



FISCAL YEAR  
**2026**

## ANNUAL BUDGET



TOWN OF SURFSIDE FLORIDA



# TOWN OF SURFSIDE

# FLORIDA

## FISCAL YEAR 2026 ANNUAL BUDGET





**TOWN OF SURFSIDE**  
**ANNUAL BUDGET**  
**FISCAL YEAR 2026**  
**Town Commission:**

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Mayor Charles W. Burkett



Vice Mayor Tina Paul



Commissioner Ruben A. Coto



Commissioner Nelly Velasquez



Commissioner Gerardo Vildostegui

# TOWN OF SURFSIDE, FLORIDA

## ADMINISTRATIVE STAFF

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Mario A. Diaz, Acting Town Manager

Thais Hernandez, Town Attorney

Andre Eugent, Public Works Director

Scarlett Hammons, The Corradino Group, Town Planner

Sandra McCready, Town Clerk

Andria Meiri, Budget Officer

Rodolfo Perez, Parks and Recreation Director

Charles Press, Police Chief

Cindy Reyes, Communications Director

Manual A. Salazar, Building Official

Carmen Santos-Alborna, Code Compliance Director

Sandra Siefken, Finance Director

Frank Trigueros, Tourism Director

Marisol Vargas, Human Resources Director



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished*  
*Budget Presentation*  
*Award*

PRESENTED TO

**Town of Surfside  
Florida**

For the Fiscal Year Beginning

**October 01, 2024**

*Christopher P. Morill*

**Executive Director**

Government Finance Officers Association of the United States and Canada presented a Distinguished Budget Presentation Award to the Town of Surfside, FL for its Fiscal Year 2025 Budget for the fiscal year beginning October 1, 2024. 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.

# **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 2026 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 (unaudited) from Fiscal Year 2024, budgeted and projected from Fiscal Year 2025, and budgeted Fiscal Year 2026. 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:** Mario A. Diaz, Acting Town Manager

**Date:** December 1, 2025

**Subject:** Budget Message: Fiscal Year 2026 Adopted Annual Budget

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It is my privilege to present the Town of Surfside Fiscal Year 2026 (FY 2026) Adopted Annual Budget that meets the requirements of State Law and focuses on priorities to deliver required services, safety, equipment, improvements, and infrastructure under sound principles of fiscal sustainability. The Town's budget plan for the fiscal year continues to balance the community's needs for current and new programming, enhanced service levels, public safety, maintenance, repairs, and improvements at Town facilities/amenities with available financial resources.

The adopted budget addresses those areas by structuring departments and staff for operating efficiencies; improving Town communications for digital accessibility and transparency; improving Town infrastructure; increasing staffing at the Community Center and parks; improving safety and beautification at the Community Center with equipment, lighting and infrastructure repairs; addressing traffic calming; investing in equipment; and replacing aging vehicles.

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 15, 2025 and September 30, 2025 whereby the Town Commission adopted an operating millage rate of 3.8830 mills.

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 2026 budget process began in March 2025, and included a budget visioning workshop held on March 11, 2025, two budget workshops held on May 13, 2025 and June 10, 2025, and one special meeting held on July 28, 2025.

Of particular interest in any Florida municipal budget is the millage rate. At the July 28, 2025 special meeting presentation and discussion, the Town Commission gave direction for a proposed operating millage rate of 4.0000 mills. This is the millage rate included in the Notice of Proposed Taxes mailed to property owners.

At the September 15, 2025 First Budget Hearing, a tentative operating millage rate of 3.8830 mills was adopted by a 3-2 majority vote of the Town Commission.

At the September 30, 2025 Second Budget Hearing, the operating millage rate of 3.8830 mills was adopted by a 3-2 majority vote of the Town Commission.

The following chart illustrates 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 2026 using a millage rate of 3.8830 mills which will result in higher overall tax revenue. Although this millage rate is lower than last year's millage rate, it must be advertised as a tax increase because it is 4.51% greater than the rolled-back rate of 3.7154 mills. Taxable value plus new construction on the tax roll increased 13.7% from increased existing property taxable values (5.6%) and new construction (8.1%). The Miami-Dade County Property Appraiser reported on July 1, 2025, the 2025 Taxable Value of \$5,401,144,865; an increase of \$649.6 million over the 2024 Preliminary Certification of Taxable Value. The Town's diversified tax base has strengthened from recent development projects, construction incorporated into the tax rolls, and turnover in the housing market. This growth in taxable value 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.

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
2023-24	4.1000	\$4,103,801,217	\$452,752,587	* 12.4%
2024-25	4.0000	\$4,751,579,117	\$647,777,900	* 15.8%
2025-26	3.8830	\$5,401,144,865	\$649,565,748	** 13.7%

\*Mainly attributable to increase in existing property values

\*\*5.6% attributable to increase in existing property values; 8.1% attributable to new construction

## Budget Changes to the FY 2026 Tentative Budget

The FY 2026 budget includes the changes to the proposed budget that were necessary as a result of lowering the millage rate to 3.8830 mills from the proposed operating millage rate of 4.0000 mills noticed to property owners in August 2025. The millage was initially lowered at the September 15, 2025 First Budget Hearing, and adopted at the September 30, 2025 Second Budget Hearing. That change resulted in a \$600,336 reduction to property tax revenue.

The Town's total net operating budget for FY 2026 across all funds is \$60,547,735 which is \$9,983,485 more than the FY 2025 adopted net operating budget. The increase is mainly attributable to \$10.25M appropriated to fund major infrastructure projects. The FY 2026 budget will substantially harden critical Town infrastructure resilience and create a safer, more sustainable community.

## Personnel Services

Personnel Services costs represent 38% of the net operating budget (net of major capital project appropriations) and 66% of the General Fund proposed operating budget (net of major capital project appropriations). Unionized general employee compensation projections are based on the new AFSCME collective bargaining agreement three-year contract from October 1, 2025 to September 28, 2026 which provided for a 5% wage increase. A merit pool for non-union general employee movement in the Classification and Compensation plan and annual performance increases is funded. The current Fraternal Order of Police (FOP) Collective Bargaining Agreement for a three-year contract ends September 30, 2025. A new three-year contract is being negotiated and is expected to be in place for the new fiscal year. Compensation projections for FOP bargaining unit employees will be adjusted when known. Pension contributions were projected using estimated contribution rates based on estimated payroll as follows: 15.7% for general employees and 32% for FOP bargaining unit employees. These

estimated rates and contributions will be adjusted when the actuarially determined rates are completed. The proposed budget also includes a 15% increase in health insurance benefits cost.

In FY 2026 the number of full-time equivalent positions (FTE) is 147.4, a net increase of 4 FTEs. The General Fund net additions for FY 2026 are 3.34 FTEs: 2.5 FTEs in the Finance Department; 1.5 FTEs in the Parks & Recreation Department; 0.34 FTEs in the Communications Department; and a reduction of 1 FTE in the Public Safety Department. The Resort Tax fund includes a net addition of 0.66 FTEs: 1 FTE for Community Center operations less 0.34 FTEs for the Tourism Department. The budget also includes reclassifications of positions and department structure position changes that will have no net effect on the overall number of Town-wide FTEs.

The new staffing additions are:

**General Fund**

- One Full-time Accountant position
- One Accountant/Procurement Coordinator position from part-time to full-time
- One Full-time Accounting Clerk position
- One Full-time Police Lieutenant position
- One Maintenance Worker II position
- Two (2) Part-time Recreation Leader positions

**Resort Tax Fund**

- Two (2) Part-time Recreation Leader positions

The staffing deletions across all funds are:

- One Full-time Deputy Chief of Police
- One Full-time Business District Officer

**General Fund**

General Fund revenues for FY 2026 are \$25,333,590 (net of appropriated reserves), a net increase of \$68,542 from FY 2025. The proposed General Fund expenditures are \$29,272,279, a net increase of \$9,776,183 from FY 2025, however this includes \$10,250,000 appropriated for major capital improvement projects.

In addition to the new positions under staffing changes above, the FY 2026 proposed General Fund budget includes funds for the following:

- Public Safety hurricane supplies
- Public Safety ballistic vests
- Website redesign and hosting
- Broadcast equipment
- Laptop for Assistant to Town Clerk

### **Capital Projects Fund**

The FY 2026 Adopted Budget includes an appropriation of \$2 million for improvements to the Downtown Alleyway. The project funding includes a State of Florida Department of Commerce cost reimbursement grant of \$750,000 awarded to the Town.

The Utilities Undergrounding project was in the design phase during FY 2025. In August 2025, the Town Commission voted to delay construction of the Utilities Undergrounding project as the project cost estimate is \$80 million. The project, based on that cost estimate, was put to a public vote (referendum) at a special election on November 4, 2025 and rejected by a majority (57.95%) of Town electors.

### **Special Revenue Funds**

#### **Resort Tax 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, and other eligible activities are budgeted in the Resort Tax Fund. It is important to note that 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. Resort taxes fund services, programs, and special events to promote the Town as a tourist destination.

The Town is projecting that FY 2026 resort tax revenues will increase as economic activity, hotel occupancy rates, and average daily room rates are estimated to increase during FY 2026. FY 2026 tax revenues are projected at \$5,507,089. It is important to note that the approximate equivalent to an additional 0.815 mills is funded with resort tax revenues, thus providing ad valorem tax relief to property owners.

The FY 2026 Resort Tax Fund budget appropriates funding for tourism, culture, and recreation. Funding of \$50,000 for a sustainable reef is included in the Tourist Bureau budget. Cultural and recreational needs for the Community Center, Tennis Center, and eligible beach related activities are also funded. Eligible new activities for culture and recreation funded with resort taxes include two part-time Recreation Leader positions, pool deck lounge chairs, an ADA beach chair, Community Center year-round outdoor lighting and the replacement of mosaic tile on the pool deck at the Community Center.

#### **Police Forfeiture Fund**

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

- School Resource Officer at Ruth K. Broad Bay Harbor K-8
- Crime prevention programs
- Citizens Police Academy
- These expenditures are funded with \$44,943 of fund balance.

### **Municipal Transportation Fund**

Projected Transit Surtax Proceeds of \$309,433 and \$545,381 of fund balance are appropriated for the Town's On-demand services for first and last mile connectivity in Surfside, sidewalk replacements, bus stop maintenance, bike lane painting & striping, and traffic calming improvements such as speed tables and traffic circles.

### **Building Fund**

Projected permit revenues for FY 2026 are estimated at \$460,100. It is important to note that building permit revenue is volatile and fluctuates with construction cycles. Renovations/remodeling projects and new construction are expected to generate this revenue in FY 2026. 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 2026, \$1,043,081 of fund reserves are appropriated to balance the budget.

### **Enterprise Funds**

#### **Water and Sewer**

The Town purchases wholesale water service from Miami Dade County's Water and Sewer Department (WASD). The Town pays the City of Miami Beach directly for wastewater (sewer) services. The City of Miami Beach charges a wholesale rate for sewer services that pass through their system to the Miami-Dade WASD Virginia Key plant for treatment. Therefore, WASD's rates directly affect the rates charged to Town customers.

Miami Dade County has adopted a 2.81% increase to the wholesale water rate for FY 2026. In addition, Miami Dade County will pass through to wholesale water customers a true-up representing monies owed from WASD for wholesale water cost variances based upon FY 2024 budget to actual net expense decreases.

Miami Dade County has adopted a 19.05% increase to the wholesale wastewater (sewer) rate for FY 2026. In addition, Miami Dade County will pass through to wholesale wastewater customers a true-up representing monies owed to WASD for wholesale wastewater cost variances based upon FY 2024 budget to actual net expense increases. The City of Miami Beach adds a surcharge for administrative fee to Miami Dade County's rates to determine the rates charged to the Town for wastewater removal. The City of Miami Beach will substantially increase this wastewater surcharge to fund its sewer operations and planned sewer capital infrastructure replacement. The Town negotiated for this increase to be spread over a two-year period (FY 2026 and FY 2027). In FY 2026, the City of Miami Beach will increase the surcharge almost 600% beginning October 1, 2025, from \$0.4025 to \$2.36 per thousand gallons. The rate increase from both Miami Dade County and the City of Miami Beach surcharge is expected to increase the Town's wastewater disposal cost by approximately \$474,275 in FY 2026.

The Town adopted new water and sewer rates and service charges with a four-year rate structure to provide sufficient revenues for FY 2023 through FY 2026. The annual

increase to flow rates of 3% and base charges of 2% is included in the FY 2026 water and sewer service revenue projections. The Collins Avenue Water Main Replacement project is budgeted through a General Fund transfer (loan) of \$6,500,000.

The Utility System Revenue Bonds Series 2011 matures on May 1, 2026 at which time the final payment for the remaining principal and interest will be made, and the Town will have successfully fulfilled its debt obligation to the bondholders.

### **Municipal Parking**

In FY 2026 parking revenues are projected to increase \$62,731 from FY 2025 parking budgeted revenues. The increase is mainly due to projected higher collections from meter parking rate increases and maximum time limits implemented in April 2024.

### **Solid Waste**

In FY 2026 service revenues and expenses are projected to increase \$92,364. The FY 2026 budget includes a proposed residential property assessment increase to \$400.00 from \$331.42 necessary to align the cost of service provided. The FY 2026 budget also includes disposal and collection fee charges to the Resort Tax Fund (\$132,529) and the Municipal Parking Fund (\$41,858) for services provided to the tourism areas and parking lots. A transfer to the Fleet Management Fund for future vehicle replacements is not budgeted.

### **Stormwater Fund**

In FY 2026 service revenues are projected to decrease slightly from FY 2025. The FY 2026 budget does not include an annual rate increase. The Abbott Avenue Stormwater Improvement project is expected be completed in FY 2026. The proposed budget includes a transfer (loan) from the General Fund of \$2.5M to address further drainage improvements in four remaining priority areas identified in the Town-wide Drainage Improvement and Hazard Mitigation Plan.

### **Fleet Management Fund**

The Fleet Management Fund is used to account for the purchase, operation, and maintenance costs of the Town's vehicles and to set aside funds for replacement of Town vehicles. Cost recovery and chargeback for use of vehicles is allocated to departments/enterprises to gradually pay for the use of assigned vehicles. This will generate \$1,170,063 of revenues in this fund.

During FY 2026 the following vehicle purchases are funded:

- Code Compliance replacement of two (2) vehicles - \$77,496
- Community Center/Beach new work utility vehicle 4x4 - \$22,500
- Solid Waste truck replacement - \$322,000

Fleet replacement reserves are projected to increase in FY 2026 by \$187,270 net of an appropriation of \$399,496 of accumulated reserves that provide for long-term vehicle replacement.

## Conclusion

The FY 2026 Adopted Budget reduces the millage rate from 4.000 mills to 3.8830 mills and is based on an overall increase in taxable value of 13.7% based upon the Miami Dade County Property Appraiser 2025 Preliminary Certification of Taxable Value as of July 1, 2025. The increase in the taxable value of existing properties (\$266.3M) and new construction (\$383.3M) and the proposed millage rate will generate \$1,868,013 in additional revenue at 95% of the tax levy. This millage rate will generate budgeted property tax revenue of approximately \$19.9M for FY 2026 (95% of total tax levy of about \$21M). The rolled-back millage rate is 3.7154.

The Town of Surfside has experienced solid growth in taxable property values in recent years. Based upon the strong increase in existing property values and new construction for FY 2026 the millage rate was reduced to 3.8830 mills from 4.0000 mills, while providing the Town with the means to fund essential infrastructure projects. The Town projects future new construction from remaining infill properties and the timing of those new projects added to the tax roll to continue in the near future, although this can be volatile. The Town's potential infrastructure needs, and the impact climate change and sea level rise may have on existing property values in the future will influence future millage requirements.

The Town Commission policy decisions to implement short term operational initiatives, and assess and prepare for the long-term have guided the FY 2026 Adopted Budget to align with the needs of the community. Factors such as the increase in demand for services, mobility, cybersecurity, investment in human capital, and infrastructure needs are all key budget drivers that are addressed.

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. Our achievements are visible throughout Town in green spaces, beautification projects, recreational/cultural activities and amenities, and infrastructure improvements.

I 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:



Mario A. Diaz



## ***Introduction***

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



# Town of Surfside

## At a Glance

### Incorporated:

May 18, 1935

### Form of Government:

Commission / Manager

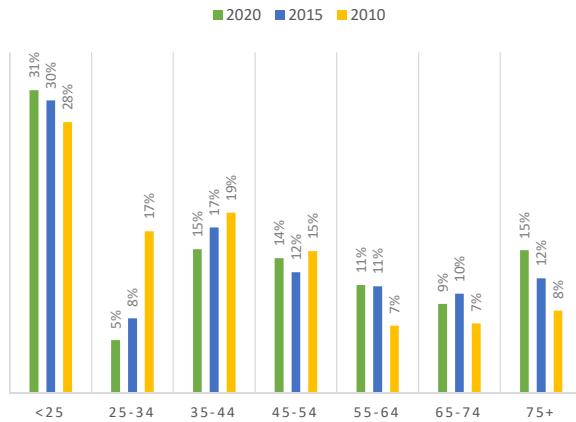
### FY 2026 Annual Budget

\$60,547,735

### Town Demographics:

Population	5,401
Median Housing Value	\$699,300
Median Household Income	\$73,160
Total Households	2,105
Persons per household	2.67

### POPULATION BY AGE



### Elections:

Registered Voters	3,349
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### Education:

2024 Enrollment	
Ruth K. Broad/Bay Harbor K-8	1,252
Nautilus Middle School	846
Miami Beach Senior High School	2,056

### Public Safety Department:

Sworn Officers	36
Non-sworn Personnel	9

### Principal Employers: (2023)

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

### Principal Real Property Taxpayers:

Beach House Hotel LLC	1.04%
SC Hotel Property LLC	1.02%
East Oceanside Development LLC	0.99%
MTP Oceanside LLC	0.94%
Continental 647 Fund LLC	0.75%
Hillcrest Land LLC	0.73%
G5C Capital Corporation	0.66%
9300 Collins Owner LLC	0.54%
Douglas W Kimmelman TRS	0.54%
SCR Trust LLC/ Seaway Land Tr	0.52%
Percentage of Total Taxable Assessed Value	
	7.73%

# Town of Surfside

## At a Glance

<b>Land Use:</b>	
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%

<b>Town Parks and Recreation Facilities</b>	
	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 multi-family and mixed-use 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 completed. 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 was completed in 2018.

## Population

The US Census Bureau 2024 population estimate of the Town of Surfside is 5,719 full-time residents and was 5,689 per the 2020 US Census. This figure does not capture the many visitors who come to enjoy the excellent beaches and lifestyle opportunities.

## Demographics

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

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

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

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

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

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

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

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

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

### 2010 US Census Data:

Median household income: \$67,760

Number of households: 2,057

Persons per household: 2.79

### 2020 US Census Bureau Quick Facts:

Median household income: \$57,775

Number of households: 2,285

Persons per household: 2.48

Persons in poverty: 12.2%

Educational Attainment: high school graduate or higher: 97.6 %

Persons without health insurance: 13.1 %

Median Housing Value: \$619,300

Total Housing Units: N/A

Number of Firms: 1,302

Male Median Income: \$63,311

Female Median Income: \$35,771

Veterans: 62

Percent of households with a computer: 94.2%

Percent of households with a broadband Internet subscription: 82.2%

## **Incorporation**

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

## **Form of Government**

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

## **Surfside’s Town Commission**

The Town Commission consists of five elected representatives: Mayor, Vice-Mayor, and three Commissioners who are elected for two-year terms. The present Town Commission was elected in March 2024.

## **The Incumbent Commission**

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

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

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

## **Commission Contact**

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

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

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

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

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

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

## **Commission Meeting Schedule:**

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

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

## Communications:

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

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

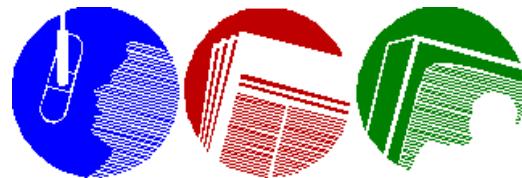
9293 Harding Avenue  
Surfside, FL 33154  
305-861-4863

### 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. Also for cities and towns with a *population of 5,000 or more*.

All Topics	▼	Surfside town, Florida	Miami-Dade County, Florida	United States
Population estimates, July 1, 2023, (V2023)		5,472	2,686,867	334,914,895
<b>PEOPLE</b>				
<b>Population</b>				
Population estimates, July 1, 2023, (V2023)		5,472	2,686,867	334,914,895
Population estimates base, April 1, 2020, (V2023)		5,683	2,701,776	331,464,948
Population, percent change - April 1, 2020 (estimates base) to July 1, 2023, (V2023)		-3.7%	-0.6%	1.0%
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		11.2%	5.4%	5.5%
Persons under 18 years, percent		31.4%	19.8%	21.7%
Persons 65 years and over, percent		22.4%	17.4%	17.7%
Female persons, percent		55.4%	50.9%	50.5%
<b>Race and Hispanic Origin</b>				
White alone, percent		77.7%	79.6%	75.3%
Black or African American alone, percent <sup>(a)</sup>		4.4%	16.9%	13.7%
American Indian and Alaska Native alone, percent <sup>(a)</sup>		0.0%	0.4%	1.3%
Asian alone, percent <sup>(a)</sup>		1.0%	1.8%	6.4%
Native Hawaiian and Other Pacific Islander alone, percent <sup>(a)</sup>		0.0%	0.1%	0.3%
Two or More Races, percent		12.3%	1.4%	3.1%
Hispanic or Latino, percent <sup>(b)</sup>		36.9%	69.1%	19.5%
White alone, not Hispanic or Latino, percent		56.0%	13.9%	58.4%
<b>Population Characteristics</b>				
Veterans, 2018-2022		48	46,602	17,038,807
Foreign born persons, percent, 2018-2022		42.3%	54.0%	13.7%
<b>Housing</b>				
Housing Units, July 1, 2023, (V2023)		X	1,104,711	145,344,636
Owner-occupied housing unit rate, 2018-2022		64.0%	51.9%	64.8%
Median value of owner-occupied housing units, 2018-2022		\$699,300	\$387,000	\$281,900
Median selected monthly owner costs -with a mortgage, 2018-2022		\$3,386	\$2,208	\$1,828
Median selected monthly owner costs -without a mortgage, 2018-2022		\$1,173	\$722	\$584
Median gross rent, 2018-2022		\$1,670	\$1,623	\$1,268
Building Permits, 2023		X	12,781	1,511,102
<b>Families &amp; Living Arrangements</b>				
Households, 2018-2022		2,105	952,680	125,736,353
Persons per household, 2018-2022		2.67	2.77	2.57
Living in same house 1 year ago, percent of persons age 1 year+, 2018-2022		79.3%	88.2%	86.9%
Language other than English spoken at home, percent of persons age 5 years+, 2018-2022		64.6%	75.1%	21.7%
<b>Computer and Internet Use</b>				
Households with a computer, percent, 2018-2022		99.0%	95.2%	94.0%
Households with a broadband Internet subscription, percent, 2018-2022		87.0%	84.5%	88.3%
<b>Education</b>				
High school graduate or higher, percent of persons age 25 years+, 2018-2022		99.4%	82.7%	89.1%
Bachelor's degree or higher, percent of persons age 25 years+, 2018-2022		56.1%	32.5%	34.3%
<b>Health</b>				
With a disability, under age 65 years, percent, 2018-2022		8.8%	5.8%	8.9%
Persons without health insurance, under age 65 years, percent		11.4%	16.7%	9.3%

<b>Economy</b>			
In civilian labor force, total, percent of population age 16 years+, 2018-2022	61.2%	63.7%	63.0%
In civilian labor force, female, percent of population age 16 years+, 2018-2022	57.0%	57.9%	58.5%
Total accommodation and food services sales, 2017 (\$1,000) <a href="#">(c)</a>	113,450	11,060,042	938,237,077
Total health care and social assistance receipts/revenue, 2017 (\$1,000) <a href="#">(c)</a>	10,004	21,236,142	2,527,903,275
Total transportation and warehousing receipts/revenue, 2017 (\$1,000) <a href="#">(c)</a>	NA	29,864,739	895,225,411
Total retail sales, 2017 (\$1,000) <a href="#">(c)</a>	70,835	45,110,749	4,949,601,481
Total retail sales per capita, 2017 <a href="#">(c)</a>	\$12,334	\$16,651	\$15,224
<b>Transportation</b>			
Mean travel time to work (minutes), workers age 16 years+, 2018-2022	32.0	31.6	26.7
<b>Income &amp; Poverty</b>			
Median household income (in 2022 dollars), 2018-2022	\$73,160	\$64,215	\$75,149
Per capita income in past 12 months (in 2022 dollars), 2018-2022	\$47,713	\$35,563	\$41,261
Persons in poverty, percent	▲ 14.0%	▲ 14.5%	▲ 11.5%
 <b>BUSINESSES</b>			
<b>Businesses</b>			
Total employer establishments, 2022	X	95,916	8,298,562
Total employment, 2022	X	1,009,443	135,748,407
Total annual payroll, 2022 (\$1,000)	X	64,919,874	8,965,035,263
Total employment, percent change, 2021-2022	X	5.3%	5.8%
Total nonemployer establishments, 2021	X	637,894	28,477,518
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**

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

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

The vintage year (e.g., V2023) refers to the final year of the series (2020 thru 2023). Different vintage years of estimates are not comparable.

Users should exercise caution when comparing 2018-2022 ACS 5-year estimates to other ACS estimates. For more information, please visit the [2022 5-year ACS Comparison Guidance](#) page.

### **Fact Notes**

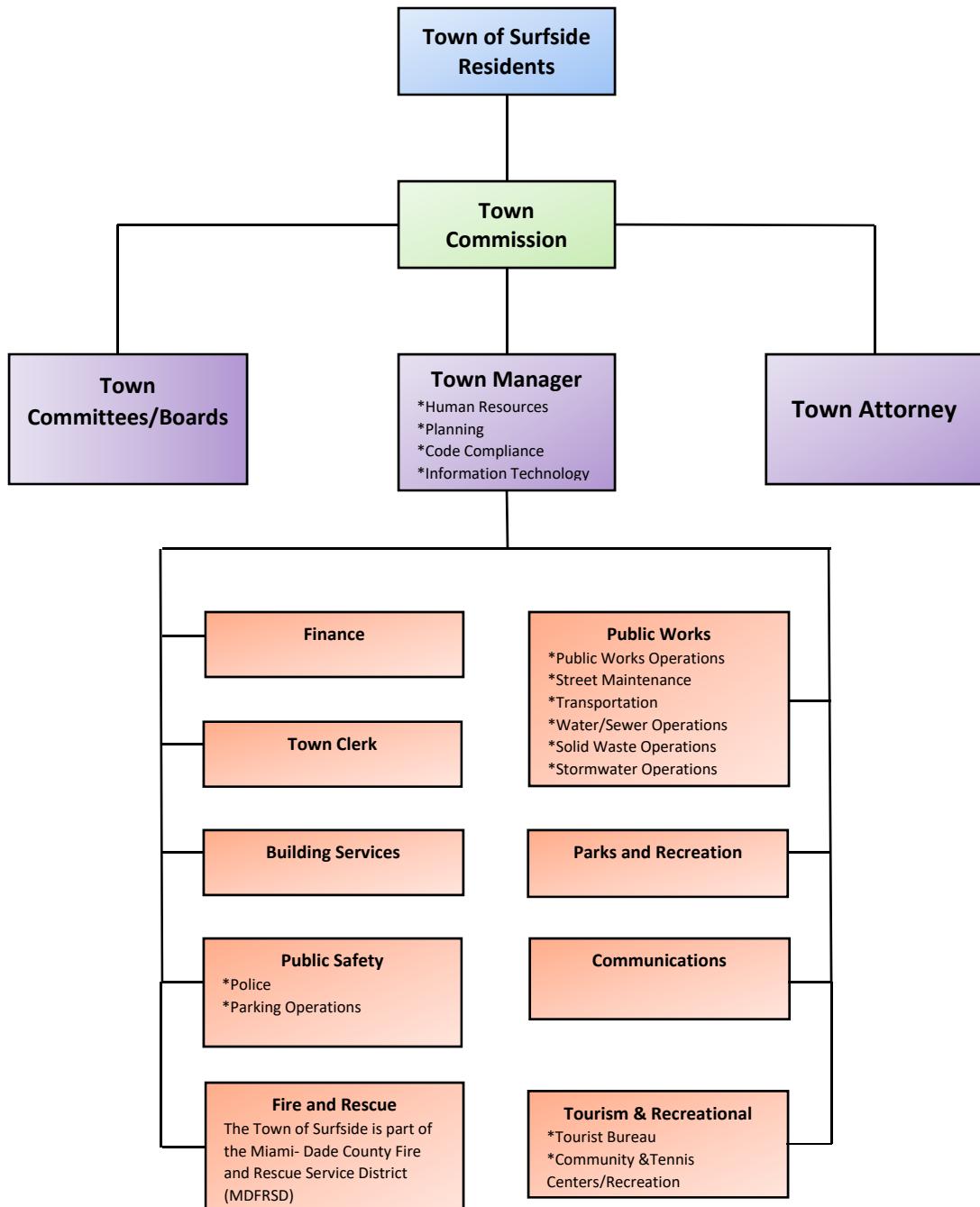
- (a) Includes persons reporting only one race
- (b) Hispanics may be of any race, so also are included in applicable race categories
- (c) Economic Census - Puerto Rico data are not comparable to U.S. Economic Census data

### **Value Flags**

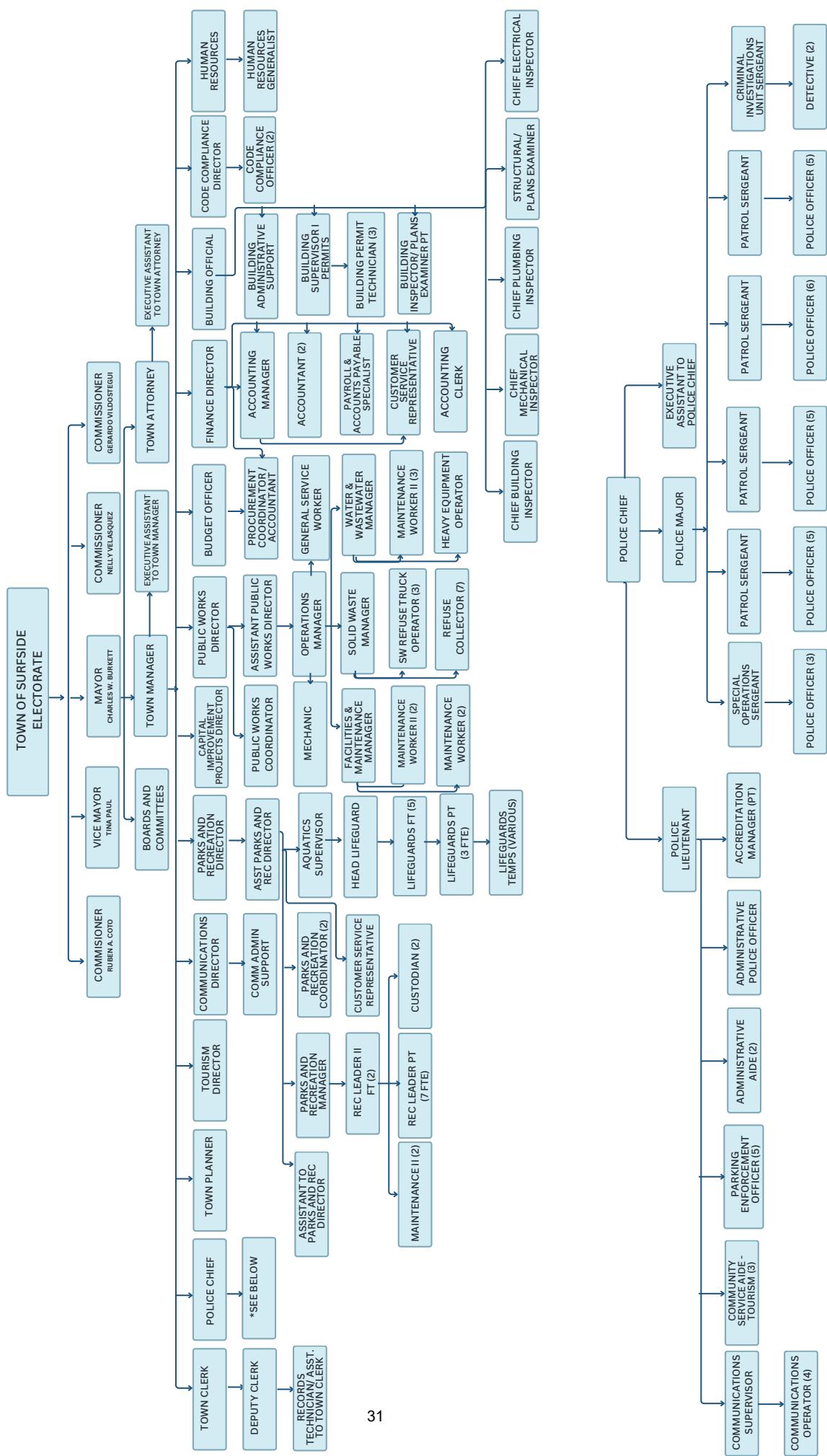
**D** Suppressed to avoid disclosure of confidential information  
**F** Fewer than 25 firms  
**FN** Footnote on this item in place of data  
**NA** Not available  
**S** Suppressed; does not meet publication standards  
**X** Not applicable  
**Z** Value greater than zero but less than half unit of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

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

## Town of Surfside Government Structure



**TOWN OF SURFSIDE  
ORGANIZATIONAL CHART - October 1, 2025**



## **Administrative Structure**

The administrative appointments made by the Town Commission include: 1) Town Manager (Chief Executive 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 eleven 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

## **Communications Department**

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

## **Public Safety Department**

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

## **Code Compliance Division**

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

## **Public Works Department**

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

## **Tourist Bureau**

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

Phone: (305) 864-0722

## **Building Services Department**

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

Phone: (305) 861-4863

## Administration Contacts

**Acting Town Manager**, Mario A. Diaz  
(305) 861-4863  
[MDiaz@townofsurfsidefl.gov](mailto:MDiaz@townofsurfsidefl.gov)

**Town Attorney**, Thais Hernandez  
(305) 861-4863  
[thernandez@townofsurfsidefl.gov](mailto:thernandez@townofsurfsidefl.gov)

**Police Chief**, Charles Press  
(305) 861-4862  
[CPress@townofsurfsidefl.gov](mailto:CPress@townofsurfsidefl.gov)

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

**Finance Department**, Sandra Siefkin  
(305) 861-4863  
[SSiefkin@townofsurfsidefl.gov](mailto:SSiefkin@townofsurfsidefl.gov)

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

**Communications Director**, Cindy Reyes  
(305) 861-4863  
[creyes@townofsurfsidefl.gov](mailto:creyes@townofsurfsidefl.gov)

**Tourist Bureau Director**, Frank Trigueros  
(305) 864-0722  
[ftrigueros@townofsurfsidefl.gov](mailto:ftrigueros@townofsurfsidefl.gov)

**Parks and Recreation Director**, Rodolfo Perez  
(305) 866-3635  
[rperez@townofsurfsidefl.gov](mailto:rperez@townofsurfsidefl.gov)

**Building Official**, Manual A. Salazar  
(305) 861-4863  
[MSalazar@townofsurfsidefl.gov](mailto:MSalazar@townofsurfsidefl.gov)

**Planning and Zoning**, Scarlett Hammons  
(305) 861-4863  
[SHammons@townofsurfsidefl.gov](mailto:SHammons@townofsurfsidefl.gov)

**Public Works Director**, Andre Eugent  
(305) 861-4863  
[aeugent@townofsurfsidefl.gov](mailto:aeugent@townofsurfsidefl.gov)

**Code Compliance Director**, Carmen Santos-Alborna  
(305) 861-4863  
[csantos-alborna@townofsurfsidefl.gov](mailto: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. The closest stations are in Bay Harbor Islands and at Haulover Park. 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, including TECO, 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 lower levels of service. The Public Works Department is responsible for operational issues. The Front Office may be contacted for billing issues.

## **Stormwater Control**

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

## **Water and Sewer**

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





## ***Budget Overview***

This section contains summary information about the Budget. It includes the Town's: 1) budget calendar, 2) budget process, 3) fund structure, 4) budget summary, 5) millage rate information, 6) personnel complement, 7) new program modifications and new capital outlay (expenditures), and 8) revenue trends.



## Budget Overview

### Policy Document

The Budget indicates: 1) the services the Town will provide during the twelve-month period beginning October 1, 2025 and ending September 30, 2026, 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 2025) adopted budget to the recommended upcoming year (FY 2026), 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 debt service payments for the voter-approved Utilities Undergrounding General Obligation Bond Series 2025 (1), the Utility System Revenue Bond Series 2011, and the State Revolving Loan refinancing 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 organization of the document 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 2026, for example, means the fiscal year running October 1, 2025 through September 30, 2026.

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.

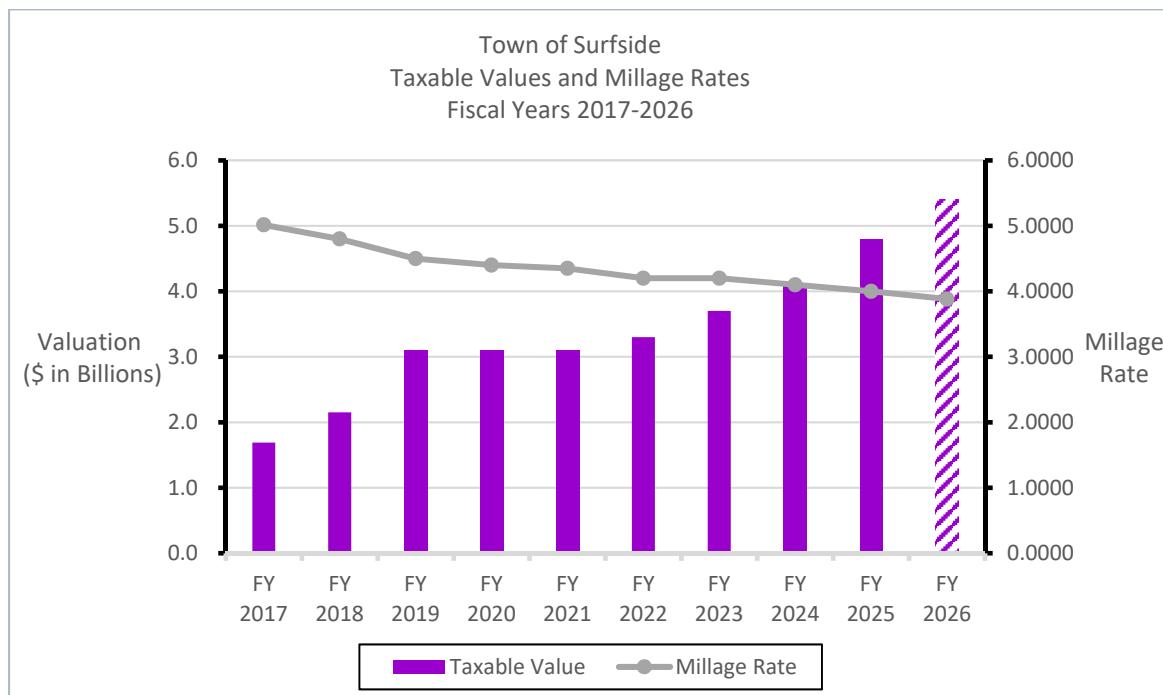
This document serves four main purposes: 1) policy and priority establishment, 2) operational guidance, 3) financial planning, and 4) communication and strives to meet these four purposes in a transparent manner.

The Town of Surfside Fiscal Year 2026 Annual Budget was adopted on September 30, 2025. 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, pedestrian safety, and infrastructure; and a solid financial position is maintained. It is a plan to allocate the Town's resources to provide quality service to Town residents and improve the quality of life in the community; invest in technology and equipment for effective Town communications; invest in features and equipment to ensure recreational facilities remain attractive and functional; promote ocean stewardship, sustainability and eco-tourism; enhance neighborhood livability through traffic calming measures; work to improve Town resiliency; and prioritize long-term financial sustainability to plan for future capital and infrastructure needs, contingencies, resiliency, and disaster recovery.

The adopted net operating budget for Fiscal Year 2026 for all funds totals \$60,527,735.

***Highlights of the Fiscal Year 2026 budget:***

- Total taxable assessed property value is \$5,401,144,865, a net increase of \$649.6 million, or 13.7%.
- New construction projects added to the tax roll amounted to \$383.2 million.
- Existing property taxable values increased by \$266.3 million from the prior fiscal year.
- Operating millage rate lowered to 3.8830 mills levied on every \$1,000 of taxable property value. The millage rate combined with the net increase in assessed values will generate approximately \$1.87 million more net property tax revenue.



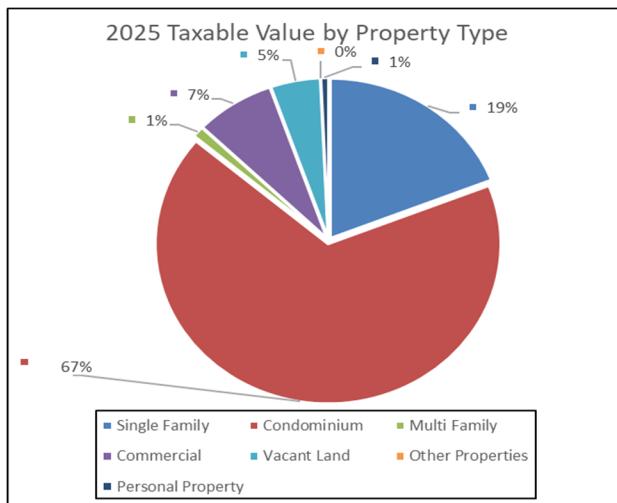
## Property Taxes

The Town's taxable property value is \$5.4 billion, a 13.7% increase from last year. The Fiscal Year 2026 Adopted Budget reduces the operating millage rate to 3.8830 mills from the prior year rate of 4.0000 mills. The adopted operating millage rate is 4.51% 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 3.8830 operating millage rate generates property tax net revenue of \$19.92 million to the General Fund and represents approximately 72% of total General Fund revenues.

10-Year Property Trend				
Fiscal Year	Taxable Value	% Change in Taxable Value	Millage Rate	General Fund Tax Revenue*
2016-17	\$1,689,439,338	12.4%	5.0144	\$8,047,948
2017-18	\$2,150,458,492	27.3%	4.8000	\$9,806,091
2018-19	\$3,086,020,534	43.5%	4.5000	\$13,192,738
2019-20	\$3,116,633,395	1.0%	4.4000	\$13,027,528
2020-21	\$3,126,037,017	0.3%	4.3499	\$12,918,051
2021-22	\$3,292,259,681	5.3%	4.2000	\$13,136,116
2022-23	\$3,651,048,630	10.9%	4.2000	\$14,567,684
2023-24	\$4,103,801,217	12.4%	4.1000	\$15,984,306
2024-25	\$4,751,579,117	15.8%	4.0000	\$18,056,001
2025-26	\$5,401,144,865	13.7%	3.8830	\$19,924,014

\*Budgeted at 95%

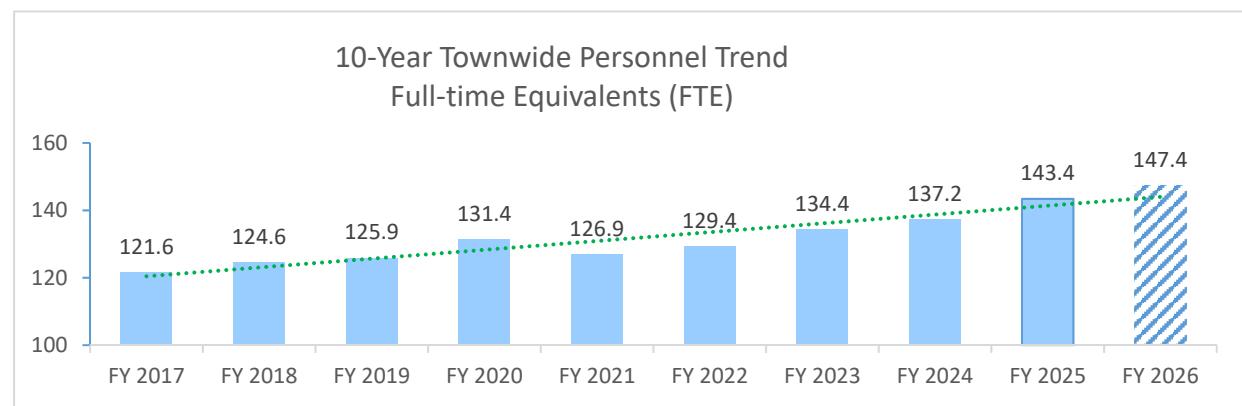


## Staffing

In Fiscal Year 2026, the number of full-time equivalents (FTEs) in the Town is 147.4, a net increase of 4 FTEs across all funds over Fiscal Year 2025.

The General Fund net additions for FY 2026 are 3.34 FTEs (2.5 FTEs in the Finance Department; 1.5 FTEs in Parks & Recreation Department; 0.34 FTEs in the Communications Department; less 1 FTE in the Public Safety Department.)

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



Staff position changes for Fiscal Year 2026:

General Fund

Additions:

1 FTE - Accountant full-time  
1 FTE- Accountant/Procurement Coordinator full-time  
1 FTE - Accounting Clerk  
1 FTE - Police Lieutenant  
1 FTE - Recreation Leader (2 part-time positions)  
0.50 FTE - Parks & Recreation Manager  
0.50 FTE - Maintenance Worker (split funded with the Resort Tax Fund)  
0.34 FTE - Communications Department structure change

Deletions:

1 FTE - Deputy Chief of Police  
1 FTE - Business District Officer  
0.50 FTE - Accountant/Procurement Coordinator part-time

Resort Tax Fund

Additions:

1 FTE - Recreation Leader (2 part-time positions)

Deletions:

0.34 FTE - Tourism Department structure change

Building Fund

Deletions:

0.50 FTE - Community Rating System Coordinator

Personnel Services costs represent 38% of the total net operating budget (net of major capital project appropriations) and 66% of the General Fund net operating budget (net of major capital project appropriations.)

- The Public Safety FOP Collective Bargaining Agreement contract for the period October 1, 2025 through September 30, 2028 is being negotiated and will be in place during FY 2026. The budget includes a 4% annual COLA.
- The AFSCME Collective Bargaining Agreement contract from October 1, 2025 through September 30, 2028 was approved by the Town Commission in October 2025. The contract provides for a 5% increase in pay for FY 2026, followed by 4% annual increases in FY 2027 and FY 2028. The budget includes the 5% approved annual wage increase for FY 2026.
- Non-union general town employee salary adjustments are merit based and a merit pool is funded for those adjustments.
- The annual contribution to the Town's retirement plan was projected using the Town's net minimum funding contribution rates based on actuarially determined payroll costs for October 1, 2023 as follows: 32% for the Public Safety FOP and 15.7% for general employees. The Town's estimated minimum required contribution of \$2,105,319, an additional \$125,000 Town contribution toward fully funding the retirement plan over time, and \$50,000 for a pre-paid contribution reserve are funded.

- Health insurance benefits –increase from the prior year based on a 15% projected renewal rate and the change in employee benefit elections.

### ***Capital Improvements***

In Fiscal Year 2026 the Town will appropriate \$2 million to fund the following new capital project:

- Downtown Alleyway 9400-9600 Improvements

The Downtown Alleyway 9400-9600 Improvements appropriation includes a \$750,000 grant from the State of Florida Department of Commerce.

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

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

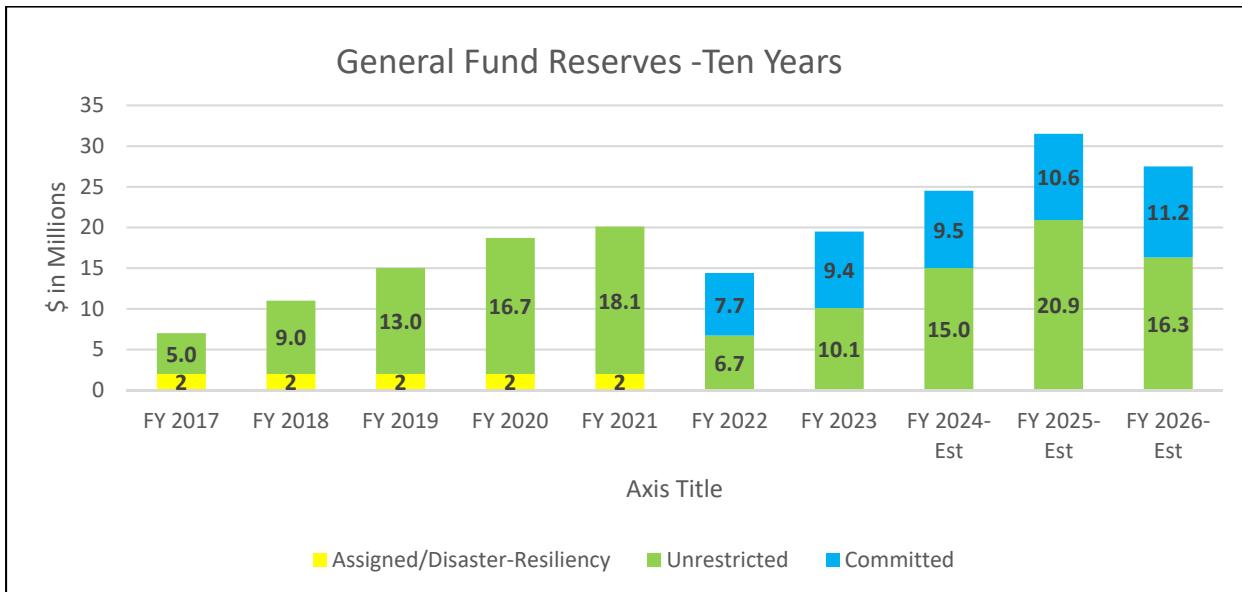
### ***Annual net operating budget and capital improvements***

	<b>FY 2025 Budget</b>		<b>FY 2026 Budget</b>	<b>\$ Change</b>	<b>% Change</b>
Net Operating Budget	\$46,824,250		\$58,527,735	\$11,703,485	24.99%
Capital Improvements (CIP)	3,740,000		2,000,000	(\$1,740,000)	
<b>Total</b>	<b>\$50,564,250</b>		<b>\$60,527,735</b>	<b>\$9,963,485</b>	<b>24.99%</b>

	<b>FY 2025 Budget</b>	<b>%</b>	<b>FY 2026 Budget</b>	<b>%</b>	<b>\$ Change</b>	<b>% Change</b>
Net Operating Budget						
General Fund	\$25,265,048	54.0%	\$29,252,279	50.0%	\$25,265,048	15.78%
Special Revenue Funds						
Tourist Resort Fund	5,492,557	11.7%	5,709,589	9.8%	217,032	3.95%
Police Forfeiture Fund	55,943	0.1%	44,943	0.1%	(11,000)	-19.66%
Municipal Transportation Fund	310,183	0.7%	854,814	1.5%	544,631	175.58%
Building Fund	1,388,167	3.0%	1,625,181	2.8%	237,014	17.07%
Enterprise Funds					0	
Water and Sewer Fund	4,462,651	9.5%	11,844,536	20.2%	7,381,885	165.41%
Municipal Parking Fund	2,174,719	4.6%	2,237,450	3.8%	62,731	2.88%
Solid Waste Fund	2,078,961	4.4%	2,177,253	3.7%	98,292	4.73%
Stormwater Fund	3,962,151	8.5%	3,589,127	6.1%	(373,024)	-9.41%
Internal Service					0	
Fleet Management Fund	1,633,870	3.5%	1,192,563	2.0%	(441,307)	-27.01%
<b>Total Net Operating Budget</b>	<b>\$46,824,250</b>	<b>100.0%</b>	<b>\$58,527,735</b>	<b>100.0%</b>	<b>\$11,703,485</b>	<b>24.99%</b>

## General Fund Reserves

The Fiscal Year 2026 budget maintains the Town's financial stability. The total General Fund ending fund balance is projected at \$27,504,686 - unrestricted balance \$16,277,082, committed reserves \$11,227,604.



**Development of the FY 2026 Budget was guided by the Town's Priorities and Goals as outlined below.**

## **TOWN PRIORITIES AND GOALS**

**Responsible Town Government**

- Financially sound
- Timely and clear communications
- Strong partnership with community

**Excellence in Municipal Services**

- Efficient and effective delivery of all Town services

**Vibrant and Sustainable Community**

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

**Tourism and Economic Development**

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

**Investment in Today and Future**

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

## Priorities and Issues

In Fiscal Year 2022, the Surfside Town Commission identified five priorities to guide the Town's operational and long-term success. These multiyear priorities serve as a framework for identifying opportunities, setting strategic direction, and aligning departmental initiatives with the Town's vision. They are instrumental in shaping the annual budget cycle and ensuring that resource allocation supports improvements in the Town's appearance, management, performance, and overall stability.

To ensure that these priorities reflect the values and needs of the community, the Town Commission actively engages stakeholders during the year through a structured advisory process. Appointed boards and committees provide a mechanism for residents to participate in policy development, contribute insights, and collaborate on initiatives. The boards and committees convene regularly, typically monthly or quarterly, and are open to the public to promote transparency and inclusivity. Key advisory boards and committees include: Planning & Zoning Board, Resort Tax Board, Community Relations Board, Parks and Recreation Committee, Sustainability & Resiliency Committee, and Youth Council. Each plays a distinct role in shaping policy and initiatives aligned with the Town's priorities.

On March 11, 2025, the Town Commission held its annual Budget Visioning Workshop to provide direction and input for aligning fiscal planning with Town priorities, and assessing emerging community needs. This workshop reinforces the Town's commitment to its guiding priorities and ensures that budgetary decisions are informed by both leadership vision and public input.

The Town's commitment to the five multiyear priorities is reflected as follows:

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

#### Financially Sound

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

#### Timely and clear communications

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

#### Strong partnership with community

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

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

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

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

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

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

Safety led by the Police, Building and Code Enforcement is an essential and vital service offered to the community, thus enabling a safe environment. The Town is committed to

each police officer being highly trained and well equipped to respond to emergencies, and traffic and parking enforcement is maintained.

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

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

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

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

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

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

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

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

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

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

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

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

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

Upgrade Town infrastructure, facilities and parks to prepare for future needs and growth  
The Town is dedicated to providing superior facilities for a variety of services and recreational activities to the community. The 96<sup>th</sup> Street Park was completed in Fall 2024.

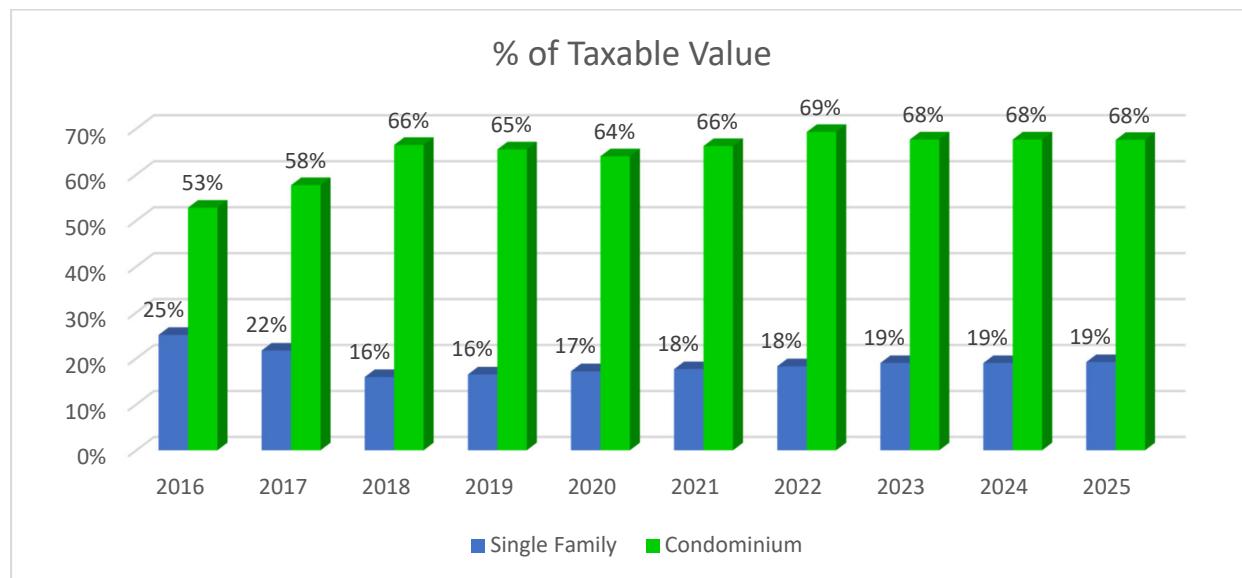
Town commitment to honor and remember lives lost in the Champlain Towers South building collapse with a memorial park.

