



## Town of Surfside Commission Communication

**Date:** September 23, 2014

**Subject:** Budget for Fiscal Year 2014/2015

**Background:** Each municipality within the State of Florida is required by State Statute to adopt a balanced budget through a statutorily prescribed deadline and Truth in Millage (TRIM) process which requires two public hearings in advance of the effective date of the budget on October 1, 2014. At the first public hearing on September 9, 2014, the Town Commission adopted a tentative millage rate of 5.0293.

**Analysis:** The Town of Surfside's budget process began in May, 2014, and included one budget workshop held on May 22, 2014, and two special meetings held on July 16, 2014 and July 22, 2014. On July 16, 2014, the Town Commission set the proposed Operating Millage rate of not to exceed 5.2000 mills at the Special Commission Meeting.

Attachment A is a summary of budget reduction items from the proposed budget including the Commission action on the Proposed Budget Modifications. This summary reflects the results from the first public hearing on the budget of lowering the proposed millage rate from 5.2000 to 5.0293, a reduction in property tax revenues of \$256,927.

The Budget Summary (Attachment B) includes the property tax millage rate of 5.0293 and includes the use of \$495,314 from General Fund reserves to balance the budget.

**General Fund:** The Town of Surfside received a significant increase in total property value from last year of \$192,804,757, an increase of 16.85% for a total Certified Taxable Value of \$1,336,876,007 on July 1, 2014 compared to \$1,144,071,250 on July 1, 2013. This property tax increase generates \$695,528 of additional Ad Valorem Tax revenues that are needed to offset the reduction of \$2,167,000 in building permit revenues and the use of General Fund Reserves as anticipated when last years' budget was developed. Other increases in revenues include \$668,791 for Resort Tax, \$41,000 from Utility Taxes and \$37,891 from State revenues.

**Capital Project Fund:** The Capital Project Fund includes funding of \$100,000 for the first phase of financing a new Enterprise Resource Planning (ERP) system to replace the existing computer software and also includes \$988,890 including grant funds for seawall replacement.

**Enterprise Funds:** The Enterprise Funds include the Parking, Solid Waste Collection, Water and Sewer and Stormwater Funds. The Solid Waste commercial rates are recommended to be adjusted based on an independent study to a new rate structure that matches the amount of solid waste being collected. The revenues from the new commercial rate structure are included in the 2014-15 Budget. The current water and sewer rates will be analyzed by an independent consultant to ensure sufficient revenues are received in the 2014-15 Fiscal Year through a rate increase to meet operating and debt service ratio coverage.

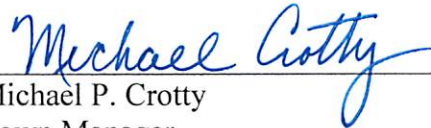
The State of Florida Truth in Millage (TRIM) requires that a Notice of Proposed Tax Increase (Attachment C) be advertised in the newspaper after the first Public Budget Hearing when the tentative tax millage rate is greater than the rolled-back rate. TRIM also requires the Budget Summary (Attachment B) be advertised in the newspaper on the same page.

**Recommendation:** It is recommended that the attached resolution adopting a final millage rate and a resolution adopting the annual budget for Fiscal Year 2014/2015 be approved.



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Donald G. Nelson  
Finance Director



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Michael P. Crotty  
Town Manager

**Proposed Budget FY 2014/2015**  
**Budget Reductions After First Public Hearing of September 9, 2014**

**General Fund**

**Revenue Adjustments**

001-0000-314-1000	Electric Utility Tax	\$11,000
001-0000-315-1000	Telecommunications Simplification Tax	-\$13,000
001-0000-323-1000	Electric Franchise Tax	\$11,000
001-0000-335-1200	State Revenue Sharing State Estimate Revision	\$4,054
001-0000-369-9050	Bike Sharing Revenue	\$4,000
001-0000-347-2004	Community Center Facility Rentals	\$1,000
001-0000-369-9009	Blue Prints	\$1,000
<b>Total</b>		<u>\$19,054</u>

