted
Suffix	Object Description				
<b><u>Personnel Services</u></b>					
1210	Regular Salaries	\$ 49,939	\$ 50,637	\$ 50,637	\$ 53,169
1410	Overtime	385	2,000	2,000	2,000
1510	Special pay	1,245	1,500	1,500	1,800
2110	Payroll Taxes	3,981	4,234	4,234	4,450
2210	Retirement Contribution	6,648	8,267	8,267	7,952
2310/2315	Life & Health Insurance	18,976	22,499	22,499	21,801
2410	Workers Compensation	1,743	2,212	2,212	2,279
<b>Total Personnel Services</b>		<b>\$ 82,917</b>	<b>\$ 91,349</b>	<b>\$ 91,349</b>	<b>\$ 93,451</b>
<b><u>Operating Expenses</u></b>					
4112	Mobile Phone/Tool Allowance	\$ 897	\$ 1,200	\$ 1,200	\$ 1,200
4510	Property and Liability Insurance	63,900	70,424	65,024	72,492
4612	Vehicle Maintenance	116,521	145,656	151,056	149,800
5216	Fuel	138,914	146,160	146,160	194,040
5901	Depreciation	136,743	-	-	-
<b>Total</b>	<b>Operating Expenses</b>	<b>\$ 456,975</b>	<b>\$ 363,440</b>	<b>\$ 363,440</b>	<b>\$ 417,532</b>
<b><u>Capital Outlay</u></b>					
6410	Machinery and Equipment	\$ -	\$ 232,320	\$ 232,320	\$ 770,000
<b>Total</b>	<b>Capital Outlay</b>	<b>\$ -</b>	<b>\$ 232,320</b>	<b>\$ 232,320</b>	<b>\$ 770,000</b>
<b><u>Non-operating Expenses</u></b>					
9999	Fleet Replacement Reserves	\$ -	\$ 92,935	\$ 92,935	\$ -
<b>Total</b>	<b>Non-operating Expenses</b>	<b>\$ -</b>	<b>\$ 92,935</b>	<b>\$ 92,935</b>	<b>\$ -</b>
<b>Total</b>	<b>Fleet Maintenance Fund Expenditures</b>	<b>\$ 539,892</b>	<b>\$ 780,044</b>	<b>\$ 780,044</b>	<b>\$ 1,280,983</b>

# FY 2023 New Capital Outlay Request

## Replacement of Police Vehicles

Department	Division	Funding Source	Dept. Priority	Fiscal Impact
Public Safety	Police	General Fund	1	\$348,000

### Justification and Description

Six (6) Police Vehicles to enable the police department to replace its aging fleet and reduce incurred maintenance costs. The vehicles to be replaced exceed seven model years old and have excessive repair / 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 six (6) vehicles is approximately \$348,000 (\$58,000 per vehicle). The estimated cost includes an extended bumper-to-bumper warranty for five years or 75,000 miles, whichever comes first. As a part of the increase, the new vehicles will have Motorola radios installed to replace the Harris radios, which are end of life and replacement parts are no longer made for the current systems.

### Alternative/Adverse Impacts if not funded:

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

### Required Resources

Account Number	Title or Description of Request	Cost
501-5000-539-64-10	Capital Outlay - Machinery & Equipment	\$348,000

### Other Recurring Operating Costs

Account Number	Description	Cost

# FY 2023 New Capital Outlay Request

## Replacement of Public Works Department Vehicles

Department	Division	Funding Source	Dept. Priority	Fiscal Impact
Public Works	Public Works / Utilities		High	\$165,000

### Justification and Description

Three new pick up trucks purchased under the Florida Sheriffs Association Cooperative Purchasing Program to replace three Public Works vehicles.

Replacement of the following Public Works vehicles:

- 2006 Ford F150
- 2003 Chevrolet Silverado 2500
- 2006 Dodge Charger

Estimated cost includes installation of a lift gates and Town branded wrapping.

The vehicles are past their respective depreciation schedules. Though operable, the vehicles have many deficiencies that constrict daily operations. Examples of deficiencies include, damaged lift gates that impose safety hazard, continual mechanical work and unreliability.

### Alternative/Adverse Impacts if not funded:

The vehicles will eventually breakdown and automotive maintenance cost invested into a fully depreciated vehicle is not cost effective.