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

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

The priorities are underway in various states of progress and the FY 2026 budget provides funding and support for these priorities. Developing funding strategies, specific initiatives and programming that align with the Town's priorities have been, and will continue to be, the focus of our budget development process.

The Town's tax base has been reinforced by sustained growth in real property values across both single-family and condominium sectors, supported by the strength of the regional economic climate. Infill development projects completed in recent years have contributed significantly to the tax rolls, enhancing the Town's overall financial position. These projects have reduced the relative share of property tax revenue derived from single-family residences, while condominium development has broadened and diversified the revenue structure. This trajectory is expected to persist, with six additional infill projects currently under varied construction phases anticipated to further expand the tax base in the near future. The following table illustrates the cumulative impact of completed infill development over a ten-year period.



Ongoing infill development of residential and commercial properties has strengthened the Town's fiscal capacity, providing sustained support for general government operations and generating resources to advance resiliency planning, capital investment, and infrastructure improvements. At the same time, uncertainty regarding the duration of current favorable economic conditions,

the timing of future infill projects, and the Town's strategic focus on building General Fund reserves to enhance long-term financial stability remain key considerations. Collectively, these factors have contributed to the deliberate reduction of the millage rate to 3.8830 mills.

The FY 2026 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 \$1,868,013. The Town will lower the ad valorem rate from 4.0000 mills in FY 2025 to 3.8830 mills in FY 2026. 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.
- General Fund balance/reserves policy- increase of \$668,365 to target amount to maintain appropriate level
- Town website redesign to advance digital accessibility, functionality and overall user experience
- Upgrade broadcast equipment to enhance production of high-quality media content, thereby strengthening community engagement and ensuring the effective dissemination of key Town initiatives and events
- Invest in staffing, equipment and amenities at the Community Center
- Deploy a sustainable reef to help protect the shoreline and promote eco-tourism
- Install traffic calming measures to enhance pedestrian safety, reduce vehicular speeds, and improve neighborhood livability
- Beautify downtown alleyway
- Plan for future drainage improvements in priority areas of the Town
- Replace vehicles to modernize fleet

The Town's resort tax revenue demonstrated solid performance from FY 2021 to FY 2025 mainly from robust tourism activity and occupancy at the three primary hotels in Surfside, strong consumer demand driving the dining sector, and a resilient regional and local economy. While healthy demand for Surfside tourism amenities is anticipated in FY 2026, normalization in volume has led to projections of moderate revenue growth as the market normalizes following the post-pandemic surge. It is important to note that resort tax revenues are instrumental in sustaining core Community and Tennis Center operations/maintenance, tourism related public safety, and beach hardpack/walking path maintenance, which effectively mitigates the burden on property owners by providing ad valorem tax relief.

The Town's enterprise operations are funded via user fees for operating revenue and debt financing for major capital projects. Miami Dade County's significant increases in wholesale water supply (2.81%) and wastewater treatment (19.05%) are directly passed onto municipalities that distribute water and collect sewage. The City of Miami Beach charges the Town a wholesale rate for sewer services that pass through their system to the Miami Dade WASD Virginia Key plant for treatment. A surcharge is added to the County's rate to determine the rate charged to the Town for wastewater services. The City of Miami Beach significantly increased that surcharge in FY 2026. 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 which

provided for a four-year rate structure. The FY 2026 budget includes those annual increases to flow rates (3%) and base charges (2%) in service revenue projections. The solid waste service assessment against assessed residential property will increase to \$400 per dwelling unit in FY 2026. The Town's direct disposal costs are subject to annual adjustment based on the Consumer Price Index.

## **BUDGET PREPARATION CALENDAR (Proposed)**

<b>Date</b>	<b>Description</b>	<b>Time</b>
03/11/25	Budget Visioning (Goals & Objectives) Workshop with Town Commission to set forth funding priorities for the new fiscal year	March 11 6:00pm
03/31/25	Distribution of Departmental Budget Package to Department Directors	March 31
04/11/25	Submission of Department Budget Requests to Finance Department Due	April 11
Various	Departmental Budget Meetings for Review with Town Manager	April
05/13/25	Town Commission Budget Workshop	May 13 6:00pm
06/01/25	Miami Dade Property Appraiser Assessment Roll Estimate	June 1
06/10/25	Town Commission Budget Workshop	June 10 6:00pm
06/10/25	Regular Town Commission Meeting	June 10 7:00pm
07/01/25	Miami-Dade Property Appraiser Certified Taxable Value	July 1
07/08/25	Regular Town Commission Meeting	July 8 7:00pm
07/08/25	Solid Waste Services Special Assessment Preliminary Rate Resolution at Regular Town Commission Meeting	July 8 7:00pm
07/28/25	Special Town Commission Meeting - Budget Presentation and Proposed Millage Rate Discussion	July 28 7:00pm
08/04/25	Notification to Property Appraiser of Proposed Millage Rate; Rolled-back Rate; and Date, Time, and Meeting Place of the Tentative (First) Budget Hearing	August 4
09/09/25	Regular Town Commission Meeting	September 9 7:00pm
09/15/25	First Public Hearing	September 15 (Monday) 5:01pm
09/15/25	Final Assessment Resolution for Solid Waste	September 15
09/28/25	Budget Summary and Notice of Hearing Published	September 28
09/30/25	Second Public Hearing	September 30 5:01pm
10/01/25	Fiscal Year 2026 Begins	October 1

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### **First Public Budget Hearing dates of:**

09/04/25	Miami Dade County	September 4
07/30/25	Miami Dade County Public Schools	July 30

### **Second Public Budget Hearing dates of:**

09/18/25	Miami-Dade County	September 18
09/10/25	Miami-Dade County Public Schools	September 10

## 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.

At the core of the budget process are the policy directives established by the Town Commission, which guide all financial planning and decision-making efforts.

The Town's annual budget cycle begins each March with the annual Budget Visioning Workshop. This workshop serves as a strategic planning forum for Town management, supporting the development of short-term and long-term initiatives. These initiatives are designed to align with legal requirements, policy directives, and the evolving priorities of the community, including input from advisory boards and committees.

Public engagement is a continuous component of the budget cycle. Monthly live-streamed Town Commission meetings offer residents an opportunity to voice concerns, share priorities, and stay informed about Town initiatives. In addition, a structured advisory framework - comprised of appointed boards and committees - provides residents with meaningful opportunities to participate in policy development, offer insights, and collaborate on community projects.

These advisory bodies meet regularly, typically monthly or quarterly, and meetings are open to the public to ensure transparency and inclusivity. Key advisory boards and committees include:

- Planning & Zoning Board
- Resort Tax Board
- Community Relations Board
- Parks and Recreation Committee
- Sustainability & Resiliency Committee
- Youth Council

### 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 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 2025.

### **Town Commission Approval**

A current year proposed millage rate is required before August 4, 2025. 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 15, 2025 and the second hearing date was held on September 30, 2025.

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

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

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

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

All governmental funds are accounted for using the modified accrual basis of accounting and the current financial resources measurement focus in accordance with accounting principles generally accepted in the United States of America (GAAP). Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e. measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The Town considers all revenues available if they are collected within 60 days after the fiscal year-end. Expenditures are recorded when the liability is incurred (when an agreement for a purchase is complete).

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

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

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

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

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

## **Budgetary Control**

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

The Town is required to undergo an annual external audit of its financial statements in accordance with auditing standards generally accepted in the United States of America and the standards issued by the Comptroller General of the United States. Upon completion of the annual audit the Town files the Annual Financial Report with the Department of Banking and Financial Services pursuant to Florida Statutes, section 218.32. The most recent external audit was for FY 2023 and is presented in the form of an Annual Comprehensive Financial Report (ACFR). The external auditor provided an unqualified (clean) audit opinion for that period.

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

### **Budget Amendment Process**

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

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

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

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

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

### **Transparency**

In FY 2014, the Town Commission greatly enhanced the citizen's ability to understand the Town's finances and to ensure that Town funds were handled in the most fiscally responsible manner possible. Evidence of this policy include the ACFR report which provides greatly expanded information regarding the annual audit. Posting weekly check registers on the Town's website ensures that everyone interested in Town finances can determine exactly which vendors receive payments from the Town. The monthly Town Commission agenda also includes a year to date budget to actual summary to reflect how the Town is doing in relation to the projected financial outcomes complete with fund balances. This identifies trends early so that corrective action is taken before a trend becomes a problem.

The Town also prepared a Five-Year Financial Forecast for Fiscal Years 2023-2027 to analyze and capture the impacts of certain known developments within the Town, real and personal property tax changes, resort tax revenue growth, determine if current policies will result in adequate reserves over a five-year horizon, and to analyze current 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. An updated Five-Year Financial Forecast is planned for 2026.

## **Long Range Planning**

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

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

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

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

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

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

### **Planning to Guide Budget Development**

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

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

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

These key priorities and the associated goals that are relative to each priority provide the focal areas which drive the allocation of resources in developing the FY 2026 budget.

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

The five-year forecast is to provide a high-level evaluation of Surfside's financial future for the period October 1, 2023 through September 30, 2027. It serves as a baseline forecast against which the effects of certain policy and/or funding decisions may be compared. The Town prepared a Five-Year Financial Forecast for Fiscal Years 2023-2027 to analyze and capture the impacts of certain known developments within the Town, real and personal property tax changes, resort tax revenue growth, determine if current policies will result in adequate reserves over a five year horizon, and to analyze current policies to promote the sustainability of Town services and rate structures. This Five-Year Financial Forecast informs many policy discussions by the Town Commission and various citizen advisory groups.

Link: [Five Year Financial Forecast](#)

[https://www.townofsurfsidefl.gov/docs/default-source/default-document-library/financial-documents/financial-reports/2023-2027-five-year-financial-forecast.pdf?sfvrsn=c3a11494\\_2?](https://www.townofsurfsidefl.gov/docs/default-source/default-document-library/financial-documents/financial-reports/2023-2027-five-year-financial-forecast.pdf?sfvrsn=c3a11494_2?)

## **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
- Transportation
- Housing
- Infrastructure
- Coastal Management
- Conservation
- Recreation and Open Space
- Intergovernmental Coordination Element
- Capital Improvements
- 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 2026 LEGISLATIVE OUTLOOK

### State Legislation

The regular 2025 State Legislative Session commenced on March 4, 2025, and adjourned on May 2, 2025. On June 16, 2025 the Fiscal 2025-2026 \$115 billion budget and \$1.3 billion tax cut package were passed. The bills discussed below were of particular interest to the Town during the Session.

**Condominium and Cooperative Associations** CS/HB 913: Relates to the governance of condominium and cooperative associations and the practice of community association management. Contains distinct provisions that impose significant new obligations on local government—particularly in the areas of building safety enforcement, local ordinance requirements, and state-mandated reporting. Requires municipalities and counties to adopt ordinances mandating that condominium or cooperative associations, and any other property owners subject to milestone inspection requirements, begin repairs for substantial structural deterioration within 365 days of receiving a phase two inspection report. Also requires municipalities to evaluate whether buildings are unsafe for human occupancy if repairs are not timely scheduled or initiated. Local enforcement agencies must submit milestone inspection data to the Department of Business and Professional Regulation (DBPR) beginning October 1, 2025, and annually thereafter. *Effective: October 1, 2025. Fiscal Impact: This bill may have a fiscal impact on the Town.*

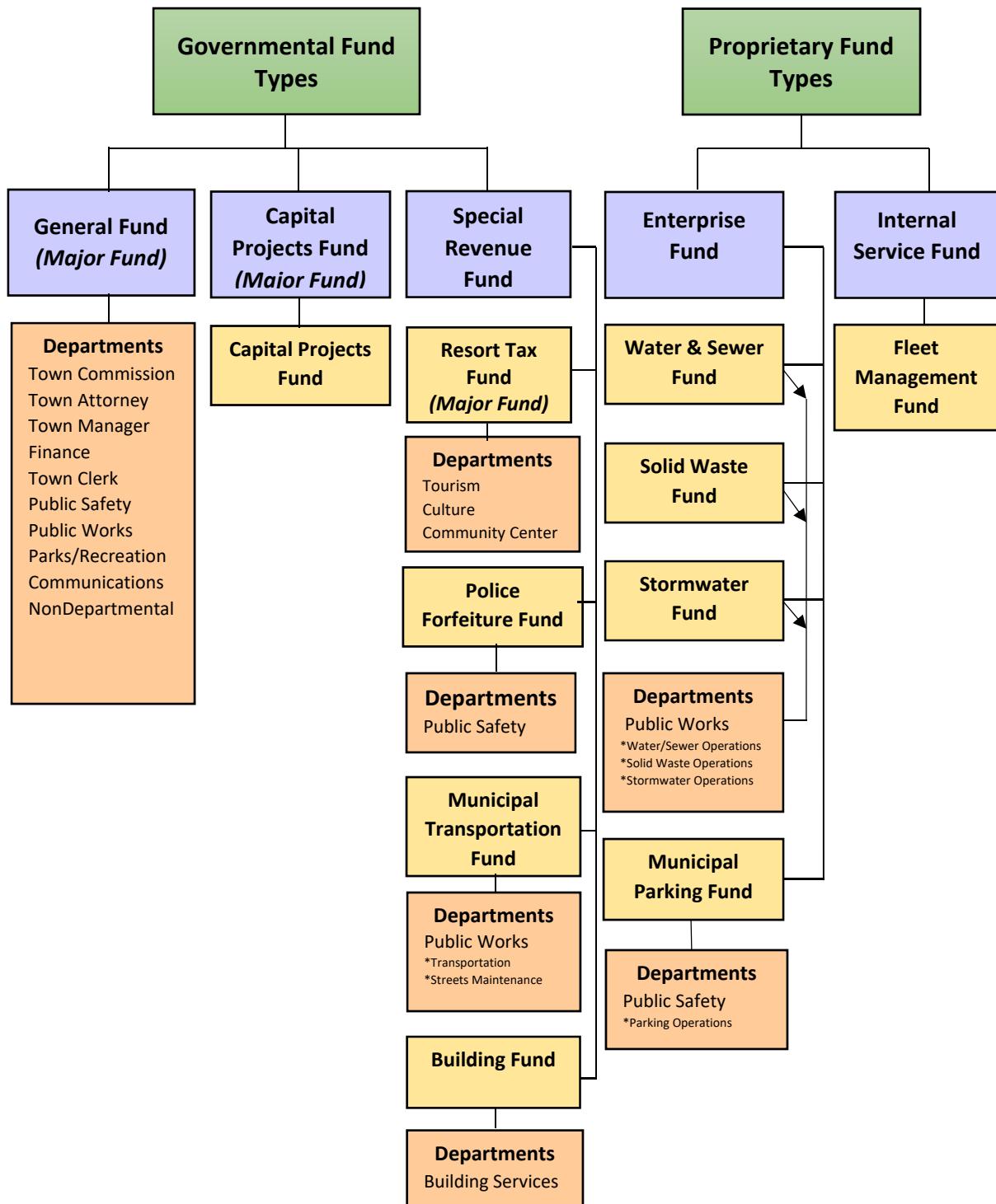
**Certified Recovery Residences** CS/SB 954: The bill proposed limitations and preemptions on local government's ability to prohibit these dwellings from operating in a multifamily structure and requires local governments to treat those recovery residences as a non-transient residential use of land under local zoning ordinances. Amendments to the bill were filed with several favorable changes amenable to municipalities. Requires each county and municipality to adopt an ordinance by January 1, 2026, establishing procedures for the review and approval of certified recovery residences. The ordinance must include a process for requesting reasonable accommodation from any local land use regulation that serves to prohibit the establishment of a certified recovery residence. *Effective: July 1, 2025. Fiscal Impact: This bill is not expected to have a fiscal impact on the Town.*

**Development Permits and Orders** CS/SB 1080: The bill establishes requirements for local governments to make available written instructions on application requirements for zoning approval, rezoning approval, subdivision approval, certification, special exception, or variances. The bill goes on to establish deadlines for development and application approvals or consideration and refunding penalties for failure to adhere to the timelines in the statute. *Effective: July 1, 2025. Fiscal Impact: This bill is not expected to have a fiscal impact on the City.*

Another important proposal made by State Legislators included the elimination of or significant reduction of property taxes. To address the proposed changes, a House Select Committee on Property Taxes consisting of thirty-seven (37) House Representatives was formed to explore property tax reforms. At the committee's first meeting on May 2, 2025 (day 60 of the State Legislative Session) a high-level overview of property taxes was provided, and a review of the concepts was proposed by the House Speaker. At a second meeting on May 13, 2025 a case study was presented on statewide local government revenues and expenditures. The House Select Committee on Property taxes will continue to meet through the fall on the topic. The Town will continue to monitor future changes and impacts that would affect Surfside residents and the community.

The Town's legislative outreach is year-round, and preparations have already begun for the 2026 Legislative Session as the Town continues to work with its lobbyist to protect its financial interest.

## Town of Surfside Fund Structure



## FUND DESCRIPTIONS

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

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

Fund types include:

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

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

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

### GOVERNMENTAL FUNDS

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

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

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

**Capital Projects Fund** - Capital Projects Fund is used to account for and report financial resources that are restricted, limited, or assigned to expenditure for the acquisition or construction of major capital facilities.

#### **Fund 001 - General Fund (Major Fund)**

The General Fund of a government unit serves as the primary reporting vehicle for current government operations. The General Fund, by definition, accounts for all current financial resources not required by law or administrative action to be accounted for in another fund. The major sources of revenue for the General Fund include: ad valorem taxes, franchise taxes, and intergovernmental revenues. The major departments funded here are: Legislative,

## FUND DESCRIPTIONS

Town Attorney, Executive, Finance, Town Clerk, Public Safety, Public Works, Culture and Recreation, and Community Services/Public Communications.

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

The Tourist Resort Fund is a type of special revenue fund. The revenues received for the 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, the Park & Recreation-Community Center and Tennis Centers operates the other.

### **Fund 105 - Police Forfeiture Fund**

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

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

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

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

The Building Fund is a type of special revenue fund created in FY2017 to properly account for the building department activities within the Town. Revenues are collected from development activity to fund building department operations. The fund operates under the Building department.

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

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

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

## PROPRIETARY FUNDS

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

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

## FUND DESCRIPTIONS

basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

### **Fund 401 - Water and Sewer Fund (Major Fund)**

The Water and Sewer Fund is a type of enterprise fund. The Town provides water and sewer services to customers within the Town. Charges for the services are made based upon the amount of the service each customer utilizes. Major capital projects can be funded with long term financing (bonds) which are repaid over a long period of time or through Renewal & Replacement reserves. This business-like enterprise provides for personnel, operations, maintenance, collections, debt retirement, and water and sewer operations. The fund operates under the Public Works Department.

### **Fund 402 - Municipal Parking Fund (Major Fund)**

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

### **Fund 403 - Solid Waste Collection Fund (Major Fund)**

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

### **Fund 404 - Stormwater Utility Fund (Major Fund)**

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

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

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

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

## FUND DESCRIPTIONS

### FIDUCIARY FUNDS

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

# Fund - Department Matrix

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

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

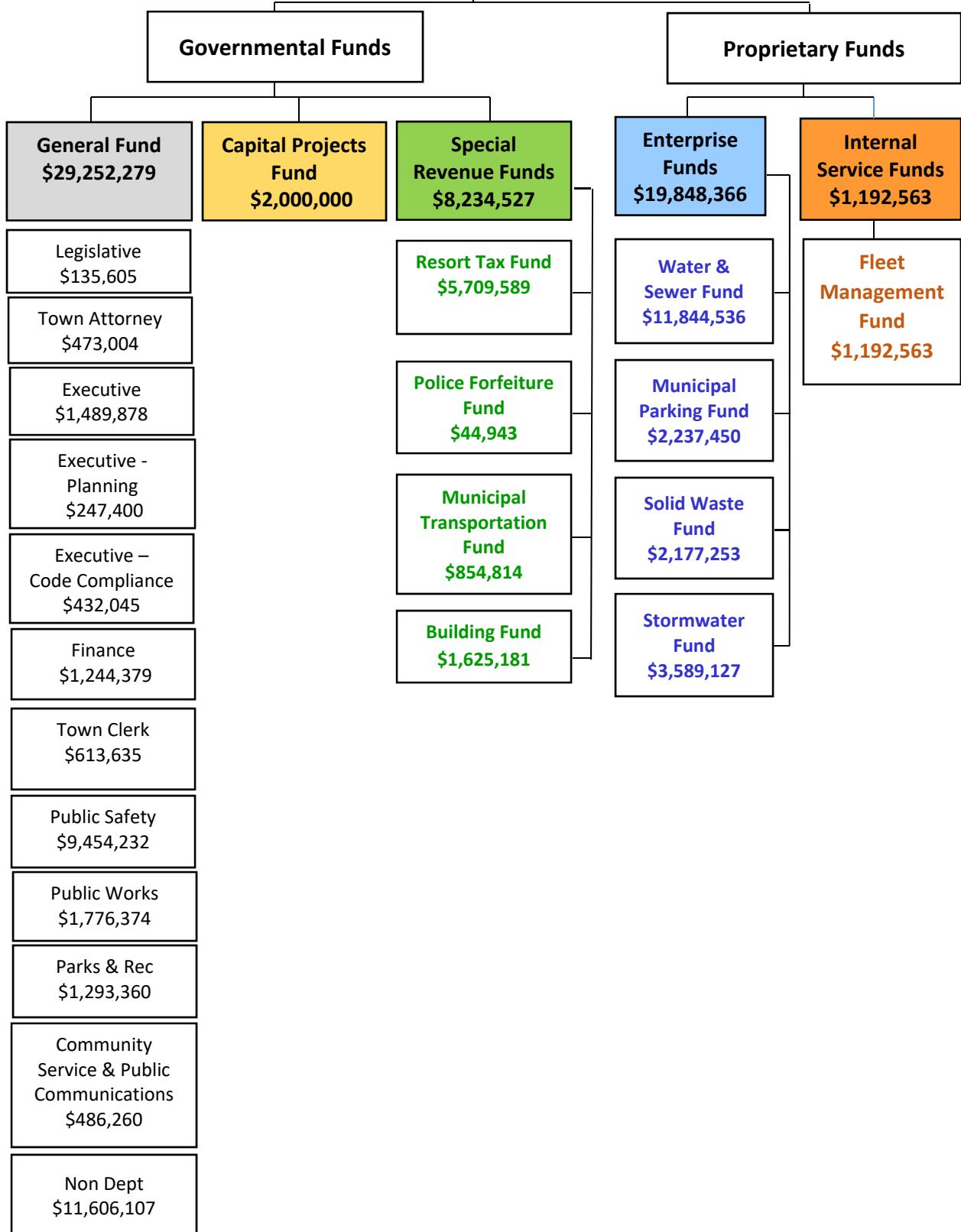
## Governmental Funds

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

## Proprietary Funds

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

**FY 2026**  
**Total Operating Budget**  
**\$60,527,735**



**BUDGET SUMMARY**  
**TOWN OF SURFSIDE, FLORIDA**  
**FISCAL YEAR 2025 - 2026**

**THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE TOWN OF SURFSIDE, FLORIDA ARE 10.5% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES**

General Fund	3.8830	GENERAL FUND	SPECIAL REVENUE FUNDS	CAPITAL PROJECTS FUND	ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS	TOTAL BUDGET ALL FUNDS
Voted Debt	0.0000						
<b>ESTIMATED REVENUES</b>							
TAXES:	Millage per \$1,000						
Ad Valorem Taxes	3.8830	\$ 19,924,014	\$ -	\$ -	\$ -	\$ -	\$ 19,924,014
Ad Valorem Taxes	0.0000 (voted debt)	-	-	-	-	-	\$ -
Franchise / Utility Taxes		1,765,458	-	-	-	-	1,765,458
Sales & Use Taxes		91,386	5,507,089	-	-	-	5,598,475
Licenses/Permits		5,000	470,600	-	-	-	475,600
Intergovernmental		750,762	309,433	750,000	-	-	1,810,195
Charges for Services		478,250	-	-	9,985,535	1,170,063	11,633,848
Fines & Forfeitures		210,000	-	-	-	-	210,000
Miscellaneous Revenues		1,651,800	314,000	-	167,500	-	2,133,300
<b>TOTAL SOURCES</b>		<b>\$ 24,876,670</b>	<b>\$ 6,601,122</b>	<b>\$ 750,000</b>	<b>\$ 10,153,035</b>	<b>\$ 1,170,063</b>	<b>\$ 43,550,890</b>
Interfund Transfers - In		456,920	-	1,250,000	9,000,000	22,500	10,729,420
Fund Balance/Reserves/Net Position		31,423,375	13,054,718	3,118,950	6,045,269	1,665,981	55,308,293
<b>TOTAL REVENUES, TRANSFERS &amp; BALANCES</b>		<b>\$ 56,756,965</b>	<b>\$ 19,655,840</b>	<b>\$ 5,118,950</b>	<b>\$ 25,198,304</b>	<b>\$ 2,858,544</b>	<b>\$ 109,588,603</b>
<b>EXPENDITURES/EXPENSES</b>							
General Government		\$ 6,478,313	\$ -	\$ -	\$ -	\$ -	\$ 6,478,313
Building Services		-	1,404,457	-	-	-	1,404,457
Public Safety		9,454,232	44,943	-	-	-	9,499,175
Streets		196,149	-	-	-	-	196,149
Recreation, Culture, and Tourism		1,293,360	5,462,881	-	-	-	6,756,241
Physical Environment		1,580,225	-	2,000,000	15,373,750	-	18,953,975
Municipal Transportation		-	839,342	-	1,305,196	-	2,144,538
Debt Service		-	-	-	2,237,166	-	2,237,166
Internal Services		-	-	-	-	1,005,293	1,005,293
<b>TOTAL EXPENDITURES/EXPENSES</b>		<b>\$ 19,002,279</b>	<b>\$ 7,751,623</b>	<b>\$ 2,000,000</b>	<b>\$ 18,916,112</b>	<b>\$ 1,005,293</b>	<b>\$ 48,675,307</b>
Interfund Transfers - Out		10,250,000	332,271	-	147,149	-	10,729,420
Fund Balance/Reserves/Net Position		27,504,686	11,571,946	3,118,950	6,135,043	1,853,251	50,183,876
<b>TOTAL APPROPRIATED EXPENDITURES, TRANSFERS, RESERVES &amp; BALANCES</b>		<b>\$ 56,756,965</b>	<b>\$ 19,655,840</b>	<b>\$ 5,118,950</b>	<b>\$ 25,198,304</b>	<b>\$ 2,858,544</b>	<b>\$ 109,588,603</b>

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

# PROPERTY VALUE AND MILLAGE SUMMARY

2024 Preliminary Taxable Value	\$4,751,579,117	
Increase/Decrease(-) to 2024 Taxable Value	<u>266,266,712</u>	5.6%
Current Year Estimated Taxable Value	\$5,017,845,829	
Current Year Additions (New Construction)	<u>383,299,036</u>	8.1%
Current Year Estimated Taxable Value for Operating Purposes	<u><u>\$5,401,144,865</u></u>	<u>13.7%</u>

	FY 2025 Rate	FY 2026 Rolled Back Rate	FY 2026 Adopted Rate	Percentage Increase/Decrease(-) Over	
				FY 2026 Proposed Rate	Rolled Back Rate
Operating Millage	4.0000	3.7154	3.8830	-2.93%	4.51%
				<b>Revenues Generated</b>	
				Mills	Gross
Adopted FY 2026 Operating Millage			3.8830	\$20,972,646	\$19,924,014
Prior FY 2025 Adopted Operating Millage			4.0000	\$21,604,579	\$20,524,350
Rolled Back Rate			3.7154	\$20,067,414	\$19,064,043
Increase/Decrease(-) from FY 2025			-0.1170		

## 15 Year Millage, Taxable Value and Revenue History

Fiscal Year	Millage Rate	Taxable Value	Percent Change in Taxable	Property Tax Revenue	
			Value	Gross	Net (95%)
2012	5.5000	\$1,017,658,274	-4.9%	\$5,597,121	\$5,317,265
2013	5.3000	\$1,062,214,226	4.4%	\$5,629,735	\$5,348,249
2014	5.2000	\$1,144,071,250	7.7%	\$5,949,171	\$5,651,712
2015	5.0293	\$1,336,876,007	16.9%	\$6,723,551	\$6,387,373
2016	5.0293	\$1,502,755,220	12.4%	\$7,557,807	\$7,179,916
2017	5.0144	\$1,689,439,338	12.4%	\$8,471,525	\$8,047,948
2018	4.8000	\$2,150,458,492	27.3%	\$10,322,201	\$9,806,091
2019	4.5000	\$3,086,020,534	43.5%	\$13,887,092	\$13,192,738
2020	4.4000	\$3,116,633,395	1.0%	\$13,713,187	\$13,027,528
2021	4.3499	\$3,126,037,017	0.3%	\$13,597,948	\$12,918,051
2022	4.2000	\$3,292,259,681	5.3%	\$13,827,491	\$13,136,116
2023	4.2000	\$3,651,048,630	10.9%	\$15,334,404	\$14,567,684
2024	4.1000	\$4,103,801,217	12.4%	\$16,825,585	\$15,984,306
2025	4.0000	\$4,751,579,117	15.8%	\$19,006,316	\$18,056,001
2026	3.8830	\$5,401,144,865	13.7%	\$20,972,646	\$19,924,014

FY 2026 Value of 1 Mill*		
Mills	Gross Revenue	Net Revenue (95%)
1.00	\$5,401,145	\$5,131,088
0.75	\$4,050,859	\$3,848,316
0.50	\$2,700,572	\$2,565,544
0.40	\$2,160,458	\$2,052,435
0.30	\$1,620,343	\$1,539,326
0.25	\$1,350,286	\$1,282,772
0.10	\$540,114	\$513,109

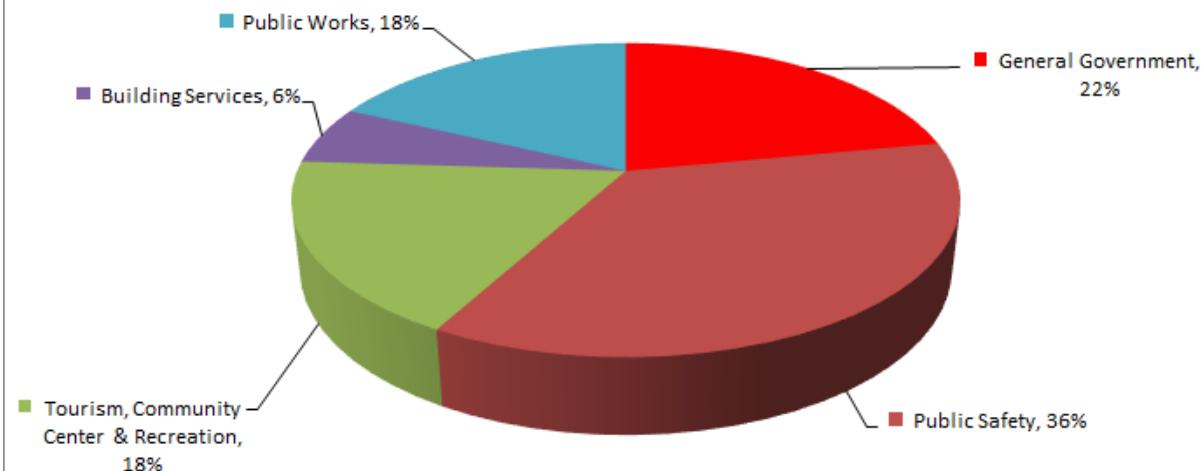
\*Based on July 1, 2025 Miami-Dade County Property Appraiser 2025 Preliminary Taxable Values

## Town-Wide Personnel Complement

Positions by Fund and Department

Fund	Department	Funded FY 2024 Positions				Funded FY 2025 Positions				Funded FY 2026 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	2	0	0	2	2	0	0	2	2	0	0	2
	Executive	9	1	0	9.5	8	0	0	8	8	0	0	8
	Finance	4.9	1	0	5.4	4.9	1	0	5.4	7.9	0	0	7.9
	Town Clerk	3	1	0	3.5	3	1	0	3.5	3	1	0	3.5
	Public Works	6.1	0	0	6.1	6.1	0	0	6.1	6.1	0	0	6.1
	Parks & Recreation	3.6	7	5	7.85	3.6	7	0	7.6	4.1	9	0	9.1
	Communications	1.16	0	0	1.16	1.16	0	0	1.16	1.5	0	0	1.5
	<b>Subtotal</b>	<b>34.76</b>	<b>10</b>	<b>5</b>	<b>35.51</b>	<b>33.76</b>	<b>9</b>	<b>0</b>	<b>33.76</b>	<b>37.6</b>	<b>10</b>	<b>0</b>	<b>38.10</b>
	Public Safety	36.25	1	0	36.75	44.25	1	0	44.75	43.25	1	0	43.75
<b>General Fund</b>		<b>71.01</b>	<b>11</b>	<b>5</b>	<b>72.26</b>	<b>78.01</b>	<b>10</b>	<b>0</b>	<b>78.51</b>	<b>80.85</b>	<b>11</b>	<b>0</b>	<b>81.85</b>
Resort Tax Fund (Tourism, Community Center & Recreation)	Tourism	2.44	0	0	2.44	1.84	0	0	1.84	1.5	0	0	1.5
	Community & Tennis Centers/Recreation	14.8	9	8	21.2	16.4	7	8	21.8	16.9	9	8	23.3
	Public Safety	3	0	0	3	3	0	0	3	3	0	0	3
	Public Works	1.7	0	0	1.7	1.7	0	0	1.7	1.7	0	0	1.7
<b>Total</b>		<b>21.94</b>	<b>9</b>	<b>8</b>	<b>28.34</b>	<b>22.94</b>	<b>7</b>	<b>8</b>	<b>28.34</b>	<b>23.1</b>	<b>9</b>	<b>8</b>	<b>29.5</b>
Building	Building Services	6	6	0	9	6	7	0	9.5	6	6	0	9
Water/Sewer	Public Works	5.7	0	0	5.7	5.7	0	0	5.7	5.7	0	0	5.7
Parking	Public Safety	7.25	0	0	7.25	6.75	0	0	6.75	6.75	0	0	6.75
Solid Waste	Public Works	11.65	0	0	11.65	11.65	0	0	11.65	11.65	0	0	11.65
Stormwater	Public Works	1.95	0	0	1.95	1.95	0	0	1.95	1.95	0	0	1.95
Fleet Management	Public Works	1	0	0	1	1	0	0	1	1	0	0	1
All Funds	<b>Total</b>	<b>126.5</b>	<b>26</b>	<b>13</b>	<b>137.2</b>	<b>134</b>	<b>24</b>	<b>8</b>	<b>143.4</b>	<b>137</b>	<b>26</b>	<b>8</b>	<b>147.4</b>

### Summary of FY 2026 Personnel by Function



## Staffing Changes from FY 2025 to FY 2026

**Full-time equivalents:** Net increase of 4 FTEs. Position changes in FY2026 are detailed below.

**Full time positions:** The net number of FY 2026 full time positions increased by 3 FTEs from FY 2025. Following are the position changes in FY 2026.

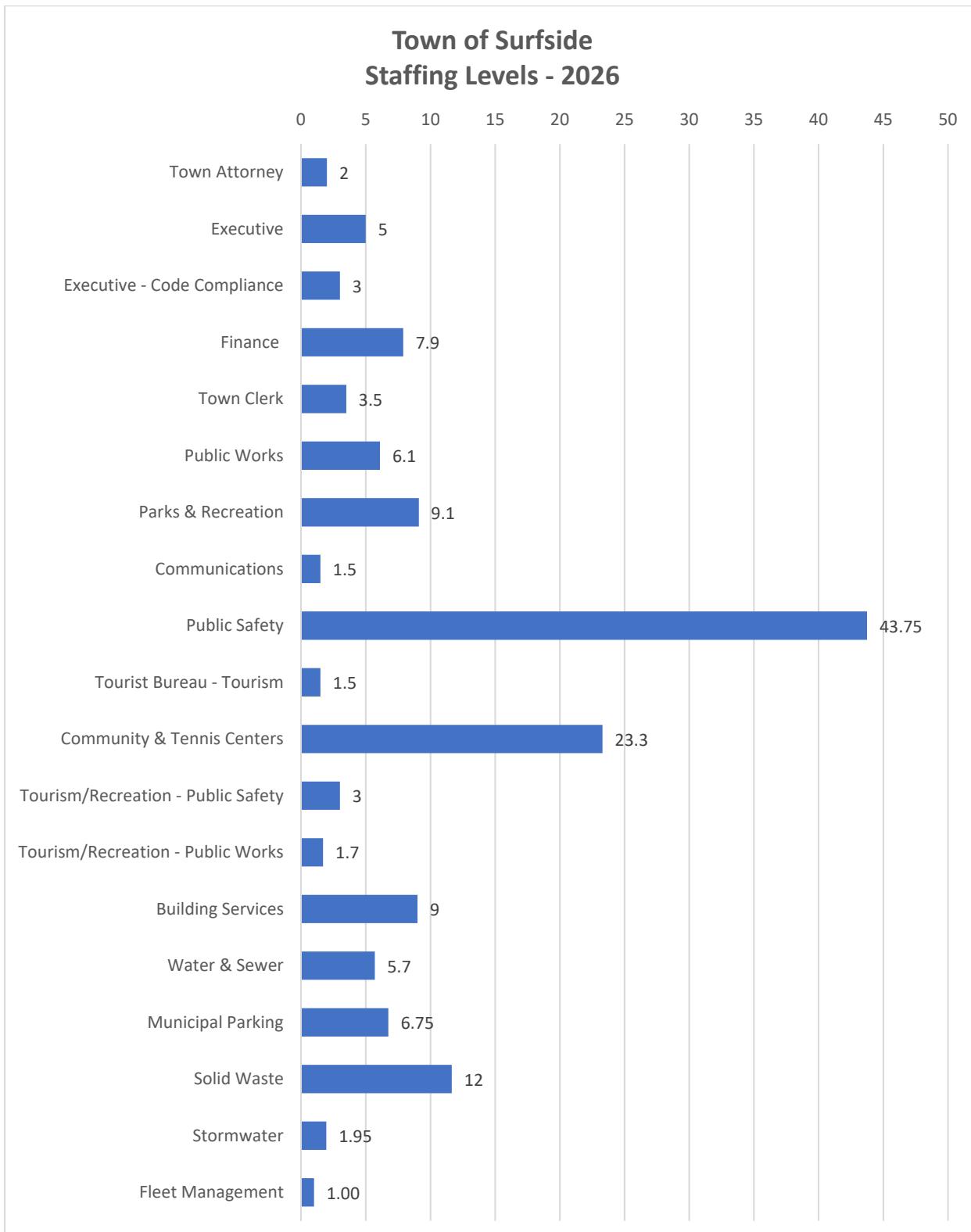
Fund	Department/Division	Description	FTE
General Fund	Finance	Accountant/Procurement Coordinator to full-time position	1.00
	Finance	Accountant - new position	1.00
	Finance	Accounting Clerk - new position	1.00
	Public Safety	Deputy Chief of Police - position closed	(1.00)
	Public Safety	Business District Officer closed	(1.00)
	Public Safety	Police Lieutenant - new position	1.00
	Public Works	Facilities & Maintenance Manager - new position -reclassified	1.00
	Public Works	Maintenance Supervisor -position reclassified	(1.00)
	Parks & Recreation	Parks & Recreation Manager - position reclassified (department structure change)	0.50
	Parks & Recreation	Parks & Recreation Supervisor - position reclassified (department structure change)	(1.00)
	Parks & Recreation	Maintenance Worker II - new position	1.00
	Communications	Director of Communicatons - new position -reclassified (department structure change)	1.00
	Communications	Communications Manager - position-reclassified (department structure change)	(0.25)
	Communications	Administrative Support - new position -reclassified (department structure change)	0.50
	Communications	Multimedia Specialist - position reclassified (department structure change)	(0.25)
	Communications	Tourism & Communications Director - Position reclassified (Department structure change)	(0.66)
Resort Tax Fund	Tourism	Communications Manager - position-reclassified (department structure change)	(0.75)
	Tourism	Administrative Support - new position -reclassified (department structure change)	0.50
	Tourism	Multimedia Specialist - position reclassified (department structure change)	(0.75)
	Tourism	Tourism Director - Position reclassified (Department structure change)	1.00
	Tourism	Tourism & Communications Director - Position reclassified (Department structure change)	(0.34)
	Community & Tennis Centers/ Recreational	Parks & Recreation Manager - position reclassified (department structure change)	0.50
Water/Sewer Fund	Public Works	Assistant Public Works Director not funded	0.00
Water/Sewer Fund	Public Works	Wataer & Wastewater Manager - new position -reclassified	1.00
Water/Sewer Fund	Public Works	Maintenance Supervisor W&S -position reclassified	(1.00)
Solid Waste Fund	Public Works	Solid Waste Manager - new position -reclassified	1.00
Solid Waste Fund	Public Works	Solid Waste Supervisor -position reclassified	(1.00)
<b>Total</b>			<b>3.00</b>

**Part time positions:** The net number of FY 2026 part time and other temporary positions increased by 1 FTEs from FY 2025.

Fund	Department/Division	Description	FTE
General Fund	Finance	Accountant/Procurement Coordinator to full-time position	(0.50)
General Fund	Parks & Recreation	Recreation Leader I - two (2) new part-time positons	1.00
Resort Tax Fund	Community & Tennis Centers/ Recreational	Recreation Leader I - two (2) new part-time positons	1.00
Building Fund	Building Servcies	Community Rating System Coordinator position closed in FY 2026.	(0.50)
<b>Total</b>			<b>1.00</b>

## Staffing Levels

The FY 2026 Budget includes a total of 147.4 full-time equivalent (FTE) positions. The chart below illustrates staffing levels by department.



SUMMARY OF NEW PROGRAM MODIFICATIONS FY 2026		
Department/Division	Description of Program Modifications	Total
<b>GENERAL FUND</b>		
Executive - Capital Improvement Projects Mgmt	CIP Management Department not funded	(\$195,027)
Finance	Finance Department structure change	282,072
Public Safety	Public Safety Department structure change: Deputy Police Chief position closed	(249,697)
	Business District Officer position closed	(143,710)
	Police Lieutenant - new position	222,050
	Hurricane Supply	4,130
Public Works	Assistant Public Works Director position not funded	(59,577)
	Facilities & Maintenance Manager reclassification	19,898
Parks & Recreation	Parks & Recreation Department structure change: P&R Assistant Director position not funded	(7,653)
	P&R Manager reclassification - allocated	(32,390)
	P&R Coordinator reclassification	3,733
	Maintenance Worker II - new position	85,060
Communications	Part-time Recreation Leaders - Two (2) positions	48,502
	CSPC & Tourism Departments structure change: Director of Communications reclassification	112,520
	Administrative Support reclassification	\$14,756
	Tourism Director reclassification	(\$114,218)
	Website redesign and hosting	\$35,000
<b>TOTAL</b>	<b>GENERAL FUND</b>	<b>\$25,449</b>
<b>SPECIAL REVENUE FUNDS:</b>		
<b>RESORT TAX FUND</b>		
Tourist Bureau	CSPC & Tourism Departments structure change: Director of Communications reclassification	(\$91,313)
	Administrative Support reclassification	(\$45,996)
	Tourism Director reclassification	\$114,218
	Sustainable Reef	\$50,000
Parks & Recreation - Community Centers, Tennis Center & Recreational	Parks & Recreation Department structure change: P&R Assistant Director position not funded	(\$145,406)
	P&R Manager reclassification - allocated	\$65,297
	P&R Coordinator reclassification	\$7,018
	Part-time Recreation Leaders - Two (2) positions	48,502
<b>TOTAL</b>	<b>RESORT TAX FUND</b>	<b>\$2,320</b>
<b>BUILDING FUND</b>		
Building Services	Community Rating System Coordinator/Flood Plans Review part-time position closed	(\$56,113)
<b>TOTAL</b>	<b>BUILDING FUND</b>	<b>(\$56,113)</b>
<b>ENTERPRISE FUNDS:</b>		
<b>WATER AND SEWER FUND</b>		
Public Works/Water & Sewer	Assistant Public Works Director position not funded	(\$44,683)
Public Works/Water & Sewer	Water & Wastewater Manager reclassification	\$31,398
<b>TOTAL</b>	<b>WATER AND SEWER FUND</b>	<b>(\$13,285)</b>
<b>SOLID WASTE FUND</b>		
Public Works / Solid Waste	Solid Waste Manager reclassification	\$24,275
<b>TOTAL</b>	<b>SOLID WASTE FUND</b>	<b>\$24,275</b>
<b>STORMWATER FUND</b>		
Public Works / Stormwater	Assistant Public Works Director position not funded	(\$44,683)
<b>TOTAL</b>	<b>STORMWATER FUND</b>	<b>(\$44,683)</b>
<b>TOTAL ALL FUNDS</b>		<b>(\$62,037)</b>

**SUMMARY OF NEW CAPITAL OUTLAY AND CAPITAL IMPROVEMENT PROJECTS\***  
**FY 2026**

Department/Division	Description of New Capital Expenditures	Total
<b>GENERAL FUND</b>		
Town Clerk	Laptop for Assistant to Town Clerk	\$2,000
Public Safety	Five (5) ballistic vests, outer carriers, & accessories	5,265
Communications	Broadcast equipment	13,000
<b>TOTAL</b>	<b>GENERAL FUND</b>	<b>\$20,265</b>
<b>CAPITAL PROJECTS FUND</b>		
Public Works	Downtown Alleyways Beautification	\$2,000,000
<b>TOTAL</b>	<b>CAPITAL PROJECTS FUND</b>	<b>\$2,000,000</b>
<b>SPECIAL REVENUE FUNDS:</b>		
<b>RESORT TAX FUND</b>		
Parks & Recreation - Community Center	Lounge chairs for pool deck (30)	\$15,000
	ADA beach chair	3,500
	Community Center year-round outdoor lighting	25,000
	Community Center replacement of mosaic tile - pool deck	45,000
<b>TOTAL</b>	<b>RESORT TAX FUND</b>	<b>\$88,500</b>
<b>MUNICIPAL TRANSPORTATION FUND</b>		
Public Works	Traffic Calming Improvements -Speed tables & roundabouts	\$476,322
<b>TOTAL</b>	<b>MUNICIPAL TRANSPORTATION FUND</b>	<b>\$ 476,322</b>
<b>ENTERPRISE FUNDS:</b>		
<b>WATER AND SEWER FUND</b>		
Public Works/Water & Sewer	Collins Ave. Water Main replacement	\$6,500,000
<b>TOTAL</b>	<b>WATER AND SEWER FUND</b>	<b>\$6,500,000</b>
<b>STORMWATER FUND</b>		
Public Works/Stormwater	Town-wide Drainage Improvement - Priority Areas	\$2,500,000
<b>TOTAL</b>	<b>STORMWATER FUND</b>	<b>\$2,500,000</b>
<b>INTERNAL SERVICE FUNDS:</b>		
<b>FLEET MANAGEMENT FUND</b>		
Code Compliance	Replace two (2) vehicles	\$77,496
P&R Community Center	Fleet addition - 4x4 work utility vehicle	22,500
Solid Waste	Replace one (1) Solid Waste truck	322,000
<b>TOTAL</b>	<b>FLEET MANAGEMENT FUND</b>	<b>\$421,996</b>
<b>TOTAL ALL FUNDS</b>		<b>\$12,007,083</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.

**Type Description**

CO - Capital Outlay

CIP - Capital Improvement Project

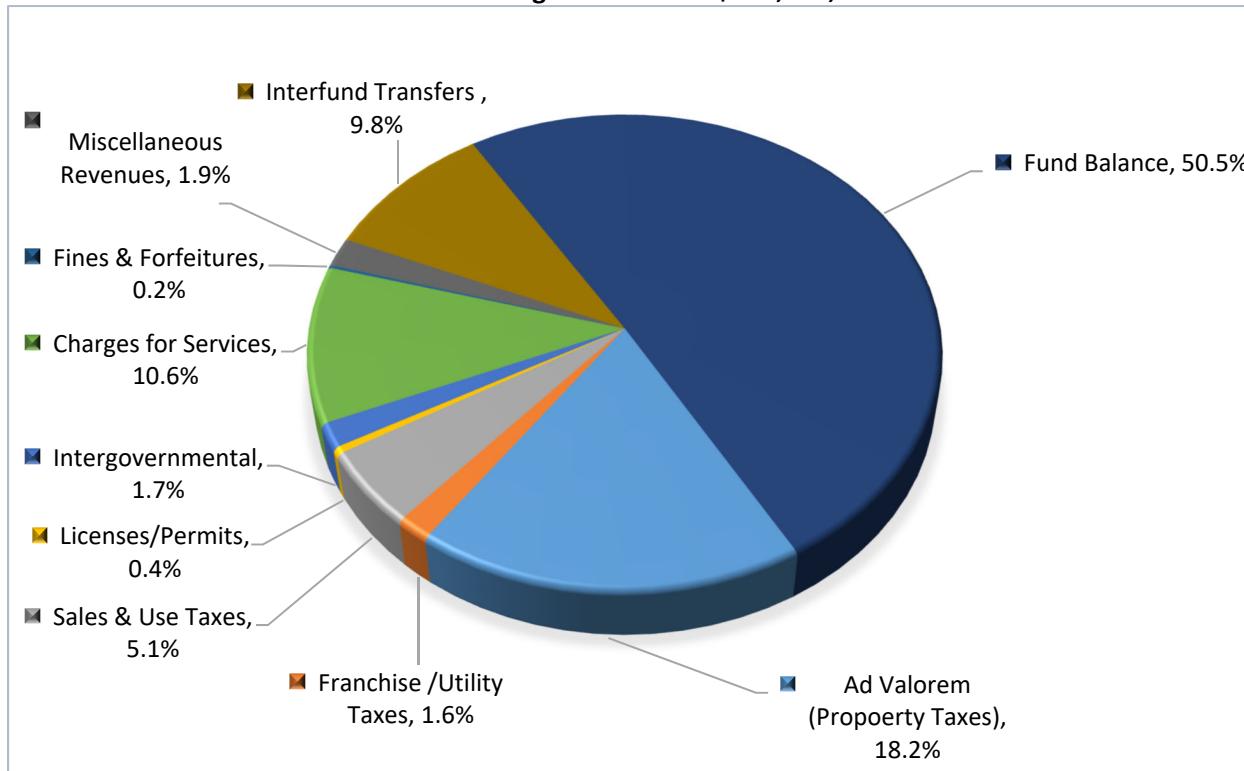
**Town of Surfside**  
**FY 2026 - 2030**  
**Five Year Capital Improvement Plan**

Department	Projects	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	5YR TOTAL
Code Compliance	Replacement Vehicle	\$ 77,496	\$ 22,500			\$ 22,500	\$ 122,496
Public Safety	Replacement Vehicles		\$ 480,000	320,000	320,000	\$ 480,000	\$ 1,600,000
	Replacement Vehicle - Parking	-	-	38,000	38,000	35,000	\$ 111,000
Public Works	Replacement Vehicles	322,000	22,500	-	-	22,500	\$ 367,000
	Utility Undergrounding	-	36,822,505	-	-		\$ 36,822,505
	Alleyway 9400-9600 Improvements	2,000,000	-	-	-	-	\$ 2,000,000
	Town Resilience - Infrastructure & Town Hall	-	500,000	-	-	-	\$ 500,000
	Collins Avenue Water Main Replacement	6,500,000	-	-	-	-	\$ 6,500,000
	Stormwater Improvements 4 Priority Areas	2,500,000	2,500,000	2,500,000	2,500,000	-	\$ 10,000,000
	Traffic Calming Imp - Speed Tables & Roundabouts	476,322	-	-	-	-	\$ 476,322
	Replacement Vehicle-Solid Waste Truck	-	283,000	-	-	-	\$ 283,000
Parks and Recreation	Replacement Vehicle	-	23,000	-	-	23,000	\$ 46,000
Community Center/ Recreation	Replacement Vehicle	-	35,000	-	-	-	\$ 35,000
	New Vehicle	22,500	-	-	23,000	-	\$ 45,500
	<b>Total Projects</b>	<b>\$ 11,898,318</b>	<b>\$ 40,688,505</b>	<b>2,858,000</b>	<b>2,881,000</b>	<b>583,000</b>	<b>\$ 58,908,823</b>

Source Code	Revenue Sources	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	5YR TOTAL
GF	General Fund (001)	\$ 10,250,000	\$ 500,000	\$ -	\$ -	-	\$ 10,750,000
FDC	Florida Dept of Commerce	750,000	-	-	-	-	\$ 750,000
GOB	General Obligation Bond	-	36,822,505	-	-	-	\$ 36,822,505
MTF	Municipal Transportation Fund (CITT)	476,322	-	-	-	-	\$ 476,322
FMF	Fleet Management Fund	421,996	866,000	358,000	381,000	583,000	\$ 2,609,996
NF	Not Funded	-	2,500,000	2,500,000	2,500,000	-	\$ 7,500,000
	<b>Total Revenue Sources</b>	<b>\$ 11,898,318</b>	<b>\$ 40,688,505</b>	<b>\$ 2,858,000</b>	<b>\$ 2,881,000</b>	<b>\$ 583,000</b>	<b>\$ 58,908,823</b>

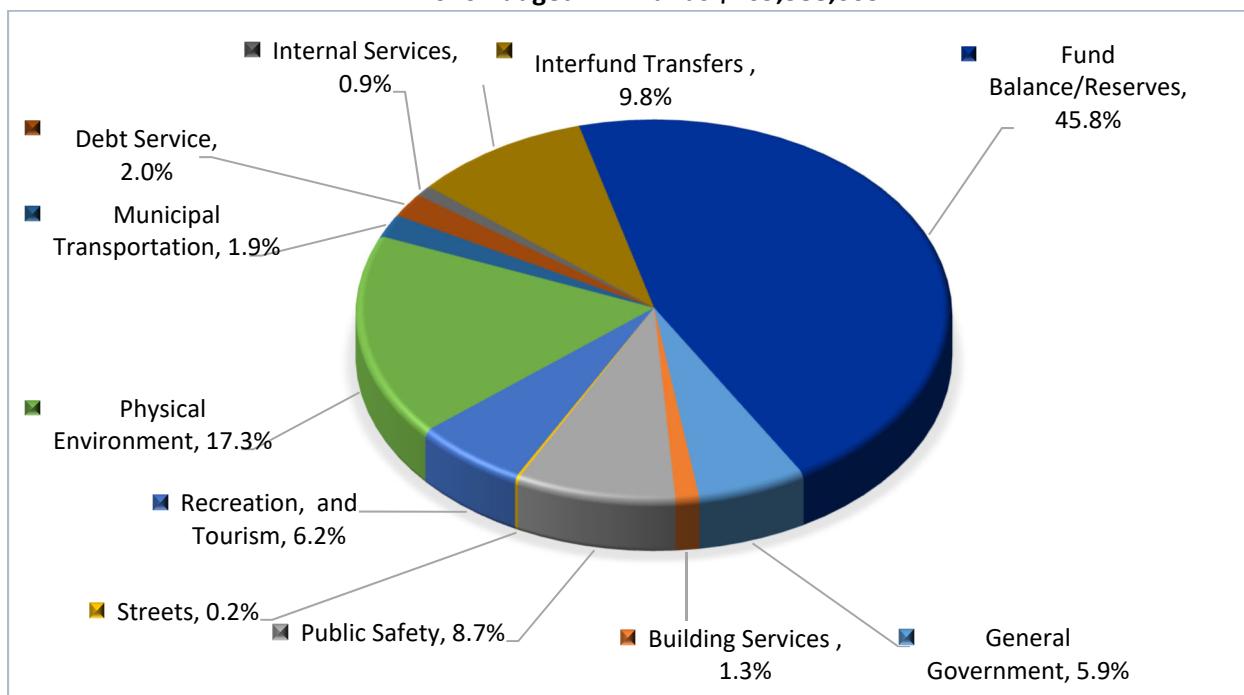
# ALL FUNDS BUDGET SUMMARY CHART

REVENUES, TRANSFERS & FUND BALANCE BY SOURCE  
FY 2026 Budget – All Funds \$109,588,603