**Expenditure Reductions**

Department	Description	Fund	Amount
	<u>Reduction from No Step Two Increases</u>		
Executive	Gross Wages Human Resources Director No Second Step	001	(\$8,999)
	Fica/Medicare Human Resources Director No Second Step	001	(\$688)
	Gross Wages Code Compliance Director No Second Step	001	(\$3,939)
	Fica/Medicare Code Compliance Director No Second Step	001	(\$301)
Town Clerk	Gross Wages Town Clerk No Second Step	001	(\$3,977)
	Fica/Medicare Town Clerk No Second Step	001	(\$304)
Parks & Recreation	Gross Wages P&R Director No Second Step	001	(\$9,160)
	Fica/Medicare P&R Director No Second Step	001	(\$700)
Tourism TEDACS	Gross Wages Tourism Director No Second Step	001	(\$6,794)
	Fica/Medicare Tourism Director No Second Step	001	(\$520)
<b>Total</b>			<u>(\$35,382) ●</u>

Other Reductions

Legislative	None		
Town Attorney	Professional Services	001	(\$10,000)
Executive	Other Current Charges	001	(\$5,000)
Finance	Legal Advertisement	001	(\$1,000)
	Miscellaneous Operating Supplies	001	(\$1,000)
Town Clerk	Reduction in part-time clerks	001	(\$15,000)
Building Services	Other Salaries - Part-time Inspectors	001	(\$20,000)
	Vehicle Maintenance	001	(\$5,000)
	Subscriptions	001	(\$2,000)
	Conferences & Seminars	001	(\$2,000)
Public Safety	Police Officers - Police Officer -1	001	(\$56,000) ●
	Red Light Camera Certified Mail - reduction in number of summons	001	(\$10,000)
	Miscellaneous Operating Supplies	001	(\$4,000)
Public Works	Grounds Maintenance - Lukes Landscaping	001	(\$30,000)
	Miscellaneous Maintenance - Adj to Downtown & 95th Street		
	Pressure Wash	001	(\$10,000)
Parks & Recreation	Maintenance Service/Repair Contracts	001	(\$10,000)
	Grounds Maintenance - Lukes Landscaping	001	(\$11,000)
Tourism TEDACS	Gross Wages less than originally proposed	001	(\$3,849)
	FICA/Medicare less than originally proposed	001	(\$294)
Non-Departmental	Unemployment Compensation	001	(\$4,000)
Non-Departmental	Postage	001	(\$2,348)
<b>Total</b>			<u>(\$202,491)</u>

(\$256,927)

**BUDGET SUMMARY  
TOWN OF SURFSIDE, FLORIDA  
FISCAL YEAR 2014 - 2015**

THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE TOWN OF SURFSIDE, FLORIDA ARE 0.4%  
MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES

General Fund      5.0293

Voted Debt        0.0000

	GENERAL FUND	CAPITAL PROJECTS FUND	TOURIST RESORT FUND	POLICE FORFEITURE FUND	MUN. TRANS. FUND	WATER & SEWER FUND	MUN. PARKING FUND	SOLID WASTE FUND	STORM WATER FUND	TOTAL ALL FUNDS BUDGET
<b>ESTIMATED REVENUES:</b>										
<b>TAXES:</b>	Millage per \$1,000									
Ad Valorem Taxes	5.0293	6,387,373	0	0	0	0	0	0	0	6,387,373
Ad Valorem Taxes	0.0000 (voted debt)		0	0	0	0	0	0	0	0
Franchise /Utility Taxes		1,291,725	0	0	0	0	0	0	0	1,291,725
Sales & Use Taxes		1,259,275	0	595,000	0	0	0	0	0	1,854,275
Licenses/Permits		551,500	0	0	0	0	0	0	0	551,500
Intergovernmental		574,504	494,445	0	0	197,000	0	0	0	1,265,949
Charges for Services		402,550	0	0	0	2,659,079	1,046,078	1,261,359	505,000	5,874,066
Fines & Forfeitures		675,000	0	0	0	0	0	0	0	675,000
Loan Proceeds/Capital Lease Proceeds		119,000	494,445	0	0	0	0	0	0	613,445
Miscellaneous Revenues		61,000	0	3,000	0	0	300	0	0	64,300
Capital Contributions/Developer Contributions		49,500	160,432	37,465			16,500			263,897
<b>TOTAL SOURCES</b>	<b>11,371,427</b>	<b>1,149,322</b>	<b>635,465</b>	<b>0</b>	<b>197,000</b>	<b>2,659,079</b>	<b>1,062,878</b>	<b>1,261,359</b>	<b>505,000</b>	<b>18,841,530</b>
Interfund Transfers - In	173,577	100,000	0	0	0	0	0	0	0	273,577
Fund Balance/Reserves/Net Assets	495,314	0	0	90,300	0	250,829	0	0	0	836,443
<b>TOTAL REVENUES, TRANSFERS &amp; BALANCES</b>	<b>12,040,318</b>	<b>1,249,322</b>	<b>635,465</b>	<b>90,300</b>	<b>197,000</b>	<b>2,909,908</b>	<b>1,062,878</b>	<b>1,261,359</b>	<b>505,000</b>	<b>19,951,550</b>
<b>EXPENDITURES/EXPENSES</b>										
General Government	2,921,275	100,000	0	0	0	0	0	0	0	3,021,275
Building Services	576,714	0	0	0	0	0	0	0	0	576,714
Public Safety	5,312,847	0	0	90,300	0	0	0	0	0	5,403,147
Streets	99,500	0	0	0	0	0	0	0	0	99,500
Recreation, Culture, and Tourism	1,899,175	0	456,000	0	0	0	0	0	0	2,355,175
Physical Environment	1,130,807	1,024,322	0	0	0	1,687,049	0	1,261,359	240,025	5,343,562
Municipal Transportation	0	0	0	0	146,603	0	923,455	0	0	1,070,058
Debt Service	0	0	0	0	0	1,171,127	0	0	220,216	1,391,343
<b>TOTAL EXPENDITURES/EXPENSES</b>	<b>11,940,318</b>	<b>1,124,322</b>	<b>456,000</b>	<b>90,300</b>	<b>146,603</b>	<b>2,858,176</b>	<b>923,455</b>	<b>1,261,359</b>	<b>460,241</b>	<b>19,260,774</b>
Interfund Transfers - Out	100,000	0	0	0	9,850	51,732	87,988	0	24,007	273,577
Fund Balance/Reserves/Net Assets	0	125,000	179,465	0	40,547	0	51,435	0	20,752	417,199
<b>TOTAL APPROPRIATED EXPENDITURES</b>	<b>12,040,318</b>	<b>1,249,322</b>	<b>635,465</b>	<b>90,300</b>	<b>197,000</b>	<b>2,909,908</b>	<b>1,062,878</b>	<b>1,261,359</b>	<b>505,000</b>	<b>19,951,550</b>
<b>TRANSFERS, RESERVES &amp; BALANCES</b>	<b>12,040,318</b>	<b>1,249,322</b>	<b>635,465</b>	<b>90,300</b>	<b>197,000</b>	<b>2,909,908</b>	<b>1,062,878</b>	<b>1,261,359</b>	<b>505,000</b>	<b>19,951,550</b>

THE TENTATIVE, ADOPTED, AND/OR FINAL BUDGETS ARE ON FILE IN THE TOWN CLERK'S OFFICE (9293 HARDING AVENUE, SURFSIDE, FL 33154) AS A PUBLIC RECORD.

# NOTICE OF PROPOSED TAX INCREASE

The Town of Surfside, Florida has tentatively adopted a measure to increase its property tax levy.