### Required Resources

Account Number	Title or Description of Request	Cost
501-5000-539-64-10	Capital Outlay - Machinery & Equipment	\$165,000

### Other Recurring Operating Costs

Account Number	Description	Cost



# FY 2023 New Capital Outlay Request

## Town Street Sweeper

Department	Division	Funding Source	Dept. Priority	Fiscal Impact
Public Works	Public Works/ Utilities	General/ Fleet Management Fund	2	\$200,000

### Justification and Description

The Town of Surfside currently performs street sweeping services through a third party contracted vendor. Services are rendered once weekly. Due to conditions of streets, obstacles with vehicles parked during service visits and recurrence of rain events, the Town is seeking to perform in-house street sweeping operations. In-house street sweeping operations will increase frequency of service, provide better litter control and effective stormwater management practices that will be used to assist with CRS rating score.

### Alternative/Adverse Impacts if not funded:

The current service is sustainable but may not be the most efficient for the Town's needs. In-house service will help gain more points towards CRS rating.

### Required Resources

Account Number	Title or Description of Request	Cost
501-5000-539-64-10	Capital Outlay-Machinery & Equipment	\$180,000

### Other Recurring Operating Costs

Account Number	Description	Cost
102-8000-539-49-11	Miscellaneous Expense-Disposal Cost	\$20,000

# FY 2023 New Capital Outlay Request

## 4X4 Work Utility Vehicle

Department	Division	Funding Source	Dept. Priority	Fiscal Impact
Parks and Recreation	Parks & Recreation	Fleet Mgmt. Fund	2	\$22,000

### Justification and Description

Work utility vehicle for the Parks and Recreation Department. Staff will use the new vehicle for the following:

- Transport equipment for events and activities
- Easier access to Town parks for maintenance
- Emergency accessibility

### Alternative/Adverse Impacts if not funded:

### Required Resources

Account Number	Description	Cost
501-5000-539-64-10	Capital Outlay - Machinery & Equipment	\$22,000

### Other Recurring Operating Costs

Account Number		Cost

# FY 2023 New Capital Outlay Request

## Replacement of P&R Utility Truck

Department	Division	Funding Source	Dept. Priority	Fiscal Impact
Parks and Recreation		Fleet Maintenance Fund	2	\$35,000

### Justification and Description

One new pick up truck to replace the 11-year-old F-150 Parks & Recreation truck. The truck is used to service operations, maintenance and trash pickup at Hawtorne Tot Lot Park, 96th St. Park, Tennis Center, Dog Park, and daily maintenance of doggie statons. The current truck needs constant repairs and this constricts daily operations.

### Alternative/Adverse Impacts if not funded:

Parks and Recreation Department will continue to utilize 2012 truck and pay for costly yearly repairs and suffer down time causing needless operational issues.

### Required Resources

Account Number	Title or Description of Request	Cost
501-5000-539-64-10	Capital Outlay - Machinery & Equipment	\$35,000

### Other Recurring Operating Costs

Account Number	Description	Cost

# FY 2023 New Capital Outlay Request

## 4X4 Work Utility Vehicle

Department	Division	Funding Source	Dept. Priority	Fiscal Impact
Parks and Recreation	Aquatics	Fleet Mgmt. Fund	2	\$20,000

### Justification and Description

Replacement of a work utility vehicle. The vehicle is used by Community Center staff for emergency response at the beach and to transport equipment for activities and events.

### Alternative/Adverse Impacts if not funded:

### Required Resources

Account Number	Description	Cost
501-5000-539-64-10	Machinery & Equipment - Vehicle	\$20,000
Other Recurring Operating Costs		
Account Number		Cost



## ***Appendix***

This final section of the budget document provides supplemental information.

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



## **Financial policies**

The Town of Surfside has adopted a separate Five-Year Financial Forecast document that provides a high-level evaluation of the Town's financial future. It serves as a baseline forecast against which the effects of certain policy and funding decisions may be compared. The principal financial policy issues include fund balance reserves, the property tax millage rate, maintaining the Town's infrastructure, and funding for capital projects.

The Town's financial policy looks beyond annual revenues and expenditures to policies promoting the sustainability of Town services and rate structure, property values and capital needs, with the focus of will current policies be financially sustainable over the next five years and beyond. The policy recommends a millage rate stabilization reserve that would allow for the smoothing of future years incomes to be placed in 1) budget stabilization reserve, 2) a capital reserve, and 3) a hurricane/disaster recovery reserve.