EXPENDITURES, TRANSFERS AND FUND BALANCE BY TYPE

FY 2026 Budget – All Funds \$109,588,603



## ALL FUNDS SCHEDULE OF REVENUES

Revenue Source	FY 2024	FY 2025	FY 2025	FY 2026
	Actual (Unaudited)	Adopted	Estimated	Adopted
<b>GENERAL FUND (001) - MAJOR FUND</b>				
Property Taxes	\$ 16,276,294	\$ 18,056,001	\$ 18,056,001	\$ 20,524,350
Sales and Use Taxes	103,523	93,599	93,599	91,386
Franchise and Utility Taxes	1,722,254	1,804,264	1,804,264	1,765,458
Permits/Licenses/Inspections	5,600	5,000	5,000	5,000
Intergovernmental Revenues	783,437	731,094	731,094	750,762
Charges for Services	1,080,664	453,350	453,350	478,250
Fines and Forfeitures	372,245	230,000	230,000	210,000
Miscellaneous Revenues	999,689	129,200	1,613,093	151,800
Interest	2,092,773	1,500,000	1,500,000	1,500,000
Developer Contributions	-	10,000	10,000	-
Other Sources - Transfers In	374,452	2,252,540	2,252,540	456,920
Appropriated Fund Balance	-	-	342,297	3,338,353
<b>Total General Fund</b>	<b>\$ 23,810,931</b>	<b>\$ 25,265,048</b>	<b>\$ 27,091,238</b>	<b>\$ 29,272,279</b>
<b>CAPITAL PROJECTS FUND (301) - MAJOR FUND</b>				
Intergovernmental Revenues	\$ -	\$ 1,470,800	\$ 1,470,800	\$ 750,000
Developer Contributions	-	1,500,000	1,500,000	-
Other Sources - Transfers In	2,974,844	769,200	769,200	1,250,000
Appropriated Fund Balance	-	-	6,404,432	-
<b>Total Capital Projects Fund</b>	<b>\$ 2,974,844</b>	<b>\$ 3,740,000</b>	<b>\$ 10,144,432</b>	<b>\$ 2,000,000</b>
<b>TOURIST RESORT FUND (102) - MAJOR FUND</b>				
Sales and Use Taxes	\$ 5,345,717	\$ 5,254,057	\$ 5,254,057	\$ 5,507,089
Miscellaneous Revenues	10,699	10,500	10,500	10,500
Interest	279,015	228,000	228,000	192,000
<b>Total Tourist Resort Fund</b>	<b>\$ 5,635,431</b>	<b>\$ 5,492,557</b>	<b>\$ 5,492,557</b>	<b>\$ 5,709,589</b>
<b>POLICE FORFEITURE FUND (105) - NONMAJOR FUND</b>				
Appropriated Fund Balance	-	55,943	55,943	44,943
<b>Total Police Forfeiture Fund</b>	<b>\$ -</b>	<b>\$ 55,943</b>	<b>\$ 55,943</b>	<b>\$ 44,943</b>
<b>MUNICIPAL TRANSPORTATION FUND (107) - NONMAJOR FUND</b>				
Intergovernmental Revenues	\$ 375,077	\$ 309,433	\$ 309,433	\$ 309,433
Interest	-	750	750	-
Appropriated Fund Balance	-	-	155,769	545,381
<b>Total Municipal Transportation Fund</b>	<b>\$ 375,077</b>	<b>\$ 310,183</b>	<b>\$ 465,952</b>	<b>\$ 854,814</b>

## ALL FUNDS SCHEDULE OF REVENUES

Revenue Source	FY 2024	FY 2025	FY 2025	FY 2026
	Actual (Unaudited)	Adopted	Estimated	Adopted
<b>BUILDING FUND (150) - NONMAJOR FUND</b>				
Permits/Licenses/Inspections	\$ 1,206,981	\$ 466,100	\$ 1,723,688	\$ 460,100
Miscellaneous Revenues	4,642	2,000	2,000	2,000
Interest	152,307	120,000	120,000	120,000
Appropriated Fund Balance	-	800,067	-	1,043,081
<b>Total Building Fund</b>	<b>\$ 1,363,930</b>	<b>\$ 1,388,167</b>	<b>\$ 1,845,688</b>	<b>\$ 1,625,181</b>

### ENTERPRISE FUNDS

<b>WATER AND SEWER FUND (401) - MAJOR FUND</b>				
Charges for Services	\$ 4,258,848	\$ 4,457,151	\$ 4,457,151	\$ 4,832,760
Miscellaneous Revenues	181,844	500	500	500
Interest	57,681	5,000	5,000	5,000
Other Sources	-	-	-	6,500,000
Appropriated Fund Balance	-	-	130,911	506,276
<b>Total Water and Sewer Fund</b>	<b>\$ 4,498,373</b>	<b>\$ 4,462,651</b>	<b>\$ 4,593,562</b>	<b>\$ 11,844,536</b>

### MUNICIPAL PARKING FUND (402) - MAJOR FUND

Charges for Services	\$ 2,068,349	\$ 2,072,719	\$ 2,072,719	\$ 2,135,450
Interest	119,261	102,000	102,000	102,000
Proceeds from Disposal of Assets	6,711	-	-	-
Appropriated Fund Balance	-	-	1,600,000	-
<b>Total Municipal Parking Fund</b>	<b>\$ 2,194,321</b>	<b>\$ 2,174,719</b>	<b>\$ 3,774,719</b>	<b>\$ 2,237,450</b>

### SOLID WASTE FUND (403) - MAJOR FUND

Charges for Services	\$ 2,064,310	\$ 2,078,961	\$ 2,078,961	\$ 2,171,325
Appropriated Fund Balance	-	-	-	5,928
<b>Total Solid Waste Fund</b>	<b>\$ 2,064,310</b>	<b>\$ 2,078,961</b>	<b>\$ 2,078,961</b>	<b>\$ 2,177,253</b>

### STORMWATER FUND (404) - MAJOR FUND

Charges for Services	\$ 846,587	\$ 870,000	\$ 870,000	\$ 846,000
Intergovernmental Revenues	\$ 2,140,697	\$ 3,000,000	\$ 5,000,000	\$ -
Interest	144,297	60,000	60,000	60,000
Other Sources - Transfers In	2,500,000	-	-	2,500,000
Appropriated Fund Balance	-	32,151	7,098,200	183,127
<b>Total Stormwater Fund</b>	<b>\$ 5,631,581</b>	<b>\$ 3,962,151</b>	<b>\$ 13,028,200</b>	<b>\$ 3,589,127</b>

## ALL FUNDS SCHEDULE OF REVENUES

Revenue Source	FY 2024	FY 2025	FY 2025	FY 2026
	Actual (Unaudited)	Adopted	Estimated	Adopted
<b>FLEET MANAGEMENT FUND (501) - INTERNAL SERVICE FUND</b>				
Charges for Services	\$ 911,265	\$ 1,064,740	\$ 1,064,740	\$ 1,170,063
Other Sources - Transfers In	80,000	569,130	569,130	22,500
<b>Total Fleet Management Fund</b>	<b>\$ 1,007,792</b>	<b>\$ 1,633,870</b>	<b>\$ 1,633,870</b>	<b>\$ 1,192,563</b>
<b>TOTAL REVENUES - ALL FUNDS</b>	<b>\$ 49,556,590</b>	<b>\$ 50,564,250</b>	<b>\$ 70,205,122</b>	<b>\$ 60,547,735</b>

## ALL FUNDS SCHEDULE OF EXPENDITURES

	<b>FY 2024 Actual (Unaudited)</b>	<b>FY 2025 Adopted</b>	<b>FY 2025 Estimated</b>	<b>FY 2026 Adopted</b>
<b>GENERAL FUND (001) - MAJOR FUND</b>				
Personnel Services	\$ 9,125,434	\$ 11,966,644	\$ 11,901,364	\$ 12,590,308
Operating Expenses	3,953,811	5,767,088	6,145,268	6,122,366
Capital Outlay	155,105	123,534	152,931	27,465
Non-Operating Expenses	31,712	30,500	30,500	32,140
Transfers Out	5,554,844	1,338,330	1,338,330	10,250,000
Contingency	-	250,000	250,000	250,000
Contingency/Return to Reserves	-	5,788,952	7,272,845	-
<b>Total General Fund</b>	<b><u>\$ 18,820,906</u></b>	<b><u>\$ 25,265,048</u></b>	<b><u>\$ 27,091,238</u></b>	<b><u>\$ 29,272,279</u></b>
<b>CAPITAL PROJECTS FUND (301) - MAJOR FUND</b>				
Capital Expenditures - Capital Improvement Projects	\$ 5,805,857	\$ 3,740,000	\$ 10,144,432	\$ 2,000,000
<b>Total Capital Projects Fund</b>	<b><u>\$ 5,805,857</u></b>	<b><u>\$ 3,740,000</u></b>	<b><u>\$ 10,144,432</u></b>	<b><u>\$ 2,000,000</u></b>
<b>TOURIST RESORT FUND (102) - MAJOR FUND</b>				
Personnel Services	\$ 2,178,357	\$ 2,455,549	\$ 2,455,549	\$ 2,577,291
Operating Expenses	1,971,575	2,719,877	2,740,079	2,747,090
Capital Outlay	545,003	141,545	155,920	88,500
Transfers Out	59,597	64,852	64,852	96,075
Contingency	-	50,000	15,423	50,000
Contingency/Return to Reserves	-	60,734	60,734	150,633
<b>Total Tourist Resort Fund</b>	<b><u>\$ 4,754,532</u></b>	<b><u>\$ 5,492,557</u></b>	<b><u>\$ 5,492,557</u></b>	<b><u>\$ 5,709,589</u></b>
<b>POLICE FORFEITURE FUND (105) - NONMAJOR FUND</b>				
Operating Expenses	\$ 12,923	\$ 34,300	\$ 34,300	\$ 23,300
Capital Outlay	2,750	-	-	-
Non-Operating Expenses	-	21,643	21,643	21,643
<b>Total Police Forfeiture Fund</b>	<b><u>\$ 15,673</u></b>	<b><u>\$ 55,943</u></b>	<b><u>\$ 55,943</u></b>	<b><u>\$ 44,943</u></b>
<b>MUNICIPAL TRANSPORTATION FUND (107) - NONMAJOR FUND</b>				
Operating Expenses	\$ 276,429	\$ 235,500	\$ 235,500	\$ 363,020
Capital Outlay	36,782	-	214,980	476,322
Transfers Out	16,869	15,472	15,472	15,472
Contingency/Reserve	-	59,211	-	-
<b>Total Municipal Transportation Fund</b>	<b><u>\$ 330,080</u></b>	<b><u>\$ 310,183</u></b>	<b><u>\$ 465,952</u></b>	<b><u>\$ 854,814</u></b>

## ALL FUNDS SCHEDULE OF EXPENDITURES

	FY 2024 Actual (Unaudited)	FY 2025 Adopted	FY 2025 Estimated	FY 2026 Adopted
<b>BUILDING FUND (150) - NONMAJOR FUND</b>				
Personnel Services	\$ 752,983	\$ 1,028,875	\$ 1,028,875	\$ 1,120,236
Operating Expenses	167,320	216,780	390,535	284,221
Capital Outlay	2,148	-	-	-
Transfers Out	143,033	142,512	142,512	220,724
Contingency/Reserve	-	-	283,766	-
<b>Total Building Fund</b>	<b><u>\$ 1,065,484</u></b>	<b><u>\$ 1,388,167</u></b>	<b><u>\$ 1,845,688</u></b>	<b><u>\$ 1,625,181</u></b>
<b>ENTERPRISE FUNDS</b>				
<b>WATER AND SEWER FUND (401) - MAJOR FUND</b>				
Personnel Services	\$ 449,258	\$ 589,550	\$ 589,550	\$ 603,770
Operating Expenses	3,185,027	2,545,360	2,572,726	3,062,892
Capital Outlay	142,148	50,000	153,545	6,500,000
Debt Service	173,127	1,217,522	1,217,522	1,677,874
Contingency/Reserve	-	60,219	60,219	-
<b>Total Water and Sewer Fund</b>	<b><u>\$ 3,949,560</u></b>	<b><u>\$ 4,462,651</u></b>	<b><u>\$ 4,593,562</u></b>	<b><u>\$ 11,844,536</u></b>
<b>MUNICIPAL PARKING FUND (402) - MAJOR FUND</b>				
Personnel Services	\$ 520,180	\$ 745,296	\$ 745,296	\$ 699,458
Operating Expenses	629,252	608,660	608,660	605,738
Capital Outlay	121,783	-	1,600,000	-
Transfers Out	119,195	129,704	129,704	147,149
Contingency/Reserve	-	691,059	691,059	785,105
<b>Total Municipal Parking Fund</b>	<b><u>\$ 1,390,410</u></b>	<b><u>\$ 2,174,719</u></b>	<b><u>\$ 3,774,719</u></b>	<b><u>\$ 2,237,450</u></b>
<b>SOLID WASTE FUND (403) - MAJOR FUND</b>				
Personnel Services	\$ 948,232	\$ 1,049,469	\$ 1,049,469	\$ 1,126,158
Operating Expenses	1,063,222	1,029,492	1,029,492	1,051,095
<b>Total Solid Waste Fund</b>	<b><u>\$ 2,011,454</u></b>	<b><u>\$ 2,078,961</u></b>	<b><u>\$ 2,078,961</u></b>	<b><u>\$ 2,177,253</u></b>
<b>STORMWATER FUND (404) - MAJOR FUND</b>				
Personnel Services	\$ 181,136	\$ 225,003	\$ 225,003	\$ 192,054
Operating Expenses	328,556	272,676	272,676	322,781
Capital Outlay	235,401	1,132,151	10,198,200	2,500,000
Debt Service	57,709	405,840	405,840	559,292
Transfers Out	35,758	1,900,000	1,900,000	-
Contingency	-	20,000	20,000	15,000
Contingency/Return to Reserves	-	6,481	6,481	-
<b>Total Stormwater Fund</b>	<b><u>\$ 838,560</u></b>	<b><u>\$ 3,962,151</u></b>	<b><u>\$ 13,028,200</u></b>	<b><u>\$ 3,589,127</u></b>

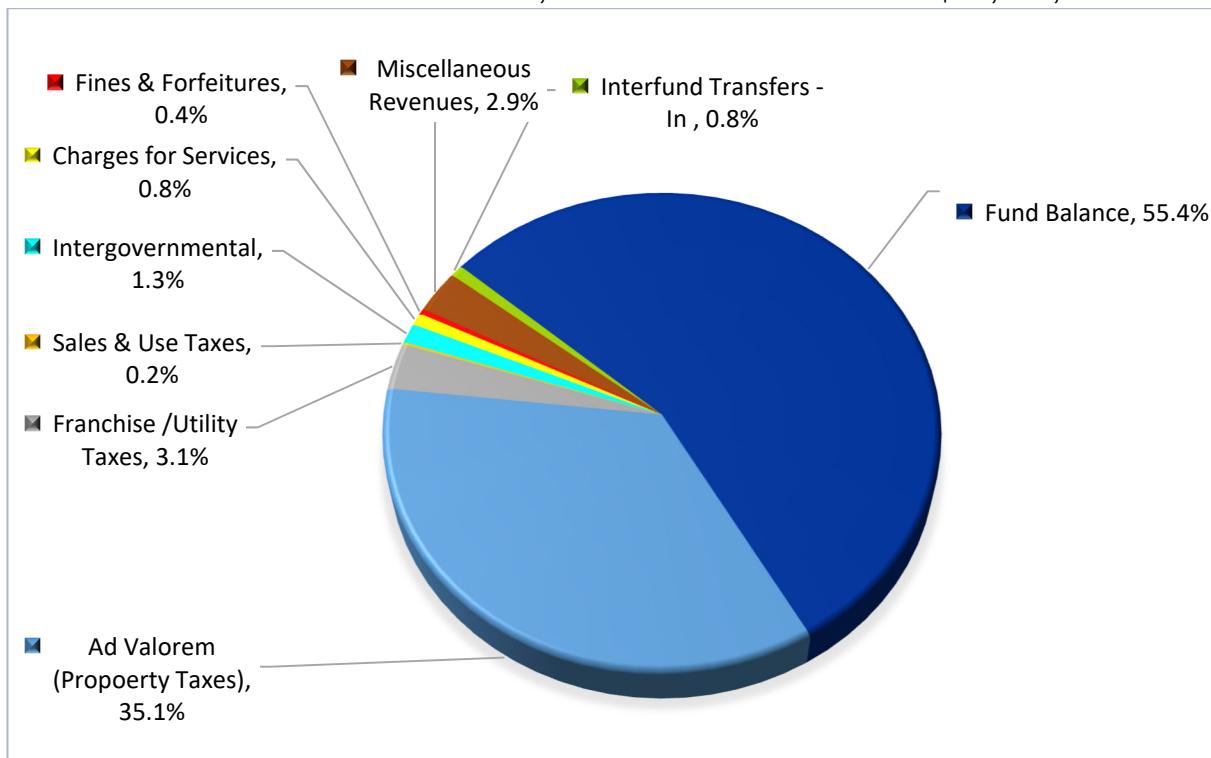
## ALL FUNDS SCHEDULE OF EXPENDITURES

	FY 2024 Actual (Unaudited)	FY 2025 Adopted	FY 2025 Estimated	FY 2026 Adopted
<b>FLEET MANAGEMENT FUND (501) - INTERNAL SERVICE FUND</b>				
Personnel Services	\$ 80,992	\$ 93,491	\$ 93,491	\$ 83,747
Operating Expenses	449,644	486,001	486,001	499,550
Capital Outlay	719,950	591,630	591,630	421,996
Contingency/Reserve	-	462,748	462,748	187,270
<b>Total Fleet Management Fund</b>	<b><u>\$ 1,250,586</u></b>	<b><u>\$ 1,633,870</u></b>	<b><u>\$ 1,633,870</u></b>	<b><u>\$ 1,192,563</u></b>
<b>TOTAL EXPENDITURES - ALL FUNDS</b>	<b><u>\$ 40,233,102</u></b>	<b><u>\$ 50,564,250</u></b>	<b><u>\$ 70,205,122</u></b>	<b><u>\$ 60,547,735</u></b>

## GENERAL FUND BUDGET SUMMARY CHART

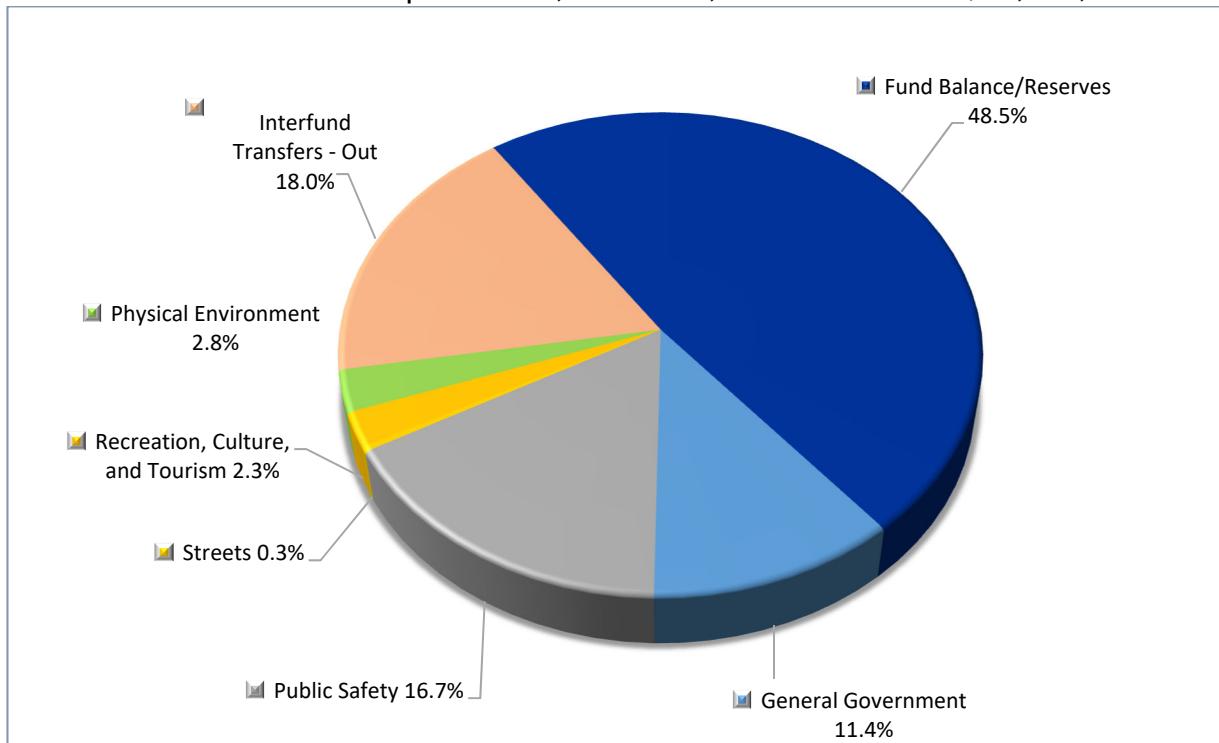
### Where Do the Funds Come From?

Total General Fund Revenues, Transfers & Fund Balance \$56,756,965



### Where Do the Funds Go?

Total General Fund Expenditures, Transfers, & Fund Balance \$56,756,965



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

Line Item Prefix: 001--:		FY 2024 Actual (Unaudited)	FY 2025 Adopted	FY 2025 Estimated	FY 2026 Adopted
511-311-1000	Current & Delinquent Real Property	\$ 16,103,708	\$ 17,906,001	\$ 17,906,001	\$ 19,774,014
511-311-1001	Current & Delinquent Personal Property	172,586	150,000	150,000	150,000
<b>TOTAL</b>	<b>Ad Valorem - Operating Real Property Tax</b>	<b>\$ 16,276,294</b>	<b>\$ 18,056,001</b>	<b>\$ 18,056,001</b>	<b>\$ 19,924,014</b>
511-312-4100	First Local Option Fuel Tax	\$ 77,823	\$ 68,053	\$ 68,053	\$ 66,039
511-312-4200	Second Local Option Fuel Tax	25,700	25,546	25,546	25,347
<b>TOTAL</b>	<b>Sales and Use Taxes</b>	<b>\$ 103,523</b>	<b>\$ 93,599</b>	<b>\$ 93,599</b>	<b>\$ 91,386</b>
511-314-1000	Electric Utility	\$ 801,102	\$ 850,000	\$ 850,000	\$ 850,000
511-314-4000	Gas Utility	31,789	24,150	24,150	24,150
511-315-0100	Communication Services Tax	194,378	181,984	181,984	181,984
511-316-0100	Surfside Local Business Licensing Tax	48,533	75,000	75,000	48,000
511-316-0200	Miami-Dade Occ Licenses Tax Share	6,140	6,200	6,200	5,000
511-316-0300	Surfside Local Business License Penalty	-	500	500	-
<b>TOTAL</b>	<b>Municipal Utility &amp; Other Use Taxes</b>	<b>\$ 1,081,942</b>	<b>\$ 1,137,834</b>	<b>\$ 1,137,834</b>	<b>\$ 1,109,134</b>
511-323-1000	Electric Franchise	\$ 613,397	\$ 647,680	\$ 647,680	\$ 628,736
511-323-4000	Gas Franchise	26,915	18,750	18,750	27,588
<b>TOTAL</b>	<b>Franchise Fees</b>	<b>\$ 640,312</b>	<b>\$ 666,430</b>	<b>\$ 666,430</b>	<b>\$ 656,324</b>
511-329-2010	Lobbyist Fees / Registrations	\$ 5,600	\$ 5,000	\$ 5,000	\$ 5,000
<b>TOTAL</b>	<b>Permits/Licenses/Inspection</b>	<b>\$ 5,600</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>
511-335-1200	State Revenue Sharing	\$ 214,130	\$ 197,508	\$ 197,508	\$ 202,190
511-335-1500	Beverage License	8,107	7,500	7,500	8,000
511-335-1800	Half Cent Sales Tax	558,466	522,586	522,586	538,072
511-335-4900	Motor Fuel Tax Rebate	2,734	3,500	3,500	2,500
<b>TOTAL</b>	<b>Intergovernmental - Federal/State</b>	<b>\$ 783,437</b>	<b>\$ 731,094</b>	<b>\$ 731,094</b>	<b>\$ 750,762</b>
511-341-9000	Election Qualifying Fees	\$ 350	\$ -	\$ -	\$ 250
515-322-7500	Planning & Zoning Reviews	\$ 88,810	\$ 40,000	\$ 40,000	\$ 40,000
515-369-5010	Application Fees	\$ 2,500	\$ -	\$ -	\$ -
515-369-9010	Misc. Revenues - Planning	\$ 200	\$ -	\$ -	\$ -
521-342-1010	Special Police Detail - Extra Duty	\$ 800,713	\$ 230,000	\$ 230,000	\$ 250,000
572-347-2002	Pool Admission Fees	9,474	10,500	10,500	9,500
572-347-2003	Recreation - Aquatic Programs	40,025	38,500	38,500	40,000
572-347-2004	Recreation - Community Ctr Facility Rentals	8,573	8,000	8,000	8,500
572-347-2005	Recreation - ID Cards	25	50	50	-
572-347-2015	Recreation - Adult Programs	23,822	24,000	24,000	23,800
572-347-2016	Recreation - Youth Programs	101,674	100,000	100,000	100,000
572-347-2014-1	Recreation - Senior Programs	4,435	2,300	2,300	4,400
572-347-2090	Recreation - Concessions	37	-	-	1,800
<b>TOTAL</b>	<b>Charges for Services</b>	<b>\$ 1,080,664</b>	<b>\$ 453,350</b>	<b>\$ 453,350</b>	<b>\$ 478,250</b>
521-351-5005	Traffic Violations	\$ 15,159	\$ 20,000	\$ 20,000	\$ 15,000
521-351-5010	Parking Violations	220,954	145,000	145,000	150,000
521-351-5030	Red Light Enforcement	1,157	-	-	-
511-369-9020	Lien Searches	20,657	35,000	35,000	15,000
524-359-4000	Code Enforcement Fees and Penalties	114,318	30,000	30,000	30,000
<b>TOTAL</b>	<b>Fines &amp; Forfeitures</b>	<b>\$ 372,245</b>	<b>\$ 230,000</b>	<b>\$ 230,000</b>	<b>\$ 210,000</b>

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

Line Item Prefix: 001--:		FY 2024 Actual (Unaudited)	FY 2025 Adopted	FY 2025 Estimated	FY 2026 Adopted
511-361-1000	Interest Earnings	\$ 2,092,773	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000
511-364-1000	Disposition of Assets	46,544	10,000	10,000	10,000
511-366-1010	Contributions & Donations-Private Sources	103,840	-	-	-
521-369-3025	Premium Tax Revenues (CH 185)	50,481	-	-	-
521-369-3030	Cost Recovery - Take Home Vehicle	34,416	31,200	31,200	31,200
521-369-9004	Other Miscellaneous Revenues - Police	6,074	5,000	5,000	5,000
524-322-8600	Certificate of Use	2,905	4,500	4,500	2,500
511-369-9010	Other Miscellaneous Revenues	53,343	25,000	25,000	25,000
539-322-7000	Public Works Permit	10,535	10,000	10,000	10,000
539-343-9011	Vacant Window Covering	6,481	-	-	2,500
511-369-9040	Beach Furniture Registration	3,000	1,000	1,000	1,000
511-369-9050	Bike Sharing Revenue	10,182	-	-	10,000
511-369-9055	Car Charging Station Revenue	135	1,000	1,000	100
511-369-9060	Sidewalk Café Site Permit	40,255	35,000	35,000	35,000
511-369-9065	Gazette Advertisement Revenue	16,235	14,500	14,500	15,000
511-369-9075	Special Event Permits	4,541	2,000	2,000	4,500
369-90-TBD	Developer Fees	610,722	-	1,483,893	-
<b>TOTAL</b>	<b>Miscellaneous Revenues</b>	<b>\$ 3,092,462</b>	<b>\$ 1,639,200</b>	<b>\$ 3,123,093</b>	<b>\$ 1,651,800</b>
511-381-1700	Interfund Transfer: Mun. Transportation	\$ 16,869	\$ 15,472	\$ 15,472	\$ 15,472
511-381-1200	Interfund Transfer: Resort Tax	59,597	64,852	64,852	73,575
511-381-1600	Interfund Transfer: Building Services	143,033	142,512	142,512	220,724
511-381-4200	Interfund Transfer: Mun. Parking	119,195	129,704	129,704	147,149
511-381-4400	Interfund Transfer: Stormwater	35,758	1,900,000	1,900,000	-
<b>TOTAL</b>	<b>Interfund Transfers</b>	<b>\$ 374,452</b>	<b>\$ 2,252,540</b>	<b>\$ 2,252,540</b>	<b>\$ 456,920</b>
511-392-0000	Appropriated Fund Balance	\$ -	\$ -	\$ 342,297	\$ 3,918,689
<b>TOTAL</b>	<b>Appropriated Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 342,297</b>	<b>\$ 3,918,689</b>
<b>TOTAL</b>	<b>REVENUES</b>	<b>\$ 23,810,931</b>	<b>\$ 25,265,048</b>	<b>\$ 27,091,238</b>	<b>\$ 29,252,279</b>

# 001 GENERAL FUND

## TOTAL EXPENDITURES

Line Item	FY 2024 Actual (Unaudited)	FY 2025 Adopted	FY 2025 Estimated	FY 2026 Adopted
<b><u>Personnel Services</u></b>				
1210 Regular Salaries	\$ 5,482,648	\$ 7,280,951	\$ 7,231,346	\$ 7,344,555
1310 Other Salaries	127,221	319,152	308,116	261,654
1410 Overtime	296,926	313,000	313,000	313,000
1510 Special pay	121,112	174,036	174,036	174,245
1520 Extra Duty Pay	632,536	230,000	230,000	230,000
2110 Payroll Taxes	569,559	620,154	615,515	624,404
2210 Retirement Contribution	1,152,772	1,561,118	1,561,118	1,809,012
2310 Life & Health Insurance	738,465	1,266,318	1,266,318	1,548,984
2410 Workers Compensation	2,262	201,915	201,915	264,454
2510 Unemployment Compensation	1,933	-	-	-
<b>Total Personnel Services</b>	<b>\$ 9,125,434</b>	<b>\$ 11,966,644</b>	<b>\$ 11,901,364</b>	<b>\$ 12,570,308</b>
<b><u>Operating Expenses</u></b>				
3103 Lobbyist	\$ 46,818	\$ 47,000	\$ 47,000	\$ 47,000
3110/3115 Professional Services	624,815	1,071,242	1,427,162	1,119,820
3111/3120 Lawsuits and Prosecutions	16,075	-	-	-
3112 Physical Examinations	18,291	31,306	31,306	29,980
3210 Accounting and Auditing	48,530	85,500	85,500	85,500
3410 Other Contractual Services	321,774	356,598	371,518	371,939
3411 Nuisance Abatement	-	1,500	1,500	1,500
3420 Other Code Services	834	6,850	6,850	5,000
4009 Car Allowance	35,072	43,866	43,866	13,650
4110 Telecommunications	138,820	118,278	118,278	120,508
4111 Postage	10,050	16,850	16,850	16,850
4112 Mobile Phone Allowance	3,981	6,480	6,480	6,480
4310 Electricity	56,630	107,424	107,424	109,998
541-4310 Roadway Electricity	39,117	45,360	45,360	47,652
4311 Water and Sewer	82,833	85,490	85,490	85,490
4403 Equipment/Vehicle Leasing	184,255	366,475	380,390	584,252
4510 Property and Liability Insurance	397,438	649,799	649,799	734,972
4601 Maintenance Service/Repair Contra	134,554	151,646	151,646	156,160
4602 Building Maintenance	78,812	130,409	125,209	137,409
4603 Equipment Maintenance	30,400	42,975	42,975	42,975
4604 Grounds Maintenance	218,456	287,968	287,968	316,133
516-4605 IT Software Maintenance	98,571	174,657	179,657	185,401
4606 IT Hardware Maintenance	27,282	68,058	68,058	81,910
4611 Miscellaneous Maintenance	21,781	66,700	71,797	81,700

# 001 GENERAL FUND

## TOTAL EXPENDITURES

	Line Item	FY 2024 Actual (Unaudited)	FY 2025 Adopted	FY 2025 Estimated	FY 2026 Adopted
4612	Vehicle Maintenance - Usage	185,387	209,877	209,877	227,760
4613	Vehicle Maint. - Fleet Replacement	336,162	416,844	416,844	482,375
4710	Printing & Binding	2,357	6,250	6,250	6,250
4810	Promotional Activities	92,574	127,107	127,107	87,479
4910	Legal Advertisement	68,988	54,900	54,800	8,500
4911	Other Current Charges	144,426	197,050	185,678	202,050
4913	Other Current Charges -Transportal	-	135,000	135,000	85,000
5110	Office Supplies	35,174	65,975	65,975	65,450
5210	Property and Maintenance	9,936	15,000	15,000	15,000
5213	Landscape Improvements	700	10,000	10,000	10,000
5214	Uniforms	41,357	48,700	48,700	39,200
5216	Gasoline	118,628	131,140	131,140	131,350
5217	K-9 Allowance	5,198	-	-	-
5225	Merchant Fees	14,527	16,400	16,400	16,400
5290	Miscellaneous Operating Supplies	142,148	176,246	176,246	161,240
5310	Road Materials	7,320	22,500	22,500	22,500
5410	Subscriptions and Memberships	14,972	27,668	27,668	30,283
5520	Conferences and Seminars	91,523	92,000	92,000	98,850
5510	Training & Educational	7,245	52,000	52,000	50,400
<b>Total</b>	<b>Operating Expenses</b>	<b>\$ 3,953,811</b>	<b>\$ 5,767,088</b>	<b>\$ 6,145,268</b>	<b>\$ 6,122,366</b>

### Capital Outlay

6310	Improvements other than Building	\$ 49,749	\$ -	\$ -	\$ -
6410	Machinery and Equipment	105,356	123,534	152,931	27,465
<b>Total</b>	<b>Capital Outlay</b>	<b>\$ 155,105</b>	<b>\$ 123,534</b>	<b>\$ 152,931</b>	<b>\$ 27,465</b>

### Non-operating Expenses

8300	Other Grants and Aid	\$ 31,712	\$ 30,500	\$ 30,500	\$ 32,140
9130	Transfer to Capital Projects Fund	\$ 2,974,844	769,200	769,200	1,250,000
9140	Transfer to Water Sewer Fund	-	-	-	6,500,000
9144	Transfer to Stormwater Fund	2,500,000	-	-	2,500,000
9190	Transfer to Fleet Mgmt Fund	80,000	569,130	569,130	-
9920	Contingency	-	250,000	250,000	250,000
9310	Reserves/Return to Fund Balance	-	5,788,952	7,272,845	-
<b>Total</b>	<b>Non-operating Expenses</b>	<b>\$ 5,586,556</b>	<b>\$ 7,407,782</b>	<b>\$ 8,891,675</b>	<b>\$ 10,532,140</b>
<b>TOTAL</b>	<b>GENERAL FUND EXPENDITURES</b>	<b>\$ 18,820,906</b>	<b>\$ 25,265,048</b>	<b>\$ 27,091,238</b>	<b>\$ 29,252,279</b>

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

	<b>General Fund</b>	<b>Capital Projects Fund</b>	<b>Total Special Revenue Funds<sup>1</sup></b>	<b>Total Enterprise Funds<sup>2</sup></b>	<b>Internal Service Funds</b>
<b>October 1, 2024 Fund Balance (Unaudited)*</b>	<b>\$ 24,492,827</b>	<b>\$ 9,523,382</b>	<b>\$ 12,921,930</b>	<b>\$ 26,604,960</b>	<b>\$ 2,124,054</b>
<b>Fiscal Year 2025 Estimated</b>					
FY 2025 Estimated Revenues*	\$ 26,748,941	\$ 3,740,000	\$ 7,648,428	\$ 14,646,331	\$ 1,633,870
FY 2025 Estimated Expenditures/Expenses*	<u>19,818,393</u>	<u>10,144,432</u>	<u>7,515,640</u>	<u>22,717,683</u>	<u>1,171,122</u>
Net Increase (Decrease) in Fund Balance/Net Position	<u>\$ 6,930,548</u>	<u>\$ (6,404,432)</u>	<u>\$ 132,788</u>	<u>\$ (8,071,352)</u>	<u>\$ 462,748</u>
<b>September 30, 2025 Fund Balance (Estimated)*</b>	<b>\$ 31,423,375</b>	<b>\$ 3,118,950</b>	<b>\$ 13,054,718</b>	<b>\$ 18,533,608</b>	<b>\$ 2,586,802</b>
<b>Fiscal Year 2026</b>					
FY 2026 Budgeted Revenues	\$ 25,333,590	\$ 2,000,000	\$ 6,601,122	\$ 19,153,035	\$ 1,192,563
FY 2026 Budgeted Expenditures/Expenses	<u>29,252,279</u>	<u>2,000,000</u>	<u>8,083,894</u>	<u>19,063,261</u>	<u>1,005,293</u>
Net Increase (Decrease) in Fund Balance/Net Position	<u>\$ (3,918,689)</u>	<u>\$ -</u>	<u>\$ (1,482,772)</u>	<u>\$ 89,774</u>	<u>\$ 187,270</u>
<b>September 30, 2026 Fund Balance (Projected)</b>	<b>\$ 27,504,686</b>	<b>\$ 3,118,950</b>	<b>\$ 11,571,946</b>	<b>\$ 18,623,382</b>	<b>\$ 2,774,072</b>

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

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

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

**Changes in Fund Balance**

**General Fund:** The FY 2026 net decrease is mainly a result of using fund reserves to provide a funding source for investments in one-time capital projects and infrastructure.

**Internal Service Funds**

**Fleet Management Fund:** Fund balance net increase of \$187,270 is mainly attributable to annual fleet replacement cost allocations generated from other funds to accumulate sufficient reserves for fleet replacements (\$570,941) less appropriations for FY 2026 replacement vehicle purchases (\$399,496).

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

	<b>Tourist Resort Fund</b>	<b>Police Forfeiture Fund</b>	<b>Municipal Transportation Fund</b>	<b>Building Fund</b>	<b>Total Special Revenue Funds</b>
<b>October 1, 2024 Fund Balance (Unaudited)*</b>	<b>\$ 8,531,260</b>	<b>\$ 106,554</b>	<b>\$ 760,205</b>	<b>\$ 3,523,911</b>	<b>\$ 12,921,930</b>
<b>Fiscal Year 2025 Estimated</b>					
FY 2025 Estimated Revenues*	\$ 5,492,557	\$ -	\$ 310,183	\$ 1,845,688	\$ 7,648,428
FY 2025 Estimated Expenditures*	5,431,823	55,943	465,952	1,561,922	7,515,640
Net Increase (Decrease) in Fund Balance	\$ 60,734	\$ (55,943)	\$ (155,769)	\$ 283,766	\$ 132,788
<b>September 30, 2025 Fund Balance (Estimated)*</b>	<b>\$ 8,591,994</b>	<b>\$ 50,611</b>	<b>\$ 604,436</b>	<b>\$ 3,807,677</b>	<b>\$ 13,054,718</b>
<b>Fiscal Year 2026</b>					
FY 2026 Budgeted Revenues	\$ 5,709,589	\$ -	\$ 309,433	\$ 582,100	\$ 6,601,122
FY 2026 Budgeted Expenditures	5,558,956	44,943	854,814	1,625,181	8,083,894
Net Increase (Decrease) in Fund Balance	\$ 150,633	\$ (44,943)	\$ (545,381)	\$ (1,043,081)	\$ (1,482,772)
<b>September 30, 2026 Fund Balance (Projected)</b>	<b>\$ 8,742,627</b>	<b>\$ 5,668</b>	<b>\$ 59,055</b>	<b>\$ 2,764,596</b>	<b>\$ 11,571,946</b>

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

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

**Police Forfeiture Fund:** Fines & forfeitures revenues are budgeted when the Town receives its share of seized assets dispositions. The fund balance decrease (-\$44,943) during FY 2026 is anticipated due to the timing of revenue recognition and expenditures.

**Municipal Transportation Fund:** Fund balance decrease (-\$545,381) is mainly attributable to the use of reserves for:

- 1) expenditure increase - on-demand service route expansion (\$107,520);
- 2) expenditure increase -infrastructure capital outlay for townwide traffic calming and pedestrian safety (\$476,322 ).

**Building Fund:** Building permit revenue is volatile and fluctuates with construction cycles. The fund balance decrease (-\$1,043,081) mainly results from the timing of revenue recognition from permit fees and the related expenditure for Building Department operations over construction periods .

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

	<b>Water/ Sewer Fund</b>	<b>Municipal Parking Fund</b>	<b>Solid Waste Fund</b>	<b>Stormwater Fund</b>	<b>Total Enterprise Funds</b>
<b>October 1, 2024 Fund Balance (Unaudited)*<sup>1</sup></b>	<b>\$ 11,670,384</b>	<b>\$ 5,824,955</b>	<b>\$ 312,342</b>	<b>\$ 8,797,279</b>	<b>\$ 26,604,960</b>
<b>Fiscal Year 2025 Estimated</b>					
FY 2025 Estimated Revenues*	\$ 4,462,651	\$ 2,174,719	\$ 2,078,961	\$ 5,930,000	\$ 14,646,331
FY 2025 Estimated Expenses*	4,533,343	3,083,660	2,078,961	13,021,719	22,717,683
Net Increase (Decrease) in Fund Balance/Net Position	<u>\$ (70,692)</u>	<u>\$ (908,941)</u>	<u>\$ -</u>	<u>\$ (7,091,719)</u>	<u>\$ (8,071,352)</u>
<b>September 30, 2025 Fund Balance (Estimated)*<sup>1</sup></b>	<b>\$ 11,599,692</b>	<b>\$ 4,916,014</b>	<b>\$ 312,342</b>	<b>\$ 1,705,560</b>	<b>\$ 18,533,608</b>
<b>Fiscal Year 2026</b>					
FY 2026 Budgeted Revenues	\$ 11,338,260	\$ 2,237,450	\$ 2,171,325	\$ 3,406,000	\$ 19,153,035
FY 2026 Budgeted Expenses	11,844,536	1,452,345	2,177,253	3,589,127	19,063,261
Net Increase (Decrease) in Fund Balance/Net Position	<u>\$ (506,276)</u>	<u>\$ 785,105</u>	<u>\$ (5,928)</u>	<u>\$ (183,127)</u>	<u>\$ 89,774</u>
<b>September 30, 2026 Fund Balance (Projected)<sup>1</sup></b>	<b>\$ 11,093,416</b>	<b>\$ 5,701,119</b>	<b>\$ 306,414</b>	<b>\$ 1,522,433</b>	<b>\$ 18,623,382</b>

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

<sup>1</sup>Fund Balance/Net Position includes Net Investments in Capital Assets at October 1, 2023 since the October 1, 2024 amount is not available until the FY 2024 audited financial statements are completed.

**Changes in Fund Balance/Net Position**

**Municipal Parking Fund:** Fund balance increase is mainly a result of revenues from metered parking fees and demand that exceed annual operating expenses that are being maintained to provide a funding source for future investment in one-time capital parking projects.

## BUDGET SUMMARY ALL FUNDS

	FY 2024	FY 2025	FY 2025	FY 2026
	Actual (Unaudited)	Adopted	Estimated	Adopted
<b>ALL FUNDS</b>				
<b><u>Financing Sources</u></b>				
Property Taxes	\$ 16,276,294	\$ 18,056,001	\$ 18,056,001	\$ 19,924,014
Sales and Use Taxes	5,449,240	5,347,656	5,347,656	5,598,475
Franchise and Utility Taxes	1,722,254	1,804,264	1,804,264	1,765,458
Permits/Licenses/Inspections	1,212,581	471,100	1,728,688	465,100
Intergovernmental Revenues	3,299,211	5,511,327	7,511,327	1,810,195
Charges for Services	11,230,023	10,996,921	10,996,921	11,633,848
Fines and Forfeitures	372,245	230,000	230,000	210,000
Miscellaneous Revenues	1,213,401	152,200	1,636,093	164,800
Interest	2,845,334	2,015,750	2,015,750	1,979,000
Developer Contributions	-	1,500,000	1,500,000	-
Capital Loan Proceeds	-	-	-	-
<b>Subtotal</b>	<b>\$ 43,620,583</b>	<b>\$ 46,085,219</b>	<b>\$ 50,826,700</b>	<b>\$ 43,550,890</b>
Other Sources - Transfers In	5,936,007	3,590,870	3,590,870	10,729,420
<b>Fund Balance/Net Position -Beginning:</b>				
Net Investment in Capital Assets	13,409,160	13,630,102	13,409,160	13,409,160
Committed	10,296,784	10,462,104	10,462,104	11,660,758
Restricted	14,671,901	12,460,860	15,497,307	15,981,639
Assigned	12,354,395	312,522	9,523,382	3,118,950
Unassigned	15,611,425	10,787,649	26,775,200	24,546,946
<b>Total Fund Balance/ Net Position -Beginning</b>	<b>66,343,665</b>	<b>47,653,237</b>	<b>75,667,153</b>	<b>68,717,453</b>
<b>Total</b>	<b>\$ 115,900,255</b>	<b>\$ 97,329,326</b>	<b>\$ 130,084,723</b>	<b>\$ 122,997,763</b>
<b><u>Financing Uses</u></b>				
Personnel Services	\$ 14,236,572	\$ 18,153,877	\$ 18,088,597	\$ 18,973,022
Operating Expenses	12,037,759	13,915,734	14,515,237	15,082,053
Capital Outlay	7,766,927	5,778,860	23,211,638	12,014,283
Debt Service	230,836	1,623,362	1,623,362	2,237,166
Non-Operating Expenses	31,712	372,143	337,566	368,783
<b>Subtotal</b>	<b>\$ 34,303,806</b>	<b>\$ 39,843,976</b>	<b>\$ 57,776,400</b>	<b>\$ 48,675,307</b>
Transfers Out	5,929,296	3,590,870	3,590,870	10,729,420
<b>Fund Balance/Net Position Ending:</b>				
Net Investment in Capital Assets	13,409,160	13,630,102	13,409,160	13,409,160
Committed	10,462,104	11,660,759	11,660,758	12,366,197
Restricted	15,497,307	12,076,339	15,981,639	14,142,787
Assigned	9,523,382	312,522	3,118,950	3,118,950
Unassigned	26,775,200	16,214,758	24,546,946	20,555,942
<b>Total Fund Balance/ Net Position -Ending</b>	<b>75,667,153</b>	<b>53,894,480</b>	<b>68,717,453</b>	<b>63,593,036</b>
<b>Total</b>	<b>\$ 115,900,255</b>	<b>\$ 97,329,326</b>	<b>\$ 130,084,723</b>	<b>\$ 122,997,763</b>

## BUDGET SUMMARY

### MAJOR GOVERNMENTAL FUNDS

	FY 2024	FY 2025	FY 2025	FY 2026
	Actual (Unaudited)	Adopted	Estimated	Adopted
<b>MAJOR GOVERNMENTAL FUNDS* (Aggregate)</b>				
<b>Financing Sources</b>				
Property Taxes	\$ 16,276,294	\$ 18,056,001	\$ 18,056,001	\$ 19,924,014
Sales and Use Taxes	5,449,240	5,347,656	5,347,656	5,598,475
Franchise and Utility Taxes	1,722,254	1,804,264	1,804,264	1,765,458
Permits/Licenses/Inspections	5,600	5,000	5,000	5,000
Intergovernmental Revenues	783,437	2,201,894	2,201,894	1,500,762
Charges for Services	1,080,664	453,350	453,350	478,250
Fines and Forfeitures	372,245	230,000	230,000	210,000
Miscellaneous Revenues	1,010,388	149,700	1,633,593	162,300
Interest	2,371,788	1,728,000	1,728,000	1,692,000
Developer Contributions	-	1,500,000	1,500,000	-
Other Sources - Transfers In	3,349,296	3,021,740	3,021,740	1,706,920
Beginning Fund Balance:				
Committed	10,296,784	10,462,104	10,462,104	11,660,758
Restricted	6,800,515	4,955,109	7,540,945	7,490,475
Assigned	12,354,395	312,522	9,523,382	3,118,950
Unassigned	10,055,864	8,245,612	15,021,038	20,864,136
<b>Total</b>	<b><u>\$ 71,928,764</u></b>	<b><u>\$ 58,472,952</u></b>	<b><u>\$ 78,528,967</u></b>	<b><u>\$ 76,177,498</u></b>
<b>Financing Uses</b>				
Personnel Services	\$ 11,303,791	\$ 14,422,193	\$ 14,356,913	\$ 15,147,599
Operating Expenses	5,925,386	8,486,965	8,885,347	8,869,456
Capital Outlay /Capital Improvement Program	6,505,965	4,005,079	10,453,283	2,115,965
Non-Operating Expenses	31,712	80,500	45,923	82,140
Transfers Out	5,614,441	1,403,182	1,403,182	10,346,075
Contingency	-	250,000	250,000	250,000
Ending Fund Balance:				
Committed	10,462,104	11,660,759	11,660,758	12,366,197
Restricted	7,540,945	4,904,639	7,490,475	7,604,034
Assigned	9,523,382	312,522	3,118,950	3,118,950
Unassigned	15,021,038	12,947,113	20,864,136	16,277,082
<b>Total</b>	<b><u>\$ 71,928,764</u></b>	<b><u>\$ 58,472,952</u></b>	<b><u>\$ 78,528,967</u></b>	<b><u>\$ 76,177,498</u></b>

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

# BUDGET SUMMARY

## OTHER GOVERNMENTAL FUNDS

	FY 2024	FY 2025	FY 2025	FY 2026
	<u>Actual</u> <u>(Unaudited)</u>	<u>Adopted</u>	<u>Estimated</u>	<u>Adopted</u>
<b>OTHER GOVERNMENTAL FUNDS*(Aggregate)</b>				
<b><u>Financing Sources</u></b>				
Permits/Licenses/Inspections	\$ 1,206,981	\$ 466,100	\$ 1,723,688	\$ 460,100
Intergovernmental Revenues	375,077	309,433	309,433	309,433
Miscellaneous Revenues	4,642	2,000	2,000	2,000
Interest	152,307	120,750	120,750	120,000
Beginning Fund Balance	4,062,900	3,602,725	4,390,670	4,462,724
<b>Total</b>	<b><u>\$ 5,801,907</u></b>	<b><u>\$ 4,501,008</u></b>	<b><u>\$ 6,546,541</u></b>	<b><u>\$ 5,354,257</u></b>
 <b><u>Financing Uses</u></b>				
Personnel Services	\$ 752,983	\$ 1,028,875	\$ 1,028,875	\$1,120,236
Operating Expenses	456,672	486,580	660,335	670,541
Capital Outlay	41,680	-	214,980	476,322
Non-Operating Expenses	-	21,643	21,643	21,643
Transfers Out	159,902	157,984	157,984	236,196
Ending Fund Balance	4,390,670	2,805,926	4,462,724	2,829,319
<b>Total</b>	<b><u>\$ 5,801,907</u></b>	<b><u>\$ 4,501,008</u></b>	<b><u>\$ 6,546,541</u></b>	<b><u>\$ 5,354,257</u></b>

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

# BUDGET SUMMARY

## ALL GOVERNMENTAL FUNDS

	FY 2024 Actual (Unaudited)	FY 2025 Adopted	FY 2025 Estimated	FY 2026 Adopted
<b>GOVERNMENTAL FUNDS</b>				
<b>GENERAL FUND (001) - MAJOR FUND</b>				
<b><u>Financing Sources</u></b>				
Property Taxes	\$ 16,276,294	\$ 18,056,001	\$ 18,056,001	\$ 19,924,014
Sales and Use Taxes	103,523	93,599	93,599	91,386
Franchise and Utility Taxes	1,722,254	1,804,264	1,804,264	1,765,458
Permits/Licenses/Inspections	5,600	5,000	5,000	5,000
Intergovernmental Revenues	783,437	731,094	731,094	750,762
Charges for Services	1,080,664	453,350	453,350	478,250
Fines and Forfeitures	372,245	230,000	230,000	210,000
Miscellaneous Revenues	999,689	139,200	1,623,093	151,800
Interest	2,092,773	1,500,000	1,500,000	1,500,000
Other Sources - Transfers In	374,452	2,252,540	2,252,540	456,920
Beginning Fund Balance:				
Committed	9,446,938	9,471,789	9,471,789	10,559,239
Unassigned	10,055,864	8,245,612	15,021,038	20,864,136
<b>Total</b>	<b><u>\$ 43,313,733</u></b>	<b><u>\$ 42,982,449</u></b>	<b><u>\$ 51,241,768</u></b>	<b><u>\$ 56,756,965</u></b>
<b><u>Financing Uses</u></b>				
Personnel Services	\$ 9,125,434	\$ 11,966,644	\$ 11,901,364	\$ 12,570,308
Operating Expenses	3,953,811	5,767,088	6,145,268	6,122,366
Capital Outlay	155,105	123,534	152,931	27,465
Non-Operating Expenses	31,712	30,500	30,500	32,140
Transfers Out	5,554,844	1,338,330	1,338,330	10,250,000
Contingency	-	250,000	250,000	250,000
Ending Fund Balance:				
Committed	9,471,789	10,559,240	10,559,239	11,227,604
Unassigned	15,021,038	12,947,113	20,864,136	16,277,082
<b>Total</b>	<b><u>\$ 43,313,733</u></b>	<b><u>\$ 42,982,449</u></b>	<b><u>\$ 51,241,768</u></b>	<b><u>\$ 56,756,965</u></b>
<b>CAPITAL PROJECTS FUND (301) -</b>				
<b>MAJOR FUND</b>				
<b><u>Financing Sources</u></b>				
Intergovernmental Revenues	\$ -	\$ 1,470,800	\$ 1,470,800	\$ 750,000
Other Sources	-	-	-	-
Developer Contributions	-	1,500,000	1,500,000	-
Other Sources - Transfers In	\$ 2,974,844	\$ 769,200	\$ 769,200	\$ 1,250,000
Beginning Fund Balance	12,354,395	312,522	9,523,382	3,118,950
<b>Total</b>	<b><u>\$ 15,329,239</u></b>	<b><u>\$ 4,052,522</u></b>	<b><u>\$ 13,263,382</u></b>	<b><u>\$ 5,118,950</u></b>

# BUDGET SUMMARY

## ALL GOVERNMENTAL FUNDS

	FY 2024 Actual (Unaudited)	FY 2025 Adopted	FY 2025 Estimated	FY 2026 Adopted
<b>GOVERNMENTAL FUNDS</b>				
<b>CAPITAL PROJECTS FUND (301) - MAJOR FUND</b>				
<b><u>Financing Uses</u></b>				
Capital Expenditures - Capital Improvement Projects	\$ 5,805,857	\$ 3,740,000	\$ 10,144,432	\$ 2,000,000
Ending Fund Balance - Unassigned	9,523,382	312,522	3,118,950	3,118,950
<b>Total</b>	<b><u>\$15,329,239</u></b>	<b><u>\$ 4,052,522</u></b>	<b><u>\$ 13,263,382</u></b>	<b><u>\$ 5,118,950</u></b>
<b>TOURIST RESORT FUND (102) - MAJOR FUND</b>				
<b><u>Financing Sources</u></b>				
Sales and Use Taxes	\$ 5,345,717	\$ 5,254,057	\$ 5,254,057	\$ 5,507,089
Miscellaneous Revenues	10,699	10,500	10,500	10,500
Interest	279,015	228,000	228,000	192,000
Beginning Fund Balance:				
Committed	849,846	990,315	990,315	1,101,519
Restricted	6,800,515	4,955,109	7,540,945	7,490,475
<b>Total</b>	<b><u>\$ 13,285,792</u></b>	<b><u>\$ 11,437,981</u></b>	<b><u>\$ 14,023,817</u></b>	<b><u>\$ 14,301,583</u></b>
<b><u>Financing Uses</u></b>				
Personnel Services	\$ 2,178,357	\$ 2,455,549	\$ 2,455,549	\$ 2,577,291
Operating Expenses	1,971,575	2,719,877	2,740,079	2,747,090
Capital Outlay	545,003	141,545	155,920	88,500
Non-Operating Expenses	-	50,000	15,423	50,000
Transfers Out	59,597	64,852	64,852	96,075
Ending Fund Balance:				
Committed	990,315	1,101,519	1,101,519	1,138,593
Restricted	7,540,945	4,904,639	7,490,475	7,604,034
<b>Total</b>	<b><u>\$ 13,285,792</u></b>	<b><u>\$ 11,437,981</u></b>	<b><u>\$ 14,023,817</u></b>	<b><u>\$ 14,301,583</u></b>
<b>POLICE FORFEITURE FUND (105) - NONMAJOR FUND</b>				
<b><u>Financing Sources</u></b>				
Fines and Forfeitures	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance	122,227	66,919	106,554	50,611
<b>Total</b>	<b><u>\$ 122,227</u></b>	<b><u>\$ 66,919</u></b>	<b><u>\$ 106,554</u></b>	<b><u>\$ 50,611</u></b>