## Last year's property tax levy:

A. Initially proposed tax levy.....	\$6,063,578
B. Less tax reductions due to Value Adjustment Board and other assessment changes.....	\$ <u>300,528</u>
C. Actual property tax levy.....	<u>\$5,763,050</u>

**This year's proposed tax levy.....\$6,723,551**

All concerned citizens are invited to attend a public hearing on the tax increase to be held on:

**September 23, 2014**

**6:30 PM**

**at**

**Surfside Municipal Building**

**Town Commission Chambers**

**9293 Harding Avenue**

**Surfside, Florida 33154**

**A FINAL DECISION on the proposed tax increase and the budget will be made at this hearing.**

**RESOLUTION NO. 14 – \_\_\_\_\_**

**A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF SURFSIDE, MIAMI-DADE COUNTY, FLORIDA, ADOPTING THE FINAL LEVYING OF A MILLAGE RATE AGAINST ALL TAXABLE REAL AND PERSONAL PROPERTY IN THE TOWN OF SURFSIDE, FLORIDA FOR THE FISCAL YEAR 2014/2015; PROVIDING FOR AUTHORIZATION; AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, Town Commission of Surfside, Florida finds it necessary to levy an ad valorem millage rate in the Town of Surfside; and

**WHEREAS**, on September 9, 2014, the Town Commission adopted a tentative millage rate of 5.0293 after the initial public hearing regarding such an ad valorem millage rate as required by Florida Statute 200.065; and

**WHEREAS**, on September 23, 2014, the Town Commission held the second and final public hearing regarding such an ad valorem millage rate as required by Florida Statute 200.065; and

**WHEREAS**, the public hearings on the millage were scheduled at the Town of Surfside, Florida, Surfside Municipal Building, Town Hall Commission Chambers, 9293 Harding Ave, Surfside, Florida at 6:30 pm, and

**WHEREAS**, it is the intention of the Town Commission to adopt a final millage rate of 5.0293, which is more than the rolled back rate of 4.3990 mills as established by the State of Florida Truth in Millage (TRIM) of 14.33%.

**NOW, THEREFORE, THE COMMISSION OF THE TOWN OF SURFSIDE, FLORIDA HEREBY RESOLVES AS FOLLOWS:**

**Section 1. Recitals.** The above and foregoing recitals are true and correct.

**Section 2. Adoption of Final Millage.** That, for the fiscal year beginning October 1, 2014 and ending September 30, 2015, the millage rate of 5.0293 mills is hereby adopted as the final millage rate for the Town of Surfside which is \$5.03 dollars per \$1,000 of assessed property within the Town of Surfside.

**Section 3. Rolled-Back Rate.** That the current year rolled-back rate, computed pursuant to Section 200.065, F.S. is 4.3990 mills.

**Section 4. Comparative.** The final millage rate of 5.0293 mills is more than the rolled-

back rate of 4.3990 mills as established by the State of Florida Truth in Millage (TRIM) of 14.33%.

**Section 5. Authorization and Implementation.** That the Town Clerk and Town Manager are hereby authorized and directed to take any and all such actions as are required to implement this levy for the fiscal year October 1, 2014 through September 30, 2015.

**Section 6. Effective Date.** This resolution shall take effect immediately upon its adoption.

**PASSED and ADOPTED** this \_\_\_\_\_ day of \_\_\_\_\_, 2014.

Motion by \_\_\_\_\_,

Second by \_\_\_\_\_.

**FINAL VOTE ON ADOPTION**

FINAL VOTE ON ADOPTION

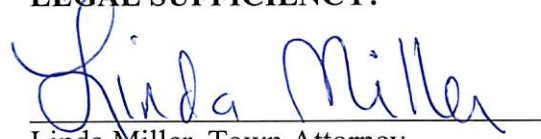
Commissioner Barry R. Cohen	_____
Commissioner Michael Karukin	_____
Commissioner Marta Olchyk	_____
Vice Mayor Eli Tourgeman	_____
Mayor Daniel Dietch	_____

\_\_\_\_\_  
Daniel Dietch, Mayor

**ATTEST:**

\_\_\_\_\_  
Sandra Novoa, CMC  
Town Clerk

**APPROVED AS TO FORM AND  
LEGAL SUFFICIENCY:**

  
\_\_\_\_\_  
Linda Miller, Town Attorney



RESOLUTION NO. 14 – \_\_\_\_\_

**A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF SURFSIDE, FLORIDA, APPROVING AND ADOPTING THE FINAL ANNUAL BUDGET AND MAKING APPROPRIATIONS FOR THE FISCAL YEAR 2014/2015; ATTACHING A SUMMARY COPY OF SAID BUDGET MARKED EXHIBIT “A”; PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, the Town Manager has submitted to the Town Commission a budget and an explanatory budget message for the fiscal year 2014/2015, showing estimates of revenues and expenditures by organization entity, together with character and object of expenditure and an estimate of all municipal projects pending completion or to be undertaken; and