To achieve and maintain a resilient financial position, long-term financial planning is critical as is related to: debt, reserves, ad valorem tax revenue goals, residential/commercial property tax distribution and diversification of alternative revenue sources. Institutionalizing long-term financial planning provides a number of advantages, including:

- Helps prioritize services
- Involves and focuses employees
- Decentralizes budget responsibilities and holds department heads accountable
- Stabilizes services and service levels which can be consistently funded
- Encourages consensus from stake holders
- Plays a role in optimizing public investments
- Aids in avoiding potential emergencies / unanticipated challenges

The Town's Financial Forecast is important given the potential for changes in elected and appointed officials, policy direction, intergovernmental relationships, and a variety of other influences.

## **Resiliency Reserve Policy**

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

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

## **Reserves policy**

The Town's Financial Forecast recommends a fund balance/reserve funds policy for adoption by the Town Commission. The reserve policy establishes an appropriate level of reserves for the Town to target and maintain in the General Fund, Tourist Resort Fund and the Enterprise Funds. The Town formally adopted a fund balance policy on June 14, 2022. The fund balance policy establishes an appropriate level of reserves for the Town to target and maintain in the funds, primarily the General Fund.

### **General Fund**

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

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

### **Tourist Resort Fund**

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

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

### **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 2023.

### **Balancing the Budget**

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

### **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:

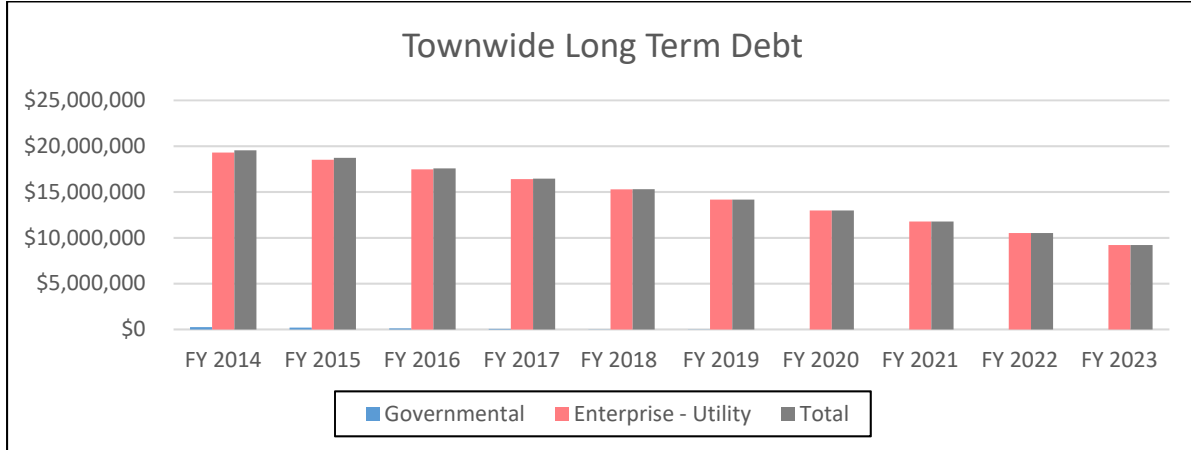
- Bonds issued by the Town of Surfside may or may not be limited. Section 93 of the Town Charter specifies the following:
  - The total amount of general obligation bonds of the Town of Surfside outstanding in any one fiscal year shall not exceed fifteen percent of the assessed value of the taxable property 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, 2022, the Town of Surfside will have \$10,511,968 of debt outstanding.

Debt issuance in fiscal year 2023:

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, 2022 is \$5,025,752. FY 2023 debt service which is comprised of accrued interest and principal payments is \$1,065,249.

Principal amount outstanding at September 30, 2022	\$ 5,025,752
Less: Principal payments	(828,033)
Principal amount outstanding at September 30, 2023	\$ 4,197,719

**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, 2022 is \$5,486,216. FY 2023 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, 2022	\$	5,486,216
Less: Principal payments		(477,531)
Principal amount outstanding at September 30, 2023	\$	5,008,685

**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 2023	\$ -	\$ -	\$ 1,065,249	\$ 577,901	\$ -	\$ 1,643,150
FY 2024	-	-	1,065,249	577,901	-	1,643,150
FY 2025	-	-	1,065,249	577,901	-	1,643,150
FY 2026	-	-	2,536,903	577,901	-	3,114,804
FY 2027	-	-	-	577,901	-	577,901
FY 2028-32	-	-	-	2,889,505	-	2,889,505
FY 2033	-	-	-	288,951	-	288,951
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,732,650</b>	<b>\$ 6,067,961</b>	<b>\$ -</b>	<b>\$ 11,800,611</b>