# BUDGET SUMMARY

## ALL GOVERNMENTAL FUNDS

	FY 2024 Actual (Unaudited)	FY 2025 Adopted	FY 2025 Estimated	FY 2026 Adopted
<b>GOVERNMENTAL FUNDS</b>				
<b>POLICE FORFEITURE FUND (105) - NONMAJOR FUND</b>				
<b><u>Financing Uses</u></b>				
Operating Expenses	\$ 12,923	\$ 34,300	\$ 34,300	\$ 23,300
Capital Outlay	2,750	-	-	-
Non-Operating Expenses	-	21,643	21,643	21,643
Ending Fund Balance	106,554	10,976	50,611	5,668
<b>Total</b>	<b><u>\$ 122,227</u></b>	<b><u>\$ 66,919</u></b>	<b><u>\$ 106,554</u></b>	<b><u>\$ 50,611</u></b>
<b>MUNICIPAL TRANSPORTATION FUND (107) - NONMAJOR FUND</b>				
<b><u>Financing Sources</u></b>				
Intergovernmental Revenues	\$ 375,077	\$ 309,433	\$ 309,433	\$ 309,433
Interest	-	750	750	-
Beginning Fund Balance	715,208	648,715	760,205	604,436
<b>Total</b>	<b><u>\$ 1,090,285</u></b>	<b><u>\$ 958,898</u></b>	<b><u>\$ 1,070,388</u></b>	<b><u>\$ 913,869</u></b>
<b><u>Financing Uses</u></b>				
Operating Expenses	\$ 276,429	\$ 235,500	\$ 235,500	\$ 363,020
Transfers Out	16,869	15,472	15,472	15,472
Ending Fund Balance	760,205	707,926	604,436	59,055
<b>Total</b>	<b><u>\$ 1,090,285</u></b>	<b><u>\$ 958,898</u></b>	<b><u>\$ 1,070,388</u></b>	<b><u>\$ 913,869</u></b>
<b>BUILDING FUND (150) - NONMAJOR FUND</b>				
<b><u>Financing Sources</u></b>				
Permits/Licenses/Inspections	\$ 1,206,981	\$ 466,100	\$ 1,723,688	\$ 460,100
Miscellaneous Revenues	4,642	2,000	2,000	2,000
Interest	152,307	120,000	120,000	120,000
Beginning Fund Balance	3,225,465	2,887,091	3,523,911	3,807,677
<b>Total</b>	<b><u>\$ 4,589,395</u></b>	<b><u>\$ 3,475,191</u></b>	<b><u>\$ 5,369,599</u></b>	<b><u>\$ 4,389,777</u></b>
<b><u>Financing Uses</u></b>				
Personnel Services	\$ 752,983	\$ 1,028,875	\$ 1,028,875	\$ 1,120,236
Operating Expenses	167,320	216,780	390,535	284,221
Capital Outlay	2,148	-	-	-
Transfers Out	143,033	142,512	142,512	220,724
Ending Fund Balance	3,523,911	2,087,024	3,807,677	2,764,596
<b>Total</b>	<b><u>\$ 4,589,395</u></b>	<b><u>\$ 3,475,191</u></b>	<b><u>\$ 5,369,599</u></b>	<b><u>\$ 4,389,777</u></b>

# BUDGET SUMMARY

## ENTERPRISE FUNDS

	FY 2024	FY 2025	FY 2025	FY 2026
	Actual (Unaudited)	Adopted	Estimated	Adopted
<b>ENTERPRISE FUNDS ***(Aggregate)</b>				
<b><u>Financing Sources</u></b>				
Charges for Services	\$ 9,238,094	\$ 9,478,831	\$ 9,478,831	\$ 9,985,535
Intergovernmental Revenues	2,140,697	3,000,000	5,000,000	-
Miscellaneous Revenues	181,844	500	500	500
Interest	321,239	167,000	167,000	167,000
Net Position -Beginning:				
Net Investment in Capital Assets	12,488,339	12,709,281	12,488,339	12,488,339
Restricted Renewal & Replacement	2,038,459	2,038,459	2,038,459	2,038,459
Restricted Loan Reserve	324,000	324,000	324,000	324,000
Unrestricted	5,555,561	2,542,037	11,754,162	3,682,810
Total Net Position -Beginning	<u>20,406,359</u>	<u>17,613,777</u>	<u>26,604,960</u>	<u>18,533,608</u>
<b>Total</b>	<b><u>34,794,944</u></b>	<b><u>30,260,108</u></b>	<b><u>41,251,291</u></b>	<b><u>37,686,643</u></b>
<b><u>Financing Uses</u></b>				
Personnel Services	\$ 2,098,806	\$ 2,609,318	\$ 2,609,318	\$ 2,621,440
Operating Expenses	5,206,057	4,456,188	4,483,554	5,042,506
Capital Outlay	499,332	1,182,151	11,951,745	9,000,000
Debt Service	230,836	1,623,362	1,623,362	2,237,166
Non-Operating Expenses	-	20,000	20,000	15,000
Transfers Out	154,953	2,029,704	2,029,704	147,149
Net Position -Ending:				
Net Investment in Capital Assets	12,488,339	12,709,281	12,488,339	12,488,339
Restricted Renewal & Replacement	2,038,459	2,038,459	2,038,459	1,532,183
Restricted Loan Reserve	324,000	324,000	324,000	324,000
Unrestricted	11,754,162	3,267,645	3,682,810	4,278,860
Total Net Position -Ending	<u>26,604,960</u>	<u>18,339,385</u>	<u>18,533,608</u>	<u>18,623,382</u>
<b>Total</b>	<b><u>34,794,944</u></b>	<b><u>30,260,108</u></b>	<b><u>41,251,291</u></b>	<b><u>37,686,643</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 2024	FY 2025	FY 2025	FY 2026
	Actual (Unaudited)	Adopted	Estimated	Adopted
<b>ENTERPRISE FUNDS</b>				
<b>WATER AND SEWER FUND (401) - MAJOR FUND</b>				
<b>Financing Sources</b>				
Charges for Services	\$ 4,258,848	\$ 4,457,151	\$ 4,457,151	\$ 4,832,760
Miscellaneous Revenues	181,844	500	500	500
Interest	57,681	5,000	5,000	5,000
Other Sources	-	-	-	6,500,000
Net Position -Beginning:				
Net Investment in Capital Assets	9,774,168	9,774,168	9,774,168	9,774,168
Restricted Renewal & Replacement	1,772,319	1,772,319	1,772,319	1,772,319
Restricted Loan Reserve	243,000	243,000	243,000	243,000
Unrestricted	(667,916)	(821,298)	(119,103)	(189,795)
Total Net Position -Beginning	<u>11,121,571</u>	<u>10,968,189</u>	<u>11,670,384</u>	<u>11,599,692</u>
<b>Total</b>	<b><u>\$ 15,619,944</u></b>	<b><u>\$ 15,430,840</u></b>	<b><u>\$ 16,133,035</u></b>	<b><u>\$ 22,937,952</u></b>
<b>Financing Uses</b>				
Personnel Services	\$ 449,258	\$ 589,550	\$ 589,550	\$ 603,770
Operating Expenses	3,185,027	2,545,360	2,572,726	3,062,892
Capital Outlay	142,148	50,000	153,545	6,500,000
Debt Service	173,127	1,217,522	1,217,522	1,677,874
Net Position -Ending:				
Net Investment in Capital Assets	9,774,168	9,774,168	9,774,168	9,774,168
Restricted Renewal & Replacement	1,772,319	1,772,319	1,772,319	1,266,043
Restricted Loan Reserve	243,000	243,000	243,000	243,000
Unrestricted	(119,103)	(761,079)	(189,795)	(189,795)
Total Net Position -Ending	<u>11,670,384</u>	<u>11,028,408</u>	<u>11,599,692</u>	<u>11,093,416</u>
<b>Total</b>	<b><u>\$ 15,619,944</u></b>	<b><u>\$ 15,430,840</u></b>	<b><u>\$ 16,133,035</u></b>	<b><u>\$ 22,937,952</u></b>
<b>MUNICIPAL PARKING FUND (402) - MAJOR FUND</b>				
<b>Financing Sources</b>				
Charges for Services	\$ 2,068,349	\$ 2,072,719	\$ 2,072,719	\$ 2,135,450
Interest	119,261	102,000	102,000	102,000
Other Sources	6,711	-	-	-
Net Position -Beginning:				
Net Investment in Capital Assets	1,682,615	1,822,764	1,682,615	1,682,615
Unrestricted	3,338,429	3,307,857	4,142,340	3,233,399
Total Net Position -Beginning	<u>5,021,044</u>	<u>5,130,621</u>	<u>5,824,955</u>	<u>4,916,014</u>
<b>Total</b>	<b><u>\$ 7,215,365</u></b>	<b><u>\$ 7,305,340</u></b>	<b><u>\$ 7,999,674</u></b>	<b><u>\$ 7,153,464</u></b>

## BUDGET SUMMARY ALL ENTERPRISE FUNDS

	FY 2024	FY 2025	FY 2025	FY 2026
	Actual (Unaudited)	Adopted	Estimated	Adopted
<b>ENTERPRISE FUNDS</b>				
<b>MUNICIPAL PARKING FUND (402) - MAJOR FUND (Cont.)</b>				
<b>Financing Uses</b>				
Personnel Services	\$ 520,180	\$ 745,296	\$ 745,296	\$ 699,458
Operating Expenses	629,252	608,660	608,660	605,738
Capital Outlay	121,783	-	1,600,000	-
Transfers Out	119,195	129,704	129,704	147,149
Net Position -Ending:				
Net Investment in Capital Assets	1,682,615	1,822,764	1,682,615	1,682,615
Unrestricted	4,142,340	3,998,916	3,233,399	4,018,504
Total Net Position -Ending	<u>5,824,955</u>	<u>5,821,680</u>	<u>4,916,014</u>	<u>5,701,119</u>
<b>Total</b>	<b><u>\$ 7,215,365</u></b>	<b><u>\$ 7,305,340</u></b>	<b><u>\$ 7,999,674</u></b>	<b><u>\$ 7,153,464</u></b>
<b>SOLID WASTE FUND (403) - MAJOR FUND</b>				
<b>Financing Sources</b>				
Charges for Services	\$ 2,064,310	\$ 2,078,961	\$ 2,078,961	\$ 2,171,325
Net Position -Beginning:				
Net Investment in Capital Assets	306,414	387,207	306,414	306,414
Unrestricted	(46,928)	(49,346)	5,928	5,928
Total Net Position -Beginning	<u>259,486</u>	<u>337,861</u>	<u>312,342</u>	<u>312,342</u>
<b>Total</b>	<b><u>\$ 2,323,796</u></b>	<b><u>\$ 2,416,822</u></b>	<b><u>\$ 2,391,303</u></b>	<b><u>\$ 2,483,667</u></b>
<b>Financing Uses</b>				
Personnel Services	\$ 948,232	\$ 1,049,469	\$ 1,049,469	\$ 1,126,158
Operating Expenses	1,063,222	1,029,492	1,029,492	1,051,095
Net Position -Ending:				
Net Investment in Capital Assets	306,414	387,207	306,414	306,414
Unrestricted	5,928	(49,346)	5,928	-
Total Net Position -Ending	<u>312,342</u>	<u>337,861</u>	<u>312,342</u>	<u>306,414</u>
<b>Total</b>	<b><u>\$ 2,323,796</u></b>	<b><u>\$ 2,416,822</u></b>	<b><u>\$ 2,391,303</u></b>	<b><u>\$ 2,483,667</u></b>

# BUDGET SUMMARY

## ALL ENTERPRISE FUNDS

	FY 2024	FY 2025	FY 2025	FY 2026
	Actual (Unaudited)	Adopted	Estimated	Adopted
<b>ENTERPRISE FUNDS</b>				
<b>STORMWATER FUND (404) - MAJOR FUND</b>				
<b>Financing Sources</b>				
Charges for Services	\$ 846,587	\$ 870,000	\$ 870,000	\$ 846,000
Intergovernmental Revenues	2,140,697	3,000,000	5,000,000	-
Interest	144,297	60,000	60,000	60,000
Other Sources	2,500,000	-	-	2,500,000
Net Position -Beginning:				
Net Investment in Capital Assets	725,142	725,142	725,142	725,142
Restricted Renewal & Replacement	266,140	266,140	266,140	266,140
Restricted Loan Reserve	81,000	81,000	81,000	81,000
Unrestricted	2,931,976	104,824	7,724,997	633,278
Total Net Position -Beginning	<u>4,004,258</u>	<u>1,177,106</u>	<u>8,797,279</u>	<u>1,705,560</u>
<b>Total</b>	<b><u>\$ 9,635,839</u></b>	<b><u>\$ 5,107,106</u></b>	<b><u>\$ 14,727,279</u></b>	<b><u>\$ 5,111,560</u></b>
<b>Financing Uses</b>				
Personnel Services	\$ 181,136	\$ 225,003	\$ 225,003	\$ 192,054
Operating Expenses	328,556	272,676	272,676	322,781
Debt Service	57,709	405,840	405,840	559,292
Non-Operating Expenses		20,000	20,000	15,000
Transfers Out	35,758	1,900,000	1,900,000	-
Net Position -Ending:				
Net Investment in Capital Assets	725,142	725,142	725,142	725,142
Restricted Renewal & Replacement	266,140	266,140	266,140	266,140
Restricted Loan Reserve	81,000	81,000	81,000	81,000
Unrestricted	7,724,997	79,154	633,278	450,151
Total Net Position -Ending	<u>8,797,279</u>	<u>1,151,436</u>	<u>1,705,560</u>	<u>1,522,433</u>
<b>Total</b>	<b><u>\$ 9,635,839</u></b>	<b><u>\$ 5,107,106</u></b>	<b><u>\$ 14,727,279</u></b>	<b><u>\$ 5,111,560</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).

## 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 2026 property taxes will account for 73% 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 set 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.

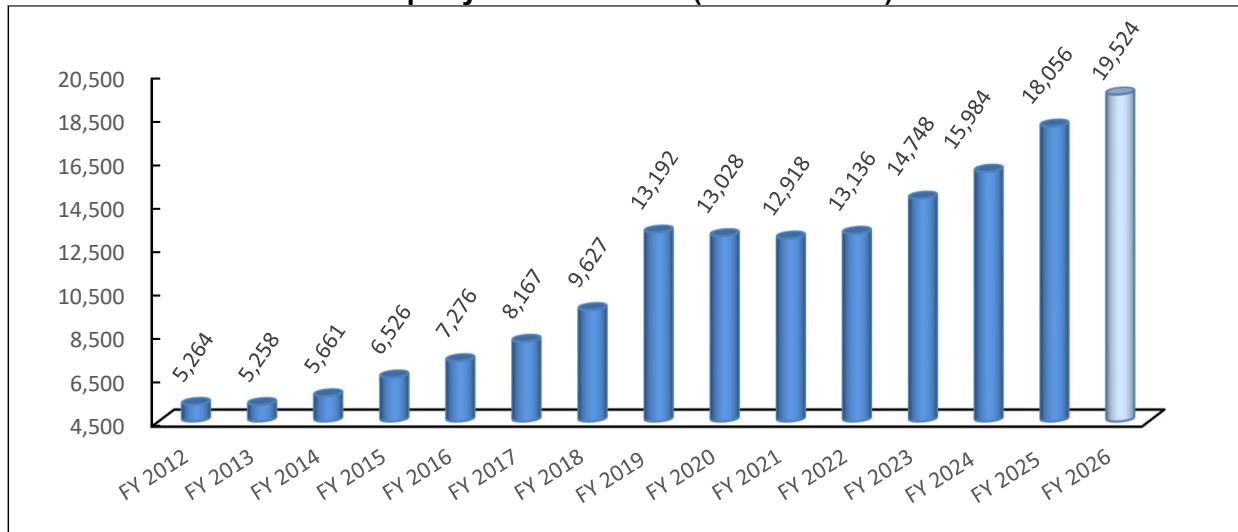
How assessed value is calculated (Ref 193.155, F.S.):

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.

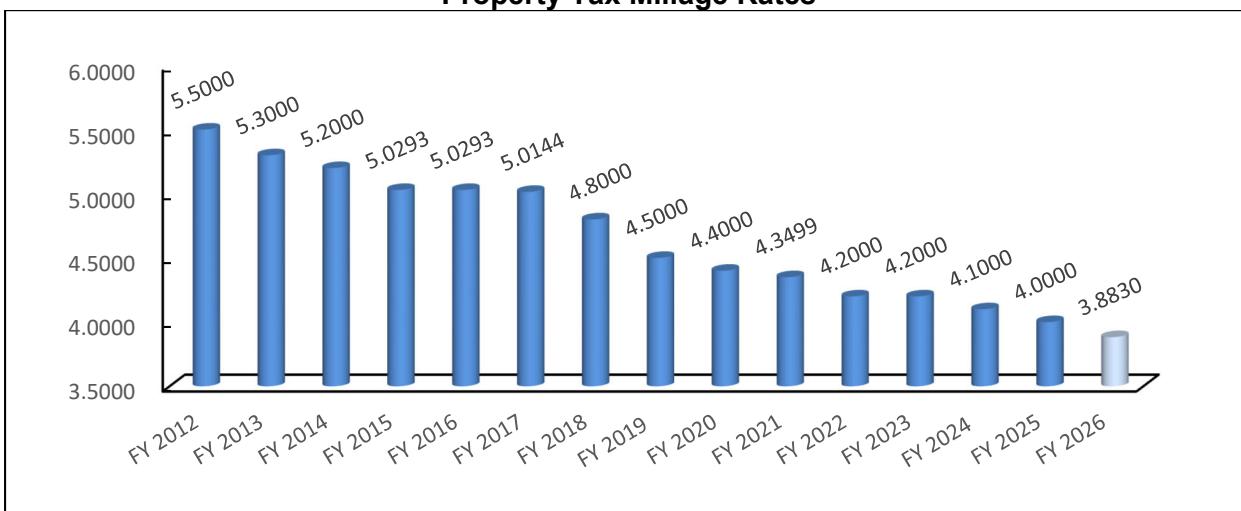
Each year property tax revenues are estimated using current taxable property values as provided by Miami-Dade County at the Town’s levied millage rate. The revenue generated is budgeted at 95 percent of its gross value to take into account early payment discounts and other adjustments in accordance with Florida law. The Miami Dade Property Appraiser’s July 1, 2025 Preliminary Taxable Value for the FY 2026 budget is \$5,401,144,865. This value is 13.7% or \$649,565,748 more than last year. The net increase is attributed to an increase of \$266,266,712 (5.6%) in existing property values, and an increase in new construction of \$383,299,036 (8.1%) added to the tax roll. The FY 2026 Adopted Budget operating millage rate was lowered to 3.88300 mills from 4.0000 mills in FY 2025. The following graph below illustrates the 15-year history for the Town’s property tax revenue.

## REVENUE SOURCES

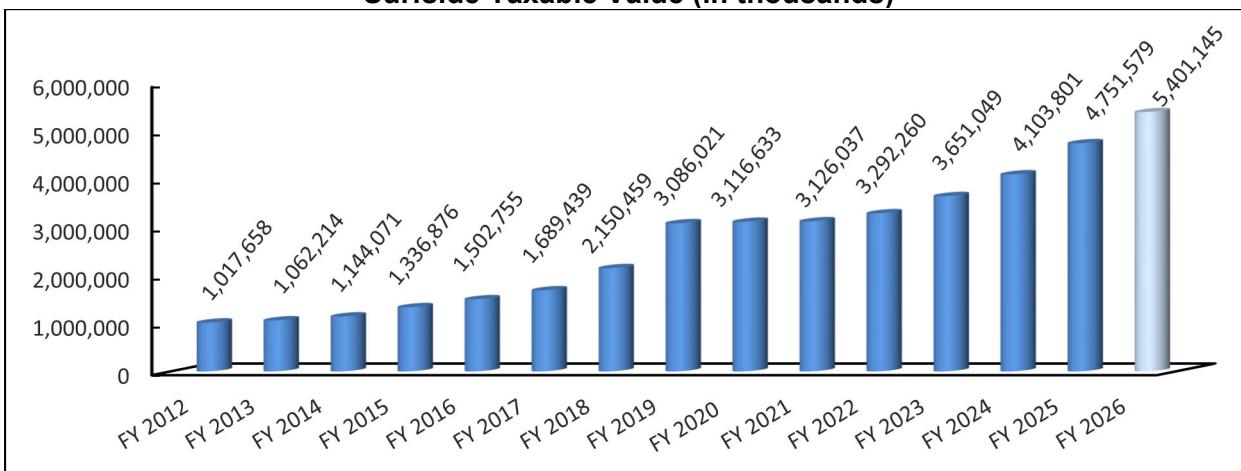
### Property Tax Revenues (in thousands)



### Property Tax Millage Rates



### Surfside Taxable Value (in thousands)

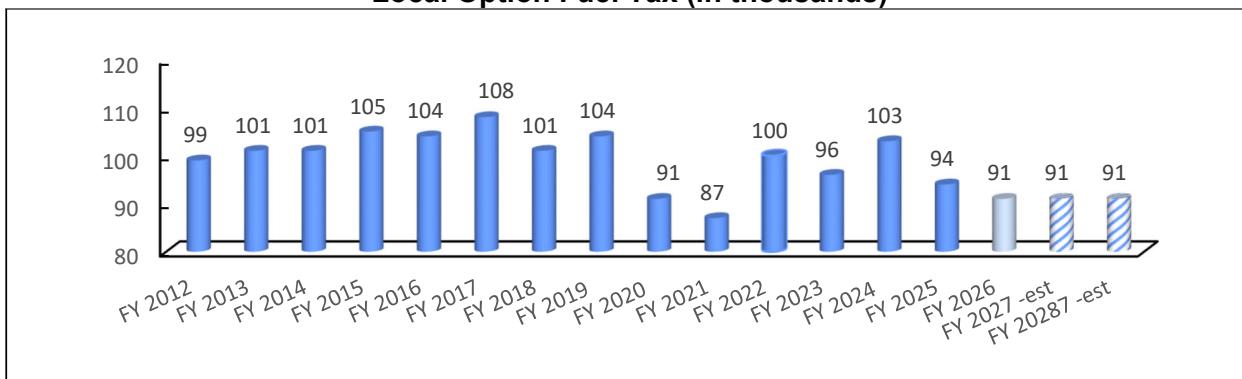


# REVENUE SOURCES

## 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 2026, the Town estimates its share at \$91,386 based upon 95% of the State of Florida's Department of Revenue projection. This is slightly lower than the prior year. Revenue estimates are not indexed for FY 2026 and FY 2027 as this revenue fluctuates with fuel prices which are projected to remain constant.

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

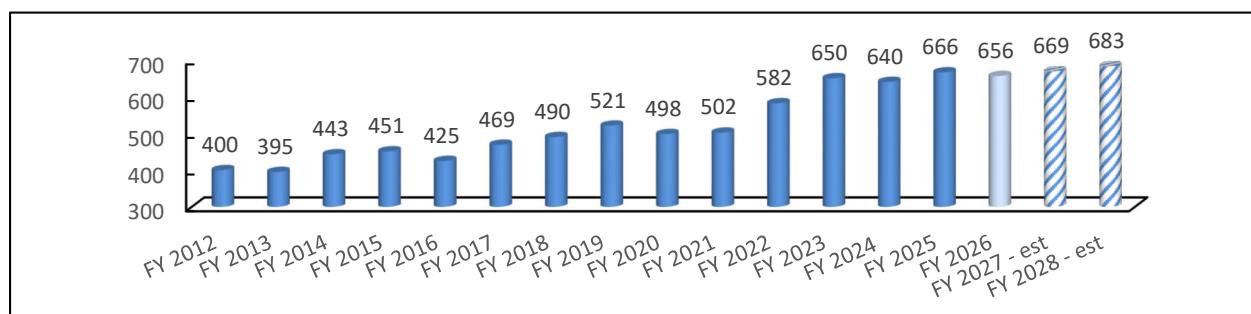


## Franchise, Utility, Communications, and Occupational (Local Business) Taxes

The Town collects franchise, utility, communications, and occupational (local business) taxes. The latter has traditionally not been considered a franchise tax. However, the State of Florida's Department of Financial Services now requires that it be represented as a tax. In FY 2026 these revenue sources will account for approximately 7% of total General Fund revenues.

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

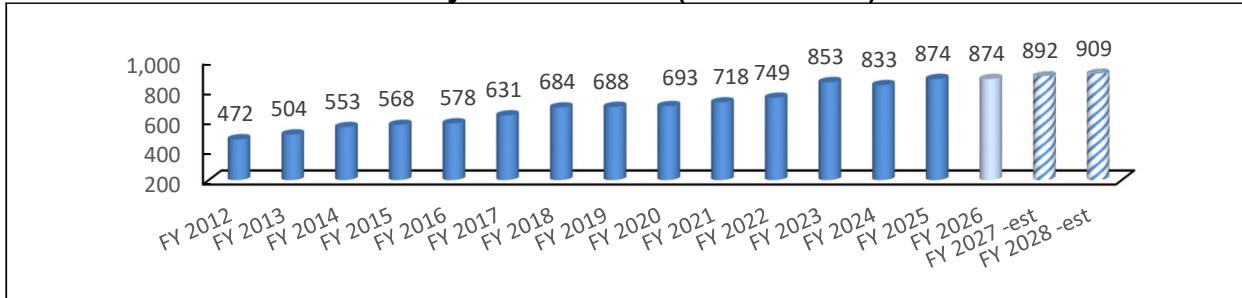
**Franchise Fees (in thousands)**



## REVENUE SOURCES

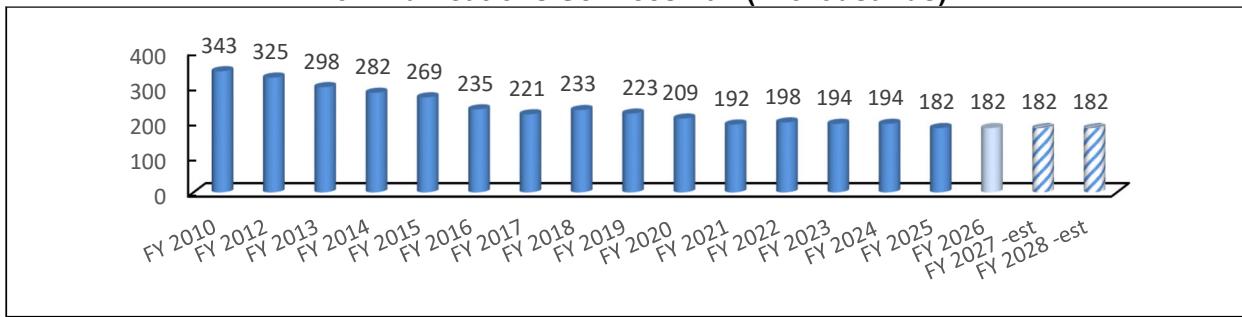
**Utility Services Taxes** are public service taxes on the purchase of electricity, metered natural gas, manufactured gas, and water services. The tax is levied upon purchases within Surfside and may be levied at a maximum rate of 10% for each utility. The revenue estimates were determined based on historical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

**Utility Service Taxes (in thousands)**



**Communications Services Tax (CST)** applies to retail sales of telecommunications, direct-to-home satellite, cellular telephone and related services. This revenue is collected by the State of Florida's Department of Revenue and distributed to municipalities according to use records. It is a combination of two individual taxes: a Florida Communications Services Tax and the local communications services tax. Revenue estimates are projected by the State to be used by local governments during budget preparation. The economy, legislation, and changes in technology have eroded the tax base for this revenue. FY 2027 and FY 2028 revenue forecasts are conservatively estimated based on recent historical trend and uncertainty.

**Communications Services Tax (in thousands)**

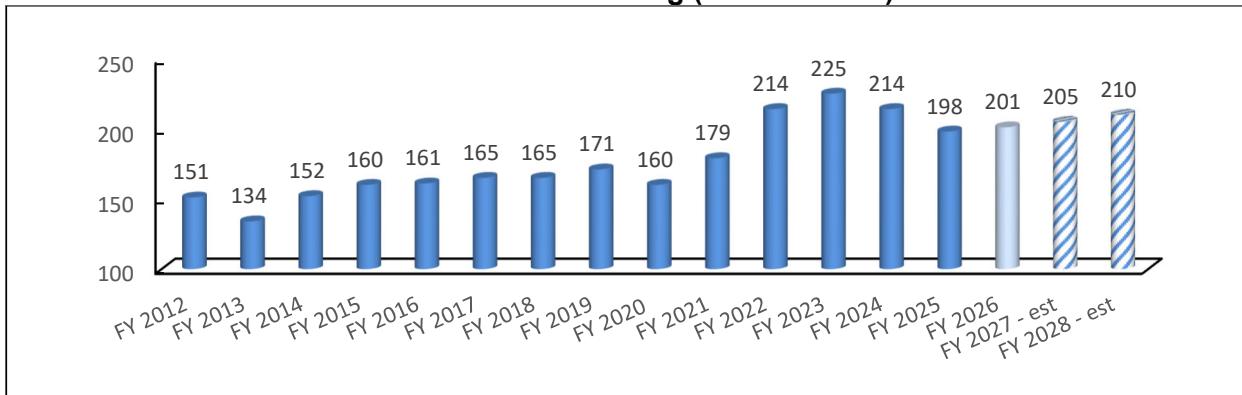


### Intergovernmental Revenue

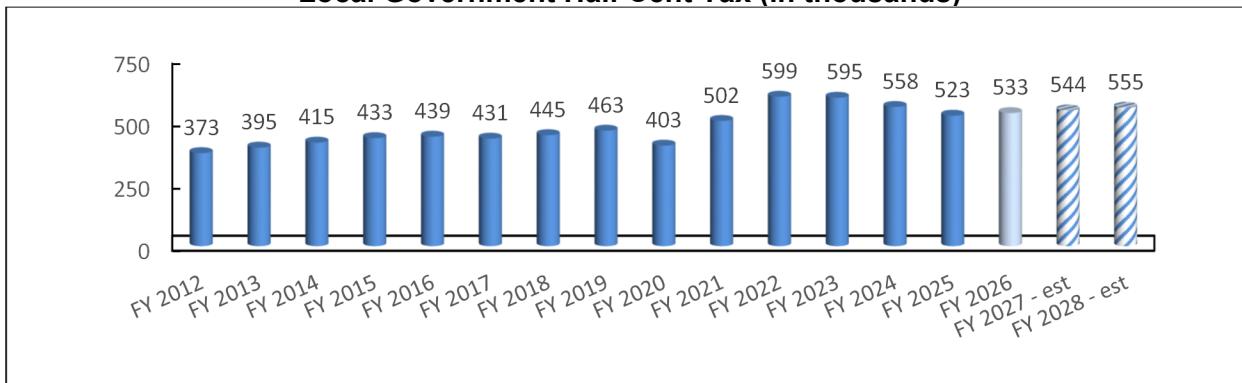
The Town receives revenues from revenue sharing programs with the State of Florida. These revenue sources are comprised of Municipal Revenue Sharing and the Local Government Half-cent Sales Tax. In FY 2026 intergovernmental revenues will account for 3% of total General Fund revenues. Revenue projections are established by the State of Florida's Department of Revenue which collects and distributes these revenues based on tax collections and the Town's population. The revenue is allocated based on each municipality's proportionate share of the total population in the county. Municipalities are required to budget at least 95% of the State's estimates. Revenue forecasts were determined based on historical trends and kept conservative reflecting a slight increase for FY 2027 and FY 2028.

## REVENUE SOURCES

### State Revenue Sharing (in thousands)



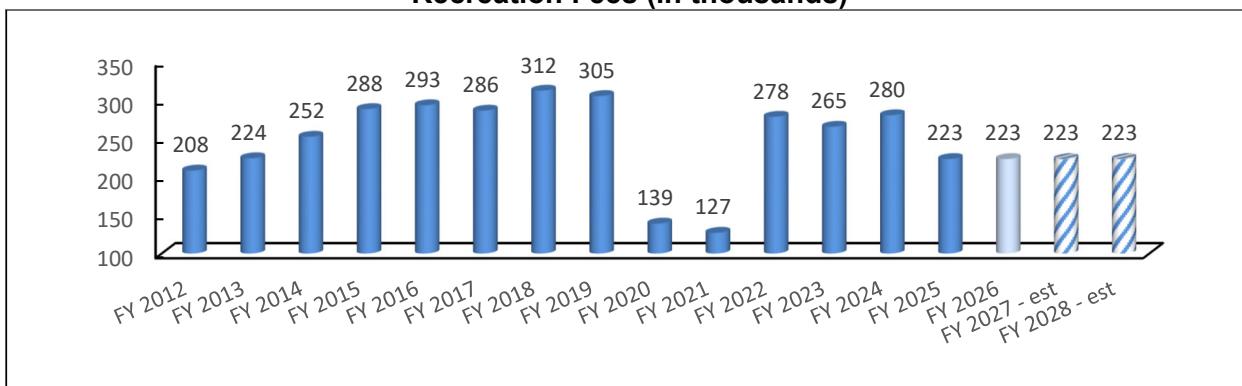
### Local Government Half Cent Tax (in thousands)



### Services Revenues

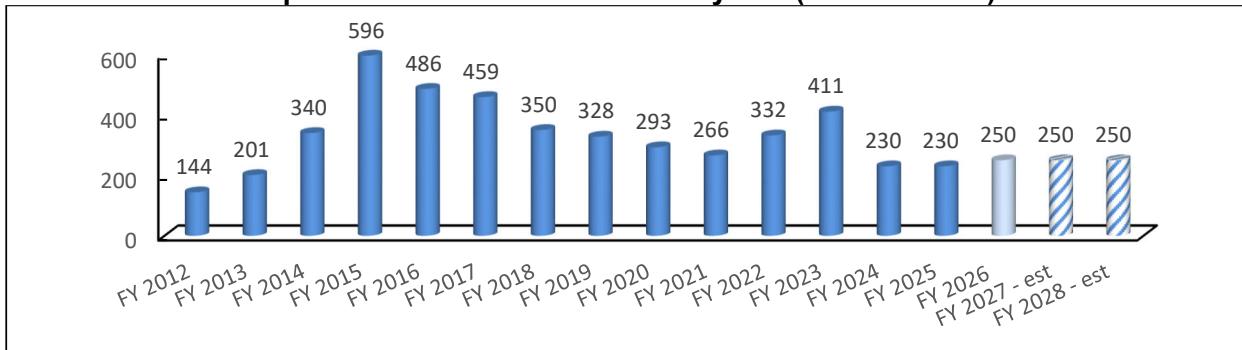
Service Revenues represent fees generated from services provided by the Town. Fees are charged to cover the costs of services which benefit the user directly. In the General Fund these revenues mostly consist of recreation fees, and Special Police Detail/Extra Duty fees. In FY 2020 recreational fees declined due to facility closures during the pandemic. In FY 2026 these revenues represent 1.5% of General Fund revenue. In FY 2026 these revenues are projected as follows: 1) Recreation fees \$188,000; Special Police Detail \$250,000; and Planning & Zoning reviews \$40,000. 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)

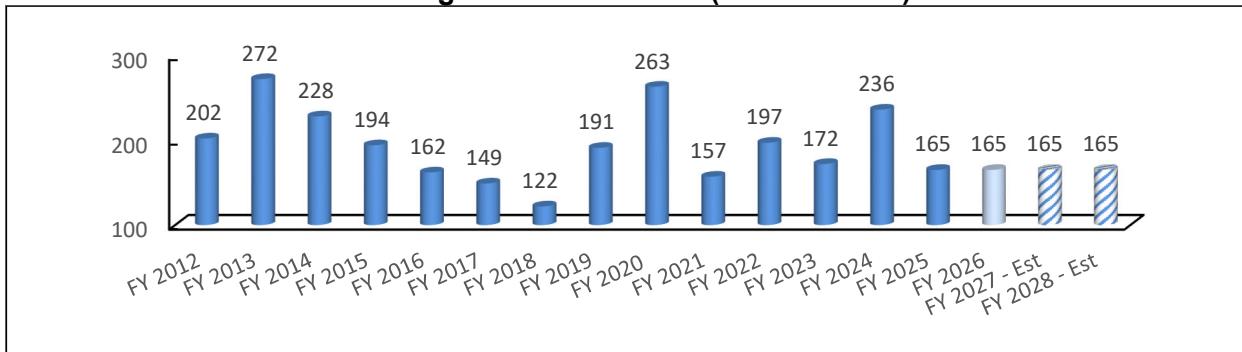


### Fines and Forfeitures

Fines for the General Fund derive from code enforcement and parking/traffic violations. FY 2026 General Fund total revenues from this source are projected to remain constant. 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 2026, miscellaneous revenues are estimated a \$1,641,800, mainly attributable to estimated interest earnings of \$1,500,000.

### Appropriations and Transfers:

These sources of funding may not fit into a strictly drawn definition of "revenue," but are sources of funding nevertheless. Appropriations are the use of reserves (available fund balance) resulting from attaining revenues in excess of expenditures in prior periods. For FY 2026, a balanced budget is proposed with an appropriation (use) of General Fund unassigned balance (reserves) of \$4,002,362. FY 2025 is projected to end with \$20,864,136 (unaudited) in unassigned fund balance, \$10,559,239 in committed fund balance for operations & maintenance (O&M),

## REVENUE SOURCES

hurricane/natural disaster, budget stabilization and capital in accordance with the Town's fund balance policy adopted in June 2022.

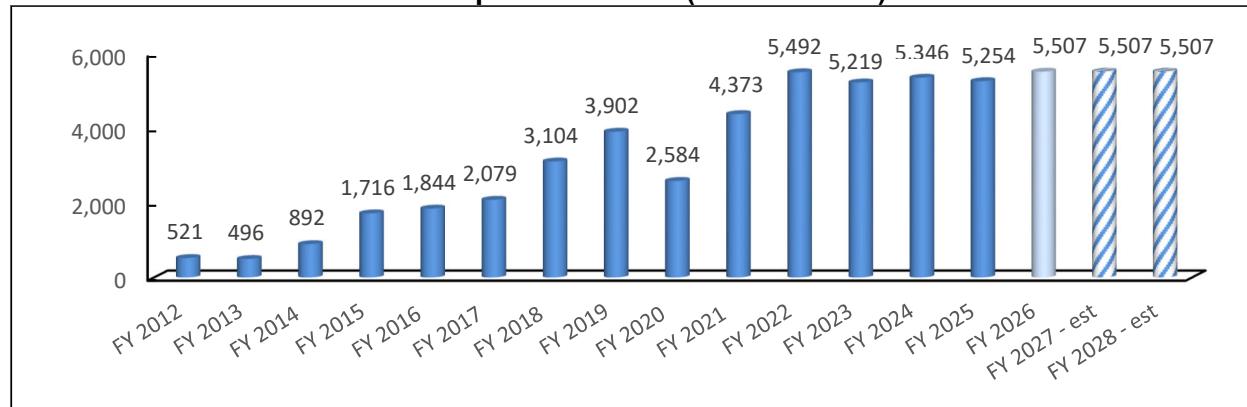
Transfers are funding sources resulting from the movement of available funds from one fund to another. The Town's Special Revenue Funds and Enterprise Funds transfer payments to the General Fund to pay for services provided by General Fund employees such as general management, payroll, human resources, 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 2026 the General Fund includes \$456,920 for these administrative services in interfund transfers. No service payment for this offset is budgeted in the Water and Sewer Fund, and the Solid Waste Fund due to negative or near negative unaudited fund balances in those funds, and the Stormwater Fund as this fund will receive a General Fund loan to fund a capital improvement project.

### **Special Revenue Funds:**

#### **Resort Tax Fund – Municipal Resort Tax Revenues**

Resort Tax Fund revenues are derived from the Municipal Resort Tax. Municipal Resort Tax is generated by local jurisdictions under authorization by the State of Florida. Surfside is one of three municipalities in the State of Florida which controls its own resort tax proceeds rather than utilizing the State system. The tax generally is 2% on food and beverage sales (although some sales are excluded) and 4% on short-term rentals. Municipal resort tax revenue can be used for tourism promotion activities, capital construction, operations, and maintenance of convention and cultural facilities, and relief of ad valorem (property) taxes used for those purposes. Revenues are allocated in support of the Community and Tennis Centers operations/maintenance, beach and hardpack/walking path maintenance, other eligible activities, and administration of the fund; and for services and programs to promote the Town as a tourist destination with the help of the Tourist Board. Beginning in FY 2019 all Municipal Resort Tax revenues are reported in the Resort Tax Fund, and the following chart reflects all resort taxes collected since FY 2012. The challenges due to the COVID-19 pandemic impacted resort tax collections in FY 2020. As the national economy rebounded and destination travel to Florida increased, resort tax collections climbed to highest on record. Some level of moderation in recent volume is happening. The Town anticipates increased demand for Surfside's amenities in FY 2026. No annual growth rate is estimated for FY 2027 and FY 2028.

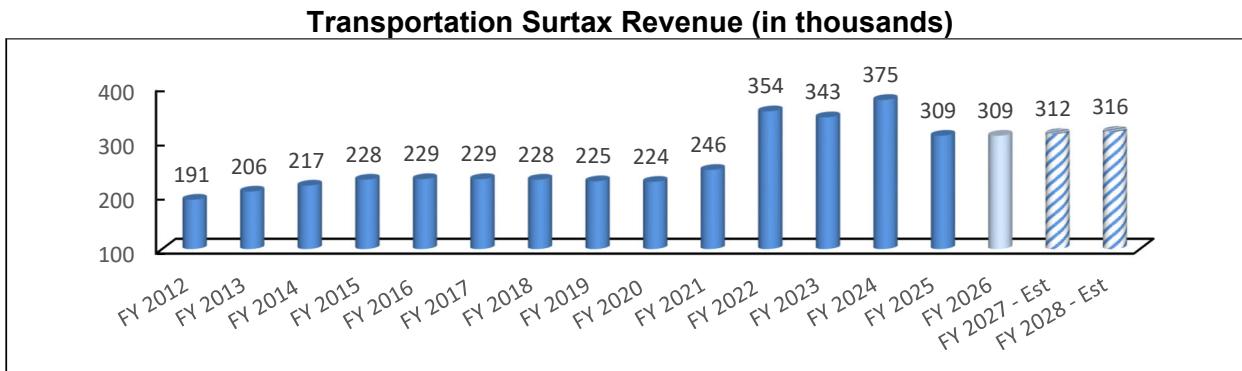
**Municipal Resort Tax (in thousands)**



## REVENUE SOURCES

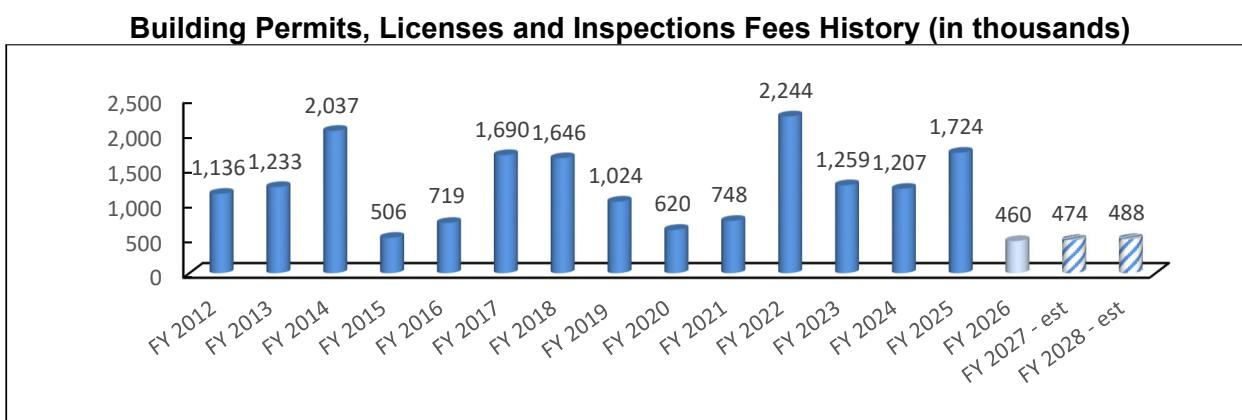
### Municipal Transportation Fund – Transportation Surtax Revenues

These revenues are derived from the transportation surtax approved by Miami-Dade County voters in November 2002. The Town entered into a local option agreement with Miami-Dade County to adopt the People's Transportation Plan and share in this surtax. The county receives 80 percent of the annual funds and participating municipalities share in 20 percent. Revenue estimates are provided by Miami-Dade County with forecasts based on additional funding and increases of 1% annually.



### 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 \$460,100 in revenues for FY 2026 from these combined sources. Future major development projects' permit revenues are not included as the actual timing of these projects is volatile. The FY 2026 projection is based on building permit fees from moderate construction and residential renovations. The Town forecasts conservative permit revenue growth of 3% in future years.



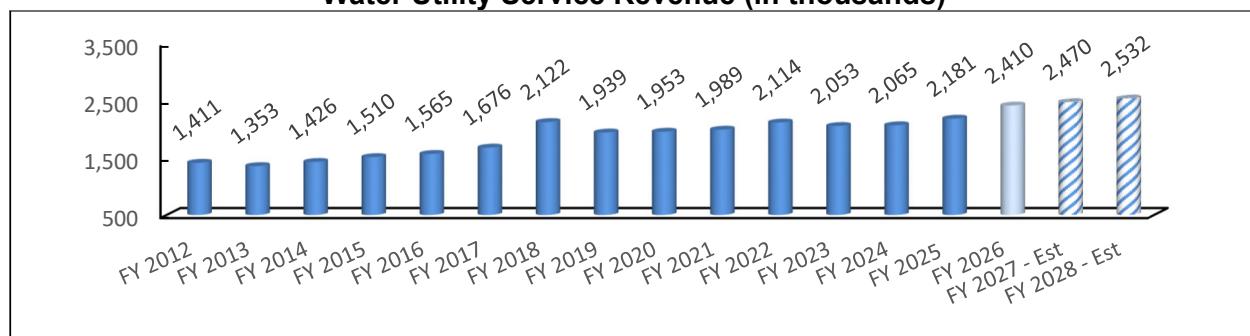
## REVENUE SOURCES

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

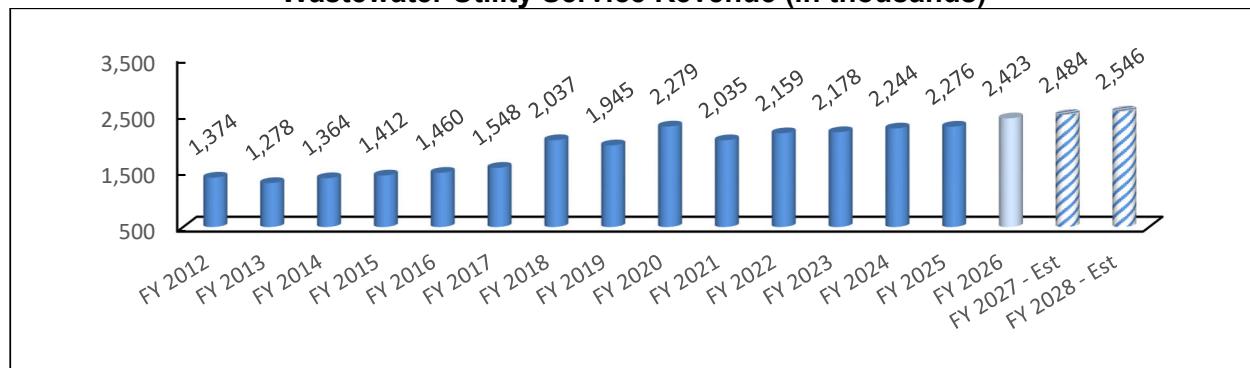
### **Water and Sewer Fund: Water and Wastewater Revenues**

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 2026 and revenue forecasts for FY 2027 include the Town's multi-year annual rate adjustment of 3% for flow rates and 2% for base charges adopted in September 2022. FY 2028 projects an annual rate adjustment of 3%.

**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 planned expansions to metered parking in the residential district. In April 2024, Town metered parking rates increased to \$5 per hour with a 3-hour maximum time limit (non-renewable), effective 7 days a week to mitigate parking demand. This has generated more revenue as demand continues to outstrip supply. Therefore, metered parking revenue is forecast to increase 2% in FY 2027 and FY 2028.

## REVENUE SOURCES

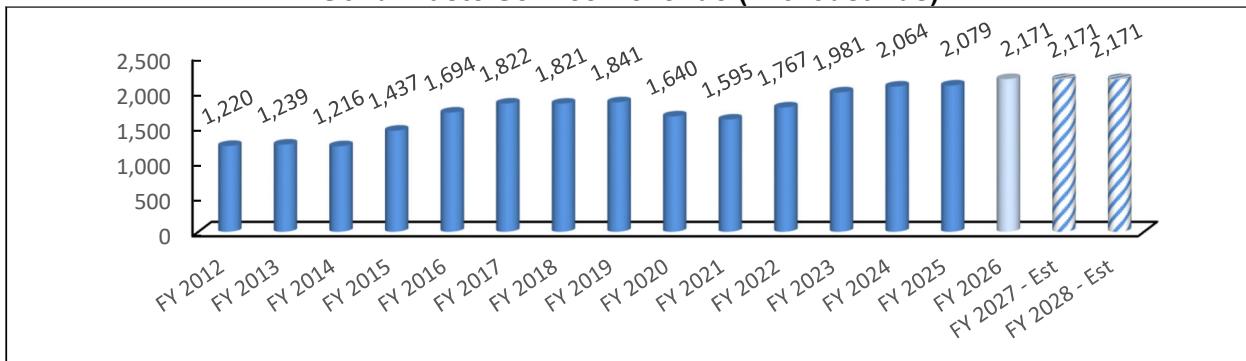
### Parking Service Revenues (in thousands)



### Solid Waste Fund: Solid Waste Service Revenues

The Town runs its own operations to provide solid waste and recycling collection and disposal to residential and commercial properties. Charges for Services are generated from user fees for garbage collection and recycling collection. The Town rate per dwelling unit charged to residential customers is projected to increase in FY 2026. No growth rate is projected in FY 2027 and FY 2028 since the timing of future in-fill projects coming online cannot be estimated.

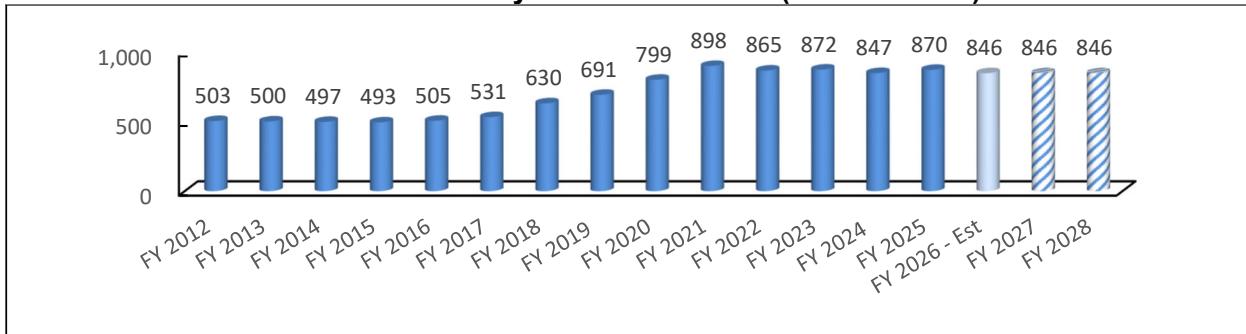
### Solid Waste Service Revenue (in thousands)



### Stormwater Fund: Stormwater Service Revenues

Stormwater Utility Fees are collected to support requirements of the National Pollutant Discharge Elimination System (NPDES). The Stormwater fee is charged to all residential and commercial properties. Revenue forecasts were held level since additional revenues are based on increases in new construction. Revenue estimates for FY 2026 do not include an annual rate increase. FY 2027 and FY 2028 revenue forecasts do not include an annual growth.

### Stormwater Utility Service Revenue (in thousands)







## ***Major Governmental Funds***

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

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

This section contains information about two of the Town's funds: the General Fund and the Capital Improvements Fund.

Included in this section are: 1) summary information for the funds, 2) summary information about Town revenues, 3) summary information on departmental expenditures by type, 4) departmental information, 5) departmental expenditures, and 6) other information related to these two funds.