**WHEREAS**, on September 9, 2014 at 6:30 pm, the Town Commission held a public hearing on said budget after properly noticing the time and place of said hearing, and preliminarily passed the proposed budget as amended, and

**WHEREAS**, a second public hearing was held on September 23, 2014 at 6:30 pm on the preliminarily adopted budget for fiscal year 2014/2015 and after proper notice of the time and place of said hearing was given.

**NOW, THEREFORE, THE COMMISSION OF THE TOWN OF SURFSIDE, FLORIDA HEREBY RESOLVES AS FOLLOWS:**

**Section 1. Recitals.** The above and foregoing recitals are true and correct.

**Section 2. Adoption of Final Budget.** The Final Budget for the fiscal year commencing October 1, 2014 and ending September 30, 2015, be and the same is hereby approved and adopted in the amounts and in the form detailed in the budget, a summary of which is attached hereto, marked Exhibit “A” and by reference thereto made a part hereof.

**Section 3. Expenditure of Funds Appropriated in the Budget Authorized.** Funds appropriated in the Final Budget may be expended by and with the approval of the Town Manager in accordance with the provisions of the Town Charter and applicable law. Funds of the Town shall be expended in accordance with the appropriations provided in the Budget adopted by this Resolution 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.

**Section 4. Budgetary Control.** The 2014/2015 Operating and Capital Outlay Budget establishes a limitation on expenditures by fund total. Said limitation requires that the total sum allocated to each fund for operating and capital expenses may not be increased or decreased without specific authorization by a duly-enacted Resolution affecting such amendment or transfer. Therefore, the Town Manager 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.** When the Town of Surfside receives monies from any source, be it private or governmental, by grant, gift, or otherwise, to which there is attached as a condition of acceptance any limitation regarding the use or 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.** Upon the passage and adoption of the final 2014/2015 fiscal year Budget for the Town of Surfside, if the Town Manager determines that an Operating or a Capital Outlay 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 modify the Budget hereby.

**Section 7. Encumbrances.** All outstanding encumbrances at September 30, 2014 shall lapse at that time; and all lapsed capital outlay encumbrances shall be re-appropriated in the 2014/2015 fiscal year.

**Section 8. Effective Date.** This Resolution shall take effect immediately upon adoption.

**PASSED and ADOPTED** this \_\_\_\_\_ day of \_\_\_\_\_, 2014.

Motion by \_\_\_\_\_,

Second by \_\_\_\_\_.

**FINAL VOTE ON ADOPTION**

Commissioner Barry R. Cohen \_\_\_\_\_  
Commissioner Michael Karukin \_\_\_\_\_  
Commissioner Marta Olchyk \_\_\_\_\_  
Vice Mayor Eli Tourgeman \_\_\_\_\_  
Mayor Daniel Dietch \_\_\_\_\_


\_\_\_\_\_  
Daniel Dietch, Mayor

**ATTEST:**

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Sandra Novoa, CMC  
Town Clerk

**APPROVED AS TO FORM AND  
LEGAL SUFFICIENCY:**



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Linda Miller, Town Attorney

**BUDGET SUMMARY  
TOWN OF SURFSIDE, FLORIDA  
FISCAL YEAR 2014 - 2015**

**THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE TOWN OF SURFSIDE, FLORIDA ARE 0.4%  
MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES**

**General Fund      5.0293**  
**Voted Debt        0.0000**

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<b>ESTIMATED REVENUES:</b>										
<b>TAXES:</b>	<b>Millage per \$1,000</b>									
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Ad Valorem Taxes	0.0000 (voted debt)		0	0	0	0	0	0	0	0
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