## DEBT MANAGEMENT

### ENTERPRISE DEBT SERVICE REQUIREMENTS TO MATURITY

#### Utility System Revenue Bonds Series 2011

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>	<b>Outstanding</b>
FY 2023	828,033	237,216	1,065,249	4,197,719
FY 2024	867,116	198,133	1,065,249	3,330,603
FY 2025	908,043	157,206	1,065,249	2,422,560
FY 2026	2,422,560	114,343	2,536,903	-
<b><u>TOTAL</u></b>	<b><u>\$ 5,025,752</u></b>	<b><u>\$ 706,898</u></b>	<b><u>\$ 5,732,650</u></b>	

#### State Revolving Loan Fund

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>	<b>Outstanding</b>
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	504,955	72,946	577,901	3,521,584
FY 2027	514,442	63,459	577,901	3,007,142
FY 2028-32	2,720,867	168,638	2,889,505	286,275
FY 2033	286,275	2,676	288,951	-
<b><u>TOTAL</u></b>	<b><u>\$ 5,486,216</u></b>	<b><u>\$ 581,745</u></b>	<b><u>\$ 6,067,961</u></b>	

**RESOLUTION NO. 2022- 2921**

**A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF SURFSIDE, FLORIDA, ADOPTING THE FINAL MILLAGE RATE FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2022 AND ENDING SEPTEMBER 30, 2023; ANNOUNCING THE ADOPTED FINAL MILLAGE RATE OF 4.2000 MILLS WHICH IS GREATER THAN THE ROLLED BACK RATE OF 3.7102 MILLS COMPUTED PURSUANT TO STATE LAW BY 13.20%; 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 2022, which includes all real property within the Town; and

**WHEREAS**, on September 13, 2022, the Town Commission held its first budget public hearing and adopted Resolution No. 2022-2912 setting the proposed millage rate at 4.2000 mills for the fiscal year commencing October 1, 2022; 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 2023 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, 2022 and ending September 30, 2023 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 3.7102 mills computed pursuant to

Section 200.065, Florida Statutes by 13.20%, which is the percentage increase in property taxes.

**Section 4. Effective Date.** That this Resolution shall become effective immediately upon adoption.

**PASSED AND ADOPTED** on this 28<sup>th</sup> day of September, 2022.

Motion By:  Vice Mayor Rose


Second By:  Commissioner Meischeid

**FINAL VOTE ON ADOPTION:**


Commissioner Fred Landsman	<u>Yes</u>
Commissioner Marianne Meischeid	<u>Yes</u>
Commissioner Nelly Velasquez	<u>Yes</u>
Vice Mayor Jeff Rose	<u>Yes</u>
Mayor Shlomo Danzinger	<u>Yes</u>

  
 \_\_\_\_\_  
 Shlomo Danzinger, 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. 2022- 2922**

**A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF SURFSIDE, FLORIDA, ADOPTING A FINAL BUDGET FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2022 AND ENDING SEPTEMBER 30, 2023; 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 2022, which includes all real property within the Town; and

**WHEREAS**, on September 13, 2022, the Town Commission adopted Resolution No. 2022-2912 determining the proposed millage rate for the Fiscal Year 2023 and further adopted Resolution No. 2022-2913 adopting a tentative budget for the Fiscal Year 2023; and

**WHEREAS**, the Town Manager has submitted to the Town Commission a final budget and an explanatory budget message for Fiscal Year 2023 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 2023 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, 2022 and ending September 30, 2023 is hereby approved and adopted as incorporated herein ("Budget"). The Budget Summary is attached hereto as Exhibit "A."



**Section 3. Authorizing Expenditure of Budgeted Funds.** Funds appropriated in the Budget may be expended by and with the approval of the Town Manager and/or the Town Commission in accordance with the provisions of the Town Charter, Town Code and applicable laws. Town funds shall be expended in accordance with the appropriations provided in the Budget adopted herein and shall constitute an appropriation of the amounts specified therein. Supplemental appropriations or the reduction of appropriations, if any, shall be made in accordance with the Town Charter, Town Code and applicable laws. Encumbrances (transactions that reserve funding for contracted purchases of goods or services made in the prior fiscal year) are 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. Effective Date.** This Resolution shall become effective immediately upon adoption.