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



# 001 GENERAL FUND

## FINANCIAL SUMMARY

	FY 2024	FY 2025	FY 2025	FY 2026
	Actual (Unaudited)	Adopted	Estimated	Adopted
<b>FUNDS AVAILABLE</b>				
Property Taxes	\$ 16,276,294	\$ 18,056,001	\$ 18,056,001	\$ 19,924,014
Sales and Use Taxes	103,523	93,599	93,599	91,386
Franchise and Utility Taxes	1,722,254	1,804,264	1,804,264	1,765,458
Permits/Licenses/Inspections	5,600	5,000	5,000	5,000
Intergovernmental Revenues	783,437	731,094	731,094	750,762
Charges for Services	1,080,664	453,350	453,350	478,250
Fines and Forfeitures	372,245	230,000	230,000	210,000
Miscellaneous Revenues	953,145	129,200	1,613,093	141,800
Interest	2,092,773	1,500,000	1,500,000	1,500,000
Proceeds from Disposal of Assets	46,544	10,000	10,000	10,000
Other Sources	374,452	2,252,540	2,252,540	456,920
<b>TOTAL SOURCES</b>	<b>23,810,931</b>	<b>25,265,048</b>	<b>26,748,941</b>	<b>25,333,590</b>
<b>Projected Fund Balance Beginning:</b>				
Committed Reserve for:				
Operations & Maintenance (O&M)	3,936,223	3,946,578	3,946,578	4,399,683
Hurricane/ Natural Disaster	3,148,980	3,157,263	3,157,263	3,519,746
Budget Stabilizaton	1,574,490	1,578,632	1,578,632	1,759,873
Capital	787,245	789,316	789,316	879,937
Total Committed- Fund Balance Reserve	9,446,938	9,471,789	9,471,789	10,559,239
Unassigned	10,055,864	8,245,612	15,021,038	20,864,136
<b>TOTAL FUND BALANCE BEGINNING</b>	<b>19,502,802</b>	<b>17,717,401</b>	<b>24,492,827</b>	<b>31,423,375</b>
<b>TOTAL</b>	<b>\$ 43,313,733</b>	<b>\$ 42,982,449</b>	<b>\$ 51,241,768</b>	<b>\$ 56,756,965</b>
<b>APPROPRIATIONS</b>				
Personnel Costs	\$ 9,125,434	\$ 11,966,644	\$ 11,901,364	\$ 12,570,308
Operating Expenses	3,953,811	5,767,088	6,145,268	6,122,366
Capital Outlay	155,105	123,534	152,931	27,465
Non-Operating Expenses	31,712	280,500	280,500	282,140
Transfers to Other Funds	5,554,844	1,338,330	1,338,330	10,250,000
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 18,820,906</b>	<b>\$ 19,476,096</b>	<b>\$ 19,818,393</b>	<b>\$ 29,252,279</b>
<b>Projected Fund Balance Ending:</b>				
Committed-Fund Balance Reserve for:				
Operations & Maintenance (O&M)	\$ 3,946,578	\$ 4,399,684	\$ 4,399,683	\$ 4,678,168
Hurricane/ Natural Disaster	3,157,263	3,519,746	3,519,746	3,742,535
Budget Stabilizaton	1,578,632	1,759,873	1,759,873	1,871,267
Capital	789,316	879,937	879,937	935,634
Total Committed- Fund Balance Reserve	9,471,789	10,559,240	10,559,239	11,227,604
Unassigned	15,021,038	12,947,113	20,864,136	16,277,082
<b>TOTAL FUND BALANCE ENDING</b>	<b>24,492,827</b>	<b>23,506,353</b>	<b>31,423,375</b>	<b>27,504,686</b>
<b>TOTAL</b>	<b>\$ 43,313,733</b>	<b>\$ 42,982,449</b>	<b>\$ 51,241,768</b>	<b>\$ 56,756,965</b>

# 001 GENERAL FUND

## Operating Summary

	FY 2024 Actual (Unaudited)	FY 2025 Adopted	FY 2025 Estimated	FY 2026 Adopted
<b>REVENUES</b>				
Ad Valorem (Property Taxes)	\$ 16,276,294	\$ 18,056,001	\$ 18,056,001	\$ 19,924,014
Sales and Use Taxes	103,523	93,599	93,599	91,386
Franchise and Utility Taxes	1,722,254	1,804,264	1,804,264	1,765,458
Permits/Licenses/Inspections	5,600	5,000	5,000	5,000
Intergovernmental Revenues	783,437	731,094	731,094	750,762
Charges for Services	1,080,664	453,350	453,350	478,250
Fines and Forfeitures	372,245	230,000	230,000	210,000
Miscellaneous Revenues	953,145	129,200	1,613,093	141,800
Interest	2,092,773	1,500,000	1,500,000	1,500,000
Proceeds from Disposal of Assets	46,544	10,000	10,000	10,000
Other Sources - Transfers In	374,452	2,252,540	2,252,540	456,920
Use of Net Position (Reserves)	-	-	342,297	3,918,689
<b>TOTAL REVENUES</b>	<b>\$ 23,810,931</b>	<b>\$ 25,265,048</b>	<b>\$ 27,091,238</b>	<b>\$ 29,252,279</b>
<b>EXPENDITURES</b>				
Personnel Costs	\$ 9,125,434	\$ 11,966,644	\$ 11,901,364	\$ 12,570,308
Operating Expenses	3,953,811	5,767,088	6,145,268	6,122,366
Capital Outlay	155,105	123,534	152,931	27,465
Non-Operating Expenses	31,712	30,500	30,500	32,140
Transfers to Other Funds	5,554,844	1,338,330	1,338,330	10,250,000
Contingency	-	250,000	250,000	250,000
Return to Reserves	-	5,788,952	7,272,845	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 18,820,906</b>	<b>\$ 25,265,048</b>	<b>\$ 27,091,238</b>	<b>\$ 29,252,279</b>
<b>Net Results</b>	<b>\$ 4,990,025</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (0)</b>

## 001 GENERAL FUND

### TOTAL REVENUES

Line Item Prefix: 001--:		FY 2024 Actual (Unaudited)	FY 2025 Adopted	FY 2025 Estimated	FY 2026 Adopted
511-311-1000	Current & Delinquent Real Property	\$ 16,103,708	\$ 17,906,001	\$ 17,906,001	\$ 19,774,014
511-311-1001	Current & Delinquent Personal Property	172,586	150,000	150,000	150,000
<b>TOTAL</b>	<b>Ad Valorem - Operating Real Property Tax</b>	<b>\$ 16,276,294</b>	<b>\$ 18,056,001</b>	<b>\$ 18,056,001</b>	<b>\$ 19,924,014</b>
511-312-4100	First Local Option Fuel Tax	\$ 77,823	\$ 68,053	\$ 68,053	\$ 66,039
511-312-4200	Second Local Option Fuel Tax	25,700	25,546	25,546	25,347
<b>TOTAL</b>	<b>Sales and Use Taxes</b>	<b>\$ 103,523</b>	<b>\$ 93,599</b>	<b>\$ 93,599</b>	<b>\$ 91,386</b>
511-314-1000	Electric Utility	\$ 801,102	\$ 850,000	\$ 850,000	\$ 850,000
511-314-4000	Gas Utility	31,789	24,150	24,150	24,150
511-315-0100	Communication Services Tax	194,378	181,984	181,984	181,984
511-316-0100	Surfside Local Business Licensing Tax	48,533	75,000	75,000	48,000
511-316-0200	Miami-Dade Occ Licenses Tax Share	6,140	6,200	6,200	5,000
511-316-0300	Surfside Local Business License Penalty	-	500	500	-
<b>TOTAL</b>	<b>Municipal Utility &amp; Other Use Taxes</b>	<b>\$ 1,081,942</b>	<b>\$ 1,137,834</b>	<b>\$ 1,137,834</b>	<b>\$ 1,109,134</b>
511-323-1000	Electric Franchise	\$ 613,397	\$ 647,680	\$ 647,680	\$ 628,736
511-323-4000	Gas Franchise	26,915	18,750	18,750	27,588
<b>TOTAL</b>	<b>Franchise Fees</b>	<b>\$ 640,312</b>	<b>\$ 666,430</b>	<b>\$ 666,430</b>	<b>\$ 656,324</b>
511-329-2010	Lobbyist Fees / Registrations	\$ 5,600	\$ 5,000	\$ 5,000	\$ 5,000
<b>TOTAL</b>	<b>Permits/Licenses/Inspection</b>	<b>\$ 5,600</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>
511-335-1200	State Revenue Sharing	\$ 214,130	\$ 197,508	\$ 197,508	\$ 202,190
511-335-1500	Beverage License	8,107	7,500	7,500	8,000
511-335-1800	Half Cent Sales Tax	558,466	522,586	522,586	538,072
511-335-4900	Motor Fuel Tax Rebate	2,734	3,500	3,500	2,500
<b>TOTAL</b>	<b>Intergovernmental - Federal/State</b>	<b>\$ 783,437</b>	<b>\$ 731,094</b>	<b>\$ 731,094</b>	<b>\$ 750,762</b>
511-341-9000	Election Qualifying Fees	\$ 350	\$ -	\$ -	\$ 250
515-322-7500	Planning & Zoning Reviews	\$ 88,810	\$ 40,000	\$ 40,000	\$ 40,000
515-369-5010	Application Fees	\$ 2,500	\$ -	\$ -	\$ -
515-369-9010	Misc. Revenues - Planning	\$ 200	\$ -	\$ -	\$ -
521-342-1010	Special Police Detail - Extra Duty	\$ 800,713	\$ 230,000	\$ 230,000	\$ 250,000
572-347-2002	Pool Admission Fees	9,474	10,500	10,500	9,500
572-347-2003	Recreation - Aquatic Programs	40,025	38,500	38,500	40,000
572-347-2004	Recreation - Community Ctr Facility Rentals	8,573	8,000	8,000	8,500
572-347-2005	Recreation - ID Cards	25	50	50	-
572-347-2015	Recreation - Adult Programs	23,822	24,000	24,000	23,800
572-347-2016	Recreation - Youth Programs	101,674	100,000	100,000	100,000
572-347-2014-1	Recreation - Senior Programs	4,435	2,300	2,300	4,400
572-347-2090	Recreation - Concessions	37	-	-	1,800
<b>TOTAL</b>	<b>Charges for Services</b>	<b>\$ 1,080,664</b>	<b>\$ 453,350</b>	<b>\$ 453,350</b>	<b>\$ 478,250</b>
521-351-5005	Traffic Violations	\$ 15,159	\$ 20,000	\$ 20,000	\$ 15,000
521-351-5010	Parking Violations	220,954	145,000	145,000	150,000
521-351-5030	Red Light Enforcement	1,157	-	-	-
511-369-9020	Lien Searches	20,657	35,000	35,000	15,000
524-359-4000	Code Enforcement Fees and Penalties	114,318	30,000	30,000	30,000
<b>TOTAL</b>	<b>Fines &amp; Forfeitures</b>	<b>\$ 372,245</b>	<b>\$ 230,000</b>	<b>\$ 230,000</b>	<b>\$ 210,000</b>

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

Line Item Prefix: 001--:		FY 2024 Actual (Unaudited)	FY 2025 Adopted	FY 2025 Estimated	FY 2026 Adopted
511-361-1000	Interest Earnings	\$ 2,092,773	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000
511-364-1000	Disposition of Assets	46,544	10,000	10,000	10,000
511-366-1010	Contributions & Donations-Private Sources	103,840	-	-	-
521-369-3025	Premium Tax Revenues (CH 185)	50,481	-	-	-
521-369-3030	Cost Recovery - Take Home Vehicle	34,416	31,200	31,200	31,200
521-369-9004	Other Miscellaneous Revenues - Police	6,074	5,000	5,000	5,000
524-322-8600	Certificate of Use	2,905	4,500	4,500	2,500
511-369-9010	Other Miscellaneous Revenues	53,343	25,000	25,000	25,000
539-322-7000	Public Works Permit	10,535	10,000	10,000	10,000
539-343-9011	Vacant Window Covering	6,481	-	-	2,500
511-369-9040	Beach Furniture Registration	3,000	1,000	1,000	1,000
511-369-9050	Bike Sharing Revenue	10,182	-	-	10,000
511-369-9055	Car Charging Station Revenue	135	1,000	1,000	100
511-369-9060	Sidewalk Café Site Permit	40,255	35,000	35,000	35,000
511-369-9065	Gazette Advertisement Revenue	16,235	14,500	14,500	15,000
511-369-9075	Special Event Permits	4,541	2,000	2,000	4,500
369-90-TBD	Developer Fees	610,722	-	1,483,893	-
<b>TOTAL</b>	<b>Miscellaneous Revenues</b>	<b>\$ 3,092,462</b>	<b>\$ 1,639,200</b>	<b>\$ 3,123,093</b>	<b>\$ 1,651,800</b>
511-381-1700	Interfund Transfer: Mun. Transportation	\$ 16,869	\$ 15,472	\$ 15,472	\$ 15,472
511-381-1200	Interfund Transfer: Resort Tax	59,597	64,852	64,852	73,575
511-381-1600	Interfund Transfer: Building Services	143,033	142,512	142,512	220,724
511-381-4200	Interfund Transfer: Mun. Parking	119,195	129,704	129,704	147,149
511-381-4400	Interfund Transfer: Stormwater	35,758	1,900,000	1,900,000	-
<b>TOTAL</b>	<b>Interfund Transfers</b>	<b>\$ 374,452</b>	<b>\$ 2,252,540</b>	<b>\$ 2,252,540</b>	<b>\$ 456,920</b>
511-392-0000	Appropriated Fund Balance	\$ -	\$ -	\$ 342,297	\$ 3,918,689
<b>TOTAL</b>	<b>Appropriated Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 342,297</b>	<b>\$ 3,918,689</b>
<b>TOTAL</b>	<b>REVENUES</b>	<b>\$ 23,810,931</b>	<b>\$ 25,265,048</b>	<b>\$ 27,091,238</b>	<b>\$ 29,252,279</b>

# 001 GENERAL FUND

## TOTAL EXPENDITURES

Line Item	FY 2024 Actual (Unaudited)	FY 2025 Adopted	FY 2025 Estimated	FY 2026 Adopted
<b><u>Personnel Services</u></b>				
1210 Regular Salaries	\$ 5,482,648	\$ 7,280,951	\$ 7,231,346	\$ 7,344,555
1310 Other Salaries	127,221	319,152	308,116	261,654
1410 Overtime	296,926	313,000	313,000	313,000
1510 Special pay	121,112	174,036	174,036	174,245
1520 Extra Duty Pay	632,536	230,000	230,000	230,000
2110 Payroll Taxes	569,559	620,154	615,515	624,404
2210 Retirement Contribution	1,152,772	1,561,118	1,561,118	1,809,012
2310 Life & Health Insurance	738,465	1,266,318	1,266,318	1,548,984
2410 Workers Compensation	2,262	201,915	201,915	264,454
2510 Unemployment Compensation	1,933	-	-	-
<b>Total Personnel Services</b>	<b>\$ 9,125,434</b>	<b>\$ 11,966,644</b>	<b>\$ 11,901,364</b>	<b>\$ 12,570,308</b>
<b><u>Operating Expenses</u></b>				
3103 Lobbyist	\$ 46,818	\$ 47,000	\$ 47,000	\$ 47,000
3110/3115 Professional Services	624,815	1,071,242	1,427,162	1,119,820
3111/3120 Lawsuits and Prosecutions	16,075	-	-	-
3112 Physical Examinations	18,291	31,306	31,306	29,980
3210 Accounting and Auditing	48,530	85,500	85,500	85,500
3410 Other Contractual Services	321,774	356,598	371,518	371,939
3411 Nuisance Abatement	-	1,500	1,500	1,500
3420 Other Code Services	834	6,850	6,850	5,000
4009 Car Allowance	35,072	43,866	43,866	13,650
4110 Telecommunications	138,820	118,278	118,278	120,508
4111 Postage	10,050	16,850	16,850	16,850
4112 Mobile Phone Allowance	3,981	6,480	6,480	6,480
4310 Electricity	56,630	107,424	107,424	109,998
541-4310 Roadway Electricity	39,117	45,360	45,360	47,652
4311 Water and Sewer	82,833	85,490	85,490	85,490
4403 Equipment/Vehicle Leasing	184,255	366,475	380,390	584,252
4510 Property and Liability Insurance	397,438	649,799	649,799	734,972
4601 Maintenance Service/Repair Contra	134,554	151,646	151,646	156,160
4602 Building Maintenance	78,812	130,409	125,209	137,409
4603 Equipment Maintenance	30,400	42,975	42,975	42,975
4604 Grounds Maintenance	218,456	287,968	287,968	316,133
516-4605 IT Software Maintenance	98,571	174,657	179,657	185,401
4606 IT Hardware Maintenance	27,282	68,058	68,058	81,910
4611 Miscellaneous Maintenance	21,781	66,700	71,797	81,700

# 001 GENERAL FUND

## TOTAL EXPENDITURES

Line Item	FY 2024 Actual (Unaudited)	FY 2024	FY 2025	FY 2025	FY 2026
		Adopted	Estimated	Adopted	
4612	Vehicle Maintenance - Usage	185,387	209,877	209,877	227,760
4613	Vehicle Maint. - Fleet Replacement	336,162	416,844	416,844	482,375
4710	Printing & Binding	2,357	6,250	6,250	6,250
4810	Promotional Activities	92,574	127,107	127,107	87,479
4910	Legal Advertisement	68,988	54,900	54,800	8,500
4911	Other Current Charges	144,426	197,050	185,678	202,050
4913	Other Current Charges -Transportal	-	135,000	135,000	85,000
5110	Office Supplies	35,174	65,975	65,975	65,450
5210	Property and Maintenance	9,936	15,000	15,000	15,000
5213	Landscape Improvements	700	10,000	10,000	10,000
5214	Uniforms	41,357	48,700	48,700	39,200
5216	Gasoline	118,628	131,140	131,140	131,350
5217	K-9 Allowance	5,198	-	-	-
5225	Merchant Fees	14,527	16,400	16,400	16,400
5290	Miscellaneous Operating Supplies	142,148	176,246	176,246	161,240
5310	Road Materials	7,320	22,500	22,500	22,500
5410	Subscriptions and Memberships	14,972	27,668	27,668	30,283
5520	Conferences and Seminars	91,523	92,000	92,000	98,850
5510	Training & Educational	7,245	52,000	52,000	50,400
<b>Total</b>	<b>Operating Expenses</b>	<b>\$ 3,953,811</b>	<b>\$ 5,767,088</b>	<b>\$ 6,145,268</b>	<b>\$ 6,122,366</b>

### Capital Outlay

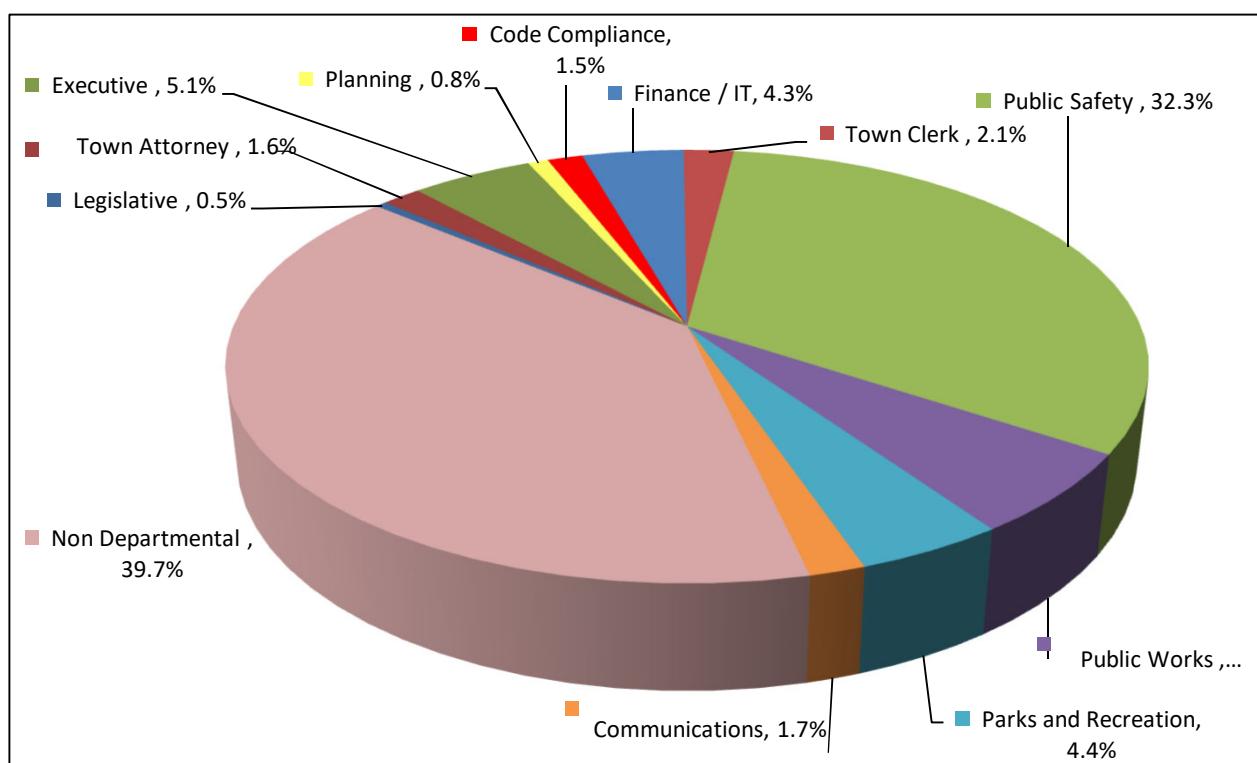
6310	Improvements other than Building	\$ 49,749	\$ -	\$ -	\$ -
6410	Machinery and Equipment	105,356	123,534	152,931	27,465
<b>Total</b>	<b>Capital Outlay</b>	<b>\$ 155,105</b>	<b>\$ 123,534</b>	<b>\$ 152,931</b>	<b>\$ 27,465</b>

### Non-operating Expenses

8300	Other Grants and Aid	\$ 31,712	\$ 30,500	\$ 30,500	\$ 32,140
9130	Transfer to Capital Projects Fund	\$ 2,974,844	769,200	769,200	1,250,000
9140	Transfer to Water Sewer Fund	-	-	-	6,500,000
9144	Transfer to Stormwater Fund	2,500,000	-	-	2,500,000
9190	Transfer to Fleet Mgmt Fund	80,000	569,130	569,130	-
9920	Contingency	-	250,000	250,000	250,000
9310	Reserves/Return to Fund Balance	-	5,788,952	7,272,845	-
<b>Total</b>	<b>Non-operating Expenses</b>	<b>\$ 5,586,556</b>	<b>\$ 7,407,782</b>	<b>\$ 8,891,675</b>	<b>\$ 10,532,140</b>
<b>TOTAL</b>	<b>GENERAL FUND EXPENDITURES</b>	<b>\$ 18,820,906</b>	<b>\$ 25,265,048</b>	<b>\$ 27,091,238</b>	<b>\$ 29,252,279</b>

## General Fund Expenditures Summary by Department

Department	FY 2024	FY 2025	FY 2025	FY 2026
	Actual (Unaudited)	Adopted	Estimated	Adopted
Legislative	\$ 123,940	\$ 126,205	\$ 126,205	\$ 135,605
Town Attorney	483,751	570,018	570,018	473,004
Executive	828,707	1,105,049	1,105,049	1,489,878
Planning	315,213	247,400	247,400	247,400
Code Compliance	358,843	406,242	406,242	432,045
Capital Projects Management	73,250	195,027	195,027	-
Finance / IT	1,027,205	1,342,215	1,342,215	1,244,379
Town Clerk	566,526	584,136	604,556	613,635
Public Safety	7,087,199	9,531,390	9,573,668	9,454,232
Public Works	1,480,089	1,696,305	1,970,904	1,776,374
Parks and Recreation	558,584	1,153,642	1,153,642	1,293,360
Communications	334,661	401,105	406,105	486,260
Emergency & Disaster Relief	(333,623)	-	-	-
Non-Departmental	5,916,561	2,117,362	2,117,362	11,606,107
Non-Departmental - Reserves/ Fund Balance	-	5,788,952	7,272,845	-
<b>Total</b>	<b>\$ 18,820,906</b>	<b>\$ 25,265,048</b>	<b>\$ 27,091,238</b>	<b>\$ 29,252,279</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 Manager, 2) the Town Attorney, 3) the Town's external auditor, and 4) Town Board members.

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 2024 Actual (Unaudited)	FY 2025 Adopted	FY 2025 Estimated	FY 2026 Adopted
<b>APPROPRIATIONS</b>				
Personnel Services	\$ -	\$ 5	\$ 5	\$ 5
Operating Expenses	92,228	95,700	95,700	103,460
Capital Outlay	-	-	-	-
Non-operating Expenses	31,712	30,500	30,500	32,140
<b>TOTAL</b>	<b>\$ 123,940</b>	<b>\$ 126,205</b>	<b>\$ 126,205</b>	<b>\$ 135,605</b>

### Significant Changes from FY 2025 Adopted Budget

#### Operating Expenses

Miami Dade County League of Cities Annual Gala cost increase	\$ 5,500
Subscriptions & Memberships increase	\$ 2,260
Ruth K. Broad nurse initiative increase	\$ 1,640

Position Title	Personnel Complement				FY 2026			
	FY 2025				FY 2026			
	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 2024	FY 2025	FY 2025	FY 2026
Line Item Prefix: 001-1000-511-:		Actual (Unaudited)	Adopted	Estimated	Adopted
Prefix	Object Description				
<b><u>Personnel Services</u></b>					
1210	Regular Salaries	\$ -	\$ 5	\$ 5	\$ 5
<b>Total</b>	<b>Personnel Services</b>	<b>\$ -</b>	<b>\$ 5</b>	<b>\$ 5</b>	<b>\$ 5</b>
<b><u>Operating Expenses</u></b>					
3103	Lobbyist	\$ 46,818	\$ 47,000	\$ 47,000	\$ 47,000
3110	Professional Services	\$ 19	\$ 3,000	\$ 3,000	\$ 3,000
4110	Telecommunications	\$ 4,991	\$ 6,100	\$ 6,100	\$ 6,100
4111	Postage	\$ -	\$ 250	\$ 250	\$ 250
5110	Office Supplies	\$ 3,856	\$ 4,000	\$ 4,000	\$ 4,000
5290	Miscellaneous Operating Supplies	\$ 15,625	\$ 12,000	\$ 12,000	\$ 12,000
5410	Subscriptions and Memberships	\$ 4,197	\$ 4,950	\$ 4,950	\$ 7,210
5520	Conferences and Seminars	\$ 16,722	\$ 18,400	\$ 18,400	\$ 23,900
<b>Total</b>	<b>Operating Expenses</b>	<b>\$ 92,228</b>	<b>\$ 95,700</b>	<b>\$ 95,700</b>	<b>\$ 103,460</b>
<b><u>Capital Outlay</u></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>					
8300	Other Grants/Aid	\$ 31,712	\$ 30,500	\$ 30,500	\$ 32,140
<b>Total</b>	<b>Non-operating Expenses</b>	<b>\$ 31,712</b>	<b>\$ 30,500</b>	<b>\$ 30,500</b>	<b>\$ 32,140</b>
<b>Total</b>	<b>Department Expenditures</b>	<b>\$ 123,940</b>	<b>\$ 126,205</b>	<b>\$ 126,205</b>	<b>\$ 135,605</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's in-house legal department commenced in April 2024 when legal services were transitioned from outside contractual legal services.

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

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

## TOWN ATTORNEY (1500)

### 001 General Fund

	FY 2024*	FY 2025	FY 2025	FY 2026
	Actual (Unaudited)	Adopted	Estimated	Adopted
<b>APPROPRIATIONS</b>				
Personnel Services	\$ 143,094	\$ 419,818	\$ 419,818	\$ 331,804
Operating Expenses	340,657	150,200	150,200	141,200
Capital Outlay	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 483,751</b>	<b>\$ 570,018</b>	<b>\$ 570,018</b>	<b>\$ 473,004</b>

\*During FY 2024, legal services were changed from contractual service to in-house staff.

#### Significant Changes from FY 2025 Adopted Budget

##### Personnel Services

Change to in-house legal services \$ (88,014)

##### Operating Expenses

Vehicle allowance removed \$ (9,000)

Position Title	Personnel Complement				FY 2026			
	FY 2025		FY 2026					
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Town Attorney	1.00			1.00	1.00			1.00
Executive Assistant to Town Attorney	1.00			1.00	1.00			1.00
<b>Total</b>	<b>2.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2.00</b>	<b>2.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2.00</b>

# TOWN ATTORNEY (1500)

## 001 General Fund

### EXPENDITURES

Line Item Prefix: 001-1500-514-:	Object Description	FY 2024	FY 2025	FY 2025	FY 2026	
		Actual (Unaudited)	Adopted	Estimated	Adopted	
<b>Suffix</b>						
<b>Personnel Services</b>						
1210	Regular Salaries	\$ 114,868	\$ 310,802	\$ 310,802	\$ 225,000	
2110	Payroll Taxes	9,210	19,504	19,504	17,213	
2210	Retirement Contribution	13,414	47,198	47,198	35,037	
2310	Life & Health Insurance	5,602	41,825	41,825	53,970	
2410	Workers Compensation	-	489	489	584	
<b>Total</b>	<b>Personnel Services</b>	<b>\$ 143,094</b>	<b>\$ 419,818</b>	<b>\$ 419,818</b>	<b>\$ 331,804</b>	
<b>Operating Expenses</b>						
3110	Professional Services	\$ 319,024	\$ 125,000	\$ 125,000	\$ 125,000	
3111	Lawsuits and Prosecutions	16,075	-	-	-	
4009	Vehicle Allowance	4,154	9,000	9,000	-	
4110	Telecommunications	-	1,200	1,200	1,200	
5110	Office Supplies	484	7,000	7,000	7,000	
5410	Subscriptions and Memberships	312	4,000	4,000	4,000	
5420	Conferences and Seminars	\$ 608	\$ 4,000	\$ 4,000	\$ 4,000	
<b>Total</b>	<b>Operating Expenses</b>	<b>\$ 340,657</b>	<b>\$ 150,200</b>	<b>\$ 150,200</b>	<b>\$ 141,200</b>	
<b>Capital Outlay</b>						
<b>Total</b>	<b>Capital Outlay</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Total</b>	<b>Department Expenditures</b>	<b>\$ 483,751</b>	<b>\$ 570,018</b>	<b>\$ 570,018</b>	<b>\$ 473,004</b>	

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



# Executive Department

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

The Executive Department provides for the centralized management of all Town functions. The Town Manager is the chief executive officer and the head of the administrative branch of the Town government. The Town Manager is responsible to the commission for the proper administration of all affairs of the Town and is responsible to execute the laws and administer the government of the Town, including the policy direction provided by the Town Commission. 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 powers and duties of the Town Manager.

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

The Town Manager provides the primary source of leadership to the Town's administration and staff, and other responsibilities include, but are not limited to, coordination of intergovernmental efforts, implementation of Town strategies and priorities, grant management, and special/capital project oversight.

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

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

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

## **Town Manager:**

### **Fiscal Year 2025 Accomplishments:**

- Utilities Undergrounding: Continued work on largest infrastructure project in Town history, including Design professionals, Construction professionals, financing professionals, and bond counsel.
- Completed and Opened the New 96 ST PARK
- Commenced the Abbott Avenue Stormwater Improvement Project.
- Completed 60% of the Design for the CTS Surfside Memorial Project.
- Completed Vulnerability Assessment with CAT5 study of critical infrastructure.
- Entered into an Interagency Agreement with Miami-Dade County, thereby enabling the Town to manage its own traffic control devices.
- Implemented a pilot school bus shuttle service to RKBBH K-8 Center.

- Installed two (2) new Citibike stations at the Tot Lot and 96 ST Park.
- Secured grants and state appropriations to assist Town with additional funding sources for infrastructure, including the new and improved Flamingo Gardens Park.
- Employed new Chief of Police, Deputy Chief of Police, and a new Major to lead the new and improved Surfside Police Department and its Command Staff.
- Increased Police Department staffing and surveillance throughout Town.
- Installed a new Trellis system to the Surfside Community Center.
- Installed new vending machines to the Surfside Community Center and 96 ST Park.
- Negotiated and Purchased new Town Property at 9333 Harding Avenue.
- Contracted with new Vendor furnishing the Town with a kiosk for the rental of paddleboards and kayaks at the 96 ST Park.
- Adopted new Permit Fees for the Town.
- Required construction fencing with artistic design for all new Town Developments.
- Completed renovations of Town Hall by and for Town Staff.
- Engaged new Landscaper to beautify the Town's public spaces and beach dune.
- Transplanted a mature Seagrape Tree from a Town property to the Dune.
- Received a donated turtle to the Town's turtle walk adjacent to Town Hall.
- Adjusted solid waste rates to support operations. Absorbed more Solid Waste scope of work in-house.
- Overhauled the Planning Department with a new Town Planner.
- Employed a new Building Official to rebuild and enhance the Town's Building Department.
- Employed a new Grant Writer for the Town.
- Commenced a new Residential Parking Program to provide residents additional parking while removing unauthorized vehicles from Town streets and roads.
- Hosted a successful Fireworks and Drone show for the 4th of July.
- Freebee expansion of area of service and number of vehicles servicing the Town.
- Implementation of UKG payroll software.
- General Town beautification.

### **Fiscal Year 2026 Primary Objectives:**

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

- Utilities Undergrounding: Commence infrastructure project for Area 3 (93-96 ST).
- Commence construction of the CTS Surfside Memorial Project.
- Complete Abbott Avenue Stormwater Improvement Project.
- Commence Collins Avenue Water Main Replacement Project.
- Commence Dune Resiliency and Beautification Project.
- Commence Improvement of Downtown Alley Project.
- Beautification of sidewalks in the Town's Business District.

- Construct speed tables and circles throughout the Residential District.
- Construction of bike lanes and sidewalks in Town.
- Enhanced landscaping for roundabouts and street ends.
- Shade the Hardpack on the Beach.
- Fully Staff Town Hall.

## **Human Resources**

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

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

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

- Recruitment function: assist all departments with recruitment efforts to fill vacant positions with the best qualified candidate through advertising, screening applications/resumes, preparing interview questions, conducting interviews, pre-employment and promotional examinations, conducting pre-employment background checks, selection and conducting initial employee orientation.
- Compensation function: preparation and maintenance of classification expectations, compensation plan, preparation and maintenance of job descriptions, unemployment hearings, cost of living adjustments (COLA), merit increases, employment verifications, tuition reimbursements, maintaining personnel files to include payroll related forms such as Form W4, direct deposit, deductions, garnishments, union dues, benefit elections, and all other payroll related items.
- Employee recognition function: rewards and recognitions and handled in various ways throughout the year. These include service lapel pins, Gazette spotlight / article, wellness activities and special department recognitions.
- Employee engagement function: coordinates various employee events to create a sense of belonging. These include employee and family events, wellness events, holiday lunches, and pop-up events.
- Employee labor relations function: partners with departments to provide guidance and consultation on human resources matters. Employee disciplinary actions are coordinated with the assistance of the Human Resources Director to ensure proper procedures and consistency with the process. Investigates and responds to Equal Employment Opportunity Commission (EEOC) official charges of alleged discrimination; assists with last chance agreements; administers the Town's collective bargaining agreements.
- Training function: provides guidance and input on training initiatives. Facilitates leadership development and succession planning process to identify and grow future leaders. Provides oversight and consults with departments on training and development needs to support employee development. Oversees the employee training program.

- Employee benefits function: assist in formulation of employee benefit program that provides a competitive and affordable option; coordinate open enrollment activities; provide assistance with retirement plans, life, accidental death and disbursement (AD&D), health, dental, vision, disability, and supplemental insurance plans. Oversees the Town's wellness program; creates and provides continuous enhancements to the employee discount program. Some benefits may vary due to collective bargaining agreements in place.
- Labor relations function: oversee, consult and process disciplinary matters, assist in investigating and responding to all Equal Employment Opportunity Commission (EEOC) official charges of alleged discrimination; negotiate and administer last chance agreements; assist with contract negotiations between union representatives and management, as well as provide assistance to employees and management with conflict resolution.
- Risk management function: assist with workers' compensation and liability claims, as well as compliance with the American with Disabilities Act (ADA), Patient Protection, Affordable Care Act, Health Insurance Portability and Accountability (HIPPA), and Equal Employment Opportunity Commission (EEOC).

#### **Fiscal Year 2025 Accomplishments:**

- Provided programs and information with a holistic approach to support a healthy lifestyle for physical, emotional, and financial wellbeing. Integrated many activities to facilitate ongoing wellness initiatives. Promoted and maintained an environment of inclusiveness, respect and acceptance of individual differences and responded to the needs of a diverse workforce.
- Provided a variety of training and educational opportunities for employees to enhance their skills. This included: supervisory / leadership training, customer service training, job specific training, as well as training methods to ensure a safe work environment.

#### **Fiscal Year 2026 Objectives:**

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

## Priority 2: Excellence in Municipal Services

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

Performance Measures	FY 2022	FY 2023	FY 2024	FY 2025	FY 2025	FY 2026
	Actual	Actual	Actual	Target	Est	Target
Experience Modification Rate (Workers Comp)	0.85	0.77	0.85	1	0.77	0.77
Percentage of new hires completing orientation and training within first month of employment	95%	95%	95%	95%	95%	95%
Percentage of employees completing mandatory training on schedule per policy	95%	95%	95%	95%	95%	95%
Annual Employee Health Fair	Yes	Yes	Yes	Yes	Yes	Yes

# EXECUTIVE (2000)

## 001 General Fund

	FY 2024 Actual (Unaudited)	FY 2025 Adopted	FY 2025 Estimated	FY 2026 Adopted
<b>APPROPRIATIONS</b>				
Personnel Services	\$ 687,342	\$ 851,066	\$ 851,066	\$ 814,297
Operating Expenses	141,228	253,983	253,983	675,581
Capital Outlay	137	-	-	-
<b>TOTAL</b>	<b>\$ 828,707</b>	<b>\$ 1,105,049</b>	<b>\$ 1,105,049</b>	<b>\$ 1,489,878</b>

### Significant Changes from FY 2025 Adopted Budget

#### Personnel Services

Planned salary and benefit adjustments	\$ 19,209
Community Rating System Coordinator/Flood Plans	
Examiner position transferred to Building Fund	\$ (55,978)

#### Operating Expenses

Contractual grant writing & support services	\$ (27,000)
Human Resources Consultant contractual Oct-Dec	\$ 28,500
Vehicle allowance removed	\$ (13,200)
Property & liability insurance increase	\$ 6,659
Information Technology transferred from Finance Department	\$ 405,706
IT onsite contractual decrease from change to new vendor during FY 2024	\$ (3,563)
IT software mainenance increase - MS365, cloud backup, VPN & other	\$ 18,344
IT hardware maintenance contracts & needs increase - Town Chambers, security cameras, server room, & town-wide hardware	\$ 13,851
Misc. Operating annual employee anniversay package	\$ (3,000)
Conferences and Seminars reduced	\$ (4,700)

Position Title	Personnel Complement							
	FY 2025				FY 2026			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Town Manager	1.00			1.00	1.00			1.00
Administrative Assistant <sup>1</sup>	1.00			1.00	1.00			1.00
Human Resources Director	1.00			1.00	1.00			1.00
Human Resources Generalist	1.00			1.00	1.00			1.00
Community Rating System Coordinator/								
Flood Plans Examiner <sup>2</sup>		0.00		0.00		0.00		0.00
<b>Total</b>	<b>4.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4.00</b>	<b>4.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4.00</b>

<sup>1</sup>Position title changed to Executive Assistant to Town Manager & HR Generalist form Administrative Assistant during FY 2025.

<sup>2</sup>Position transferred to Building Fund during FY 2025.

# EXECUTIVE (2000)

## 001 General Fund

### EXPENDITURES

		FY 2024 Actual (Unaudited)	FY 2025 Adopted	FY 2025 Estimated	FY 2026 Adopted
Line Item Prefix: 001-2000-512-:	Object Description				
<b>Personnel Services</b>					
1210	Regular Salaries	\$ 487,504	\$ 582,770	\$ 582,770	\$ 585,177
1310	Other Salaries	5,709	52,000	52,000	-
1510	Special pay	4,154	4,500	4,500	1,750
2110	Payroll Taxes	62,570	46,387	46,387	40,963
2210:20	Retirement Contribution	77,881	90,798	90,798	90,029
2310	Life & Health Insurance	47,847	73,354	73,354	94,860
2410	Workers Compensation	-	1,257	1,257	1,518
2510	Unemployment Compensation	1,677	-	-	-
<b>Total</b>	<b>Personnel Services</b>	<b>\$ 687,342</b>	<b>\$ 851,066</b>	<b>\$ 851,066</b>	<b>\$ 814,297</b>
<b>Operating Expenses</b>					
3110	Professional Services	\$ 61,600	\$ 85,000	\$ 85,000	\$ 86,500
516-3110/20	IT Professional Services	-	-	-	204,000
3112	Physical Examinations	1,651	4,200	4,200	4,200
3410	Other Contractual Services	1,050	1,800	1,800	1,800
4009	Vehicle Allowance	9,854	13,200	13,200	-
4110	Telecommunications	3,065	2,500	2,500	2,500
4510	Property and Liability Insurance	26,906	42,483	42,483	49,142
516-4605	IT Software Maintenance	-	-	-	159,034
516-4606	IT Hardware Maintenance	-	-	-	71,305
4710	Printing & Binding	-	250	250	250
4911	Other Current Charges	3,990	14,500	14,500	14,500
5110	Office Supplies	2,995	6,000	6,000	6,000
5290	Miscellaneous Operating Supplies-HR	18,701	32,000	32,000	29,000
5410	Subscriptions and Memberships	4,354	5,250	5,250	5,250
5520	Conferences and Seminars	6,462	16,800	16,800	12,100
5510	Training & Educational	600	30,000	30,000	30,000
<b>Total</b>	<b>Operating Expenses</b>	<b>\$ 141,228</b>	<b>\$ 253,983</b>	<b>\$ 253,983</b>	<b>\$ 675,581</b>
<b>Capital Outlay</b>					
6410	Machinery and Equipment	\$ 137	\$ -	\$ -	\$ -
<b>Total</b>	<b>Capital Outlay</b>	<b>\$ 137</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total</b>	<b>Department Expenditures</b>	<b>\$ 828,707</b>	<b>\$ 1,105,049</b>	<b>\$ 1,105,049</b>	<b>\$ 1,489,878</b>

## **Executive Department Planning Division**

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

The Planning Division includes two primary functions: Community Development Services, and Planning and Zoning. The Community Development Services and Planning and Zoning functions are 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 provided through a contractual agreement with The Corradino Group.

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

## EXECUTIVE (2000)

### PLANNING DIVISION 515

001 General Fund

	FY 2024 Actual (Unaudited)	FY 2025 Adopted	FY 2025 Estimated	FY 2026 Adopted
<b><u>APPROPRIATIONS</u></b>				
Personnel Services	\$ 117,739	\$ -	\$ -	\$ -
Operating Expenses	197,474	247,400	247,400	247,400
Capital Outlay	-	-	-	-
<b>TOTAL</b>	<b>\$ 315,213</b>	<b>\$ 247,400</b>	<b>\$ 247,400</b>	<b>\$ 247,400</b>

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

# EXECUTIVE (2000)

## PLANNING (515)

### 001 General Fund

### EXPENDITURES

		FY 2024	FY 2025*	FY 2025*	FY 2026
Line Item Prefix: 001-2000-515-:		Actual (Unaudited)	Adopted	Estimated	Adopted
Prefix	Object Description				
<b>Personnel Services</b>					
1210	Regular Salaries	\$ 82,098	\$ -	\$ -	\$ -
2110	Payroll Taxes	5,888	-	-	-
2210	Retirement Contribution	19,888	-	-	-
2310	Life & Health Insurance	9,865	-	-	-
<b>Total</b>	<b>Personnel Services</b>	<b>\$ 117,739</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Operating Expenses</b>					
3110/3115	Professional Services	\$ 194,786	\$ 245,400	\$ 245,400	\$ 245,400
4009	Car Allowance	2,181	-	-	-
4110	Telecommunications	291	-	-	-
5110	Office Supplies	-	500	500	500
5290	Miscellaneous Operating Supplies	-	1,500	1,500	1,500
5410	Subscriptions and Memberships	216	-	-	-
<b>Total</b>	<b>Operating Expenses</b>	<b>\$ 197,474</b>	<b>\$ 247,400</b>	<b>\$ 247,400</b>	<b>\$ 247,400</b>
<b>Capital Outlay</b>					
6410	Machinery and Equipment	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>Capital Outlay</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total</b>	<b>Department Expenditures</b>	<b>\$ 315,213</b>	<b>\$ 247,400</b>	<b>\$ 247,400</b>	<b>\$ 247,400</b>

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

## **Executive Department Code Compliance Division**

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

The Division runs a code enforcement program for town residents, business owners, and visitors. It enforces the Town code through education and the issuance of notices while maintaining a fair, professional, and courteous approach. The Code Compliance staff assures compliance with regulations through proactive observations and responding to constituents' complaints.

This Division is responsible for ensuring that residents' quality of life is met, that safety is observed, and that properties maintain a good appearance through property maintenance standards, including construction sites. The Division also enforces noise, construction hours, and beach regulations, including marine turtle lighting guidelines. Additionally, the Division assists other departments such as Planning, Building, Public Works, and Finance to ensure that land development regulations, landscaping, signs, construction with permits, sanitation & illegal trash disposal, and that fees are remitted to the Town.

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

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

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

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

New developments have remained steady within the past few years, creating many construction sites throughout the Town. Hence, the Code Compliance Division continues to encounter demands for enforcing construction site safety and maintenance, construction work hours, traffic, and construction noise throughout the Town.

### **Fiscal Year 2025 Accomplishments:**

- Presented YTD 58 cases before the Code Compliance Special Master.
- Continued to use the Code Compliance Special Master hearing process for non-compliant violators.
- Prepared settlement agreements.
- Continued to collect fines and recorded liens on properties in default or owing monies to the Town due to code fines.
- Assisted the Finance Department in the collection of overdue fees and revenues.
- Reviewed, monitored, and enforced the Sidewalk Café Permit Program.
- Processed, monitored, and enforced the Beach Furniture Operation Program.
- Collected short-term rental registration fees and issued citations to offenders.
- Monitored and enforced code violations at construction sites.
- Continued to inspect and enforce Marine Turtle Lighting on all oceanfront properties.
- Continued paperless filing of all code cases.
- Community outreach and education to residents, property managers, contractors, and visitors.

### **Fiscal Year 2026 Objectives:**

Continue to provide support and service for the following programs:

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

**Priority 3: Vibrant and Sustainable Community****Goal: Enhance quality of life while preserving the Town's unique character**

<b>Performance Measures</b>	<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>
	<b>Actual</b>	<b>Actual</b>	<b>Est</b>	<b>Actual</b>	<b>YTD</b>	<b>Target</b>
Cases opened	1,913	1,708	762	1,743	917	1,700
Cases closed	1,876	1,668	701	1615	914	1,615
Percentage of resolved cases (Compliance Rate)	98%	99%	92%	93%	99%	95%
Code fines collected	\$95,201	\$90,417	\$55,434	\$135,518	\$148,209	

# EXECUTIVE (2000)

## CODE COMPLIANCE DIVISION 524

### 001 General Fund

	FY 204 Actual (Unaudited)	FY 2025 Adopted	FY 2025 Estimated	FY 2026 Adopted
<b>APPROPRIATIONS</b>				
Personnel Services	\$ 291,304	\$ 322,661	\$ 322,661	\$ 341,924
Operating Expenses	67,539	83,581	83,581	90,121
Capital Outlay	-	-	-	-
<b>TOTAL</b>	<b>\$ 358,843</b>	<b>\$ 406,242</b>	<b>\$ 406,242</b>	<b>\$ 432,045</b>

#### Significant Changes from FY 2025 Adopted Budget

##### Personnel Services

Planned salary and benefit adjustments \$ 19,263

##### Operating Expenses

Decrease to maintenance of liened property	\$ (1,850)
Vehicle maintenance-usage allocation	\$ 2,108
Fleet replacement increase	\$ 5,172

#### Personnel Complement

Position Title	FY 2025				FY 2026			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Code Compliance Director	1.00			1.00	1.00			1.00
Code Compliance Officer II	2.00			2.00	1.00			1.00
Code Compliance Officer I					1.00			1.00
<b>Total</b>	<b>3.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3.00</b>	<b>3.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3.00</b>

# EXECUTIVE (2000)

## CODE COMPLIANCE

### 001 General Fund

#### EXPENDITURES

		FY 2024	FY 2025	FY 2025	FY 2026
Line Item Prefix: 001-2000-524-:		Actual (Unaudited)	Adopted	Estimated	Adopted
Prefix	Object Description				
<b>Personnel Services</b>					
1210	Regular Salaries	\$ 201,738	\$ 211,764	\$ 211,764	\$ 219,983
1410	Overtime	1,979	10,000	10,000	10,000
1510	Special pay	1,654	2,000	2,000	2,000
2110	Payroll Taxes	15,216	17,440	17,440	18,068
2210	Retirement Contribution	30,997	33,776	33,776	37,351
2310	Life & Health Insurance	39,720	41,601	41,601	45,788
2410	Workers Compensation	-	6,080	6,080	8,734
<b>Total</b>	<b>Personnel Services</b>	<b>\$ 291,304</b>	<b>\$ 322,661</b>	<b>\$ 322,661</b>	<b>\$ 341,924</b>
<b>Operating Expenses</b>					
3112	Physical Examinations	\$ -	\$ 600	\$ 600	\$ 600
3410	Other Contractual Services	10,802	17,100	17,100	17,700
3412/3420	Other Code Services	834	6,850	6,850	5,000
4009	Car Allowance	3,069	4,200	4,200	4,200
4110	Telecommunications	4,846	3,060	3,060	3,060
4111	Postage	4,687	7,750	7,750	7,750
4601	Maintenance Service/Repair C	11,115	8,371	8,371	8,371
4612	Vehicle Maintenance - Usage	7,028	7,028	7,028	9,136
4613	Vehicle Maint - Fleet Replacer	15,552	15,552	15,552	20,724
4810	Promotional Activities/Newslet	-	1,000	1,000	1,000
5110	Office Supplies	355	1,650	1,650	1,650
5214	Uniforms	1,585	1,500	1,500	1,800
5216	Vehicle Maintenance - Fuel	1,920	1,920	1,920	2,130
5290	Miscellaneous Operating Supp	2,531	2,500	2,500	2,500
5410	Subscriptions and Membershi	350	500	500	500
5520	Conferences and Seminars	2,865	2,500	2,500	2,500
5510	Training & Educational	-	1,500	1,500	1,500
<b>Total</b>	<b>Operating Expenses</b>	<b>\$ 67,539</b>	<b>\$ 83,581</b>	<b>\$ 83,581</b>	<b>\$ 90,121</b>
<b>Capital Outlay</b>					
6410	Machinery and Equipment	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>Capital Outlay</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total</b>	<b>Department Expenditures</b>	<b>\$ 358,843</b>	<b>\$ 406,242</b>	<b>\$ 406,242</b>	<b>\$ 432,045</b>

## EXECUTIVE (2000)

### CAPITAL IMPROVEMENT PROJECTS MANAGEMENT 539

#### 001 General Fund

	FY 2024*	FY 2025**	FY 2025**	FY 2026***
	Actual (Unaudited)	Adopted	Estimated	Adopted
<b><u>APPROPRIATIONS</u></b>				
Personnel Services	\$ 70,655	\$ 186,332	\$ 186,332	\$ -
Operating Expenses	2,595	8,695	8,695	-
Capital Outlay	-	-	-	-
<b>TOTAL</b>	<b>\$ 73,250</b>	<b>\$ 195,027</b>	<b>\$ 195,027</b>	<b>\$ -</b>

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

\*\*During FY 2025, the management of capital improvement projects was transferred to the Public Works Department.

\*\*\*In FY 2026, the Capital Improvement Projects Management Division is not funded. If needed, the division will be funded during FY 2026 per Town Commission direction at budget hearings.

#### Significant Changes from FY 2025 Adopted Budget

##### Personnel Services

Division position not funded in FY 2026 \$ (186,332)

##### Operating Expenses

Division operations not funded in FY 2026 \$ (8,695)

Position Title	Personnel Complement							
	FY 2025				FY 2026			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Capital Improvement Projects Director*	1.00		1.00		1.00		1.00	
<b>Total</b>	<b>1.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1.00</b>	<b>1.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1.00</b>

\*Position vacant. Not funded in FY 2026 per Town Commission direction at the budget hearings.

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

**EXPENDITURES**

		FY 2024*	FY 2025**	FY 2025**	FY 2026***
Line Item prefix: 001-2000-539-:		Actual (Unaudited)	Adopted	Estimated	Adopted
Prefix	Object Description				
<b>Personnel Services</b>					
1210	Regular Salaries	\$ 59,712	\$ 135,000	\$ 135,000	\$ -
2110	Payroll Taxes	4,595	10,649	10,649	-
2210	Retirement Contribution	-	21,533	21,533	-
2310	Life & Health Insurance	6,348	18,882	18,882	-
2410	Workers Compensation		268	268	-
<b>Total</b>	<b>Personnel Services</b>	\$ 70,655	\$ 186,332	\$ 186,332	\$ -
<b>Operating Expenses</b>					
3112	Physical Examinations	\$ 350	\$ 600	\$ 600	-
4009	Vehicle Allowance	1,615	4,200	4,200	-
4110	Telecommunications	-	720	720	-
5110	Office Supplies	519	525	525	-
5214	Uniforms	111	500	500	-
5290	Miscellaneous Operating Supplies	-	500	500	-
5410	Subscriptions and Memberships	-	500	500	-
5520	Conferences and Seminars	-	1,150	1,150	-
<b>Total</b>	<b>Operating Expenses</b>	\$ 2,595	\$ 8,695	\$ 8,695	\$ -
<b>Capital Outlay</b>					
6410	Machinery and Equipment	-	-	-	-
<b>Total</b>	<b>Capital Outlay</b>	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>Department Expenditures</b>	\$ 73,250	\$ 195,027	\$ 195,027	\$ -

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

\*\*During FY 2025, the management of Town capital improvement projects was transferred to the Public Works Department.

\*\*\*In FY 2026, the Capital Improvement Projects Management Division is not funded. If needed, the division will be funded during FY 2026 per Town Commission direction at budget hearings.

## FY 2026 New Program Enhancement (Modification)

<b>Capital Improvement Projects (CIP) Management Division</b>				
<b>Department Name</b>	<b>Division Name</b>	<b>Funding Source</b>	<b>Dept/ Org No.</b>	<b>Total Requested</b>
Executive	Capital Improvement Projects Management	General	539-2000	(\$195,027)
<b>Justification and Description</b>				
The Capital Improvement Projects (CIP) Management Division under the Executive Department will not be funded in FY 2026. The duties of the CIP Management Director are currently assigned to the Public Works Director. This results in a savings of \$195,027.				
<b>Benefits or Alternative/Adverse Impact if not funded</b>				
<b>Required Resources</b>				
<b>New Personnel</b>				
Number of Positions	Title		Fringe Benefits	Cost
	Capital Improvement Projects Director	(\$135,000)	(\$51,332)	(\$186,332)
<b>Other Recurring Operating Costs</b>				
Account Number	Description			Cost
001-2000-539-31-12	Profession Services - Physicals			(\$600)
001-2000-539-40-09	Vehicle Allowance			(\$4,200)
001-2000-539-41-10	Telecommunications			(\$720)
001-2000-539-51-10	Office Supplies			(\$525)
001-2000-539-52-14	Uniforms			(\$500)
001-2000-539-52-90	Miscellaneous Operating Supplies			(\$500)
001-2000-539-54-10	Subscriptions and Memberships			(\$500)
001-2000-539-55-20	Conferences and Seminars			(\$1,150)
<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 Finance Director serves as liaison between a contracted IT vendor, including on-site IT staff, and all Town staff. Those services include:

- hardware, including desktop computers, laptops, telephones, office machines including copiers and printers for all departments
- network trouble shooting
- software maintenance and development
- phone hardware and software
- cyber-security systems and staff training
- automation of billing service payments through credit cards on Web access

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

### **Fiscal Year 2025 Accomplishments:**

- Received the Distinguished Budget Presentation Award by the Government Finance Officers Association for the FY 2025 Annual Budget. The Town received the Award for the previous fiscal year.
- Continued monitoring of the Town's cash management by shifting additional funds into the Florida State Board of Administration's Local Government Surplus Funds Trust Fund (Florida PRIME) to increase interest yields.

### **Fiscal Year 2026 Objectives:**

- Complete the Comprehensive Annual Financial Report before April 30, 2026 and submit for the Certificate of Achievement for Excellence in Financial Reporting.
- Submit the Annual Budget for the Distinguished Budget Presentation Award by the Government Finance Officers Association.
- Update the Five-Year Financial Projection Plan with in-house resources.
- Produce a process of auditing businesses in the Town that remit resort taxes by an outside independent auditor to ensure compliance with the Resort Tax Ordinance.
- Review the Town's Investment Policy.

**Priority 1: Responsible Town Government**

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

Performance Measures	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Target	FY 2025 Estimated	FY 2026 Target
Awarded GFOA Distinguished Budget Presentation	Y	Y	Y	Y	Y	Y
Awarded GFOA Certificate of Achievement for Excellence in Financial Reporting	Y	Y	TBD	Y	Y	Y
Bank reconciliations completed by 30 <sup>th</sup> of each month	100%	100%	TBD	100%	40%	100%
Employee payroll completed on-time	100%	100%	100%	100%	96%	100%
Make all debt payment on time	100%	100%	100%	100%	75%	100%

# FINANCE (2100)

## 001 General Fund

	FY 2024 Actual (Unaudited)	FY 2025 Adopted	FY 2025 Estimated	FY 2026 Adopted
<b>APPROPRIATIONS</b>				
Personnel Services	\$ 618,502	\$ 788,529	\$ 723,249	\$ 1,081,949
Operating Expenses	406,670	553,686	618,966	155,230
Capital Outlay	2,033	-	-	7,200
<b>TOTAL</b>	<b>\$ 1,027,205</b>	<b>\$ 1,342,215</b>	<b>\$ 1,342,215</b>	<b>\$ 1,244,379</b>

### Significant Changes from FY 2025 Adopted Budget

#### Personnel Services

Planned salary and benefit adjustments	\$ (1,452)
Department restructure - positions	\$ 294,872

#### Operating Expenses

Information Technology transferred to Executive Department	\$ (405,706)
Other contractual services increase for cash-in-transit	\$ 7,200

#### Capital Outlay

Computers, phone & related office equipment - department restructure PM	\$ 10,800
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Position Title	Personnel Complement							
	FY 2025				FY 2026			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Finance Director	1.00		1.00		1.00			1.00
Budget Officer	1.00		1.00		1.00			1.00
Accounting Manager <sup>1</sup>	0.50		0.50		0.50			0.50
Accountant	1.00		1.00		2.00			2.00
Payroll & Accounts Payable Specialist	1.00		1.00		1.00			1.00
Accountant/ Procurement Coordinator <sup>2</sup>		0.50		0.50	1.00			1.00
Customer Service Representative <sup>3</sup>	0.40		0.40		0.40			0.40
Accounting Clerk <sup>4</sup>	0.00		0.00		1.00			1.00
<b>Total</b>	<b>4.90</b>	<b>0.50</b>	<b>0.00</b>	<b>5.40</b>	<b>7.90</b>	<b>0.00</b>	<b>0.00</b>	<b>7.90</b>

<sup>1</sup>General fund allocation. Position split funded with Water & Sewer Fund.

<sup>2</sup>Position to Full-time in FY 2026.

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

<sup>4</sup>New Position in FY 2026. See Program Modification.

# FINANCE (2100)

## 001 General Fund EXPENDITURES

Line Item Prefix: 001-2100-513-:		FY 2024 Actual (Unaudited)	FY 2025 Adopted	FY 2025 Estimated	FY 2026 Adopted
Suffix	Object Description				
<b>Personnel Services</b>					
1210	Regular Salaries	\$ 450,165	\$ 539,022	\$ 489,417	\$ 735,528
1310	Other Salaries	21,743	50,000	38,964	-
1410	Overtime	5,488	-	-	-
1510	Special pay	3,000	2,650	2,650	3,000
2110	Payroll Taxes	35,078	45,585	40,946	58,349
2210	Retirement Contribution	43,616	48,240	48,240	81,133
2310	Life & Health Insurance	59,412	101,865	101,865	202,386
2410	Workers Compensation	-	1,167	1,167	1,553
<b>6</b>	<b>Personnel Services</b>	<b>\$ 618,502</b>	<b>\$ 788,529</b>	<b>\$ 723,249</b>	<b>\$ 1,081,949</b>
<b>Operating Expenses</b>					
3110	Professional Services	\$ 55,821	\$ 13,000	\$ 78,280	\$ 13,000
516-3110/3120/3120/3	Professional Services IT	169,916	207,563	207,563	-
3112	Physical Examinations	175	600	600	600
3210	Accounting and Auditing	48,530	85,500	85,500	85,500
3410	Other Contractual Services	-	-	-	7,200
4009	Car Allowance	3,231	4,200	4,200	4,200
4110	Telecommunications	4,332	3,990	3,990	3,990
4111	Postage	1,821	300	300	300
4112	Mobile Phone Allowance	-	-	-	-
516-4605	IT Software Maintenance	80,881	140,690	140,690	-
516-4606	IT Hardware Maintenance	27,282	57,453	57,453	-
4710	Printing & Binding	2,357	6,000	6,000	6,000
4910	Legal Advertisement	3,200	6,500	6,500	6,500
5110	Office Supplies	2,533	4,300	4,300	4,300
5290	Miscellaneous Operating Supplies	20	1,350	1,350	1,350
5410	Subscriptions and Memberships	(1,325)	3,840	3,840	3,890
5520	Conferences and Seminars	7,896	18,400	18,400	18,400
<b>Total</b>	<b>Operating Expenses</b>	<b>\$ 406,670</b>	<b>\$ 553,686</b>	<b>\$ 618,966</b>	<b>\$ 155,230</b>
<b>Capital Outlay</b>					
6410	Machinery and Equipment				\$ 7,200
516-6410	Machinery and Equipment IT	\$ 2,033	\$ -	\$ -	-
<b>Total</b>	<b>Capital Outlay</b>	<b>\$ 2,033</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,200</b>
<b>Total</b>	<b>Department Expenditures</b>	<b>\$ 1,027,205</b>	<b>\$ 1,342,215</b>	<b>\$ 1,342,215</b>	<b>\$ 1,244,379</b>

## FY 2026 New Program Enhancement (Modification)

### Finance Department Structure Change

Department Name	Division Name	Funding Source	Dept/ Org No.	Total Requested
Executive	Finance	General Water & Sewer	2100-513	\$282,072

#### Justification and Description

The Finance Department structure is recommended to change with the following positions,

#### Benefits or Alternative/Adverse Impact if not funded

The Department needs these positions to provide for qualified and experienced personnel in key technical or professional positions. The Department is not able to function properly as presently staffed.

#### Required Resources

##### New Personnel

Number of Positions	Title	Salary	Fringe Benefits	Cost
	Finance Director - Salary Increase	\$30,650	\$13,560	\$44,210
1	Accountant - New Position	\$65,000	\$40,000	\$105,000
0.5	Procurement Coordinator to Full-time	\$7,000	\$49,630	\$56,630
1	Accounting Clerk	\$45,164	\$23,868	\$69,032

#### Other Recurring Operating Costs

Account Number	Description	Cost

#### One Time Costs

Account Number	Description	Cost
001-2100-513-64-10	Capital Outlay - Machinery & Equipment (Computers, Phones, and Related Office)	\$7,200

# 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 regular and special 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, Board and Committee 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.
- Keeps a record of executed contracts and agreements.

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

**Fiscal Year 2025 Accomplishments:**

- Conducted two (2) Town Wide Special Elections.
- The Town Clerk's Office has supported the Charter Officers (Town Attorneys and Town Managers), and their respective offices during their transition with the Town with the Town of Surfside.
- Destroyed documents after retention was met in accordance with State Law.
- Attended and completed Regular Town Commission meetings, Planning and Zoning Board Meetings, Special Town Commission meetings, Special Master Hearings, and Commission workshops.
- Prepared agendas, attended, and completed meeting minutes for: Parks and Recreation Committee, Resort Tax Board, Planning and Zoning Board, Youth Council, Sustainability and Resiliency Committee, Community Relations Board, Town Commission meetings and workshops.
- Recorded agreements and resolutions with the Miami Dade County Clerk of Courts as needed.
- Responded to all Public Records Requests within a reasonable amount of time.
- Obtained the required signatures and information for all adopted minutes, resolutions and ordinances.
- Uploaded all adopted minutes, resolutions, and ordinances to the Town's website to allow for public access and transparency.
- Maintained all original agreements in an electronic and/or paper form.
- Update the State requirements for filing of Form 1 for all Town board and committee members throughout the year.
- Sent reminders to all board and committee members to file their Form 1 with the Florida Commission on Ethics in a timely manner.
- Sent and remind elected officials to complete the Town of Surfside Source of Income in accordance with Town Code section 2-233.
- Reminded all elected Official to complete the State mandated ethics training. Coordinate and provide links to the various State ethics training courses available.
- Created and posted all Town meetings and public notices on the bulletin board and website calendar.
- Coordinated and completed the third phase of the Town's document preservation project.
- Implemented the Transparency Suite with Granicus that allows the public to locate agenda items and listen to the meeting video section on demand. This service also provides close caption services in accordance with the law.
- Thanks to the gracious donation from Kofile and Town Staff, a gold bound book was created to preserve with memorabilia collected from the Champlain Towers South collapse. This is intended for the preservation of the documents for years to come.

**Issues:**

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

**Fiscal Year 2026 Objectives:**

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

**Priority 1: Responsible Town Government****Goal: Timely and clear communications; Strong partnership with community**

Performance Measures	FY 2022 Actual	FY 2023 Actual	FY 2024 Est	FY 2024 Actual	FY 2025 Target	FY 2025 Est	FY 2026 Target
Commission meeting agendas distributed within 6 days	86%	90%	90%	95%	95%	79%	95%
Percentage of resolutions processed within 3 days	90%	95%	89%	90%	90%	90%	90%

## TOWN CLERK (2400)

001 General Fund

	FY 2024 Actual (Unaudited)	FY 2025 Adopted	FY 2025 Estimated	FY 2026 Adopted
<b>APPROPRIATIONS</b>				
Personnel Services	\$ 345,338	\$ 367,987	\$ 367,987	\$ 415,346
Operating Expenses	221,188	216,149	231,069	196,289
Capital Outlay	-	-	5,500	2,000
<b>TOTAL</b>	<b>\$ 566,526</b>	<b>\$ 584,136</b>	<b>\$ 604,556</b>	<b>\$ 613,635</b>

### Significant Changes from FY 2025 Adopted Budget

#### Personnel Services

Planned salary and benefit adjustments \$ 47,359

#### Operating Expenses

Agenda/meeting software annual increases	\$ 1,756
Legal advertisement decrease from change to advertising on Miami Dade County website	\$ (46,400)
Special election November 2025	\$ 20,000
Miscellaneous Operating - Boards & Committees	\$ 1,580
Conferences & Seminars increase	\$ 1,500

#### Capital Outlay

Laptop - Records Tech/Assistant to Town Clerk \$ 2,000

Position Title	Personnel Complement							
	FY 2025				FY 2026			
	Funded				Funded			
	Full	Part	Time	Temp	FTEs	Full	Part	Time
Town Clerk	1.00				1.00	1.00		1.00
Deputy Town Clerk	1.00				1.00	1.00		1.00
Records Technician/ Assistant to Town Clerk	1.00				1.00	1.00		1.00
Recording Clerks for Boards			1.00		0.50			1.00
<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 2024	FY 2025	FY 2025	FY 2026
Line Item prefix: 001-2400-519-:		Actual (Unaudited)	Adopted	Estimated	Adopted
Prefix	Object Description				
<b>Personnel Services</b>					
1210	Regular Salaries	\$ 264,873	\$ 276,050	\$ 276,050	\$ 289,839
1410	Overtime	56	-	-	-
1510	Special pay	2,885	3,000	3,000	1,500
2110	Payroll Taxes	20,225	21,669	21,669	22,609
2210	Retirement Contribution	33,342	34,164	34,164	49,212
2310	Life & Health Insurance	23,957	32,557	32,557	51,434
2410	Workers Compensation	-	547	547	752
<b>Total</b>	<b>Personnel Services</b>	<b>\$ 345,338</b>	<b>\$ 367,987</b>	<b>\$ 367,987</b>	<b>\$ 415,346</b>
<b>Operating Expenses</b>					
3112	Physical Examinations	\$ 194	\$ 600	\$ 600	\$ 600
3410	Other Contractual Services	93,971	81,162	96,082	81,231
4009	Car Allowance	4,038	4,200	4,200	4,200
4110	Telecommunications	2,415	2,040	2,040	3,060
4111	Postage	43	250	250	250
4403	Equipment/Vehicle Leasing	15,466	35,684	35,784	37,440
4910	Legal Advertisement	65,788	48,400	48,300	2,000
4911	Other Current Charges	18,712	22,000	22,000	42,000
5110	Office Supplies	7,274	8,000	8,000	8,000
5290	Miscellaneous Operating Supplies	1,535	2,720	2,720	4,300
5410	Subscriptions and Memberships	2,331	1,693	1,693	2,308
5520	Conferences and Seminars	9,421	9,400	9,400	10,900
<b>Total</b>	<b>Operating Expenses</b>	<b>\$ 221,188</b>	<b>\$ 216,149</b>	<b>\$ 231,069</b>	<b>\$ 196,289</b>
<b>Capital Outlay</b>					
6410	Machinery and Equipment	\$ -	\$ -	\$ 5,500	\$ 2,000
<b>Total</b>	<b>Capital Outlay</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,500</b>	<b>\$ 2,000</b>
<b>Total</b>	<b>Department Expenditures</b>	<b>\$ 566,526</b>	<b>\$ 584,136</b>	<b>\$ 604,556</b>	<b>\$ 613,635</b>

## FY 2026 New Capital Outlay Request

<b>Laptop Computer</b>				
<b>Department</b>	<b>Division</b>	<b>Funding Source</b>	<b>Dept/ Org No.</b>	<b>Fiscal Impact</b>
Town Clerk		General Fund	519-2400	\$2,000
<b>Justification and Description</b>				
Laptop for Assistant to the Town Clerk. The laptop will facilitate taking minutes at board and committee meetings.				
<b>Alternative/Adverse Impacts if not funded:</b>				
<b>Required Resources</b>				
Account Number	Title or Description of Request		Cost	
001-2400-519-6410	Capital Outlay - Machinery & Equipment		\$2,000	
<b>Other Recurring Operating Costs</b>				
Account Number	Description		Cost	

# Public Safety Department

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

The Public Safety Department is committed to delivering the highest standard of police service to the community in a professional, courteous, ethical, and impartial manner. Police services aim to preserve peace and order, while ensuring the protection of life, property, and the overall well-being of all residents and visitors.

## **Public Safety Services Include:**

- Receiving, dispatching, and responding to public safety calls for service.
- Preventing, deterring, detecting, and reducing crime through proactive and progressive community policing strategies.
- Addressing traffic enforcement, parking violations, and quality of life concerns to enhance community well-being.
- Conducting thorough criminal investigations to support justice and public trust.
- Investigating internal complaints to maintain accountability and uphold professional standards.
- Managing recruitment, hiring processes, and comprehensive background investigations for new personnel.
- Providing in-service, supervisory, tactical, and state-mandated training to ensure staff readiness and compliance.
- Maintaining compliance with Florida law enforcement accreditation standards to ensure operational excellence.
- Processing and fulfilling public records requests in accordance with Florida's public records laws.
- Coordinating emergency preparedness and disaster response efforts in collaboration with regional partners.
- Leveraging technology and data analytics to support decision-making, crime analysis, and transparency initiatives.

## **Fiscal Year 2025 Accomplishments:**

### **Technological Advancements**

- Contracted with LexisNexis and CellHawk to enhance investigative capabilities through advanced data analysis and mobile device mapping technologies.

### **Workforce and Training**

- Filled two (2) vacant Police Officer positions, strengthening frontline law enforcement capacity.
- Filled two (2) Administrative Aide positions to support departmental operations and efficiency.
- Procured six (6) Chevrolet Tahoes and three (3) Chevrolet Colorados to enhance patrol capabilities during floods, severe weather, and beach operations.

- Increased firearms training frequency to twice annually to maintain and improve officer proficiency.
- Integrated the Miami Beach Police Range Facility into the department's regular training rotation.
- Certified department Firearms Instructors in Patrol Rifle and Low Light tactics to expand specialized training capabilities.
- Certified new department Firearms Instructors to support ongoing training needs and readiness.
- Scheduled annual Active Shooter training to enhance preparedness and ensure effective response during critical incidents.
- Assigned detectives to the State Attorney's Office Human Trafficking Task Force to strengthen interagency collaboration and enhance efforts to combat human trafficking.
- Community Service Aides and Parking Enforcement Officers completed Vehicle Operations Training at the Miami-Dade College North Campus Driving Range to enhance safe driving practices and operational readiness.
- Community Service Aides were certified as Child Passenger Safety Technicians (CPST), gaining specialized expertise in the proper installation and use of child safety seats to promote child passenger safety within the community.
- Implemented a Reserve Police Officer Program and successfully onboarded the department's first Reserve Officer to support operations and community engagement.

### **Safety Initiatives**

- Prevented and reduced crime through targeted enforcement and proactive crime prevention strategies.
- Replaced expired ballistic body armor for three (3) police officers to maintain safety standards.
- Revamped the Criminal Investigations Unit (CIU) by implementing advanced investigative software and increasing training frequency to improve case resolution and expertise.
- Completed scheduled annual fleet vehicle replacements to ensure operational readiness and reliability.
- Issued patrol shields to each patrol squad and provided individual ballistic plates to every officer, improving officer protection during high-risk incidents.

### **Traffic Safety**

- Established a dedicated Traffic Unit to enhance focus on traffic enforcement and roadway safety.
- Equipped every patrol vehicle with new printers to improve efficiency in issuing citations and traffic reports.
- Continued development of innovative traffic safety, traffic control, and vehicle intrusion strategies through enforcement, education, and roadway design—implemented in collaboration with state and county agencies.
- Launched a quarterly multi-jurisdictional traffic enforcement initiative to address regional traffic concerns and improve compliance across jurisdictions.

## **Community Outreach**

The department remains committed to fostering strong community relationships through a variety of engagement initiatives, including:

- Bi-annual Shred-A-Thons
- Monthly Blood Drives
- Monthly "Coffee with the Cops" events
- "Shop with a Cop" Holiday Event
- Surf-Bal-Bay Community Night Out
- Support for Tourism Town events such as Farmers Market, Third Thursday, and Summer Sundays
- Support for Parks and Recreation events including the 5k Run/Walk, Family Fun Day, Halloween Spooktacular, Winter Wonderland, and Junior Lifeguard and Teen Scene Programs
- Hosting Mobile DMV events for convenient public service
- "Pizza with the Police" held every two months
- Coordination of the July 4th Fireworks Show to celebrate the holiday and ensure public safety.
- Organized June's Building Collapse Remembrance Event to honor the lives impacted and provide community support.

## **Fiscal Year 2026 Objectives:**

- Achieve re-accreditation status for the fifth consecutive cycle through the Commission for Florida Law Enforcement Accreditation (CFA), having successfully completed the Excelleur assessment.
- Hire six (6) new Police Officers to enhance staffing levels and improve public safety services.
- Continue comprehensive review and updates of all department directives, policies, and protocols to align with law enforcement best practices and maintain accreditation standards.
- Complete the remodeling of the Public Safety Communications Center, sergeant offices, department flooring, and construct a dedicated interview room within existing department space.
- Continue research into new firearms suitable for response and control of critical incidents and active shooter scenarios at high-risk locations, including schools and other vulnerable areas in Surfside.
- Replace expired ballistic body armor for five (5) police officers to maintain safety compliance and officer protection.
- Advance development of innovative traffic safety, control, and intrusion prevention initiatives through enforcement, education, and roadway design in coordination with State and County agencies.
- Re-certify departmental CPR instructors to maintain readiness and compliance with emergency medical response standards.

- Enhance tactical equipment and resources needed to effectively respond to and manage critical incidents and active shooter situations at high-risk targets.
- Recommence the Citizens Police Academy Program to strengthen community engagement, education, and transparency.

## PUBLIC SAFETY (3000)

### 001 General Fund

	FY 2024 Actual (Unaudited)	FY 2025 Adopted	FY 2025 Estimated	FY 2026 Adopted
<b><u>APPROPRIATIONS</u></b>				
Personnel Services	\$ 5,928,193	\$ 7,548,387	\$ 7,548,387	\$ 7,931,343
Operating Expenses	1,099,378	1,300,339	1,335,292	1,517,624
Capital Outlay	59,628	113,534	120,859	5,265
Non-operating Expenses	-	569,130	569,130	-
<b>TOTAL</b>	<b>\$ 7,087,199</b>	<b>\$ 9,531,390</b>	<b>\$ 9,573,668</b>	<b>\$ 9,454,232</b>

#### Significant Changes from FY 2025 Adopted Budget

##### Personnel Services

Planned salary and benefit adjustments excluding Fraternal Order of Police FY 2026 contract terms	\$ 632,653
Deputy Chief of Police position eliminated	\$ (249,697)

##### Operating Expenses

New tasers annual increase to Year 2	\$ 141,401
CAD system - annual increase Year 3	\$ 8,854
Increase to cost of aircards	\$ 5,868
Property & liability insurance	\$ 27,904
Software maintenance contracts net increases	\$ 5,234
Vehicle maintenance-usage allocation	\$ 30,045
Fleet replacement increase	\$ 18,492
Uniforms decrease related to new officer positions budgeted in prior year	\$ (9,300)
Misc operating supplies decrease related to new officer positions budgeted in prior year	\$ (5,884)
Misc operating - CLEAR investigation tool removed	\$ (5,000)

##### Capital Outlay

Balistic vests, outer carriers & accessories	\$ 5,265
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##### Non-operating expenses

No transfer to Fleet Management Fund - prior year related to additional patrol vehicles for six new officer positions	\$ (569,130)
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## PUBLIC SAFETY (3000)

001 General Fund

Position Title	Personnel Complement												
	FY 2025				FY 2026								
	Full	Part	Funded	Full	Part	Funded	Time	Time	Temp	FTEs	Time	Time	Temp
Police Chief			1.00			1.00				1.00			1.00
Deputy Chief <sup>1</sup>			1.00			1.00				0.00			0.00
Police Major <sup>2&amp;4</sup>			0.50			0.50				1.00			1.00
Lieutenant <sup>3&amp;4</sup>			0.00			0.00				0.50			0.50
Executive Assistant to the Chief <sup>2</sup>			0.75			0.75				0.75			0.75
Administrative Aide			2.00			2.00				2.00			2.00
Accreditation Manager			1.00			0.50				1.00			0.50
Police Sergeants			6.00			6.00				6.00			6.00
Patrol Officers			24.00			24.00				25.00			25.00
Detectives			2.00			2.00				2.00			2.00
Business District Officer <sup>3</sup>			1.00			1.00				0.00			0.00
Traffic Enforcement Officer <sup>5</sup>			1.00			1.00				0.00			0.00
Communications Supervisor			1.00			1.00				1.00			1.00
Communications Operator			4.00			4.00				4.00			4.00
<b>Total</b>	<b>44.25</b>	<b>1.00</b>	<b>0.00</b>	<b>44.75</b>						<b>43.25</b>	<b>1.00</b>	<b>0.00</b>	<b>43.75</b>

<sup>1</sup>Position closed in FY 2026.

<sup>2</sup>Administrative Captain position reclassified to Major during FY 2025.

<sup>3</sup>Lieutenant -new position in FY 2026 and Business District Officer position closed.

<sup>4</sup>General Fund allocation. Position split funded with Municipal Parking Fund.

<sup>5</sup>Traffic Enforcement Officer position classified as a Patrol Officer position during FY 2025.

## PUBLIC SAFETY (3000)

### 001 General Fund

#### EXPENDITURES

		FY 2024	FY 2025	FY 2025	FY 2026
Line Item Prefix: 001-3000-521-:		Actual (Unaudited)	Adopted	Estimated	Adopted
Prefix	Object Description				
<b>Personnel Services</b>					
1210	Regular Salaries	\$ 3,273,163	\$ 4,408,268	\$ 4,408,268	\$ 4,401,391
1310	Other Salaries	26,121	48,256	48,256	48,256
1410	Overtime	229,976	220,000	220,000	220,000
1510	Special pay	102,764	152,485	152,485	157,205
1520	Extra Duty Pay	632,536	230,000	230,000	230,000
2110	Payroll Taxes	\$ 365,095	\$ 387,428	\$ 387,428	387,263
2210	Retirement Contribution	853,357	1,183,524	1,183,524	1,414,497
2310	Life & Health Insurance	442,919	752,900	752,900	855,501
2410	Workers Compensation	2,262	165,526	165,526	217,230
<b>Total</b>	<b>Personnel Services</b>	<b>\$ 5,928,193</b>	<b>\$ 7,548,387</b>	<b>\$ 7,548,387</b>	<b>\$ 7,931,343</b>
<b>Operating Expenses</b>					
3110	Professional Services	\$ 46,919	\$ 10,000	\$ 31,138	\$ 10,000
3112	Physical Examinations	14,066	21,510	21,510	20,780
3410	Other Contractual Services	-	5,200	5,200	5,200
4110	Telecommunications	3,769	4,272	4,272	4,272
4111	Postage	1,163	1,000	1,000	1,000
4112	Mobile Phone Allowance	3,808	5,400	5,400	5,400
4403	Equipment/Vehicle Leasing	78,003	197,699	211,514	355,235
4510	Property and Liability Insurance	112,028	162,984	162,984	190,888
4601	Maintenance Service/Repair Contracts	100,645	68,712	68,712	73,946
4603	Equipment Maintenance	8,170	12,975	12,975	12,975
4612	Vehicle Maintenance - Usage	146,641	159,157	159,157	189,202
4613	Vehicle Maint - Fleet Replacement	278,772	349,464	349,464	367,956
4810	Promotional Activities	10,390	9,875	9,875	9,875
4911	Other Current Charges	11,188	11,150	11,150	11,150
5110	Office Supplies	13,164	8,000	8,000	8,000
5214	Uniforms	33,879	33,100	33,100	23,800
5216	Vehicle Maintenance - Fuel	108,938	120,700	120,700	120,700
5217	K-9 Allowance	5,198	-	-	-
5290	Miscellaneous Operating Supplies	73,481	83,176	83,176	70,090
5410	Subscriptions and Memberships	4,138	4,065	4,065	4,255
5520	Conferences and Seminars	45,018	15,000	15,000	15,000
5510	Training & Educational	-	16,900	16,900	17,900
<b>Total</b>	<b>Operating Expenses</b>	<b>\$ 1,099,378</b>	<b>\$ 1,300,339</b>	<b>\$ 1,335,292</b>	<b>\$ 1,517,624</b>

## PUBLIC SAFETY (3000)

### 001 General Fund

#### EXPENDITURES

		FY 2024	FY 2025	FY 2025	FY 2026
Line Item Prefix: 001-3000-521-:		Actual (Unaudited)	Adopted	Estimated	Adopted
Prefix	Object Description				
<b><u>Capital Outlay</u></b>					
6410	Machinery and Equipment	\$ 59,628	\$ 113,534	\$ 120,859	\$ 5,265
<b>Total</b>	<b>Capital Outlay</b>	<b>\$ 59,628</b>	<b>\$ 113,534</b>	<b>\$ 120,859</b>	<b>\$ 5,265</b>
<b><u>Non-operating Expenses</u></b>					
581-9190	Transfer to Fleet Management Fund	\$ -	\$ 569,130	\$ 569,130	\$ -
<b>Total</b>	<b>Non-operating Expenses</b>	<b>\$ -</b>	<b>\$ 569,130</b>	<b>\$ 569,130</b>	<b>\$ -</b>
<b>Total</b>	<b>Department Expenditures</b>	<b>\$ 7,087,199</b>	<b>\$ 9,531,390</b>	<b>\$ 9,573,668</b>	<b>\$ 9,454,232</b>

## FY 2026 New Program Enhancement (Modification)

### Public Safety Department Structure Change

Department Name	Division Name	Funding Source	Dept/ Org No.	Total Requested
Public Safety		General Fund	3000-521	(\$249,697)

#### Justification and Description

The Deputy Chief of Police position is being eliminated. This results in a total decrease of \$252,588.

#### Benefits or Alternative/Adverse Impact if not funded

#### Required Resources

##### New Personnel

Number of Positions	Title	Salary	Fringe Benefits	Cost
-1	Deputy Chief of Police	(\$174,600)	(\$75,097)	(\$249,697)

#### Other Recurring Operating Costs

Account Number	Description	Cost

#### One Time Costs

Account Number	Description	Cost

## FY 2026 New Program Enhancement (Modification)

### Public Safety Department Structure Change

Department Name	Division Name	Funding Source	Dept/ Org No.	Total Requested
Public Safety		General Fund	3000-521	\$78,340

#### Justification and Description

One Lieutenant position is being added.

One Business District Officer position is being eliminated.

The position of Lieutenant will assume responsibilities of Investigations Unit supervision, provide staff level supervision during evening hours, supervise the Crime Analysis unit, and other administrative related duties as assigned by the Chief of Police.

#### Benefits or Alternative/Adverse Impact if not funded

#### Required Resources

##### New Personnel

Number of Positions	Title	Salary	Fringe Benefits	Cost
1	Lieutenant	\$135,000	\$87,050	\$222,050
-1	Business District Officer	(\$80,905)	(\$62,805)	(\$143,710)
		\$54,095	\$24,245	\$78,340

#### Other Recurring Operating Costs

Account Number	Description	Cost

#### One Time Costs

Account Number	Description	Cost

## FY 2026 New Program Enhancement (Modification)

<b>Hurricane Supply/MRE</b>				
<b>Department Name</b>	<b>Division Name</b>	<b>Funding Source</b>	<b>Department Priority</b>	<b>Total Requested</b>
Public Safety	Police	General	521-3000	\$4,130
<b>Justification and Description</b>				
<p>The department currently maintains a minimal emergency supply budget of \$2,000 for water, perishables, and other supplies. To ensure adequate provisions for all essential personnel during a hurricane emergency, an increase to the budget is proposed to accommodate Meals Ready-to-Eat (MREs) for 78 staff members, including Police, Town Manager, HR, Finance, Public Works, Code Enforcement, and Building Department.</p>				
<p>A total of 702 meals would be needed based upon each staff member requiring 3 meals per day for a minimum of 3 days.</p>				
<p>Each box contains 12 meals at an estimated cost of \$70 per box. 59 boxes of MREs is estimated to be needed at a total cost of \$4,130.</p>				
<p>MREs have a three (3) to five (5) year shelf life if properly stored.</p>				
<b>Benefits or Alternative/Adverse Impact if not funded</b>				
<p>Ensuring that staff has adequate food during emergency deployment is essential for safety, operational continuity, and compliance with emergency preparedness standards. This increase supports readiness for hurricane season and aligns with best practices for disaster response logistics.</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
001-3000-521-5290	Miscellaneous Operating Supplies			\$4,130

## FY 2026 New Capital Outlay Request

<b>Five (5) Ballistic Vests with Outer Carriers and Accessories</b>				
<b>Department</b>	<b>Division</b>	<b>Funding Source</b>	<b>Dept/ Org No.</b>	<b>Fiscal Impact</b>
Public Safety	Police	General Fund	521-3000	\$5,265
<b>Justification and Description</b>				
Five (5) ballistic protection systems, each consisting of a ballistic vest, an outer carrier, and standard accessories. These vests are intended to outfit newly assigned personnel and replace aging or expired protective gear currently in service.				
<b>Alternative/Adverse Impacts if not funded:</b>				
Ballistic vests have a defined service life, typically 5 years. Continued use beyond expiration reduces their protective integrity and puts personnel at risk. All field personnel are outfitted with current and functional protective equipment that supports workplace safety regulations, mitigates agency liability, and aligns with best practices for officer safety.				
<b>Required Resources</b>				
Account Number	Title or Description of Request			Cost
001-3000-521-64-10	Capital Outlay - Machinery & Equipment			\$5,265
<b>Other Recurring Operating Costs</b>				
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:** Public Works is responsible for the development and construction of Town assets. Responsibilities include the oversight of project planning, coordination, and management of Town facilities, parks, and infrastructure related improvements within the Town. Contract management related to capital improvement projects rests with the Public Works Department.
- **General Maintenance:** This area of responsibility includes needs identification, assignment and supervision for general maintenance to Town property including: equipment, grounds, streets, vehicles and landscape maintenance as well as miscellaneous maintenance items.
- **Facilities Maintenance:** Public Works is responsible for the maintenance of all Town owned buildings and provides support services such as painting, plumbing, air conditioning, construction and electrical. Facilities maintenance also includes oversight/supervision of contracted vendors providing work related to large maintenance projects.
- **Street Maintenance:** Maintenance of roadways, roadway cleaning, coordination with community bus schedules, and roadway hazards is the responsibility of Public Works. Expenditures directly related to street operations are identified within this section either by title or by the presence of "541" in the line item coding.

### **Solid Waste Division**

The division provides services for garbage, yard waste and recycling collection and disposal services for all residential customers and commercial customers. During FY2024 the Solid Waste Division implemented recycling services to all commercial accounts, a function that was previously outsourced. Further information about solid waste operations and the related budget is found in the Solid Waste section of this document.

### **Stormwater Division**

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

### **Water and Sewer Division**

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

#### **Fiscal Year 2025 Accomplishments:**

- Tree City USA Re-Certification for Ninth Year
- Hosted Annual Hazardous Waste Drop-Off
- Completed Cellular Endpoint Cloud-Based Meter System Conversion
- Continue Dune Resiliency Project
- Continue Design Phase for Collins Avenue Water Main Project
- Continued Design Phase of Utilities Undergrounding Project
- Commenced Abbott Avenue Drainage Improvement Project
- Execution of Recycling Agreement with Waste Management for Recycling
- Completed RFP Landscape Services (Awarded to Brightview Landscape)
- Renovation of Office Spaces within Town Hall
- Beach Lifeguard Tower Repair
- Installation of ADA Mats at 94<sup>th</sup>, 92<sup>nd</sup>, 88<sup>th</sup> Street Beach Access
- Completion of Community Center Space for Installation of New Vending Machines

#### **Fiscal Year 2026 Objectives:**

- Tree City USA Re-Certification.
- Host Annual Hazardous Waste Drop-Off
- Continue Design Phase of the Utilities Undergrounding Project

- Construction Phase for Collins Avenue Water Main Project
- Finalization of Abbott Avenue Drainage Improvement Project
- Stormwater Improvement Project four priority areas
- Continue Dune Resiliency Project

<b>Priority 2: Excellence in Municipal Services</b>							
<b>Goal: Efficient and effective delivery of Town services</b>							
<b>Performance Measures</b>	<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2025</b>	<b>FY 2026</b>
	<b>Actual</b>	<b>Actual</b>	<b>Est</b>	<b>Actual</b>	<b>Target</b>	<b>Est</b>	<b>Target</b>
Public Works permits issued	279	289	103 (YTD)	151	250	200	200
Turnaround time	> 3 days	> 3 days	< 2 Weeks				
Sidewalk trip hazards corrected	25	25	30		15		15
Pothole repairs	31	15	31	<10	25	<10	<10
Fire hydrants serviced	100	100	100	100	100	100	100
Water valves serviced	289	289	350	289	350	289	289
Percentage of "unaccounted for water" (calendar year)	0.16%	16%	<10%	<10%	<10%	<10%	<10%

<b>Priority 3: Vibrant Sustainable Community</b>							
<b>Goal: Enhance the quality of life while preserving the Town's unique character and natural resources</b>							
<b>Performance Measures</b>	<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2025</b>	<b>FY 2026</b>
	<b>Actual</b>	<b>Actual</b>	<b>Est</b>	<b>Actual</b>	<b>Target</b>	<b>Est</b>	<b>Target</b>
<b>Litter Program:</b>	<b>Unit of Measure</b>						
Beach Area	Cubic Yards	46	46	50	46	65	65
Collins/Harding	Cubic Yards	120	120	120	120	120	120
Street Sweeper	Tons	134	134	121	121	130	130
<b>Stormwater Mgmt.:</b>							
Manual drain cleaning	Each	1,989	1,989	1,000	1,000	2,200	2,200
Vacuum truck cleaning	Tons	75	75	80	75	100	100

**Priority 5: Investment in Today and Future**

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

	<b>FY 2024</b>	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2025</b>	<b>FY 2026</b>
<b>Performance Measures</b>	<b>Est</b>	<b>Actual</b>	<b>Target</b>	<b>Est</b>	<b>Target</b>
Development of 5-Year Capital Improvement Plan with Finance Department	*	*	100%		100%
Complete the 96th Street Park facility	80%	80%	100%		NA
Percent of completion of grants management reporting:					
Abbott Avenue Stormwater Drainage	5%	*	100%	100%	**
Collins Avenue Water Main Replacement	*	*	10%	10	100%
Surfside Memorial Park	*	*	30%	30%	100%
Utilities Undergrounding project			10%	10%	60%

\*New in FY 2024.

\*\*New in FY 2025.

# PUBLIC WORKS (5000)

## 001 General Fund

	FY 2024 Actual (Unaudited)	FY 2025 Adopted	FY 2025 Estimated	FY 2026 Adopted
<b>APPROPRIATIONS</b>				
Personnel Services	\$ 614,189	\$ 669,828	\$ 669,828	\$ 666,470
Operating Expenses	756,336	1,016,477	1,291,076	1,109,904
Capital Outlay	29,564	10,000	10,000	-
Total Debt Service				
Non-operating Expenses	80,000	-	-	-
<b>TOTAL</b>	<b>\$ 1,480,089</b>	<b>\$ 1,696,305</b>	<b>\$ 1,970,904</b>	<b>\$ 1,776,374</b>

### Significant Changes from FY 2025 Adopted Budget

#### Personnel Services

Planned salary and benefit adjustments	\$ 36,321
Assistant Public Works Director position not funded	\$ (59,577)
Facilities Manager reclassification	\$ 19,898

#### Operating Expenses

Increase to Town Hall electricity estimate cost	\$ 2,574
Property and liability insurance	\$ 32,199
Grounds maintenance increase new contract March 2025	\$ 34,405
Vehicle maintenance -usage alloacation	\$ (12,324)
Fleet replacement increase	\$ 38,621
Other current charges - change from sandless bags giveaway to self-fill bags	\$ (15,000)
Training decrease from employee certifications completed	\$ (2,600)
Roadway electricity costs increase Surfside Blvd.	\$ 2,292
Speed table installation program increase during FY 2025	\$ 15,000

Position Title	Personnel Complement				FY 2026			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
					FY 2025			
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
Facilities & Maintenance Manager <sup>4</sup>	0.00			0.00	1.00			1.00
Maintenance Supervisor <sup>4</sup>	1.00			1.00	0.00			0.00
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>5</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>Position vacant. Not funded FY 2026 per Town Commission direction at budget hearings.

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

<sup>4</sup>In FY 2026 the Maintenance Supervisor is being reclassified to a Facilities & Maintenance Manager. See Program Modification.

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

## PUBLIC WORKS (5000)

### 001 General Fund EXPENDITURES

Line Item Prefix: 001-5000-539:		FY 2024 Actual (Unaudited)	FY 2025 Adopted	FY 2025 Estimated	FY 2026 Adopted
	Suffix	Object Description			
<b>Personnel Services</b>					
1210	Regular Salaries	\$ 330,540	\$ 312,130	\$ 312,130	\$ 309,881
1410	Overtime	53,830	70,000	70,000	70,000
1510	Special pay	4,123	5,603	5,603	5,790
2110	Payroll Taxes	29,062	29,935	29,935	29,667
2210	Retirement Contribution	46,302	48,189	48,189	47,766
2310/2315	Life & Health Insurance	69,061	89,861	89,861	76,951
2410	Workers Compensation	-	11,560	11,560	12,795
<b>Total</b>	<b>Personnel Services</b>	<b>\$ 532,918</b>	<b>\$ 567,278</b>	<b>\$ 567,278</b>	<b>\$ 552,850</b>
<b>Operating Expenses</b>					
3110	Professional Services	\$ 106,374	\$ 101,476	\$ 370,978	\$ 101,476
3112	Physical Examinations	275	1,200	1,200	1,200
3411	Nuisance Abatement	-	1,500	1,500	1,500
4009	Vehicle Allowance	4,371	2,490	2,490	1,050
4110	Telecommunications	4,479	3,610	3,610	3,610
4111	Postage	-	50	50	50
4112	Mobile Phone Allowance	173	1,080	1,080	1,080
4310	Electricity	55,890	62,700	62,700	65,274
4311	Water and Sewer	38,483	53,150	53,150	53,150
4403	Equipment/Vehicle Leasing	-	5,000	5,000	5,000
4510	Property and Liability Insurance	89,684	130,108	130,108	162,307
4601	Maintenance Service/Repair Contracts	20,688	35,887	35,887	35,587
4602	Building Maintenance	74,507	110,409	110,409	110,409
4603	Equipment Maintenance	22,230	25,000	25,000	25,000
4604	Grounds Maintenance	159,619	205,964	205,964	240,369
4611	Miscellaneous Maintenance	14,655	35,200	40,297	35,200
4612	Vehicle Maintenance - Usage	26,887	35,863	35,863	23,539
4613	Vehicle Maint - Fleet Replacement	31,476	38,148	38,148	76,769
4911	Other Current Charges	14,846	24,600	24,600	9,600
5110	Office Supplies	1,354	2,500	2,500	2,500
5210	Property and Maintenance	9,936	15,000	15,000	15,000
5214	Uniforms	5,082	7,600	7,600	7,600
5216	Vehicle Maintenance - Fuel	6,490	7,100	7,100	7,100
5290	Miscellaneous Operating Supplies	11,698	14,600	14,600	14,600
5310	Road Materials	7,320	22,500	22,500	22,500
5410	Subscriptions and Memberships	-	1,170	1,170	1,170
5520	Conferences and Seminars	1,251	3,000	3,000	3,000
5510	Training & Educational	6,645	3,600	3,600	1,000
<b>Total</b>	<b>Operating Expenses</b>	<b>\$ 714,413</b>	<b>\$ 950,505</b>	<b>\$ 1,225,104</b>	<b>\$ 1,026,640</b>

## PUBLIC WORKS (5000)

### 001 General Fund EXPENDITURES

Line Item Prefix: 001-5000-539:		FY 2024 Actual (Unaudited)	FY 2025 Adopted	FY 2025 Estimated	FY 2026 Adopted
Prefix	Object Description				
<b>Capital Outlay</b>					
6410      Machinery and Equipment					
<b>Total</b>	<b>Capital Outlay</b>	\$ 29,564	\$ 10,000	\$ 10,000	\$ -
<b>Non-operating Expenses</b>					
581-9190	Transfer to Fleet Management Fund	\$ 80,000	\$ -	\$ -	\$ -
<b>Total</b>	<b>Non-operating Expenses</b>	\$ 80,000	\$ -	\$ -	\$ -
<b>Total</b>	<b>Department Expenditures</b>	<b>\$ 1,356,895</b>	<b>\$ 1,527,783</b>	<b>\$ 1,802,382</b>	<b>\$ 1,579,490</b>

## PUBLIC WORKS (5000)

### ROAD MAINTENANCE (541)

001 General Fund

#### EXPENDITURES

		FY 2024	FY 2025	FY 2025	FY 2026
Line Item Prefix: 001-5000-541:		Actual (Unaudited)	Adopted	Estimated	Adopted
Suffix	Object Description				
<b><u>Personnel Services</u></b>					
541-1210	Road's Regular Salaries	\$ 54,167	\$ 51,076	\$ 51,076	\$ 56,311
541-1410	Road's Overtime	4,579	10,000	10,000	10,000
541-1510	Road's Special Pay	1,940	1,750	1,750	1,750
541-2110	Road's Payroll Taxes	4,205	4,807	4,807	5,207
541-2210	Road's Retirement Contribution	7,651	8,147	8,147	9,561
541-2310	Road's Life & Health Insurance	8,729	20,162	20,162	22,331
541-2410	Road's Workers Compensation	-	6,608	6,608	8,460
<b>Total</b>	<b>Personnel Services</b>	<b>\$ 81,271</b>	<b>\$ 102,550</b>	<b>\$ 102,550</b>	<b>\$ 113,620</b>
<b><u>Operating Expenses</u></b>					
541-4110	Road's Telecommunications	\$ 576	\$ 612	\$ 612	\$ 612
541-4310	Roadway Electricity	39,117	45,360	45,360	47,652
541-4611	Miscellaneous Maintenance	2,230	20,000	20,000	35,000
<b>Total</b>	<b>Operating Expenses</b>	<b>\$ 41,923</b>	<b>\$ 65,972</b>	<b>\$ 65,972</b>	<b>\$ 83,264</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>\$ 123,194</b>	<b>\$ 168,522</b>	<b>\$ 168,522</b>	<b>\$ 196,884</b>
<b>Total</b>	<b>Public Works Department Expenditures</b>	<b>\$ 1,480,089</b>	<b>\$ 1,696,305</b>	<b>\$ 1,970,904</b>	<b>\$ 1,776,374</b>

## FY 2026 New Program Enhancement (Modification)

<b>Assistant Public Works Director Position Not Funded</b>				
<b>Department Name</b>	<b>Division Name</b>	<b>Funding Source</b>	<b>Dept/ Org No.</b>	<b>Total Requested</b>
Public Works	Public Works Water & Sewer Stormwater	General Water & Sewer Stormwater	539-5000 536-9900 538-5500	(\$148,943)
<b>Justification and Description</b>				
The Assistant Public Works Director position is not funded. This results in a total decrease of \$148,943 across all funds.				
<b>Benefits or Alternative/Adverse Impact if not funded</b>				
<b>Required Resources</b>				
<b>New Personnel</b>				
Positions	Title		Benefits	Cost
	<b>General Fund - Public Works</b>			
	Assistant Public Works Director	(\$40,923)	(\$18,654)	(\$59,577)
	<b>Water &amp; Wastewater Fund</b>			
	Assistant Public Works Director	(\$30,693)	(\$13,990)	(\$44,683)
	<b>Stormwater Fund</b>			
	Assistant Public Works Director	(\$30,692)	(\$13,991)	(\$44,683)
<b>Other Recurring Operating Costs</b>				
Account Number	Description			Cost
<b>One Time Costs</b>				

## FY 2026 New Program Enhancement (Modification)

<b>Reclassify Maintenance Supervisor to Facilities &amp; Maintenance Manager</b>								
<b>Department Name</b>	<b>Division Name</b>	<b>Funding Source</b>	<b>Dept/ Org No.</b>	<b>Total Requested</b>				
Public Works	Public Works: Facilities Maintenance Street Maintenance	General	539-5000	\$19,898				
<b>Justification and Description</b>								
The Maintenance Supervisor is being reclassified to a Facilities & Maintenance Manager. This role will be instrumental in the management and administration of the Public Works Department. This reclassification results in a total increase of \$19,898.								
<b>Before:</b> Public works division was limited to facilities of the Town with no defined leadership deliverables and innovative use of management.	<b>Change:</b> The transition from Public Works Division to Facilities and Maintenance signifies a strategic redefinition of the department's scope and responsibilities. Previously focused primarily on Town facilities, the division operated with limited leadership deliverables and lacked a framework for innovative management. The new designation broadens the division's mandate to include roads and works, street lighting, signage, and pavement markings. This change enhances operational capacity and provides greater clarity in leadership roles, enabling more comprehensive infrastructure and maintenance management across the Town.							
<b>Benefits or Alternative/Adverse Impact if not funded</b>								
If not funded the transition from Public Works Division to Facilities and Maintenance may result in a limited scope of services, unclear leadership responsibilities, and missed opportunities for innovation. Without a broader mandate, critical infrastructure areas such as roads, lighting, signage, and pavement markings could be neglected, leading to inefficiencies, fragmented maintenance efforts, and reduced public satisfaction. Additionally, the lack of a clear structure may hinder accountability and effective resource allocation, ultimately impacting the quality and reliability of town services.								

## FY 2026 New Program Enhancement (Modification)

<b>Reclassify Maintenance Supervisor to Facilities &amp; Maintenance Manager</b>				
<b>Required Resources</b>				
<b>New Personnel</b>				
Number of Positions	Title		Fringe Benefits	Cost
1	Facilities & Maintenance Manager	\$80,000	\$42,514	\$122,514
-1	Maintenance Supervisor	(\$62,420)	(\$40,196)	(\$102,616)
0	Net Change	\$17,580	\$2,318	\$19,898
<b>Other Recurring Operating Costs</b>				
Account Number	Description			Cost
<b>One Time Costs</b>				
Account Number	Description			Cost



# Parks and Recreation Department

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

The Parks and Recreation Department provides recreational and leisure opportunities that foster a strong sense of community while enhancing the social, cultural, and physical well-being of residents. The department is committed to innovation in its programming to meet the evolving needs of the community.

The department is responsible for the planning, supervision, maintenance, and continued development of the 96th Street Park, Veterans Park, Hawthorne Tot Lot, Paws Up Dog Park and the Beach Furniture Service. It also oversees a wide range of recreational programming and numerous special events, balancing these services with available resources. Staff members strive to deliver courteous, responsive service and create an inviting environment that supports recreation, community involvement, and quality leisure experiences through diverse, inclusive, and well-maintained offerings.

To support park-related goals, the department maintains a variety of open and operational park spaces that accommodate both active and passive recreational activities. To achieve community-related objectives, it actively coordinates and hosts a robust calendar of special events throughout the year. In support of its recreational mission, the department continues to provide diverse programming tailored to all ages and abilities.

## **Fiscal Year 2025 Accomplishments:**

- Successfully opened the newly renovated 96th Street Park, now fully operational and staffed daily from 8:00 AM to 9:00 PM.
- Coordinated and hosted a successful grand reopening event, held in conjunction with the Winter Wonderland celebration.
- Expanded youth and adult programming at the renovated 96th Street Park to better serve the community.
- Continued to oversee a highly successful and popular resident-only beach furniture service, providing exclusive amenities and enhancing the beach experience for Surfside residents.

## **Issues:**

- Limited green space remains a challenge for expanding recreational activities.
- Harsh coastal conditions contribute to frequent equipment corrosion, creating ongoing maintenance challenges.
- Insufficient staffing to adequately operate and support all Parks and Recreation facilities and programs on a year-round basis

## **Fiscal Year 2026 Objectives:**

- Develop innovative new programming to meet the community's evolving needs, with a specific focus on expanding teen programming through monthly activities and events.
- Partner with a vendor to install a kayak/paddleboard vending kiosk, providing residents with convenient access to equipment.
- Replaced old and deteriorated dog park aluminum fence.

- Strengthen recruitment efforts to hire and retain additional staff in support of the expanded operations at 96th Street Park.
- Continue to enhance and diversify programs and special events to better engage residents of all ages and interests

### Priority 3: Vibrant Sustainable Community

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

Performance Measures	FY 2022	FY 2023	FY 2024	FY 2025	FY 2025	FY 2026
	Actual	Actual	Actual	Target	YTD/Est	Target
Youth Program Participants	3,201	2,968	1,814	3,450	1,024 / 2,374	2,493
Special Events Participants	2,080	5,515	5,500	5,750	6,635 / 8,135	9,880

## Parks & Recreation Town Map



## PARKS AND RECREATION (6000)

### 001 General Fund

	FY 2024 Actual (Unaudited)	FY 2025 Adopted	FY 2025 Estimated	FY 2026 Adopted
<b>APPROPRIATIONS</b>				
Personnel Services	\$ 162,832	\$ 503,965	\$ 503,965	\$ 653,930
Operating Expenses	381,758	649,677	633,105	639,430
Capital Outlay	13,994	-	16,572	-
<b>TOTAL</b>	<b>\$ 558,584</b>	<b>\$ 1,153,642</b>	<b>\$ 1,153,642</b>	<b>\$ 1,293,360</b>

#### Significant Changes from FY 2025 Adopted Budget

##### Personnel Services

Planned salary and benefit adjustments	\$ 52,713
Department restructure -Program Modification	\$ (36,310)
Maintenance Worker II new position -Program Modification	\$ 85,060
Recreation Leaders part-time (2) Program Modification	\$ 48,502

##### Operating Expenses

Other contractual services increases	\$ 7,472
Annual software licenses 96th St. Park	\$ 3,485
Property and liability insurance	\$ 17,116
Building maintenance increase - 96th St. Park	\$ 7,000
Grounds maintenance increase new contract March 2025	\$ (6,240)
Vehicle maintenance -usage allocation	\$ (1,946)
Fleet replacement increase	\$ 3,246
Promotional Activities-Special Events decrease from prior year related to grand opening of 96th St. Park	\$ (40,000)

#### Personnel Complement

Position Title	FY 2025				FY 2026			
	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>2</sup>	0.05			0.05	0.05			0.05
Parks & Recreation Manager <sup>3</sup>	0.00			0.00	0.50			0.50
Parks & Recreation Supervisor <sup>3</sup>	1.00			1.00	0.00			0.00
Parks & Recreation Coordinator <sup>4</sup>	0.00			0.00	1.00			1.00
Maintenance Worker II <sup>5</sup>	0.00			0.00	1.00			1.00
Custodian <sup>6</sup>	1.50			1.50	1.50			1.50
Recreation Leader II <sup>4</sup>	1.00	7.00		5.00	0.00	7.00		4.00
Recreation Leader I							2.00	1.00
<b>Total</b>	<b>3.60</b>	<b>7.00</b>	<b>0.00</b>	<b>7.60</b>	<b>4.10</b>	<b>9.00</b>	<b>0.00</b>	<b>9.10</b>

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

<sup>2</sup>Position vacant. Not funded in FY 2026 per Town Commission direction at budget hearings.

<sup>3</sup>Position reclassification in FY 2026 - General Fund position allocation. Position split allocated with Resort Tax Fund 102. See Program Modification.

<sup>4</sup>The full-time Recreation Leader II position is being reclassified to a Parks & Recreation Coordinator in FY 2026. See Program Modification.

<sup>5</sup>New position in FY 2026. See Program Modification.

<sup>6</sup>General Fund position allocation. One position split funded with Resort Tax Fund 102.

# PARKS AND RECREATION

**(6000)**

001 General Fund  
EXPENDITURES

Line Item Prefix: 001-6000-572-:		FY 2024 Actual (Unaudited)	FY 2025 Adopted	FY 2025 Estimated	FY 2026 Adopted				
<b>Suffix</b>		<b>Object Description</b>							
<b>Personnel Services</b>									
1210	Regular Salaries	\$ 53,734	\$ 187,366	\$ 187,366	\$ 237,270				
1310	Other Salaries - Includes Seasonal	73,648	168,896	168,896	213,398				
1410	Overtime	1,018	3,000	3,000	3,000				
1510	Special pay	84	1,388	1,388	1,250				
2110	Payroll Taxes	9,756	27,590	27,590	34,801				
2210	Retirement Contribution	9,802	26,935	26,935	23,780				
2310/2315	Life & Health Insurance	14,534	80,609	80,609	127,919				
2410	Workers Compensation	-	8,181	8,181	12,512				
2510	Unemployment Compensation	256	-	-	-				
<b>Total</b>	<b>Personnel Services</b>	<b>\$ 162,832</b>	<b>\$ 503,965</b>	<b>\$ 503,965</b>	<b>\$ 653,930</b>				
<b>Operating Expenses</b>									
3112	Physical Examinations	\$ 1,580	\$ 1,600	\$ 1,600	\$ 1,600				
3410	Other Contractual Services	201,845	247,836	247,836	255,308				
4009	Car Allowance	-	-	-	-				
4110	Telecommunications	2,826	6,528	6,528	6,568				
4111	Postage	-	100	100	100				
4310	Electricity	740	44,724	44,724	44,724				
4311	Water and Sewer	44,350	32,340	32,340	32,340				
4403	Equipment/Vehicle Leasing	-	3,600	3,600	7,085				
4510	Property and Liability Insurance	8,968	28,615	28,615	45,731				
4601	Maintenance Service/Repair Contracts	2,106	33,651	33,651	33,231				
4602	Building Maintenance	4,305	20,000	14,800	27,000				
4603	Equipment Maintenance	-	5,000	5,000	5,000				
4604	Grounds Maintenance	58,837	82,004	82,004	75,764				
4611	Miscellaneous Maintenance	4,896	11,500	11,500	11,500				
4612	Vehicle Maintenance - Usage	4,831	7,829	7,829	5,883				
4613	Vehicle Fleet Replacement	10,362	13,680	13,680	16,926				
4810	Promotional Activities - Special Events	6,599	47,000	47,000	7,000				
4815:4911	Other Current Charges	11,858	27,800	16,428	27,800				
5110	Office Supplies	-	4,000	4,000	4,000				
5213	Landscape Improvements	700	10,000	10,000	10,000				
5214	Uniforms	700	6,000	6,000	6,000				
5216	Vehicle Maintenance - Fuel	1,280	1,420	1,420	1,420				
5225	Merchant Fees	8,292	5,400	5,400	5,400				
5290	Miscellaneous Operating Supplies	5,004	5,000	5,000	5,000				
5410	Subscriptions and Memberships	399	700	700	700				
5520	Conferences and Seminars	1,280	3,350	3,350	3,350				
<b>Total</b>	<b>Operating Expenses</b>	<b>\$ 381,758</b>	<b>\$ 649,677</b>	<b>\$ 633,105</b>	<b>\$ 639,430</b>				

## PARKS AND RECREATION

**(6000)**

001 General Fund  
EXPENDITURES

		FY 2024 Actual (Unaudited)	FY 2025 Adopted	FY 2025 Estimated	FY 2026 Adopted
Suffix	Object Description				
<b><u>Capital Outlay</u></b>					
6410	Machinery and Equipment	\$ 13,994	\$ -	\$ 16,572	\$ -
<b>Total</b>	<b>Capital Outlay</b>	<b>\$ 13,994</b>	<b>\$ -</b>	<b>\$ 16,572</b>	<b>\$ -</b>
<b><u>Non-operating Expenses</u></b>					
581-9190	Transfer to Fleet Management Fund	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>Non-operating Expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total</b>	<b>Department Expenditures</b>	<b>\$ 558,584</b>	<b>\$ 1,153,642</b>	<b>\$ 1,153,642</b>	<b>\$ 1,293,360</b>

## FY 2026 New Program Enhancement (Modification)

Parks & Recreation Department Structure Change General Fund Allocation				
Department Name	Division Name	Funding Source	Dept/ Org No.	Total Requested
Parks & Recreation		General Fund	572-6000	(\$36,310)
Justification and Description				
The Assistant Parks & Recreation Director position is not funded. This results in a total decrease of \$7,653.				
The Parks and Recreation Supervisor is being reclassified to a Parks and Recreation Manager. This role will be instrumental in the management and administration of the Parks and Recreation Department, including oversight of programs, facilities, and departmental operations. This position will be allocated/split funded in the General Fund and Resort Tax Fund 50/50. This reclassification results in a total increase of \$16,454.				
The Recreation Leader II position is being reclassified to a Parks and Recreation Coordinator. This change reflects the expanded scope of responsibilities assigned to the role. The reclassified position role will take on greater involvement in the oversight, coordination, and execution of Parks and Recreation programs, maintenance activities, and day-to-day operations. This reclassification aligns with departmental needs for mid-level support staff who can assist with program planning, logistical execution, and facility operations. This reclassification results in a total increase of \$3,733.				
Benefits or Alternative/Adverse Impact if not funded				
Required Resources				
New Personnel				
Number of Positions	Title		Fringe Benefits	Cost
	Assistant Parks & Recreation Director	(\$5,469)	(\$2,184)	(\$7,653)
0.5	Parks & Recreation Manager	\$40,000	\$25,298	\$65,298
-1	Parks & Recreation Supervisor	(\$54,700)	(\$42,988)	(\$97,688)
<b>-0.5</b>	<b>Net Change</b>	<b>(\$14,700)</b>	<b>(\$17,690)</b>	<b>(\$32,390)</b>
1	Parks & Recreation Coordinator	\$45,888	\$40,326	\$86,214
-1	Rec Leader II	(\$42,640)	(\$39,841)	(\$82,481)
0	<b>Net Change</b>	<b>\$3,248</b>	<b>\$485</b>	<b>\$3,733</b>
Other Recurring Operating Costs				
Account Number	Description			Cost
One Time Costs				

## FY 2026 New Program Enhancement (Modification)

<b>Parks &amp; Recreation Department</b> <b>Maintenance Work II New Position</b>				
<b>Department Name</b>	<b>Division Name</b>	<b>Funding Source</b>	<b>Dept/ Org No.</b>	<b>Total Requested</b>
Parks & Recreation		General Fund	572-6000	\$85,060
<b>Justification and Description</b>				
One Maintenance Worker II position to support the increased maintenance demands within the Parks and Recreation Department. This addition is driven by the growing needs of high-traffic facilities, particularly 96th Street Park, which now requires a full-time maintenance presence daily to ensure proper upkeep, safety, and service continuity.				
<b>Benefits or Alternative/Adverse Impact if not funded</b>				
<b>Required Resources</b>				
<b>New Personnel</b>				
Number of Positions	Title		Fringe Benefits	Cost
1	Maintenance Worker II	\$45,602	\$39,458	\$85,060
<b>Other Recurring Operating Costs</b>				
Account Number	Description			Cost
<b>One Time Costs</b>				

## FY 2026 New Program Enhancement (Modification)

<b>Part Time Recreation Leader Two (2) Positions</b>				
<b>Department Name</b>	<b>Division Name</b>	<b>Funding Source</b>	<b>Dept/Org No.</b>	<b>Total Requested</b>
Parks and Recreation	Recreation	General	572-6000	\$48,502
<b>Justification and Description</b>				
<p>The 96th St. Park has experienced a consistently high volume of community use, with increasing public interest and demand for recreational services and programs. To ensure the safety, supervision, and engagement of all visitors, it is essential to maintain adequate staffing levels during operating hours of the facility.</p> <p>This request is for two (2) part-time Recreation Leader I positions assigned to the park.</p> <p>The additional part-time staff will support daily park operations, help manage increased foot traffic, and allow for full coverage across all operational hours. These positions are critical to maintaining high-quality service standards, enhancing the community experience, and preventing staff burnout. Park staff will supervise patrons, facilitate recreational programming, support youth and adult activities, and assist with the coordination of special events.</p> <p>Overall, the two positions will help ensure the 96th St. Park facility is adequately staffed during peak hours and weekends, enabling the Parks and Recreation Department to effectively meet the growing needs of the community.</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
2	Recreation Leader I (each)	\$22,251	\$2,000	\$24,251
	<i>Total - 2 Positions</i>			\$48,502
<b>Other Recurring Operating Costs</b>				
Account Number	Description			Cost
<b>One Time Costs</b>				
Account Number				Cost

# Communications Department

## Services, Functions, and Activities:

The Communications Department's mission is to build strong connections between Surfside residents, elected officials, and the broader community through strategic communication and innovative marketing initiatives. Its goal is to enhance the quality of life in Surfside by providing timely, informative content that educates, engages, and empowers residents, ensuring they are well-informed about Town services, events, and initiatives.