**PASSED AND ADOPTED** on this 28th day of September, 2022.

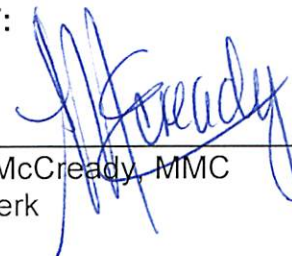
Motion By: Vice Mayor Rose

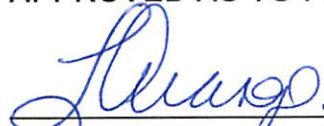
Second By: Commissioner Meisheid

**FINAL VOTE ON ADOPTION:**

Commissioner Fred Landsman	<u>Yes</u>
Commissioner Marianne Meisheid	<u>Yes</u>
Commissioner Nelly Velasquez	<u>Yes</u>
Vice Mayor Jeff Rose	<u>Yes</u>
Mayor Shlomo Danzinger	<u>Yes</u>

  
\_\_\_\_\_  
Shlomo Danzinger, Mayor

**ATTEST:**  
  
\_\_\_\_\_  
Sandra McCready, MMC  
Town Clerk

**APPROVED AS TO FORM AND LEGAL SUFFICIENCY:**  
  
\_\_\_\_\_  
Weiss Serota Hellman Cole & Bierman, P.L.  
Town Attorney

**EXHIBIT "A"**

**BUDGET SUMMARY**

<b>BUDGET SUMMARY</b>						
<b>TOWN OF SURFSIDE, FLORIDA</b>						
<b>FISCAL YEAR 2022 - 2023</b>						
<b>THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE TOWN OF SURFSIDE, FLORIDA, ARE 10.9% MORE THAN LAST YEAR'S TOTAL ADOPTED OPERATING EXPENDITURES.</b>						
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
<b>ESTIMATED REVENUES</b>						
TAXES:	Millage per \$1,000					
Ad Valorem Taxes	4.2000	\$ 14,567,684	\$ -	\$ -	\$ -	\$ 14,567,684
Ad Valorem Taxes	0.0000 (voted debt)	-	-	-	-	-
Franchise /Utility Taxes		1,496,166	-	-	-	1,496,166
Sales & Use Taxes		96,603	5,003,912	-	-	5,100,515
Licenses/Permits		5,000	476,600	-	-	481,600
Intergovernmental		658,390	337,376	250,000	2,758,196	4,003,962
Charges for Services		513,600	-	-	8,384,791	9,836,756
Fines & Forfeitures		225,000	-	-	-	225,000
Miscellaneous Revenues		285,500	11,250	6,500	18,500	322,750
Capital Contributions/Developer Contributions		-	-	-	90,900	90,900
<b>TOTAL SOURCES</b>		<b>\$ 17,847,943</b>	<b>\$ 5,829,138</b>	<b>\$ 256,500</b>	<b>\$ 11,252,387</b>	<b>\$ 36,125,333</b>
Interfund Transfers - In		375,069	-	534,500	-	202,000
Fund Balance/Reserves/Net Position		14,436,651	7,135,814	1,236,419	5,953,222	1,183,955
<b>TOTAL REVENUES, TRANSFERS &amp; BALANCES</b>		<b>\$ 32,659,663</b>	<b>\$ 12,964,952</b>	<b>\$ 2,027,419</b>	<b>\$ 17,205,609</b>	<b>\$ 2,325,320</b>
<b>EXPENDITURES/EXPENSES</b>						
General Government		\$ 5,280,703	\$ -	\$ 95,000	\$ -	\$ 5,375,703
Building Services		-	1,046,511	-	-	1,046,511
Public Safety		7,502,500	48,400	-	-	7,550,900
Streets		149,057	-	-	-	149,057
Recreation, Culture, and Tourism		620,434	6,651,455	117,500	-	7,389,389
Physical Environment		1,562,228	-	1,122,000	9,864,711	12,548,939
Municipal Transportation		-	276,000	-	1,476,144	1,752,144
Debt Service		-	-	-	1,643,150	1,643,150
Internal Services		-	-	-	-	1,280,983
<b>TOTAL EXPENDITURES/EXPENSES</b>		<b>\$ 15,114,922</b>	<b>\$ 8,022,366</b>	<b>\$ 1,334,500</b>	<b>\$ 12,984,005</b>	<b>\$ 38,736,776</b>
Interfund Transfers - Out		736,500	219,849	-	155,220	1,111,569
Fund Balance/Reserves/Net Position		16,808,241	4,722,737	692,919	4,066,384	1,044,337
<b>TOTAL APPROPRIATED EXPENDITURES, TRANSFERS, RESERVES &amp; BALANCES</b>		<b>\$ 32,659,663</b>	<b>\$ 12,964,952</b>	<b>\$ 2,027,419</b>	<b>\$ 17,205,609</b>	<b>\$ 2,325,320</b>
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.