As the primary bridge between Town Administration and its citizens, the department plays a critical role in fostering transparency, accessibility, and unity within the community. It promotes active civic engagement, celebrates Surfside's unique heritage, and positions the Town as a model of effective governance and vibrant community participation.

The department publishes both print and digital editions of the 24-page monthly **Town Gazette**, which serves as a key communication tool to provide residents with insights into services, recent legislative actions, and upcoming special programs and events. The **Gazette** is designed to keep residents informed and encourage participation in the Town's activities.

### 1. Content Creation and Distribution:

- The Communications Department is responsible for creating and distributing content across various platforms, ensuring that residents are reached through their preferred communication channels. This includes maintaining the Town website, producing E-Newsletters, and generating posts for social media platforms such as **@SurfsideFlorida** on Instagram, Facebook, and Nextdoor. Additionally, the department collaborates with the Surfside Police Department on content for **X (Twitter)**.

### 2. Digital and Traditional Media Engagement:

- The department leverages multiple platforms to amplify the Town's visibility, including the **888-777** text messaging system for emergency alerts, Breezelane Broadband's **Channel 663** for programming, and the **94th Street Digital Sign** to display real-time updates. In addition, the Town Hall Lobby TV programming provides another avenue for residents to stay informed on the latest updates and events.

### 3. Community Engagement and Outreach:

- To ensure that all residents, regardless of age, have access to vital information, the department strategically utilizes a variety of communication channels. From traditional methods like printed newsletters to digital platforms, the department ensures consistent messaging across all platforms, reinforcing the Town's commitment to effective communication.

### 4. Partnerships and Strategic Initiatives:

- The Communications Department continuously seeks out innovative partnerships and forward-thinking strategies to promote Surfside's goals. Through collaborative efforts with other departments and external stakeholders, the department supports initiatives that foster growth, strengthen the local economy, and enhance Surfside's community-driven approach to governance.

### 5. Event Promotion and Public Relations:

- The department is responsible for promoting Town events, programs, and initiatives through multiple communication channels. This includes developing

media outreach, designing promotional materials, and managing communications for special projects or events that directly impact the Surfside community.

#### 6. Crisis Communication and Emergency Alerts:

- In times of emergency, the Communications Department ensures residents receive timely and accurate information. The department manages the **Everbridge emergency alert system**, sending out critical information during crises such as natural disasters, infrastructure issues, or public safety concerns.

Through these services and activities, the Communications Department serves as the essential link between Surfside's residents, its leadership, and the broader community, ensuring effective and transparent communication that keeps Surfside thriving and engaged.

#### Fiscal Year 2025 Accomplishments:

- Successfully expanded the Everbridge emergency text alert list, enhancing community safety with increased outreach capabilities.
- Surpassed the goal of 1,500 followers on @surfsideflorida Instagram, enhancing community engagement and outreach through social media.
- Implemented a robust strategy for developing and consistently delivering fresh social media content monthly, effectively adapting it across all communication channels to amplify community awareness and engagement efforts.

#### Fiscal Year 2026 Objectives:

##### 1. Content Development:

- Develop two original content programs for Channel 663 and social media, each airing twice a month, a total of new original programs every week of the month.
  - **Town Administration's Program:** A series that highlights the Town Commission initiatives and projects aimed at improving residents' lives, showcasing key administration efforts in community development.
  - **Police-Focused PSAs:** A series of Public Service Announcements featuring the Surfside Police Department, focusing on crime prevention, safety tips, and other police-related community issues.

##### 2. Podcast Development:

- Create and launch a podcast with the Chief of Police, where he connects with community members to discuss vital topics such as gun-violence prevention, traffic issues, enforcing parking rules, teen safety, and other community concerns. The podcast will be produced from concept to creation, ensuring it is engaging and accessible to residents.

##### 3. Gazette Production and Distribution:

- Ensure that the monthly Town Gazette is published and at residents' mailboxes between the 25th and 31st of each prior month, allowing timely delivery and ensuring residents are informed ahead of each month.

##### 4. Website Redesign and Hosting Provider Transition:

- Transition the Town's website to a new hosting provider that specializes in municipal and government websites. This move will improve the site's user-

friendliness, accessibility, and overall functionality, ensuring it better serves residents and visitors with an intuitive and streamlined user experience.

##### 5. Organic Social Media Growth:

- Grow the Town of Surfside's Instagram following to 4,000 followers organically, enhancing community engagement and expanding reach. (Current count 2,008)

<b>Priority 1: Responsible Town Government</b>						
<b>Goal: Timely and clear communications</b>						
<b>Performance Measures</b>	<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2025</b>	<b>FY 2026</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Target</b>	<b>Estimate</b>	<b>Target</b>
Town e-blast subscribers	1,800	3,700	3,800	3,850	3,292	3,500
Followers on @surfsideflorida Instagram account	N/A	525	1,241	1,500	2,000	4,000
Everbridge text subscribers	850	950	980	10,050	1,055	1,300
Email marketing engagement: subscribers who engage with emails "often" or "sometimes"	42%	43%	41%	43%	43%	45%

## COMMUNICATIONS (6600)

### 001 General Fund

	FY 2024 Actual (Unaudited)	FY 2025 Adopted	FY 2025 Estimated	FY 2026 Adopted
<b>APPROPRIATIONS</b>				
Personnel Services	\$ 146,246	\$ 158,066	\$ 158,066	\$ 183,240
Operating Expenses	188,415	243,039	248,039	290,020
Capital Outlay	-	-	-	13,000
<b>TOTAL</b>	<b>\$ 334,661</b>	<b>\$ 401,105</b>	<b>\$ 406,105</b>	<b>\$ 486,260</b>

#### Significant Changes from FY 2025 Adopted Budget

##### Personnel Services

Planned salary and benefit adjustments	\$ 12,116
Communications Director reclassification - Program Modification	\$ 112,520
Administrative Support reclassification - Program Modification	\$ 14,756
Tourism & Communications Director reclassification - Program Modification	\$ (114,218)

##### Operating Expenses

IT services - Website redesign & hosting - Program modification	\$ 35,000
IT-Channel 663 broadcast onto website & bandwidth added during FY 2025	\$ 10,713
IT services, software subscriptions and broadband annual increases	\$ 4,928
IT software maintenance - Surfside One moved to DropBox	\$ (8,700)
IT software maintenance - annual increases	\$ 1,100
Conferences & Seminars	\$ 5,700

##### Capital Outlay

Broadcast equipment	\$ 13,000
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Position Title	Personnel Complement							
	FY 2025				FY 2026			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
Tourism & Communications Director <sup>1</sup>	0.66			0.66	0.00			0.00
Communications Director <sup>2</sup>	0.00			0.00	1.00			1.00
Communications Manager <sup>2</sup>	0.25			0.25	0.00			0.00
Administrative Support <sup>3</sup>	0.00			0.00	0.50			0.50
Multimedia Communications Specialist <sup>3</sup>	0.25			0.25	0.00			0.00
<b>Total</b>	<b>1.16</b>	<b>0.00</b>	<b>0.00</b>	<b>1.16</b>	<b>1.50</b>	<b>0.00</b>	<b>0.00</b>	<b>1.50</b>

<sup>1</sup>In FY 2025 the position was split funded: Resort Tax Fund 0.34 FTEs and General Fund 0.66 FTEs.

In FY 2026 the position is being reclassified from Tourism & Communications Director to Tourism Director and fully allocated to the Resort Tax Fund 1 FTE. See Program Modification.

<sup>2</sup>In FY 2025 the position was split funded: Resort Tax Fund 0.75 FTEs and General Fund 0.25 FTEs.

In FY 2026 the position is being reclassified from Communications Manager to Communications Director and fully allocated to the General Fund 1 FTE. See Program Modification.

<sup>3</sup>In FY 2025 the position was split funded: Resort Tax Fund 0.75 FTEs and General Fund 0.25 FTEs.

In FY 2026 the position is being reclassified from Multimedia Communications Specialist to s Administrative Support and allocated to the Resort Tax Fund 0.50 FTEs and General Fund 0.50 FTEs. See Program Modification.

# COMMUNICATIONS (6600)

## 001 General Fund

### EXPENDITURES

		FY 2024 Actual (Unaudited)	FY 2025 Adopted	FY 2025 Estimated	FY 2026 Adopted
	<b>Line Item prefix: 001-6600-552-:</b>				
<b>Suffix</b>	<b>Object Description</b>				
<b><u>Personnel Services</u></b>					
1210	Regular Salaries	\$ 110,086	\$ 116,698	\$ 116,698	\$ 134,170
1510	Special Pay	508	660	660	-
2110	Payroll Taxes	8,659	9,160	9,160	10,264
2210	Retirement Contribution	16,522	18,614	18,614	20,646
2310	Life & Health Insurance	10,471	12,702	12,702	\$ 17,844
2410	Workers Compensation	-	232	232	316
<b>Total</b>	<b>Personnel Services</b>	<b>\$ 146,246</b>	<b>\$ 158,066</b>	<b>\$ 158,066</b>	<b>\$ 183,240</b>
<b><u>Operating Expenses</u></b>					
516-3110	Professional Services (IT)	\$ 39,127	\$ 75,003	\$ 75,003	\$ 125,644
3112	Physical Examinations	-	396	396	400
3410	Other Contractual Services	14,106	3,500	3,500	3,500
4009	Vehicle Allowance	2,559	2,376	2,376	-
4110	Telecommunications	-	960	960	1,200
516-4605	IT Software Maintenance	17,690	33,967	38,967	26,367
516-4606	IT Hardware Maintenance	-	10,605	10,605	10,605
4810	Promotional Activities / Newsletter	75,585	69,232	69,232	69,604
4911	Other Current Charges	39,348	45,000	45,000	45,000
5290	Miscellaneous Operating Supplies	-	1,000	1,000	1,000
5410	Subscriptions and Memberships	-	1,000	1,000	1,000
5520	Conferences and Seminars	-	-	-	5,700
<b>Total</b>	<b>Operating Expenses</b>	<b>\$ 188,415</b>	<b>\$ 243,039</b>	<b>\$ 248,039</b>	<b>\$ 290,020</b>
6410	Machinery and Equipment	\$ -	\$ -	\$ -	\$ 13,000
<b>Total</b>	<b>Capital Outlay</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 13,000</b>
<b>Total</b>	<b>Department Expenditures</b>	<b>\$ 334,661</b>	<b>\$ 401,105</b>	<b>\$ 406,105</b>	<b>\$ 486,260</b>

## FY 2026 New Program Enhancement (Modification)

### Restructure of: Community Services & Public Communications Department and Tourism Department

Department Name	Division Name	Funding Source	Org No.	Total Requested
Communications Tourism		General Fund Resort Tax Fund	552-6600 552-8000	

#### Justification and Description

There were three positions in the Community Services & Public Communications Department: Tourism & Communications Director, Communications Manager, and Multimedia Communications Specialist. These positions were allocated (split funded) to the General Fund and the Resort Tax Fund.

To align with the evolving needs, leadership demands, and operational priorities of both Public Communications and Tourism, the following structural modifications are proposed:

- Reclassify the Communications Manager position to Director of Communications to reflect the elevated strategic oversight, leadership, and cross-departmental coordination required. This reclassification results in a total increase of \$21,207. The position will be fully allocated to the General Fund.
- Reclassify the Multimedia Communications Specialist position to Administrative Support. The Administrative Support role will handle essential administrative, logistical, and routine communication functions. This reclassification results in a total decrease of (\$31,240). The position will be allocated to the General Fund and Resort Tax Fund.
- Reclassify the Tourism and Communications Director position to Tourism Director to reflect the elevated strategic oversight, leadership, and cross-departmental coordination required. This reclassification results in no increase. The position will be fully allocated to the Resort Tax Fund.

***This is a summary of the overall changes across all funds. The position changes and allocations are further outlined in each position's Program Modification by department/fund that follows this summary.***

#### Benefits or Alternative/Adverse Impact if not funded

This restructuring enhances each department's capacity to deliver high-impact, strategic communications, and supports promoting the Town as a tourist destination.

#### Required Resources

***Below is an overall summary of the net change. Refer to allocation adjustments detailed on each personnel/department/fund Program Modification.***

#### New Personnel

Number of Positions	Title	Salary	Fringe Benefits	Cost
1	Director of Communications	\$102,500	\$40,458	\$142,958
-1	Communications Manager	(86,052)	(35,699)	(121,751)
0	<i>Net Change</i>	\$16,448	\$4,759	\$21,207
-1	Multi-media Communications Specialist	(\$75,000)	(\$46,502)	(\$121,502)
1	Administrative Support	50,000	40,262	90,262
0	<i>Net Change</i>	(\$25,000)	(\$6,240)	(\$31,240)
-1	Tourism & Communications Director	(\$122,004)	(\$51,053)	(\$173,057)
1	Tourism Director	122,004	51,053	\$173,057
0	<i>Net Change</i>	\$0	\$0	\$0

## FY 2026 New Program Enhancement (Modification)

### Reclassify Communications Manager to Director of Communications

Department Name	Division Name	Funding Source	Org No.	Total Requested
Communications		General Fund	552-6600	\$112,520

#### Justification and Description

To align with the evolving needs, leadership demands, and operational priorities of the Public Communications Department, the following structural modifications are proposed:

- Reclassify the Communications Manager position to Director of Communications to reflect the elevated strategic oversight, leadership, and cross-departmental coordination required. This reclassification results in a total net increase of \$21,207 which is allocated between the General Fund \$112,520 increase and Resort Tax Fund (\$91,313) decrease.
- This restructuring enhances the department's capacity to deliver high-impact, strategic communications, supports the Town's transparency and engagement goals, and optimizes budget allocations.

**Before:** Joint Tourism & Communications Department led by one Director. Department structure limited growth in communications deliverables and innovation. No defined communications strategy or leadership solely dedicated to storytelling and engagement.

**Change:** Establishment of a standalone Communications Department. Creation of a new Director position focused solely on resident engagement and communication strategy. Reports directly to the Town Manager for strategic alignment and high-level coordination. Clear division of responsibilities allows tourism and communications to each thrive.

#### Benefits or Alternative/Adverse Impact if not funded

Upgrading the Communications Manager role to Director provides the department with essential senior leadership, ensuring high-level strategic oversight, stronger cross-departmental coordination, and a more effective presence in media and public engagements.

#### Required Resources

##### New Personnel

Number of Positions	Title	Salary	Fringe Benefits	Cost
1	Director of Communications	\$102,500	\$40,458	\$142,958
-0.25	Communications Manager	(21,513)	(8,925)	(30,438)
0.75	<i>Net Change</i>	\$80,987	\$31,533	\$112,520

#### Other Recurring Operating Costs

Account Number	Description	Cost

#### One Time Costs

Account Number	Description	Cost

## FY 2026 New Program Enhancement (Modification)

### Reclassify Multimedia Specialist to Administrative Support

Department Name	Division Name	Funding Source	Org No.	Total Requested
Communications		General Fund	552-6600	\$14,756

#### Justification and Description

To align with the evolving needs, leadership demands, and operational priorities of the Communications Department and Tourist Bureau, the following structural modifications are proposed:

- Reclassify the Multimedia Communications Specialist position to Administrative Support. The Administrative Support role will handle essential administrative, logistical, and routine communication functions. This reclassification results in a total net decrease of (\$31,240), which is allocated between the General Fund \$14,756 increase and the Resort Tax Fund (\$45,996) decrease.
- This restructuring enhances the department's capacity to deliver high-impact, strategic communications, supports the Town's transparency and engagement goals, and optimizes budget allocations.

**Before:** Multimedia Communications Specialist position has remained vacant for over a year. Role primarily executed design tasks and deliverables assigned.

**Change:** The new Communications Director will absorb the strategic and content production responsibilities previously delegated to the Multimedia Specialist. Administrative Support role will perform essential logistical, routine tasks to benefit Surfside residents and tourism initiatives.

#### Benefits or Alternative/Adverse Impact if not funded

Administrative Support position will allow the departments to operate more efficiently, freeing leadership to focus on strategy, storytelling, and key initiatives while routine tasks are managed smoothly. This realignment maximizes cost-effective resource use, and positions the departments for improved responsiveness, service quality, and scalability as Town needs evolve. The new structure directly supports the Town Commission's goals of transparency, community engagement, and operational excellence, ensures Communications and Tourism is well-equipped to meet resident and visitor expectations, and drive long-term municipal success.

#### Required Resources

##### New Personnel

Number of Positions	Title	Salary	Fringe Benefits	Cost
0.5	Administrative Support	25,000	20,131	45,131
-0.25	Multi-media Communications Specialist	(\$18,750)	(\$11,626)	(\$30,376)
0.25	<i>Net Change</i>	\$6,250	\$8,506	\$14,756

#### Other Recurring Operating Costs

Account Number	Description	Cost

#### One Time Costs

Account Number	Description	Cost

## FY 2026 New Program Enhancement (Modification)

### Reclassify Tourism & Communications Director to Tourism Director

Department Name	Division Name	Funding Source	Org No.	Total Requested
Communications		General Fund	552-8000	(\$114,218)

#### Justification and Description

To align with the evolving needs, leadership demands, and operational priorities of the Tourism Department, the following structural modifications are proposed:

- Reclassify the Tourism and Communications Director position to Tourism Director to reflect the elevated strategic oversight, leadership, and cross-departmental coordination required. This reclassification does not result in a net increase, however the full allocation to the Resort Tax Fund results in adjustments to both the General Fund (\$114,218) decrease and Resort Tax Fund \$114,218 increase.
- This restructuring enhances the department's capacity to deliver high-impact, strategic communications, supports the Town's transparency and engagement goals, and optimizes budget allocations.

**Before:** Joint Tourism & Communications Department led by one Director. Department structure limited growth in both tourism and communications deliverables and innovation.

**Change:** Establishment of a standalone Tourism Department. Transfer of Director position focused solely on tourism initiatives and strategy. Reports directly to the Town Manager for strategic alignment and high-level coordination. Clear division of responsibilities allows tourism and communications to each thrive.

#### Benefits or Alternative/Adverse Impact if not funded

Fully transferring the Director role to Tourism provides essential senior leadership, ensuring high-level strategic oversight, stronger cross-departmental coordination, and a more effective presence on tourism initiatives.

#### Required Resources

##### New Personnel

Number of Positions	Title	Salary	Fringe Benefits	Cost
-0.66	Tourism & Communications Director	(\$80,523)	(\$33,695)	(\$114,218)

#### Other Recurring Operating Costs

Account Number	Description	Cost

#### One Time Costs

Account Number	Description	Cost

## FY 2026 New Program Enhancement (Modification)

Website Redesign and New Hosting Provider							
Department Name	Division Name	Funding Source	Department/ Org No.	Total Requested			
Community Services & Public Communications	Public Communications	General	552-6600	\$35,000			
Justification and Description							
Website redesign to resolve outdated website functionality and improve user experience. This aligns with Town Commission goals for digital accessibility and transparency.							
Estimated cost: Website development - one time fee \$27,500 Annual hosting license, maintenance, and software updates \$7,500.							
<b>Before:</b> In 2023, the Town redesigned its website but retained outdated back-end architecture using the Sitefinity platform, hosted/supported by SmoothFusion. Annual cost: \$25,000/year for hosting and support services alone, with limited front-end flexibility, difficult to search and no built-in multilingual tools.		<b>Change:</b> Transition to a government website industry leader <ul style="list-style-type: none"> <li>One-time implementation fee: \$27,500</li> <li>Annual hosting &amp; support: \$7,500/year</li> <li>Beyond year 2, the Town saves \$17,500 annually-more than 70% off current costs</li> <li>Enhanced search functionality so residents can easily find meeting agendas, services, or updates</li> <li>Automatic language translation tools to better serve multilingual households</li> <li>ADA-compliant design, improving accessibility for seniors and residents with disabilities</li> <li>Mobile-responsive and user-friendly-optimized for any device</li> <li>Simplified backend for faster updates across departments</li> </ul>					
Benefits or Alternative/Adverse Impact if not funded							
<b>Adverse Impact:</b> The Town website will continue to face usability issues, potentially hindering public access to Town information. Alternative solutions were considered but did not provide comprehensive improvement within budget constraints.							
Required Resources							
New Personnel							
Number of Positions	Title	Salary	Fringe Benefits	Cost			
Other Recurring Operating Costs							
Account Number	Description			Cost			
001-6600-516-31-10	Professional services - IT			\$7,500			
One Time Costs							
Account Number	Description			Cost			
001-6600-516-31-10	Professional services - IT			\$27,500			

## FY 2026 New Capital Outlay Request

Broadcast Equipment								
Department	Division	Funding Source	Dept/ Org No.	Fiscal Impact				
Community Services & Public Communications	Communications	General Fund	552-6600	\$13,000				
<b>Justification and Description</b>								
<p>The purchase of broadcast equipment in the Communications Department is essential to address the current lack of hardware, which severely hampers our ability to produce high-quality media content that informs and engages the Surfside community. This initiative is crucial to uphold competitive media standards and align with the Town Commission's commitment to transparency and community engagement.</p> <p>The total initial investment for this upgrade is estimated at \$13,000, covering essential equipment such as camera, lenses, lighting, and computer hardware. The cost estimates reflect quotes from reputable vendors.</p> <p>This upgrade will enhance our capacity to produce professional-grade media content, thereby improving community engagement and ensuring effective communication of crucial Town initiatives and events to residents. There are no specific contractual obligations tied to this request. The upgrade is imperative to meet departmental operational needs and strategic objectives, ensuring the Communications Department remains a reliable conduit for informing and engaging the Surfside community effectively.</p>								
<b>Before:</b> 1 camera from 2018	<b>Change:</b> Camera with Lens \$3,100 Memory Card (3) \$66 Wireless Microphone \$359 Cam. Lens \$2,099 Tripod & Carry Bag (2) \$700 Case with Foam (light & stand case) \$504 Stand for lights \$94 Cover for lights (2) \$348 LED Light Panel \$1,410 Camera case \$263 Reflector \$98 SD Card Reader \$30 On-Camera Light \$119 External Hard Drive \$150 Laptop \$3,660							
<b>Alternative/Adverse Impacts if not funded:</b>								
<b>Adverse Impact:</b> The Communications Department will lack the necessary hardware to produce high-quality media content effectively. This limitation could result in diminished community engagement and challenges in communicating critical Town initiatives and events to Surfside residents.								
<b>Required Resources</b>								
Account Number	Title or Description of Request		Cost					
001-6600-552-64-10	Capital Outlay - Machinery & Equipment		\$13,000					
<b>Other Recurring Operating Costs</b>								
Account Number	Description		Cost					



## EMERGENCY & DISASTER RELIEF (6700)

### 001 General Fund

	FY 2024 Actual (Unaudited)	FY 2025 Adopted	FY 2025 Estimated	FY 2026 Adopted
<b><u>APPROPRIATIONS</u></b>				
Personnel Services				
Operating Expenses	(383,372)	-	-	-
Capital Outlay	49,749	-	-	-
Non-operating Expenses	-	-	-	-
<b>TOTAL</b>	<b>\$ (333,623)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

**EMERGENCY & DISASTER  
RELIEF (6700)**  
001 General Fund  
EXPENDITURES

		FY 2024*	FY 2025*	FY 2025*	FY 2026*
Line Item prefix: 001-6700-525-:		Actual (Unaudited)	Adopted	Estimated	Adopted
Prefix	Object Description				
<b><u>Operating Expenses</u></b>					
3115	Professional Services - Engineering Svcs	\$ (383,372)	\$ -	\$ -	\$ -
<b>Total</b>	<b>Operating Expenses</b>	<b>\$ (383,372)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b><u>Capital Outlay</u></b>					
6310	Improvements other than Building	\$ 49,749	\$ -	\$ -	\$ -
<b>Total</b>	<b>Capital Outlay</b>	<b>\$ 49,749</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b><u>Non-operating Expenses</u></b>					
8300:10:00	Grants & Aid-Mutual Aid Local Govts	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>Non-operating Expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total</b>	<b>Department Expenditures</b>	<b>\$ (333,623)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

## Non-Departmental Allocation Center

### Services, Functions, and Activities:

The Non-Departmental Allocation Center is a method to reflect those General Fund expenditures which are not otherwise classified or identifiable. It includes any interfund transfers out of the General Fund.

In FY 2026 General Fund transfers are appropriated to the following:

- Capital Projects Fund \$1,250,000 for the Downtown Alleyway project
- Water and Sewer Fund \$6,500,000 for the Collins Avenue Water Main project
- Stormwater Fund \$2,500,000 for Stormwater Drainage four priority areas

This allocation center may also include other centralized costs which are not easily distributed. In FY 20256, 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 2026 include:

- Merit pool for non-union general employees and paid parental leave for general employees of \$150,000;
- Cost of commission on the amount of all real and tangible personal property taxes and special assessments collected and remitted in Miami Dade County estimated at \$387,906. The Miami Dade County Office of the Tax Collector will transition to a fee office established under 192.091(2), Florida Statutes effective October 1, 2025;
- General operating contingency of \$250,000.
- Significant changes and additional information is presented in the allocation center's appropriation summary.

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

## NON-DEPARTMENTAL (7900)

### 001 General Fund

	FY 2024 Actual (Unaudited)	FY 2025 Adopted	FY 2025 Estimated	FY 2026 Adopted
<b>APPROPRIATIONS</b>				
Personnel Services <sup>1</sup>	\$ -	\$ 150,000	\$ 150,000	\$ 150,000
Operating Expenses	441,717	948,162	948,162	956,107
Capital Outlay	-	-	-	-
Non-operating Expenses	5,474,844	1,019,200	1,019,200	10,500,000
Contingency/Return to Reserves	-	5,788,952	7,272,845	-
<b>TOTAL</b>	<b>\$ 5,916,561</b>	<b>\$ 7,906,314</b>	<b>\$ 9,390,207</b>	<b>\$ 11,606,107</b>

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

#### **Significant Changes from FY 2025 Adopted Budget**

##### **Operating Expenses**

UKG Time & Attendance payroll software	\$ 55,000
Ruth K Broad K-8 transportation cost decrease	\$ (50,000)
Miami Dade County Tax Collector fee office commissions and fees on property taxes and special	\$ 410,487
Meeting supplies, employee annual holiday lunch (2)	\$ 7,000

##### **Non-operating Expenses**

Transfer to Capital Projects Fund for FY2026 scheduled projects	\$ 1,250,000
Transfer to Water & Sewer Fund - Collins Ave. Water Main	\$ 6,500,000
Transfer to Stormwater Fund - Drainage Four Priority Areas	\$ 2,500,000

**NON-DEPARTMENTAL  
(7900)**  
001 General Fund  
EXPENDITURES

Line Item Prefix: 001-7900-:		FY 2024 Actual (Unaudited)	FY 2025 Adopted	FY 2025 Estimated	FY 2026 Adopted
Suffix	Object description				
<b><u>Personnel Services</u></b>					
590-1210 Regular Salaries					
<b>Total</b>	<b>Personnel Services</b>	\$ -	\$ 150,000	\$ 150,000	\$ 150,000
<b><u>Operating Expenses</u></b>					
590-3110	Professional Services	\$ 14,601	\$ 205,800	\$ 205,800	\$ 205,800
590-4110	Telecommunications	\$ 107,230	\$ 82,686	\$ 82,686	\$ 84,336
590-4111	Postage	\$ 2,336	\$ 7,150	\$ 7,150	\$ 7,150
590-4403	Equipment/Vehicle Leasing	\$ 90,786	\$ 124,492	\$ 124,492	\$ 179,492
590-4510	Property and Liability Insurance	\$ 159,852	\$ 285,609	\$ 285,609	\$ 286,904
590-4601	Maintenance Service/Repair Contracts	\$ -	\$ 5,025	\$ 5,025	\$ 5,025
590-4911	Other Current Charges	\$ 44,484	\$ 52,000	\$ 52,000	\$ 52,000
590-4913	Other Current Chgs - Other Transportati	\$ -	\$ 135,000	\$ 135,000	\$ 85,000
590-5110	Office Supplies	\$ 2,640	\$ 19,500	\$ 19,500	\$ 19,500
590-5225	Merchant Fees	\$ 6,235	\$ 11,000	\$ 11,000	\$ 11,000
590-5290	Miscellaneous Operating Supplies	\$ 13,553	\$ 19,900	\$ 19,900	\$ 19,900
<b>Total</b>	<b>Operating Expenses</b>	\$ 441,717	\$ 948,162	\$ 948,162	\$ 956,107
<b><u>Capital Outlay</u></b>					
<b>Total</b>	<b>Capital Outlay</b>	\$ -	\$ -	\$ -	\$ -
<b><u>Non-operating Expenses</u></b>					
581-9130	Transfers to Capital Projects Fund	\$ 2,974,844	\$ 769,200	\$ 769,200	\$ 1,250,000
581-9140	Transfer to Water and Sewer Fund	\$ -	\$ -	\$ -	\$ 6,500,000
581-9144	Transfer to Stormwater Fund	\$ 2,500,000	\$ -	\$ -	\$ 2,500,000
590-9920	Contingency - General CY	\$ -	\$ 250,000	\$ 250,000	\$ 250,000
590-9910	Return to Reserves	\$ -	\$ 5,788,952	\$ 7,272,845	\$ -
<b>Total</b>	<b>Non-operating Expenses</b>	\$ 5,474,844	\$ 6,808,152	\$ 8,292,045	\$ 10,500,000
<b>Total</b>	<b>Department Expenditures</b>	\$ 5,916,561	\$ 7,906,314	\$ 9,390,207	\$ 11,606,107





### ***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 2024 Actual (Unaudited)	FY 2025 Adopted	FY 2025 Estimated	FY 2026 Adopted
<b>FUNDS AVAILABLE</b>				
Intergovernmental- Federal/State	\$ -	\$ 1,470,800	\$ 1,470,800	\$ 750,000
Developer Contributions	-	1,500,000	1,500,000	-
Transfers In	2,974,844	769,200	769,200	1,250,000
<b>TOTAL SOURCES</b>	<b>2,974,844</b>	<b>3,740,000</b>	<b>3,740,000</b>	<b>2,000,000</b>
Fund Balance Beginning	12,354,395	312,522	9,523,382	3,118,950
<b>TOTAL</b>	<b>\$ 15,329,239</b>	<b>\$ 4,052,522</b>	<b>\$ 13,263,382</b>	<b>\$ 5,118,950</b>

### APPROPRIATIONS

Capital Outlay	\$ 5,805,857	\$ 3,740,000	\$ 10,144,432	\$ 2,000,000
<b>TOTAL APPROPRIATIONS</b>				
Fund Balance Ending	\$ 5,805,857	\$ 3,740,000	\$ 10,144,432	\$ 2,000,000
<b>TOTAL</b>	<b>\$ 15,329,239</b>	<b>\$ 4,052,522</b>	<b>\$ 13,263,382</b>	<b>\$ 5,118,950</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 2026, the following capital projects are funded and budgeted:

Downtown Alleyway 9400-9600 Improvements	<u>2,000,000</u>
Total	<u><u>\$ 2,000,000</u></u>

The Capital Projects Fund is closely related to, but not synonymous with, the Five-Year Capital Improvement Plan. The purpose of the Five-Year Capital Improvement Plan is to promote advanced planning by department directors and serves as a fiscal planning tool to forecast the demands on revenues. The plan anticipates the likely improvements to occur within the Town over the next five years. This planning document assists in identifying future resource needs and in planning the timing of projects. Wherever possible, the projects included in the Five-Year Capital Improvement Plan have identified funding sources for each year of expenses that will have an impact on the operating budget.

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

## 301 CAPITAL PROJECTS FUND

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Estimated	FY 2026 Adopted
<b>REVENUES</b>				
Intergovernmental- Federal/State	\$ -	\$ 1,470,800	\$ 1,470,800	\$ 750,000
Developer Contributions	-	1,500,000	1,500,000	-
Other - Transfers In	2,974,844	769,200	769,200	1,250,000
Use of Fund Balance	-	-	6,404,432	-
<b>TOTAL REVENUES</b>	<b>\$ 2,974,844</b>	<b>\$ 3,740,000</b>	<b>\$ 10,144,432</b>	<b>\$ 2,000,000</b>
<b>EXPENDITURES</b>				
Capital Outlay Expenditures	\$ 5,805,857	\$ 3,740,000	\$ 10,144,432	\$ 2,000,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 5,805,857</b>	<b>\$ 3,740,000</b>	<b>\$ 10,144,432</b>	<b>\$ 2,000,000</b>
<b>Net Results</b>	<b>\$ (2,831,013)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## 301 Capital Projects Fund

### REVENUES

Line Item Prefix	301-590-		FY 2024	FY 2025	FY 2025	FY 2026
			Actual (Unaudited)	Adopted	Estimated	Adopted
<b><u>Intergovernmental - Federal/State</u></b>						
334-TBD	State - FDEP Beach Management Funding		\$ -	\$ 470,800	\$ 470,800	\$ -
334-TBD	State - Division of Arts & Culture			- 1,000,000	1,000,000	-
334-TBD	State - Department of Commerce		-	-	-	750,000
<b>Total Intergovernmental - Federal/State</b>			\$ -	\$ 1,470,800	\$ 1,470,800	\$ 750,000
<b><u>Miscellaneous Revenues</u></b>						
381-0100	Interfund Transfer from General Fund		2,974,844	769,200	769,200	1,250,000
389-8000	Capital Contributions - Developers		-	1,500,000	1,500,000	-
392-0000	Appropriated Fund Balance		-	-	6,404,432	-
<b>Total Miscellaneous Revenues</b>			\$ 2,974,844	\$ 2,269,200	\$ 8,673,632	\$ 1,250,000
<b>Total</b>			<b>\$ 2,974,844</b>	<b>\$ 3,740,000</b>	<b>\$ 10,144,432</b>	<b>\$ 2,000,000</b>

# CAPITAL IMPROVEMENT PROJECTS (4400)

## 301 Capital Projects Fund

### EXPENDITURES

		FY 2024	FY 2025	FY 2025	FY 2026
		Actual (Unaudited)	Adopted	Estimated	Adopted
<b>Line Item Prefix: 301-4400-:</b>					
<b>Suffix      Object Description</b>					
<b><u>Capital Outlay</u></b>					
539-6220	Town Hall Improvements	\$ 43,518	\$ -	\$ 101,542	\$ -
539-6230	Buildings - Police Gym	184	-	-	-
	Improvements other than Building - Surfside				
539-6310	Memorial Park	38,574	2,500,000	2,741,426	-
539-6330	Infrastructure - Dune Resiliency & Beautification	68,465	1,240,000	1,245,410	-
539-6350	Infrastructure - Utility Undergrounding	671,910	-	5,217,712	-
539-6410	Machinery and Equipment	6,141	-	-	-
	Harding Avenue Downtown Sidewalk				
541-6384	Beautification/Walkability	30,796	-	-	-
541-6390	91st Street-Surfside Blvd. Improvements	42,200	-	61,500	-
541-63-96	Alleyway 9400-9600 Improvements	-	-	-	2,000,000
572-6380	96th Street Park Renovation	4,904,069	-	776,842	-
<b>Total</b>	<b>Capital Outlay</b>	<b>\$5,805,857</b>	<b>\$3,740,000</b>	<b>\$10,144,432</b>	<b>\$ 2,000,000</b>
<b>Total</b>	<b>Non-operating Expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total</b>	<b>Capital Projects Fund Expenditures</b>	<b>\$ 5,805,857</b>	<b>\$ 3,740,000</b>	<b>\$ 10,144,432</b>	<b>\$ 2,000,000</b>

## **Capital Improvement Program**

### Overview

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

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

The Town of Surfside's CIP serves to:

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

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

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

The Five-Year Capital Improvement Plan for Fiscal Years 2026-2030 estimates that \$58.9 million in funding will be needed for projects over the five-year period. A total of \$11,898,318 is funded for implementation during Fiscal Year 2026 for three improvement projects – Downtown Alleyway 9400-9600 Improvements (\$2m), Collins Avenue Water Main Replacement (\$6.5m), Stormwater Improvements four priority areas (\$2.5m), Traffic Calming Improvements (\$476,322); and the purchase of new/replacement vehicles (\$421,996). This CIP reflects the Town's long-term commitment to roads, water and sewer infrastructure, and other public infrastructure.

### Capital Planning

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

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

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

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

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

Funds included in the annual budget that provide funding support for FY 2026 CIP projects include the General Fund, Municipal Transportation Fund, Fleet Management Fund, and a Florida Department of Commerce grant.

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

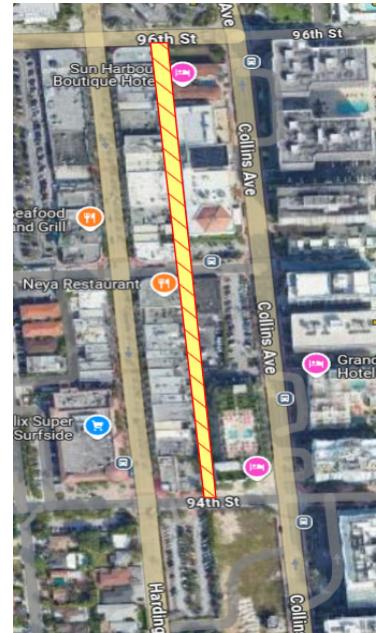
CIP projects can affect the Town's operating budget by increasing expenditures and offset by projected savings or new revenues generated by the project. The projects in the CIP plan are not expected to be completed during FY 2026. Therefore, no additional maintenance and operating costs for those projects are projected to impact the FY 2026 operating budget. The annual operating impact projected after projects are completed (FY 2027 and thereafter) are presented in each project cost summary sheet that follows.

**Town of Surfside**  
**FY 2026 - 2030**  
**Five Year Capital Improvement Plan**

Department	Projects	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	5YR TOTAL
Code Compliance	Replacement Vehicle	\$ 77,496	\$ 22,500			\$ 22,500	\$ 122,496
Public Safety	Replacement Vehicles		480,000	320,000	320,000	480,000	\$ 1,600,000
	Replacement Vehicle - Parking	-	-	38,000	38,000	35,000	\$ 111,000
Public Works	Replacement Vehicles	322,000	22,500	-	-	22,500	\$ 367,000
	Utility Undergrounding	-	36,822,505	-	-		\$ 36,822,505
	Alleyway 9400-9600 Improvements	2,000,000	-	-	-	-	\$ 2,000,000
	Town Resilience - Infrastructure & Town Hall	-	500,000	-	-	-	\$ 500,000
	Collins Avenue Water Main Replacement	6,500,000	-	-	-	-	\$ 6,500,000
	Stormwater Improvements 4 Priority Areas	2,500,000	2,500,000	2,500,000	2,500,000	-	\$ 10,000,000
	Traffic Calming Imp - Speed Tables & Roundabouts	476,322	-	-	-	-	\$ 476,322
	Replacement Vehicle-Solid Waste Truck	-	283,000	-	-	-	\$ 283,000
Parks and Recreation	Replacement Vehicle	-	23,000	-	-	23,000	\$ 46,000
Community Center/ Recreation	Replacement Vehicle	-	35,000	-	-	-	\$ 35,000
	New Vehicle	22,500	-	-	23,000	-	\$ 45,500
	<b>Total Projects</b>	<b>\$ 11,898,318</b>	<b>\$ 40,688,505</b>	<b>2,858,000</b>	<b>2,881,000</b>	<b>583,000</b>	<b>\$ 58,908,823</b>

Source Code	Revenue Sources	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	5YR TOTAL
GF	General Fund (001)	\$ 10,250,000	\$ 500,000	\$ -	\$ -	-	\$ 10,750,000
FDC	Florida Dept of Commerce	750,000	-	-	-	-	\$ 750,000
GOB	General Obligation Bond	-	36,822,505	-	-	-	\$ 36,822,505
MTF	Municipal Transportation Fund (CITT)	476,322	-	-	-	-	\$ 476,322
FMF	Fleet Management Fund	421,996	866,000	358,000	381,000	583,000	\$ 2,609,996
NF	Not Funded	-	2,500,000	2,500,000	2,500,000	-	\$ 7,500,000
	<b>Total Revenue Sources</b>	<b>\$ 11,898,318</b>	<b>\$ 40,688,505</b>	<b>\$ 2,858,000</b>	<b>\$ 2,881,000</b>	<b>\$ 583,000</b>	<b>\$ 58,908,823</b>

## Capital Improvement Project

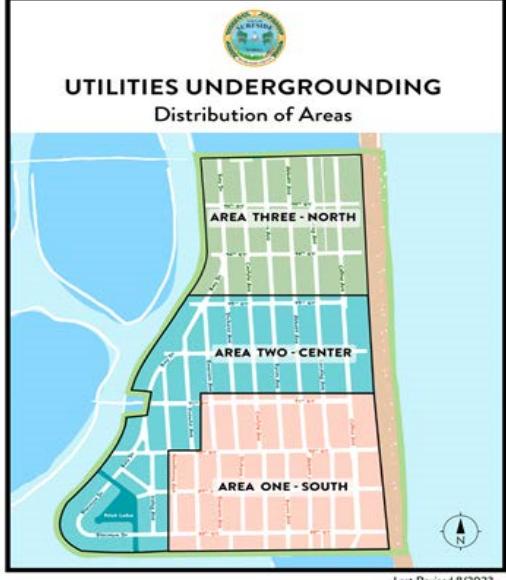
<b>Project</b>	Downtown Alleyway Improvements		
<b>Location</b>	94th Street to 96th Street between Harding Avenue & Collins Avenue		
<b>Priority</b>			
<b>Department</b>	Capital Improvement Projects		
<b>Description/Justification</b>			
<p>Downtown Alleyway beautification to improve pedestrian walkability and safety. The beautification of the alleyway includes installation of pavers and curbing in the right-of-way of the alleyway. The Town secured a cost reimbursement grant of \$750,000 for project construction from the Florida Department of Commerce with the Town's match requirement of \$350,000.</p> <p>This project is anticipated to be constructed simultaneously with the Overhead Utilities Undergrounding project for Area 3 North.</p>			

PROJECT COSTS	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total	Prior Fiscal Years
Plans and Studies						\$0	
Land/Site						\$0	
Engineering/Architecture						\$0	\$70,995
Construction	2,000,000					\$2,000,000	
Equipment						\$0	
Other						\$0	
<b>TOTAL COST</b>	<b>\$2,000,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,000,000</b>	<b>\$70,995</b>

FUNDING SOURCES	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total	
Grant Funded	750,000					\$750,000	
Not Funded	1,250,000					\$1,250,000	
Capital Improvement Projects Fund						\$0	\$100,000
<b>TOTAL</b>	<b>\$2,000,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,000,000</b>	<b>\$100,000</b>

ANNUAL OPERATING IMPACT	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total	
Personnel						\$0	
Operating		25,000	26,250	27,563	28,941	\$107,753	
Capital Outlay						\$0	
Other						\$0	
<b>TOTAL</b>	<b>\$0</b>	<b>\$25,000</b>	<b>\$26,250</b>	<b>\$27,563</b>	<b>\$28,941</b>	<b>\$107,753</b>	

## Capital Improvement Project

<b>Project</b>	Utilities Undergrounding		
<b>Location</b>	Town-wide		
<b>Priority</b>	1		
<b>Department</b>	Public Works		
<b>Description/Justification</b>			
Undergrounding current above ground Town utilities - commencing with Area Three-North. The utilities include electrical mains, feeders, communications and residential drop connections.			

PROJECT COSTS	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Five Year Total	Prior Fiscal Years
Plans and Studies						\$ -	\$ 191,405
Land/Site							-
Engineering/Architecture							2,695,390
Construction			36,822,505			36,822,505	
Equipment							-
Other							-
<b>TOTAL COST</b>	\$ -	\$ -	\$ 36,822,505	\$ -	\$ -	\$ 36,822,505	\$ 2,886,795

FUNDING SOURCES	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Five Year Total	Prior Fiscal Years
General Fund						\$ -	\$ 2,448,219
Developer Contributions							\$ 438,576
Not Funded/Debt Issuance			\$ -	\$ 36,822,505		36,822,505	
<b>TOTAL</b>	\$ -	\$ -	\$ -	\$ 36,822,505	\$ -	\$ 36,822,505	\$ 2,886,795

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.	
	

FUNDING SOURCES	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total	Prior Fiscal Years
FL Dept of Environmental Protection Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 217,731
Federal Grant - Treasury (ARPA)							122,475
General Fund Transfer	6,500,000			-		6,500,000	
<b>TOTAL</b>	<b>\$ 6,500,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,500,000</b>	<b>\$ 340,206</b>

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>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

## Capital Improvement Project

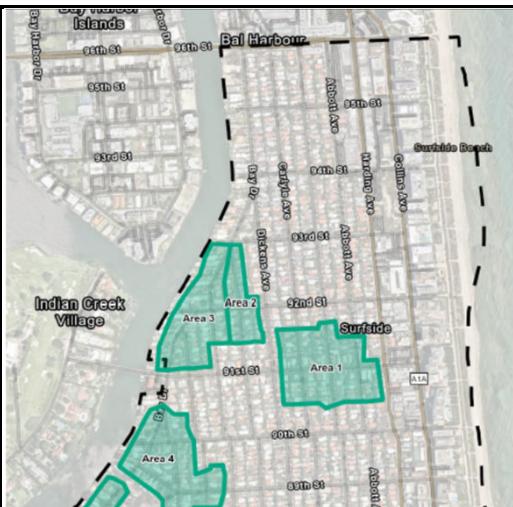
<b>Project</b>	Townwide Traffic Calming and Pedestrian Safety Phase II		
<b>Location</b>	Townwide		
<b>Priority</b>			
<b>Department</b>	Public Works -Capital Improvement Projects		
<b>Description/Justification</b>			
<p>Objective: To enhance pedestrian safety, reduce vehicular speeds, and improve neighborhood livability through strategic traffic calming measures. The implementation of traffic circles and paver speed tables is essential to improve safety, reduce speeding, and enhance the livability of local streets. These measures:</p> <p>Reduce vehicle speeds and improve pedestrian safety, especially near schools, parks, and residential zones.</p> <p>Lower crash rates, particularly at intersections, and decrease crash severity.</p> <p>Improve traffic flow without full stops, reducing idling and emissions.</p> <p>Enhance aesthetics and neighborhood appeal through attractive paver designs and landscaped traffic circles.</p> <p>Support long-term cost savings by reducing crash-related expenses and maintenance needs.</p> <p>Overall, these interventions create safer, calmer, and more people-friendly streets while maintaining access for emergency and service vehicles.</p>			

PROJECT COSTS	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total	Prior Fiscal Years
Plans and Studies						\$0	
Land/Site						\$0	
Engineering/Architecture						\$0	
Construction	476,322					\$476,322	
Equipment						\$0	
Other						\$0	
<b>TOTAL COST</b>	<b>\$476,322</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$476,322</b>	<b>\$0</b>

FUNDING SOURCES	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total	
Transportation Fund - CITT	476,322					\$476,322	
						\$0	
						\$0	
<b>TOTAL</b>	<b>\$476,322</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$476,322</b>	

ANNUAL OPERATING IMPACT	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total	
Personnel						\$0	
Operating	\$0	\$9,000	\$9,270	\$9,548	\$9,835	\$37,653	
Capital Outlay						\$0	
Other						\$0	
<b>TOTAL</b>	<b>\$0</b>	<b>\$9,000</b>	<b>\$9,270</b>	<b>\$9,548</b>	<b>\$9,835</b>	<b>\$37,653</b>	

## Capital Improvement Project

<b>Project</b>	Drainage Improvement - Four Priority Areas
<b>Location</b>	Various - Townwide
<b>Priority</b>	
<b>Department</b>	Capital Improvement Projects
<b>Description/Justification</b>	<p>Surfside's Town-wide Drainage Improvement and Hazard Mitigation Plan (Stormwater Master Plan) looked at vulnerable flooding areas in the Town. The plan identified five priority areas.</p> <p>The Abbott Avenue priority area is currently under construction. This Capital Improvement Project addresses the remaining four priority areas.</p>
	

PROJECT COSTS	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total	Prior Fiscal Years
Plans and Studies						\$0	
Land/Site						\$0	
Engineering/Architecture						\$0	
Construction	2,500,000	2,500,000	2,500,000	2,500,000		\$10,000,000	
Equipment						\$0	
Other						\$0	
<b>TOTAL COST</b>	<b>\$2,500,000</b>	<b>\$2,500,000</b>	<b>\$2,500,000</b>	<b>\$2,500,000</b>	<b>\$0</b>	<b>\$10,000,000</b>	<b>\$0</b>

<b>FUNDING SOURCES</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>	<b>FY 2029</b>	<b>FY 2030</b>	<b>Five Year Total</b>	
<b>Not Funded</b>	2,500,000	2,500,000	2,500,000	2,500,000		\$10,000,000	
						\$0	
						\$0	
<b>TOTAL</b>	\$2,500,000	\$2,500,000	\$2,500,000	\$2,500,000	\$0	\$10,000,000	

ANNUAL OPERATING IMPACT	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total	
Personnel						\$0	
Operating						\$0	
Capital Outlay						\$0	
Other						\$0	
<b>TOTAL</b>	\$0	\$0	\$0	\$0	\$0	\$0	





## ***Special Revenue Funds***

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

The four Special Revenue Funds are: 1) Resort Tax 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.





## **Resort Tax Fund**

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

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



# 102 Resort Tax Fund

## FINANCIAL SUMMARY

	FY 2024	FY 2025	FY 2025	FY 2026
	Actual (Unaudited)	Adopted	Estimated	Adopted
<b><u>FUNDS AVAILABLE</u></b>				
Resort Taxes	\$ 5,345,717	\$ 5,254,057	\$ 5,254,057	\$ 5,507,089
Miscellaneous Revenues	10,699	10,500	10,500	10,500
Interest	279,015	228,000	228,000	192,000
<b>TOTAL SOURCES</b>	<b>5,635,431</b>	<b>5,492,557</b>	<b>5,492,557</b>	<b>5,709,589</b>
<b>Projected Fund Balance Beginning:</b>				
Restricted	6,800,515	4,955,109	7,540,945	7,490,475
Committed-Reserve for:				
Hurricane/Natural Disaster	283,282	330,105	330,105	367,173
Budget Stabilization	283,282	330,105	330,105	367,173
Capital	283,282	330,105	330,105	367,173
<b>TOTAL FUND BALANCE BEGINNING</b>	<b>7,650,361</b>	<b>5,945,424</b>	<b>8,531,260</b>	<b>8,591,994</b>
<b>TOTAL</b>	<b>\$ 13,285,792</b>	<b>\$ 11,437,981</b>	<b>\$ 14,023,817</b>	<b>\$ 14,301,583</b>
<b><u>APPROPRIATIONS</u></b>				
Personnel Costs	\$ 2,178,357	\$ 2,455,549	\$ 2,455,549	\$ 2,577,291
Operating Expenses	1,971,575	2,719,877	2,740,079	2,747,090
Capital Outlay	545,003	141,545	155,920	88,500
Non-Operating Expenses	-	50,000	15,423	50,000
Transfer to Other Funds	59,597	64,852	64,852	96,075
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 4,754,532</b>	<b>\$ 5,431,823</b>	<b>\$ 5,431,823</b>	<b>\$ 5,558,956</b>
<b>Projected Fund Balance Ending:</b>				
Restricted	7,540,945	4,904,639	7,490,475	7,604,034
Committed-Reserve for:				
Hurricane/Natural Disaster	330,105	367,173	367,173	379,531
Budget Stabilization	330,105	367,173	367,173	379,531
Capital	330,105	367,173	367,173	379,531
<b>TOTAL FUND BALANCE ENDING</b>	<b>8,531,260</b>	<b>6,006,158</b>	<b>8,591,994</b>	<b>8,742,627</b>
<b>TOTAL</b>	<b>\$ 13,285,792</b>	<b>\$ 11,437,981</b>	<b>\$ 14,023,817</b>	<b>\$ 14,301,583</b>

## **Resort Tax Fund Tourism Department**

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

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

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

Resort Tax is used to fund the operations/maintenance of the Community Center, Tennis Center, beautification and maintenance of the beach and the Downtown district as well as enhancing other tourist eligible activities throughout the Town, therefore directly relieving ad valorem taxes from being used for such purposes. Resort Taxes are also used to fund services and programs to promote the Town as a tourist destination with the help of the Tourist Board and may support the related personnel within the Tourism Bureau.

For the FY 2026 Proposed Budget, the Resort Taxes allocated for the Community Center, Tennis Center, beautification and maintenance of the beach and the Downtown district are funded by resort tax collections equivalent to an additional 0.78 mills, if the services and activities were funded within the General Fund through ad valorem revenue. This provides relief from ad valorem taxes to property owners.

The focus of the Resort Tax Board and the Tourism Department is to position the Town as a favored tourist destination worldwide. The Resort Tax Board members, appointed by the Town Commission, oversee the appropriate use of Resort Tax allocated for promoting the Town's dining, shopping, lodging, recreation and beach to visitors nationally, internationally, and within the state of Florida - attracting visitors from within the state as well as other US states, in addition to many Latin American countries, Canada, Europe and beyond.

Surfside continues to be a sought-after destination of visitors. The Surfside coastline is enjoyed by residents and visitors throughout the year. The allure of the beautiful beach, restaurants with exceptional culinary offerings along downtown Harding Avenue and at hotel locations, and our distinctive hotels generates robust tourism. Resort Tax collections have remained strong throughout FY2025, and in FY 2026 are projected to increase 3% over the FY 2024 actual (unaudited) amount. Occupancy rates are up 1% through May 2025, as well as the average daily rate (ADR) 2.3%. RevPar, which combines occupancy rate and ADR, is estimated at 3.3% through May 2025. These factors continue to generate strong tax collections for the Town. The Town anticipates steady demand for Surfside's amenities in FY 2026.

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

businesses in determination to create a sense of place that encourages retention, and economic development, while maintaining and enhancing the characteristics that attract residents and visitors. The FY 2026 budget includes funding for proactive marketing efforts, the opportunity to enhance and expand special events with an expanding lineup of cultural initiatives and partnerships which remains a primary focus for the current Board.

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

- Plan, organize and manage all Tourist Bureau marketing efforts.
- Production of special events that will favorably capture the Town's spirit as a community and destination.
- Maintain working rapport with hotel management, restaurants, and downtown businesses to encourage and develop participation in Tourist Bureau physical, social and economic initiatives.
- Implement communication plans and strategies to reach various groups and individuals for the purpose of attracting and securing potential customers for accommodations, dining, and shopping for each event and promotion.
- Oversee creative, production and implementation of all visitor marketing communications including website, @visitsurfside social media, brochures, and event signage.
- Assist in Resort Tax compliance issues in an effort to maximize revenue collection.
- Represent the Town in matters pertaining to various tour and travel associations and similar tourism organizations.

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

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

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

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

- Signature annual events
- Visitor-focused communications
- Street banners
- Holiday lighting
- Cultural partnerships

## **Fiscal Year 2025 Accomplishments:**

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

- Promotion of the Town's 90<sup>th</sup> Anniversary through curated content with dedicated Anniversary creative design highlighting Town history
- Hosted a series of special events for the Town's 90<sup>th</sup> culminating with the 90<sup>th</sup> Anniversary Evening Celebration at 96<sup>th</sup> Street Park
- Expanded holiday season illumination to include a 20-foot Christmas tree at Town Hall and hosted the first-ever, highly successful Christmas Tree Lighting Ceremony.
- Purchased a beautiful new Nativity Scene that will be displayed annually outside Town Hall during the holiday season. The tree, lighting enhancements and Nativity Scene will all encourage Instagrammable content from visitors and residents alike.
- Installed new illumination for the palm trees along Harding Avenue to attract more shoppers.
- Weekly resharing of social media stories by Surfside partners and businesses on @visitsurfside accounts.
- Monthly offers distributed via the Visit Surfside newsletter shared with residents in addition to travel/trade contacts.
- Incorporation of Town businesses (when possible) at Town events. For example, Potterme Surfside at the "A Night in Italy" event.

### **Resiliency & Beach**

- Held two successful beach cleanup events with @plasticfisherman
- Replaced the @plasticfisherman Do the Dunes event with Clean for Cones, a new event which helped clean 200 lbs. of trash from Surfside's beach. Participants collected litter in exchange for free ice cream.
- In partnership with the Sustainability & Resiliency Committee, met with representatives from the UM Rosenstiel School of Marine, Atmospheric, and Earth Science to discuss the possibility of launching a next generation artificial reef within Surfside next year, securing a Letter of Intent from the Commission.