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

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

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

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

**ARPA:** This acronym stands for the American Rescue Plan Act of 2021 which provides federal relief funds to address the continued impact of COVID-19 on the economy, public health, state and local governments, individuals and businesses.

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

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

# GLOSSARY

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

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

**Balanced Budget:** A budget in which estimated revenues, including balances brought forward from prior fiscal years, are equal to total appropriations for expenditures and reserves.

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

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

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

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

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

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

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

**Capital Assets:** Assets with an initial, individual cost of \$5,000 or more and an estimated useful life in excess of one year, except for infrastructure and intangible assets for which the Town utilizes a \$25,000 threshold.

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

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

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

# GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

# GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

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



# GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

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

# GLOSSARY

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

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

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

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

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

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

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

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

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

**Prior-year Encumbrances:** Obligations from previous fiscal years in the form of purchase orders, contracts or salary commitments which are chargeable to an appropriation, and for which a part of the appropriation is reserved. They cease to be encumbrances when the obligations are paid or otherwise terminated.

**Program:** A group of related activities performed by one or more organizational units for the purpose of accomplishing a function for which the government is responsible.

**Program Based Budget:** A method of budgeting whereby the services provided to the residents are broken down in identifiable service programs or performance units. A unit can be a department, a division, or a workgroup. Each program has an identifiable service or output and objectives to effectively provide the service. The effectiveness and efficiency of providing the service by the program is measured by performance indicators.

**Proprietary funds:** Funds that focus on the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. There are two different types of proprietary funds: enterprise funds and internal service funds.

# GLOSSARY

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.

**Revenue Bond:** This type of bond is backed only by revenues, which come from a specific enterprise or project, such as a water/sewer/stormwater system or a parking program.

**Roll-back Rate:** The tax rate which when applied to the current year's adjusted taxable value, generates the same ad valorem tax revenue as the prior year.

**Senate Bill 115:** Passed by Florida legislature restricting local ability to raise rates beyond the restraints of Amendment 1 by requiring that roll-back rates be established on what the taxable valuation would have been had Amendment 1 not passed.

**Service Lease:** A lease under which the lessor maintains and services the asset. Leasing vehicles for the Police Department would be an example.

**SLFRF:** This acronym stands for State and Local Fiscal Recovery Funds provided to state and local government under the American Rescue Plan Act of 2021.

**Taxable Valuation:** This is the amount determined by the Property Appraiser after any discounts and/or exemptions have been applied to the assessed valuation. This reduced figure is the one against which governments may levy a tax.

**Taxes:** Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments or permitting fees.

**Temporary Positions:** An employee who fills a temporary or short-term position. Such employees provide contingency staffing for government operations during peak workloads, or to address temporary staffing needs. Temporary employees are paid on a per-hour basis, and do not receive benefits.

**TRIM:** This acronym stands for Truth in millage (Section 200.065, Florida Statute). It is often associated with the TRIM notice (or preliminary tax bill) which arrives prior to the final determination of taxation rates.

# GLOSSARY

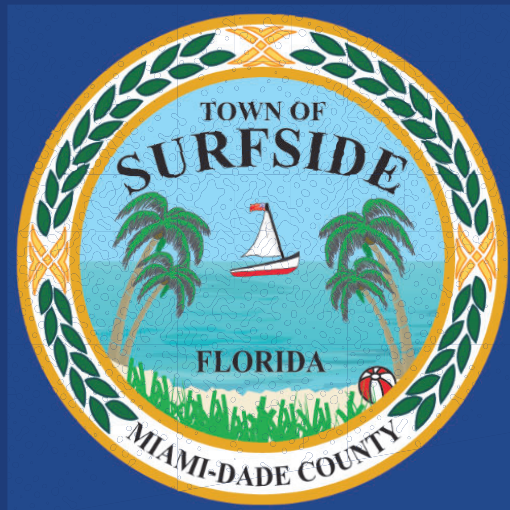
**Unencumbered Balance:** The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purposes.

**Unreserved Fund Balance:** The portion of a fund's balance that is not restricted for a specific purpose (such as payment of encumbrances or a hurricane recovery fund) and is available for general appropriation.

**User Charges:** The payment of a fee for direct receipt of a public service by the party who benefits from the service.

**Utility Taxes:** Municipal charges on consumers of various utilities such as electricity, gas, water, telecommunications.





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