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

- Maintained high number of special events, 20.
- 90<sup>th</sup> Anniversary Evening Celebration Event was the Board's biggest goal of the fiscal year. The Board delivered an exceptional event experience for all attendees highlighting community and Surfside's history. Event featured exceptional food and drinks, themed decor and music entertainment for attendees to enjoy.
- Introduced cultural events: Two film screenings in partnership with the Miami Film Festival, and the Miami Jewish Film Festival.
- Summer Sundays beach series expanded for six months, continuing through October to capitalize on attendance momentum
- Two successful SURF FOOD FEST events with food trucks and live music

- A Night in Italy was the most successful event of the season (other than the 90<sup>th</sup> Celebration) transforming 93<sup>rd</sup> Street Town Hall into an Italian festa.
- Continued the Sunday Farmers Market from October through May at the 96<sup>th</sup> Street beach location. The market continues to grow in popularity showing strong attendance each weekend.
- Continued Historical Walking Tours with HistoryMiami Museum.
- Introduced event assistance from area teens and members of the Youth Council who assist staff, and provide a warm welcome for visitors and residents, further enhancing Surfside's community feel that visitors are known to appreciate.

**Issues, Trendlines:**

- Resort Tax collection remains strong but is leveling off in both Food and Beverage and accommodations.
- With a lone staff member scheduling can be difficult during peak event seasons when activities are taking place back to back.
- Potential decrease to US tourism given the perception of tariffs, and as a response to ongoing global conflicts.

**Fiscal Year 2026 Objectives:**

- Continue to add to diversify the special events lineup through the Tourist Bureau, welcoming visitors to more events that will continue to be used as a marketing platform.
- Creating more cultural experiences for Surfside visitors such as complimentary or discounted access to Miami's top museums, film screenings.
- Shift focus from the 90<sup>th</sup> Anniversary to the curation of a new 'signature' event in winter/spring
- If selected by UM and approved by Commission, launch artificial reef in Surfside to promote eco-tourism, increase biodiversity, and provide resiliency and flooding mitigation benefits.
- Expand the annual holiday lighting to feature better displays, encourage photos for social media, and expand lighting into different areas of Town including Veteran's Park and the Community Center front façade.
- Grow the Christmas Tree Lighting Ceremony event.
- Promote visitation to the destination via targeted social media advertising given slight decrease in collection.
- Continue to support Harding Avenue commercial district and all Surfside businesses with marketing and content production.
- Continue to grow our social media presence on the visitor side, get closer to the 11,900-follower mark on Instagram.
- Continue partnerships with local destination marketing organization, Greater Miami Convention & Visitors Bureau (GMCVB).

#### Priority 4: Tourism and Economic Development

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

Performance Measures	FY 2022	FY 2023	FY 2024	FY 2025	FY 2025	FY 2026
	Actual	Estimate	Actual	Target	Estimate	Target
<i>Social Media Followers:</i>						
Facebook	3,425	3,550	3,700	3,750	3,750	3,750
Instagram	10,500	10,700	11,000	11,400	11,600	11,800
Average Hotel Occupancy	65%	64%	64%	65%	65%	65%
Hotel ADR	\$928	\$1,170	\$1,031	\$1,100	\$1,100	\$1,100
RevPar	\$750	\$656	\$663	\$680	\$680	\$680
Events Held	15	28	28	23-26	20	16-22

## **Resort Tax Fund**

### **Recreation - Community Center**

The Parks and Recreation Department offers a wide range of recreational and leisure opportunities designed to foster a strong sense of community and enhance the social, cultural, and physical well-being of residents and visitors. These programs and services are available at the Community Center, Tennis Center, 96th Street Park, and on the beach. The department continually seeks innovative ways to meet the evolving needs of the community.

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

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

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

To achieve its community engagement objectives, the department coordinates a variety of special events throughout the year. It also offers recreational programming for all age groups and abilities, ensuring access and inclusiveness. The Community Center, Tennis Center, and 96th Street Park operate year-round, offering high-quality programs and services to both residents and visitors. Lifeguards are on duty daily to ensure safety on the beach, which is also maintained and supervised year-round.

Resort tax eligible activities to maintain, beautify, and improve the beach hardpack/walking path, and the Collins and Harding corridor such as downtown sidewalk maintenance and street sweeping, are funded through resort taxes. Surfside has become a premier U.S. tourist destination, and the upsurge in tourist activity emphasized the need to improve public safety in Surfside's tourism related areas. A public safety initiative for three Community Service Aides to operate seven days a week in Surfside's tourist related areas such as the Collins and Harding corridor, downtown business district and the beach continues in FY 2026 and is funded from resort taxes.

The department operates out of the Community Center and the 96<sup>th</sup> St Park. The community center consists of multi-purpose spaces that can be utilized for events and recreation programming, an indoor playground for toddlers, an aquatic center featuring a recreational pool with lap lanes, plunge pool and slide, children's activity pool and Jacuzzi. The 96<sup>th</sup> Street Park includes a two-story community center, multi-purpose field, basketball court, playground, a kayak launch. The multi-purpose space can be utilized for events and recreation programming, as well as an indoor playground for toddlers. Department operations are comprised of four main areas: Recreation, Facility Maintenance, and Events & Communications.

### **Fiscal Year 2025 Accomplishments:**

- Completed full refurbishment of all pool slides and steel structures.
- Installed a new shade trellis system at the Community Center Pools—replacing the old structure on the north side and adding a new one on the east side for increased shade coverage.
- Replaced the deteriorating perimeter fence at the Community Center.
- Installed a new outdoor LED screen at the Community Center for advertising and public information.

### **Issues:**

- Limited green space available for recreational activities.
- Ongoing challenges in recruiting and retaining certified lifeguard staff.
- Proximity to the beach creates harsh environmental conditions, leading to frequent equipment corrosion and increased maintenance challenges.

### **Fiscal Year 2026 Objectives:**

- Implement a new on-call program for lifeguard staff to expand staffing capacity during peak seasons.
- Replace damaged and deteriorated mosaic tiles between the two pools to eliminate safety hazards and improve aesthetics.
- Contract services for year-round outdoor lighting at the Community Center to improve safety and usability during evening hours.
- Replace thirty pool deck lounge chairs and an ADA beach chair.

### **Priority 3: Vibrant Sustainable Community**

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

<b>Performance Measures</b>	<b>FY 2022</b>	<b>FY 2023</b>	<b>FY2024</b>	<b>FY2025</b>	<b>FY2025</b>	<b>FY2026</b>
	<b>Actual</b>	<b>Actual</b>	<b>YTD/Est</b>	<b>Target</b>	<b>YTD/Est</b>	<b>Target</b>
Adult/Senior Program Participants	2,853	3,190	3,300	3,550	1,377/ 2,754	2,900
Community Center Participants	27,500	29,535	32,000	32,250	17,344 / 33,450	34,550
Pool/Water Playground/ Tennis Center Reservations	14,200	15,634	16,500	16,750	12,634/ 20,565	21,650

## 102 Resort Tax Fund

	FY 2024 Actual (Unaudited)	FY 2025 Adopted	FY 2025 Estimated	FY 2026 Adopted
<b>REVENUES</b>				
Resort Taxes	\$ 5,345,717	\$ 5,254,057	\$ 5,254,057	\$ 5,507,089
Miscellaneous Revenues	10,699	10,500	10,500	10,500
Interest	279,015	228,000	228,000	192,000
<b>TOTAL REVENUES</b>	<b>\$ 5,635,431</b>	<b>\$ 5,492,557</b>	<b>\$ 5,492,557</b>	<b>\$ 5,709,589</b>
<b>EXPENDITURES</b>				
<b>Tourist Bureau</b>				
Personnel Costs	\$ 260,389	\$ 300,432	\$ 300,432	\$ 312,707
Operating Expenses	999,179	1,203,260	1,203,260	1,216,367
Capital Outlay	14,146	-	-	-
Transfer to General Fund	20,263	-	-	-
<b>Total Tourism Expenditures</b>	<b>\$ 1,293,977</b>	<b>\$ 1,503,692</b>	<b>\$ 1,503,692</b>	<b>\$ 1,529,074</b>
<b>Community &amp; Tennis Centers/ Recreational/ Public Safety</b>				
Personnel Costs	\$ 1,917,968	\$ 2,155,117	\$ 2,155,117	\$ 2,264,584
Operating Expenses	972,396	1,516,617	1,536,819	1,530,723
Capital Outlay	530,857	141,545	155,920	88,500
Non-Operating Expenses	-	50,000	15,423	50,000
Transfer to General Fund	39,334	64,852	64,852	73,575
Transfer to Fleet Management Fund	-	-	-	22,500
Return to Reserves	-	60,734	60,734	150,633
<b>Total Community &amp; Tennis Centers/ Recreational/ Public Safety Expenditures</b>	<b>\$ 3,460,555</b>	<b>\$ 3,988,865</b>	<b>\$ 3,988,865</b>	<b>\$ 4,180,515</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 4,754,532</b>	<b>\$ 5,492,557</b>	<b>\$ 5,492,557</b>	<b>\$ 5,709,589</b>
<b>Net Results</b>	<b>\$ 880,899</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

### Significant Changes from FY 2025 Adopted Budget +/-

#### Tourist Bureau

##### Personnel Services

Planned merit pay, salary and benefit adjustments	\$ 5,366
Communications Director reclassification - Program Modification	\$ (91,313)
Administrative Support reclassification - Program Modification	\$ (45,996)
Tourism & Communications Director reclassification - Program Modification	\$ 114,218
Farmers Market Public Safety Officers overtime initiated in FY 2025	\$ 30,000

## 102 Resort Tax Fund

### Significant Changes from FY 2025 Adopted Budget +/-)

#### TOURIST BUREAU

##### Operating Expenses

Promotional activities - marketing & advertising:

Sustainable coral reef -Program Modification	\$ 50,000
Decrease to branded items	\$ (15,000)
Increase to holiday lights	\$ 17,000
Decrease to photography & video support	\$ (6,000)
Promotional activities- special events Tourism net decrease	\$ (46,000)
Promotional activities- special events P&R net increase:	\$ 9,500

#### COMMUNITY & TENNIS CENTERS/ RECREATIONAL

##### Personnel Services

Planned merit pay, salary and benefit adjustments	\$ 91,710
Part-time Recreation Leader - two (2) positions - Program Modification	\$ 48,502
Department structure change - Program Modification	\$ 72,315
Assistant P&R Director position not funded	\$ (145,406)
Planned merit pay, salary and benefit adjustments-Public Safety/Recreational	\$ 36,622
Planned merit pay, salary and benefit adjustments-Public Works/Recreational	\$ 5,724

##### Operating Expenses

###### *Community & Tennis Centers:*

Current programs - cost increase	\$ 12,840
Music program added during FY 2025	\$ 12,000
Property & liability insurance increase	\$ 25,459
Pool & spa heater maintenance contract increase	\$ 2,000
RecTrac software licensing and hosting and app increase	\$ 4,066
Community Center building maintenance cost increases	\$ 2,582
Pool chemicals & other building maintenance increases	\$ 32,000
Equipment maintenance increase due to aging	\$ 15,000
Vehicle maintenance -usage increase	\$ (1,946)
Vehicle maintenance -fleet replacement increase	\$ 3,246
Promotional Activities-Special Events increase to current events added during FY 2025	\$ 13,600

###### *Public Safety/Recreational:*

Vehicle maintenance -usage	\$ 2,853
Vehicle maintenance -fleet replacement increase	\$ 6,924

###### *Public Works/Recreational:*

Change to in-house street sweeping	\$ (7,769)
Change to in-house street sweeping	\$ (8,550)
Beachend and hardpack maintenance	\$ 42,700

## 102 Resort Tax Fund

### Significant Changes from FY 2025 Adopted Budget +/-

#### COMMUNITY & TENNIS CENTERS/ RECREATIONAL

##### Capital Outlays

Lounge chairs for pool deck (30)	\$ 15,000
ADA beach chair	\$ 6,500
Community Center year-round lighting	\$ 25,000
Community Center replacement of mosaic tile - pool deck	\$ 45,000

TOURIST BUREAU Position Title	Personnel Complement				FY 2025				FY 2026			
	Full		Part		Full		Part		Full		Part	
	Time	Time	Temp	FTEs	Time	Time	Temp	FTEs	Time	Time	Temp	FTEs
Tourism & Communications Director <sup>1</sup>	0.34			0.34				0.00				0.00
Tourism Director <sup>1</sup>	0.00			0.00				1.00				1.00
Communications Manager <sup>2</sup>	0.75			0.75				0.00				0.00
Multimedia Communications Specialist <sup>3</sup>	0.75			0.75				0.00				0.00
Communications Administrative Support <sup>3</sup>	0.00			0.00				0.50				0.50
Parks & Recreation Coordinator <sup>4</sup>	0.00			0.00				0.00				0.00
<b>Total</b>	<b>1.84</b>	<b>0.00</b>	<b>0.00</b>	<b>1.84</b>					<b>1.50</b>	<b>0.00</b>	<b>0.00</b>	<b>1.50</b>

<sup>1</sup>In FY 2025 the position was split funded: Tourist Resort Fund 0.34 FTEs and General Fund 0.66 FTEs.

In FY 2026 the position is being reclassified from Tourism & Communications Director to Tourism Director and fully allocated to the Tourist Resort Fund 1 FTE. See Program Modification.

<sup>2</sup>In FY 2025 the position was split funded: Tourist Resort Fund 0.75 FTEs and General Fund 0.25 FTEs.

In FY 2026 the position is being reclassified from Communications Manager to Communications Director and fully allocated to the General Fund 1 FTE. See Program Modification.

<sup>3</sup>In FY 2025 the position was split funded: Tourist Resort Fund 0.75 FTEs and General Fund 0.25 FTEs.

In FY 2026 the position is being reclassified from Multimedia Communications Specialist to Communications Administrative Support and allocated to the Resort Tax Fund 0.50 FTEs and General Fund 0.50 FTEs. See Program Modification.

<sup>4</sup>For operational needs during FY 2025, the Program and Events Coordinator position was changed to a Parks & Recreation Coordinator and 0.6 FTEs were transferred from Tourist Bureau operations to Community & Tennis Centers operations within the Resort Tax Fund.

## 102 Resort Tax Fund

Position Title	Personnel Complement							
	FY 2025				FY 2026			
	Full	Part	Full	Part	Time	Time	Temp	FTEs
Parks & Recreation Director <sup>1</sup>	0.95		0.95		0.95			0.95
Assistant Parks & Recreation Director <sup>2</sup>	0.95		0.95		0.95			0.95
Assistant to the Parks & Recreation Director <sup>3</sup>	1.00		1.00		1.00			1.00
Parks & Recreation Manager <sup>4</sup>	0.00		0.00		0.50			0.50
Aquatics Supervisor	1.00		1.00		1.00			1.00
Parks & Recreation Coordinator <sup>5</sup>	1.00		1.00		1.00			1.00
Customer Service Representative	1.00		1.00		1.00			1.00
Head Lifeguard	1.00		1.00		1.00			1.00
Lifeguards <sup>6&amp;7</sup>	5.00	5.00	8.00	9.40	5.00	5.00	8.00	9.40
Maintenance Worker II <sup>7</sup>	1.00		1.00		1.00			1.00
Custodian <sup>8</sup>	1.50		1.50		1.50			1.50
Program and Events Coordinator <sup>5</sup>	0.00		0.00		0.00			0.00
Recreation Leader II	2.00		2.00		2.00			2.00
Recreation Leader	0.00	2.00	1.00		0.00	4.00		2.00
<b>Total</b>	<b>16.40</b>	<b>7.00</b>	<b>8.00</b>	<b>21.80</b>	<b>16.90</b>	<b>9.00</b>	<b>8.00</b>	<b>23.30</b>

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

<sup>2</sup>Position vacant. Not funded in FY 2026 per Town Commission direction at budget hearings.

<sup>3</sup>During FY 2025 one Parks and Recreation Coordinator position was reclassified to Assistant to the Parks & Recreation Director.

<sup>4</sup>Position reclassification in FY 2026 - Tourist Resort Fund position allocation. Position split funded with General Fund. See Program Modification.

<sup>5</sup>For operational needs during FY 2025, the Program and Events Coordinator position was changed to a Parks & Recreation Coordinator and 0.6 FTEs were transferred from Tourist Bureau operations to Community & Tennis Centers operations within the Resort Tax Fund.

<sup>6</sup>Due to labor shortages and challenges to fill open positions, the Town converted two part-time Lifeguard positions to one full-time Lifeguard position during FY 2025 to maintain current operations at the Community Center. There was no effect on FTEs.

<sup>7</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>8</sup>Tourist Resort Fund position allocation. One position split funded with General Fund 001.

Position Title	Personnel Complement							
	FY 2025				FY 2026			
	Full	Part	Full	Part	Time	Time	Temp	FTEs
PUBLIC SAFETY-RECREATIONAL								
Community Service Aid	3.00		3.00		3.00			3.00
<b>Total</b>	<b>3.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3.00</b>	<b>3.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3.00</b>

## 102 Resort Tax Fund

Personnel Complement								
PUBLIC WORKS-RECREATIONAL	FY 2025				FY 2026			
	Full	Part	Time	Temp	Full	Part	Time	Temp
	Time	Temp			Time	Temp		
Operations Manager <sup>1</sup>	0.20			0.20	0.20		0.20	0.20
Heavy Equipment Operator <sup>2</sup>	0.50			0.50	0.50		0.50	0.50
Maintenance Worker II - Beach Patrol	1.00			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 Resort Tax Fund

### REVENUES

Line Item Prefix: 102-552-:		FY 2024	FY 2025	FY 2025	FY 2026
		Actual (Unaudited)	Adopted	Estimated	Adopted
312-1200	Two Percent Resort Tax	\$ 1,333,481	\$ 1,311,526	\$ 1,311,526	\$ 1,373,486
312-1400	Four Percent Resort Tax	4,012,236	3,941,531	3,941,531	\$ 4,132,603
312-1500	Resort Tax Penalties/Interest		1,000	1,000	1,000
<b>Total</b>	<b>Resort Taxes</b>	<b>\$ 5,345,717</b>	<b>\$ 5,254,057</b>	<b>\$ 5,254,057</b>	<b>\$ 5,507,089</b>
361-1000	Interest Earnings	\$ 279,015	\$ 228,000	\$ 228,000	\$ 192,000
369-8500	Resort Registration Fees	9,757	10,500	10,500	10,500
369-9000	Other Miscellaneous Revenues	\$ 942	\$ -	\$ -	\$ -
<b>Total</b>	<b>Miscellaneous Revenues</b>	<b>\$ 289,714</b>	<b>\$ 238,500</b>	<b>\$ 238,500</b>	<b>\$ 202,500</b>
<b>Total</b>	<b>Total Revenues</b>	<b>\$ 5,635,431</b>	<b>\$ 5,492,557</b>	<b>\$ 5,492,557</b>	<b>\$ 5,709,589</b>

## **102 Resort Tax Fund EXPENDITURES**

		FY 2024 Actual (Unaudited)	FY 2025 Adopted	FY 2025 Estimated	FY 2026 Adopted
<b>TOURIST BUREAU</b>					
<b>Line Item Prefix: 102-8000-552:</b>					
<b>Suffix</b> <b>Object Description</b>					
<b>Personnel Services</b>					
1210	Regular Salaries	\$ 164,931	\$ 190,174	\$ 190,174	\$ 166,688
1410	Overtime	32,565	35,000	35,000	65,000
1510	Special pay	262	940	940	1,000
2110	Payroll Taxes	15,016	17,298	17,298	18,077
2210	Retirement Contribution	24,679	29,376	29,376	27,965
2310/2315	Life & Health Insurance	20,814	26,022	26,022	33,549
2410	Workers Compensation	2,122	1,622	1,622	428
<b>Total Personnel Services</b>		\$ 260,389	\$ 300,432	\$ 300,432	\$ 312,707
<b>Operating Expenses</b>					
3112	Physical Examinations	\$ 150	\$ 410	\$ 410	\$ 410
3210	Accounting and Auditing	7,000	7,000	7,000	7,000
3410	Other Contractual Services	18,344	27,360	27,360	27,867
4009	Vehicle Allowance	1,480	-	-	3,600
4110	Telecommunications	1,921	3,300	3,300	1,800
4111	Postage	-	400	400	400
4403	Equipment/Vehicle Leasing	2,627	7,940	7,940	7,940
4810	Promo. Activ.-Marketing & Advert.	91,397	190,500	190,500	275,550
4811:4815	Promo. Activ.-Special Events	870,784	945,050	945,050	870,500
4911	Other Current Charges	142	-	-	-
5110	Office Supplies	2,064	3,000	3,000	3,000
5290	Miscellaneous Operating Supplies	3,123	10,500	10,500	10,500
5410	Subscriptions and Memberships	147	2,900	2,900	2,600
5520	Conferences and Seminars	-	4,900	4,900	5,200
<b>Total</b>	<b>Operating Expenses</b>	\$ 999,179	\$ 1,203,260	\$ 1,203,260	\$ 1,216,367
6410	Machinery and Equipment	\$ 14,146	\$ -	\$ -	\$ -
<b>Total</b>	<b>Capital Outlay</b>	\$ 14,146	\$ -	\$ -	\$ -
<b>Non-operating Expenses</b>					
9101	Transfer to General Fund	\$ 20,263	\$ -	\$ -	\$ -
<b>Total</b>	<b>Non-operating Expenses</b>	\$ 20,263	\$ -	\$ -	\$ -
<b>Total</b>	<b>Tourism Expenditures</b>	\$ 1,293,977	\$ 1,503,692	\$ 1,503,692	\$ 1,529,074

## 102 Resort Tax Fund

### EXPENDITURES

		FY 2024 Actual (Unaudited)	FY 2025 Adopted	FY 2025 Estimated	FY 2026 Adopted
<b>COMMUNITY &amp; TENNIS CENTERS/RECREATIONAL</b>					
<b>Line Item Prefix: 102-8000-572-:</b>					
<b>Personnel Services</b>					
1210	Regular Salaries	\$ 830,721	\$ 876,625	\$ 876,625	\$ 877,490
1310	Other Salaries - Includes Seasonal	320,614	355,425	355,425	372,627
1410	Overtime	46,747	50,000	50,000	50,000
1510	Special pay	3,810	6,763	6,763	4,750
2110	Payroll Taxes	89,087	98,856	98,856	100,084
2210	Retirement Contribution	73,332	103,485	103,485	135,892
2310/2315	Life & Health Insurance	189,908	220,354	220,354	235,656
2410	Workers Compensation	-	45,996	45,996	48,126
<b>Total</b>	<b>Personnel Services</b>	<b>\$ 1,554,219</b>	<b>\$ 1,757,504</b>	<b>\$ 1,757,504</b>	<b>\$ 1,824,625</b>
<b>Operating Expenses</b>					
3112	Physical Examinations	\$ 2,335	\$ 5,800	\$ 5,800	\$ 5,800
3210	Accounting and Auditing	13,200	13,200	13,200	13,200
3410	Other Contractual Services	104,655	169,585	169,585	194,425
4009	Vehicle Allowance	-	3,420	3,420	3,420
4110	Telecommunications	10,442	13,020	13,020	13,020
4111	Postage	42	50	50	50
4310	Electricity	44,017	53,400	53,400	53,400
4311	Water and Sewer	17,837	29,700	29,700	29,700
4312	Natural Gas Service	34,752	42,000	42,000	42,000
4403	Equipment/Vehicle Leasing	(630)	20,330	20,330	21,730
4510	Property and Liability Insurance	91,065	144,934	144,934	170,393
4601	Maintenance Service/Repair Contracts	45,327	71,123	71,123	79,771
4602	Building Maintenance	76,526	92,000	92,000	124,000
4603	Equipment Maintenance	57,683	194,065	194,065	59,300
4604	Grounds Maintenance	52,928	84,988	84,988	84,988
4612	Vehicle Maintenance - Usage	5,503	7,829	7,829	5,883
4613	Vehicle Maint. - Fleet Replacement	10,362	13,680	13,680	16,926
4810	Promotional Activities - Special Events	17,417	28,600	28,600	42,200
5110	Office Supplies	5,565	5,500	5,500	5,500
5213	Landscape Improvements	-	5,000	27,000	5,000
5214	Uniforms	4,940	4,950	4,950	4,950
5216	Vehicle Maintenance - Fuel	1,280	1,420	1,420	1,420
5225	Merchant Fees	9,079	4,750	4,750	4,750
5290	Miscellaneous Operating Supplies	42,766	49,000	47,202	49,000
5410	Subscriptions and Memberships	3,500	3,592	3,592	3,960
5520	Conferences and Seminars	7,064	9,150	9,150	9,150
<b>Total</b>	<b>Operating Expenses</b>	<b>\$ 657,655</b>	<b>\$ 1,071,086</b>	<b>\$ 1,091,288</b>	<b>\$ 1,043,936</b>

## 102 Resort Tax Fund

### EXPENDITURES

		FY 2024	FY 2025	FY 2025	FY 2026
		Actual (Unaudited)	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	\$ 252,013	\$ -	\$ -	\$ -
6410	Machinery and Equipment	240,309	141,545	155,920	88,500
<b>Total</b>	<b>Capital Outlay</b>	<b>\$ 492,322</b>	<b>\$ 141,545</b>	<b>\$ 155,920</b>	<b>\$ 88,500</b>
<b>Non-operating Expenses</b>					
9101	Transfer to General Fund	\$ 39,334	\$ 64,852	\$ 64,852	\$ 73,575
581-9190	Transfer to Fleet Management Fund	-	-	-	22,500
9910	Return to Reserves	-	60,734	60,734	150,633
9920	Contingency - Current Year	-	50,000	15,423	50,000
<b>Total</b>	<b>Non-operating Expenses</b>	<b>\$ 39,334</b>	<b>\$ 175,586</b>	<b>\$ 141,009</b>	<b>\$ 296,708</b>
<b>Total</b>	<b>Community/Tennis Centers Expenditures</b>	<b>\$ 2,743,530</b>	<b>\$ 3,145,721</b>	<b>\$ 3,145,721</b>	<b>\$ 3,253,769</b>
<b>PUBLIC SAFETY RECREATIONAL</b>					
<b>Line Item Prefix: 102-8000-521-:</b>					
<b>Personnel Services</b>					
1210	Regular Salaries	\$ 128,712	\$ 141,545	\$ 141,545	\$ 148,622
1410	Overtime	6,710	-	-	5,000
2110	Payroll Taxes	10,631	10,829	10,829	11,753
2210	Retirement Contribution	20,391	22,577	22,577	25,234
2310/2315	Life & Health Insurance	6,616	31,029	31,029	49,830
2410	Workers Compensation	-	5,964	5,964	8,127
<b>Total</b>	<b>Personnel Services</b>	<b>\$ 173,060</b>	<b>\$ 211,944</b>	<b>\$ 211,944</b>	<b>\$ 248,566</b>
<b>Operating Expenses</b>					
4110	Telecommunications	\$ -	\$ 1,800	\$ 1,800	\$ 1,800
4612	Vehicle Maintenance - Usage	-	-	-	2,853
4613	Vehicle Maint. - Fleet Replacement	-	-	-	6,924
5216	Vehicle Maintenance - Fuel	1,800	1,800	1,800	1,800
5510	Training & Educational	-	1,500	1,500	1,500
<b>Total</b>	<b>Operating Expenses</b>	<b>\$ 1,800</b>	<b>\$ 5,100</b>	<b>\$ 5,100</b>	<b>\$ 14,877</b>
<b>Capital Outlay</b>					
6410	Machinery and Equipment	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>Capital Outlay</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Non-operating Expenses</b>					
581-9190	Transfer to Fleet Management Fund	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>Non-operating Expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total</b>	<b>Public Safety Recreational Expenditures</b>	<b>\$ 174,860</b>	<b>\$ 217,044</b>	<b>\$ 217,044</b>	<b>\$ 263,443</b>

## 102 Resort Tax Fund

### EXPENDITURES

		FY 2024 Actual (Unaudited)	FY 2025 Adopted	FY 2025 Estimated	FY 2026 Adopted
<b>COMMUNITY &amp; TENNIS CENTERS/RECREATIONAL</b>					
<b>PUBLIC WORKS RECREATIONAL</b>					
<b>Line Item Prefix: 102-8000-539-:</b>					
<b>Personnel Services</b>					
1210	Regular Salaries	\$ 45,228	\$ 83,746	\$ 83,746	\$ 84,948
1410	Overtime	101,158	55,000	55,000	55,000
1510	Special pay	-	240	240	540
2110	Payroll Taxes	10,584	10,647	10,647	10,762
2210	Retirement Contribution	11,883	13,194	13,194	13,385
2310/2315	Life & Health Insurance	21,836	19,120	19,120	20,924
2410	Workers Compensation	-	3,722	3,722	5,834
<b>Total</b>	<b>Personnel Services</b>	<b>\$ 190,689</b>	<b>\$ 185,669</b>	<b>\$ 185,669</b>	<b>\$ 191,393</b>
<b>Operating Expenses</b>					
4112	Mobile Phone Allowance	\$ 173	\$ 180	\$ 180	\$ 180
4313	Solid Waste	127,432	127,432	127,432	132,530
4601	Maintenance Service/Repair Contracts	169,367	187,319	187,319	171,000
4604	Grounds Maintenance	36	48,500	48,500	91,200
4611	Miscellaneous Maintenance	15,933	77,000	77,000	77,000
<b>Total</b>	<b>Operating Expenses</b>	<b>\$ 312,941</b>	<b>\$ 440,431</b>	<b>\$ 440,431</b>	<b>\$ 471,910</b>
<b>Capital Outlay</b>					
6410	Machinery and Equipment	\$ 38,535	\$ -	\$ -	\$ -
<b>Total</b>	<b>Capital Outlay</b>	<b>\$ 38,535</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total</b>	<b>Public Works Recreational Expenditures</b>	<b>\$ 542,165</b>	<b>\$ 626,100</b>	<b>\$ 626,100</b>	<b>\$ 663,303</b>
<b>Total</b>	<b>CC&amp;TC/ PS/ PW Expenditures</b>	<b>\$ 3,460,555</b>	<b>\$ 3,988,865</b>	<b>\$ 3,988,865</b>	<b>\$ 4,180,515</b>
<b>Total</b>	<b>Resort Tax Fund Expenditures</b>	<b>\$ 4,754,532</b>	<b>\$ 5,492,557</b>	<b>\$ 5,492,557</b>	<b>\$ 5,709,589</b>

## FY 2026 New Program Enhancement (Modification)

### Restructure of: Community Services & Public Communications Department and Tourism Department

Department Name	Division Name	Funding Source	Org No.	Total Requested
Communications Tourism		General Fund Resort Tax Fund	552-6600 552-8000	

#### Justification and Description

There were three positions in the Community Services & Public Communications Department: Tourism & Communications Director, Communications Manager, and Multimedia Communications Specialist. These positions were allocated (split funded) to the General Fund and the Resort Tax Fund.

To align with the evolving needs, leadership demands, and operational priorities of both Public Communications and Tourism, the following structural modifications are proposed:

- Reclassify the Communications Manager position to Director of Communications to reflect the elevated strategic oversight, leadership, and cross-departmental coordination required. This reclassification results in a total increase of \$21,207. The position will be fully allocated to the General Fund.
- Reclassify the Multimedia Communications Specialist position to Administrative Support. The Administrative Support role will handle essential administrative, logistical, and routine communication functions. This reclassification results in a total decrease of (\$31,240). The position will be allocated to the General Fund and Resort Tax Fund.
- Reclassify the Tourism and Communications Director position to Tourism Director to reflect the elevated strategic oversight, leadership, and cross-departmental coordination required. This reclassification results in no increase. The position will be fully allocated to the Resort Tax Fund.

***This is a summary of the overall changes across all funds. The position changes and allocations are further outlined in each position's Program Modification by department/fund that follows this summary.***

#### Benefits or Alternative/Adverse Impact if not funded

This restructuring enhances each department's capacity to deliver high-impact, strategic communications, and supports promoting the Town as a tourist destination.

#### Required Resources

***Below is an overall summary of the net change. Refer to allocation adjustments detailed on each personnel/department/fund Program Modification.***

#### New Personnel

Number of Positions	Title	Salary	Fringe Benefits	Cost
1	Director of Communications	\$102,500	\$40,458	\$142,958
-1	Communications Manager	(86,052)	(35,699)	(121,751)
0	<i>Net Change</i>	\$16,448	\$4,759	\$21,207
-1	Multi-media Communications Specialist	(\$75,000)	(\$46,502)	(\$121,502)
1	Administrative Support	50,000	40,262	90,262
0	<i>Net Change</i>	(\$25,000)	(\$6,240)	(\$31,240)
-1	Tourism & Communications Director	(\$122,004)	(\$51,053)	(\$173,057)
1	Tourism Director	122,004	51,053	\$173,057
0	<i>Net Change</i>	\$0	\$0	\$0

## FY 2026 New Program Enhancement (Modification)

### Reclassify Communications Manager to Director of Communications

Department Name	Division Name	Funding Source	Org No.	Total Requested
Tourist Bureau	Tourism	Resort Tax Fund	552-8000	(\$91,313)

#### Justification and Description

To align with the evolving needs, leadership demands, and operational priorities of the Communications Department, the following structural modifications are proposed:

- Reclassify the Communications Manager position to Director of Communications to reflect the elevated strategic oversight, leadership, and cross-departmental coordination required. This reclassification results in a total net increase of \$21,207 which is allocated between the General Fund \$112,520 increase and Resort Tax Fund (\$91,313) decrease.
- This restructuring enhances the department's capacity to deliver high-impact, strategic communications, supports the Town's transparency and engagement goals, and optimizes budget allocations.

**Before:** Joint Tourism & Communications Department led by one Director. Department structure limited growth in communications deliverables and innovation. No defined communications strategy or leadership solely dedicated to storytelling and engagement.

**Change:** Establishment of a standalone Communications Department. Creation of a new Director position focused solely on resident engagement and communication strategy. Reports directly to the Town Manager for strategic alignment and high-level coordination. Clear division of responsibilities allows tourism and communications to each thrive.

#### Benefits or Alternative/Adverse Impact if not funded

Upgrading the Communications Manager role to Director provides the department with essential senior leadership, ensuring high-level strategic oversight, stronger cross-departmental coordination, and a more effective presence in media and public engagements.

#### Required Resources

##### New Personnel

Number of Positions	Title	Salary	Fringe Benefits	Cost
-0.75	Communications Manager	(64,539)	(26,774)	(91,313)

#### Other Recurring Operating Costs

Account Number	Description	Cost

#### One Time Costs

Account Number	Description	Cost

## FY 2026 New Program Enhancement (Modification)

### Reclassify Multimedia Specialist to Administrative Support

Department Name	Division Name	Funding Source	Org No.	Total Requested
Tourist Bureau	Tourism	Resort Tax Fund	552-8000	(\$45,996)

#### Justification and Description

To align with the evolving needs, leadership demands, and operational priorities of the Communications Department and Tourist Bureau, the following structural modifications are proposed:

- Reclassify the Multimedia Communications Specialist position to Administrative Support. The Administrative Support role will handle essential administrative, logistical, and routine communication functions. This reclassification results in a total net decrease of (\$31,240), which is allocated between the General Fund \$14,756 increase and the Resort Tax Fund (\$45,996) decrease.
- This restructuring enhances the department's capacity to deliver high-impact, strategic communications, supports the Town's transparency and engagement goals, and optimizes budget allocations.

**Before:** Multimedia Communications Specialist position has remained vacant for over a year. Role primarily executed design tasks and deliverables assigned.

**Change:** The new Communications Director will absorb the strategic and content production responsibilities previously delegated to the Multimedia Specialist. Administrative Support role will perform essential logistical, routine tasks to benefit Surfside residents and tourism initiatives.

#### Benefits or Alternative/Adverse Impact if not funded

Administrative Support position will allow the departments to operate more efficiently, freeing leadership to focus on strategy, storytelling, and key initiatives while routine tasks are managed smoothly. This realignment maximizes cost-effective resource use, and positions the departments for improved responsiveness, service quality, and scalability as Town needs evolve. The new structure directly supports the Town Commission's goals of transparency, community engagement, and operational excellence, ensures Communications and Tourism is well-equipped to meet resident and visitor expectations, and drive long-term municipal success.

#### Required Resources

##### New Personnel

Number of Positions	Title	Salary	Fringe Benefits	Cost
0.5	Administrative Support	25,000	20,131	45,131
-0.75	Multi-media Communications Specialist	(\$56,250)	(\$34,877)	(\$91,127)
-0.25	<i>Net Change</i>	(\$31,250)	(\$14,746)	(\$45,996)

#### Other Recurring Operating Costs

Account Number	Description	Cost

#### One Time Costs

Account Number	Description	Cost

## FY 2026 New Program Enhancement (Modification)

### Reclassify Tourism & Communications Director to Tourism Director

Department Name	Division Name	Funding Source	Org No.	Total Requested
Tourist Bureau	Tourism	Resort Tax Fund	552-8000	\$114,218

#### Justification and Description

To align with the evolving needs, leadership demands, and operational priorities of the Tourism Department, the following structural modifications are proposed:

- Reclassify the Tourism and Communications Director position to Tourism Director to reflect the elevated strategic oversight, leadership, and cross-departmental coordination required. This reclassification does not result in a net increase, however the full allocation to the Resort Tax Fund results in adjustments to both the General Fund (\$114,218) decrease and Resort Tax Fund \$114,218 increase.
- This restructuring enhances the department's capacity to deliver high-impact, strategic communications, supports the Town's transparency and engagement goals, and optimizes budget allocations.

**Before:** Joint Tourism & Communications Department led by one Director. Department structure limited growth in both tourism and communications deliverables and innovation.

**Change:** Establishment of a standalone Tourism Department. Transfer of Director position focused solely on tourism initiatives and strategy. Reports directly to the Town Manager for strategic alignment and high-level coordination. Clear division of responsibilities allows tourism and communications to each thrive.

#### Benefits or Alternative/Adverse Impact if not funded

Fully transferring the Director role to Tourism provides essential senior leadership, ensuring high-level strategic oversight, stronger cross-departmental coordination, and a more effective presence on tourism initiatives.

#### Required Resources

##### New Personnel

Number of Positions	Title	Salary	Fringe Benefits	Cost
1	Tourism Director	122,004	51,053	\$173,057
-0.34	Tourism & Communications Director	(\$41,481)	(\$17,358)	(\$58,839)
0.66	Net Change	\$80,523	\$33,695	\$114,218

#### Other Recurring Operating Costs

Account Number	Description	Cost

#### One Time Costs

Account Number	Description	Cost

## FY 2026 New Program Enhancement (Modification)

<b>Sustainable Reef</b>				
<b>Department Name</b>	<b>Division Name</b>	<b>Funding Source</b>	<b>Dept./ Org</b>	<b>Total Requested</b>
Tourist Bureau	Tourism	Resort Tax Fund	8000-552	\$50,000
<b>Justification and Description</b>				
<p>The Resort Tax Board and Sustainability Committee met with the University of Miami (UM) to discuss the deployment of an artificial reef in Surfside that would offer numerous benefits to the community. These include flooding mitigation during storms, prevention of sand erosion from the shoreline, increased biodiversity and promotion of eco-tourism. UM has applied for a state grant for this project. If Surfside is selected among other cities and the grant is approved, the \$50,000 would not be used. The requested amount is contingency in case the grant is denied and UM seeks to partner with the Town. Note that the deployment of the reef would require final approval from the Town Commission.</p>				
<p>Maintenance and installation would be handled exclusively by the University of Miami Rosenstiel School of Marine, Atmospheric, and Earth Science.</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
102-8000-552-48-10	Promotional Activities-Marketing			\$50,000

## FY 2026 New Program Enhancement (Modification)

Parks & Recreation Department Structure Change Resort Tax Fund Allocation				
Department Name	Division Name	Funding Source	Dept/ Org No.	Total Requested
Parks & Recreation		Resort Tax Fund	572-8000	(\$73,091)
Justification and Description				
The Assistant Parks & Recreation Director position is not funded. This results in a total decrease of \$145,406				
The Parks and Recreation Supervisor is being reclassified to a Parks and Recreation Manager. This role will be instrumental in the management and administration of the Parks and Recreation Department, including oversight of programs, facilities, and departmental operations. This position will be allocated/split funded in the General Fund and Resort Tax Fund 50/50. This reclassification results in a total increase of \$65,297.				
One Recreation Leader II position is being reclassified to a Parks and Recreation Coordinator. This change reflects the expanded scope of responsibilities assigned to the role. The reclassified position role will take on greater involvement in the oversight, coordination, and execution of Parks and Recreation programs, maintenance activities, and day-to-day operations. This reclassification aligns with departmental needs for mid-level support staff who can assist with program planning, logistical execution, and facility operations. This reclassification results in a total increase of \$7,018.				
Benefits or Alternative/Adverse Impact if not funded				
Required Resources				
New Personnel				
Number of Positions	Title		Fringe Benefits	Cost
	Assistant Parks & Recreation Director	(\$103,907)	(\$41,499)	(\$145,406)
0.5	Parks & Recreation Manager	\$40,000	\$25,297	\$65,297
1	Parks & Recreation Coordinator	\$45,888	\$24,594	\$70,482
-1	Rec Leader II	(\$40,491)	(\$22,973)	(\$63,464)
0	<b>Net Change</b>	<b>\$5,397</b>	<b>\$1,621</b>	<b>\$7,018</b>
Other Recurring Operating Costs				
Account Number	Description			Cost
One Time Costs				

## FY 2026 New Program Enhancement (Modification)

<b>Part Time Recreation Leader I Two (2) Positions</b>				
<b>Department Name</b>	<b>Division Name</b>	<b>Funding Source</b>	<b>Dept/Org No.</b>	<b>Total Requested</b>
Parks and Recreation	Recreation	Resort Tax Fund	572-8000	\$48,502
<b>Justification and Description</b>				
<p>The Tennis Center has experienced a consistently high volume of community and visitor use, with increasing public interest and demand. To ensure the safety, supervision, and engagement of all visitors, it is essential to maintain adequate staffing levels at all times at the facility.</p> <p>This request is for a total of two (2) part-time Recreation Leader I positions assigned to the Tennis Center.</p> <p>Tennis Center operations and demand have steadily increased, necessitating additional support. The two requested part-time staff members will assist in daily facility operations, ensure consistent enforcement of rules and facility policies, and contribute to a safe, welcoming environment for all participants. These positions will also help support programming, event coordination, and general customer service at the center.</p> <p>Overall, the two positions will help ensure the Tennis Center is adequately staffed during peak hours and weekends, enabling the Parks and Recreation Department to effectively meet the growing needs of the community and hotel guests.</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
2	Recreation Leader I (each)	\$22,251	\$2,000	\$24,251
	<i>Total - 2 Positions</i>			\$48,502
<b>Other Recurring Operating Costs</b>				
Account Number	Description			Cost
<b>One Time Costs</b>				
Account Number				Cost

## FY 2026 New Capital Outlay Request

<b>30 New Lounge Chairs for Pool Deck</b>				
<b>Department</b>	<b>Division</b>	<b>Funding Source</b>	<b>Dept/ Org No.</b>	<b>Fiscal Impact</b>
Parks and Recreation	Community Center	Resort Tax Fund	572-8000	\$15,000
<b>Justification and Description</b>				
<p>Replace 30 pool lounge chairs at the Community Center. In recent years, most of the chairs have been replaced. This would complete the final phase of the replacement process.</p> <p>The existing chairs are over 14 years old and have significantly deteriorated over time due to constant exposure to sun, water, and heavy daily use. They are worn out, discolored, and in poor condition — making them both unsightly and uncomfortable for guests.</p> <p>Purchasing these 30 chairs will:</p> <ul style="list-style-type: none"> <li>• Enhance patron experience</li> <li>• Improve safety</li> <li>• Preserve facility standards.</li> </ul>				
<b>Alternative/Adverse Impacts if not funded:</b>				
<p>Adverse Impact:</p> <p>Guest complaints and reduced satisfaction from use of furniture that is past its useful life.</p>				
<b>Required Resources</b>				
Account Number	Title or Description of Request			Cost
102-8000-572-64-10	Capital Outlay - Machinery & Equipment			\$15,000
<b>Other Recurring Operating Costs</b>				
Account Number	Description			Cost

## FY 2026 New Capital Outlay Request

ADA Beach Chair				
Department	Division	Funding Source	Dept/ Org No.	Fiscal Impact
Parks and Recreation	Community Center - Aquatics	Resort Tax Fund	572-8000	\$3,500
Justification and Description				
ADA-compliant beach chair replacement. The existing chair is old, outdated, and is increasingly difficult to use for both guests and staff. The current chair's age and condition make it challenging to transport individuals safely and comfortably across the sand.				
An upgraded ADA beach chair will:				
<ul style="list-style-type: none"> <li>• Improve accessibility</li> <li>• Provide a more comfortable, safe, and dignified experience for individuals with mobility needs, ensuring equal access to the beach.</li> <li>• Enhance transportability as modern ADA beach chairs are designed to be lightweight, easier to maneuver, and built for all-terrain movement, and made for improving overall functionality.</li> </ul>				
Alternative/Adverse Impacts if not funded:				
Required Resources				
Account Number	Title or Description of Request			Cost
102-8000-572-64-10	Capital Outlay - Machinery & Equipment			\$3,500
Other Recurring Operating Costs				
Account Number	Description			Cost

## FY 2026 New Capital Outlay Request

<b>Outdoor Year-Round Lighting - Community Center</b>				
<b>Department</b>	<b>Division</b>	<b>Funding Source</b>	<b>Dept/ Org No.</b>	<b>Fiscal Impact</b>
Parks and Recreation	Community Center	Resort Tax Fund	572-8000	\$25,000
<b>Justification and Description</b>				
Installation of year-round amber lighting on the palm trees surrounding the Community Center, including the front entrance and the middle of the pool deck. This project is designed to enhance the appearance and visibility of the facility while remaining fully compliant with environmental regulations, particularly during turtle nesting season.				
Amber lighting was specifically chosen because it meets sea turtle-friendly guidelines, ensuring we protect our coastal wildlife while improving the Community Center's lighting aesthetics.				
<b>Benefits or Alternative/Adverse Impact if not funded</b>				
<p>Benefits :</p> <ul style="list-style-type: none"> <li>• Improved aesthetics</li> <li>• Year-round visibility</li> <li>• Environmental compliance</li> </ul>				
<b>Required Resources</b>				
Account Number	Title or Description of Request		Cost	
102-8000-572-64-10	Capital Outlay - Machinery & Equipment		\$25,000	
<b>Other Recurring Operating Costs</b>				
Account Number	Description		Cost	

## FY 2026 New Capital Outlay Request

Replacement of Mosaic Tile Area Between Both Pools				
Department	Division	Funding Source	Dept/ Org No.	Fiscal Impact
Parks and Recreation	Community Center - Aquatics	Resort Tax Fund	572-8000	\$45,000
<b>Justification and Description</b>				
<p>Replacement of approximately 2,400 square feet of pool deck mosaic tiles located between both pools at the Community Center. These tiles are over 14 years old and have endured significant wear and tear due to years of foot traffic, exposure to water and chemicals, and natural aging.</p> <p>A large number of the tiles break, loosen, or need replacement. As a result, our team is frequently performing patchwork just to maintain safety and functionality. This leads to an overall reduction in aesthetics of the pool deck area. Replacing this section will improve safety, enhance aesthetics, and reduce maintenance needs.</p>				
<b>Alternative/Adverse Impacts if not funded:</b>				
<p>Adverse Impact:</p> <ul style="list-style-type: none"> <li>• The deteriorating condition of the current tiles will continue to pose safety concerns and contribute to a negative impression of the facility.</li> <li>• Ongoing patchwork does not provide a long-term solution.</li> <li>• Repair costs for labor and materials to maintain the area increase annually.</li> </ul>				
<b>Required Resources</b>				
Account Number	Title or Description of Request			Cost
102-8000-572-64-10	Capital Outlay - Machinery & Equipment			\$45,000
<b>Other Recurring Operating Costs</b>				
Account Number	Description			Cost





## ***Police Forfeiture Fund***

The Police Forfeiture Fund is funded through forfeitures, seizures, and confiscations related to criminal activity. Use of the funds is restricted to crime prevention initiatives. Supplanting (replacing) funding for other programs with this revenue is expressly prohibited.

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



# 105 POLICE FORFEITURE FUND FINANCIAL SUMMARY

	FY 2024	FY 2025	FY 2025	FY 2026
	Actual (Unaudited)	Adopted	Estimated	Adopted
<b><u>FUNDS AVAILABLE</u></b>				
Forfeiture Proceeds	\$ -	\$ -	\$ -	\$ -
Interest Earnings	-	-	-	-
<b>TOTAL SOURCES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Projected Restricted Fund Balance Beginning	122,227	66,919	106,554	50,611
<b>TOTAL</b>	<b>\$ 122,227</b>	<b>\$ 66,919</b>	<b>\$ 106,554</b>	<b>\$ 50,611</b>
<b><u>APPROPRIATIONS</u></b>				
Operating Items	\$ 12,923	\$ 34,300	\$ 34,300	\$ 23,300
Capital Outlay	2,750	-	-	-
Non-Operating	-	21,643	21,643	21,643
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 15,673</b>	<b>\$ 55,943</b>	<b>\$ 55,943</b>	<b>\$ 44,943</b>
Projected Restricted Fund Balance Ending	106,554	10,976	50,611	5,668
<b>TOTAL</b>	<b>\$ 122,227</b>	<b>\$ 66,919</b>	<b>\$ 106,554</b>	<b>\$ 50,611</b>

## Police Forfeiture Fund

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

The Police Chief is primarily responsible for identifying and certifying that expenditures from this fund are compliant with the restricted legitimate uses. Generally, the funding may be utilized to support the creation of new programs and to supplement, but not supplant, funding for equipment, crime prevention, crime detection, and enforcement. In FY 2026, the shared cost of a School Resource Officer at Ruth K. Broad K-8, a citizen's police academy and other crime prevention/community policing initiatives are funded.

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

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

The fund's primary revenue source is from the sale of legally seized assets which may be used to supplement funding for public safety uses as noted above. This revenue stream and the timing of the Town's receipt of its distributive share is volatile. There was no actual distributive share of revenue to the Town in FY 2024. No revenues are budgeted in FY 2025 and FY 2026. As a result, the FY 2026 ending fund balance is projected at \$5,668. The Town will appropriate \$44,943 of its estimated fund balance in FY 2026 for the use of forfeiture funds for allowable public safety expenditures.

## 105 POLICE FORFEITURE FUND

	FY 2024	FY 2025	FY 2025	FY 2026
	Actual (Unaudited)	Adopted	Estimated	Adopted
<b>REVENUES</b>				
Forfeiture Proceeds	\$ -	\$ -	\$ -	\$ -
Use of Fund Balance	-	55,943	55,943	44,943
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ 55,943</b>	<b>\$ 55,943</b>	<b>\$ 44,943</b>
<b>EXPENDITURES</b>				
Operating Expenses	\$ 12,923	\$ 34,300	\$ 34,300	\$ 23,300
Capital Outlay	2,750	-	-	-
Aids to Government Agencies	-	21,643	21,643	21,643
Contingency/Return to Reserves	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 15,673</b>	<b>\$ 55,943</b>	<b>\$ 55,943</b>	<b>\$ 44,943</b>
<b>Net Results</b>	<b>\$ (15,673)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

### Significant Changes from FY 2025 Adopted Budget +/-

#### Non-Operating Expenses

Specialized equipment decrease - funded in General Fund	\$ (10,000)
No Police Summer Teen Camp	\$ (1,000)

## 105 POLICE FORFEITURE

### REVENUES

Line Item: 105-521:		FY 2024	FY 2025	FY 2025	FY 2026
		Actual (Unaudited)	Adopted	Estimated	Adopted
<b><u>Fines &amp; Forfeitures</u></b>					
359-2015	State Confiscations	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>Fines &amp; Forfeitures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b><u>Miscellaneous Revenues</u></b>					
392-0000	Appropriated Fund Balance	\$ -	\$ 55,943	\$ 55,943	\$ 44,943
<b>Total</b>	<b>Miscellaneous Revenues</b>	<b>\$ -</b>	<b>\$ 55,943</b>	<b>\$ 55,943</b>	<b>\$ 44,943</b>
<b>TOTAL</b>	<b>Police Forfeiture Fund Revenues</b>	<b>\$ -</b>	<b>\$ 55,943</b>	<b>\$ 55,943</b>	<b>\$ 44,943</b>

**105 POLICE  
FORFEITURE FUND  
EXPENDITURES**

		FY 2024	FY 2025	FY 2025	FY 2026
Line Item Prefix: 105-3300/3400/3500-521:		Actual (Unaudited)	Adopted	Estimated	Adopted
Prefix	Object Description				
<b><u>Operating Expenses</u></b>					
4810	Promotional Activities	\$ 8,337	\$ 9,000	\$ 9,000	\$ 9,000
4911	Other Current Charges	3,900	18,500	18,500	7,500
5225	Bank & Merchant Fees	686	1,100	1,100	1,100
5290	Miscellaneous Operating Supplies		5,700	5,700	5,700
<b>Total</b>	<b>Operating Expenses</b>	<b>\$ 12,923</b>	<b>\$ 34,300</b>	<b>\$ 34,300</b>	<b>\$ 23,300</b>
<b><u>Capital Outlay</u></b>					
6410	Machinery and Equipment	\$ 2,750	\$ -	\$ -	\$ -
<b>Total</b>	<b>Capital Outlay</b>	<b>\$ 2,750</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b><u>Non-operating Expenses</u></b>					
8100	Aids to Government Agencies	\$ -	\$ 21,643	\$ 21,643	\$ 21,643
<b>Total</b>	<b>Non-operating Expenses</b>	<b>\$ -</b>	<b>\$ 21,643</b>	<b>\$ 21,643</b>	<b>\$ 21,643</b>
<b>Total</b>	<b>Forfeiture Fund Expenditures</b>	<b>\$ 15,673</b>	<b>\$ 55,943</b>	<b>\$ 55,943</b>	<b>\$ 44,943</b>





## ***Municipal Transportation Fund***

The Town operates an On-Demand Freebee Service which provides transportation services connecting 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 2024 (Unaudited)	FY 2025	FY 2025	FY 2026
	Actual	Adopted	Estimated	Proposed
<b>FUNDS AVAILABLE</b>				
Transit Surtax Proceeds	\$ 375,077	\$ 309,433	\$ 309,433	\$ 309,433
Miscellaneous Revenues	-	-	-	-
Interest	-	750	750	-
<b>TOTAL SOURCES</b>	<b>\$ 375,077</b>	<b>\$ 310,183</b>	<b>\$ 310,183</b>	<b>\$ 309,433</b>
Fund Balance Beginning	715,208	648,715	760,205	604,436
<b>TOTAL</b>	<b>\$ 1,090,285</b>	<b>\$ 958,898</b>	<b>\$ 1,070,388</b>	<b>\$ 913,869</b>
<b>APPROPRIATIONS</b>				
Operating Expenses	\$ 276,429	\$ 235,500	\$ 235,500	\$ 363,020
Capital Outlay	36,782	-	214,980	476,322
Transfers to Other Funds	16,869	15,472	15,472	15,472
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 330,080</b>	<b>\$ 250,972</b>	<b>\$ 465,952</b>	<b>\$ 854,814</b>
Fund Balance Ending	760,205	707,926	604,436	59,055
<b>TOTAL</b>	<b>\$ 1,090,285</b>	<b>\$ 958,898</b>	<b>\$ 1,070,388</b>	<b>\$ 913,869</b>

## Municipal Transportation Fund

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

The Town estimates a \$309,433 surtax proceeds distribution from Miami Dade County for use on local transportation and transit projects. Municipalities must apply at least twenty percent (20%) of their share of surtax proceeds toward transit uses. The Town applies its required transit share obligation of \$61,887 through the provision of On-Demand Freebee Services.

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

In July 2025, on-demand service was expanded with an additional vehicle and an extended service area. The annual expenditure for on-demand services is projected at \$287,760. The Town received a cost reimbursement grant Public Transportation Grant from the Florida Department of Transportation (FDOT) of \$120,898 in FY 2025. The reimbursement is expected to partially offset the FY 2026 expanded cost of this service.

Additional service information on the on-demand service can be found at:

<https://www.townofsurfsidefl.gov/news-and-events/news-detail/2024/04/08/freebee-service-begins-april-10>

The Town commenced Phase I of an improvement project in FY 2025 for traffic calming measures to install speed tables and roundabouts at various locations throughout the Town over a two-year period. In FY 2026, approximately sixteen speed tables, four roundabouts, and pavement markings will be installed under Phase II, and funding for the current estimated cost of \$476,322 is appropriated. The implementation of this speed management strategy aims to reduce vehicular speeds to enhance safety, promote safe mobility for road users, and improve traffic flow.

The following are funded in FY 2026 through CITT:

On-Demand Services	\$ 263,500
Traffic Consulting Services	25,000
Sidewalk Replacements	45,000
Bus Stop Maintenance	4,500
Roadway Painting & Repairs	5,000
Bike Lane Painting & Striping	20,000
Speed Table & Traffic Circle Improvements	476,322
5% (maximum) Administrative Transfer	15,472
Total	\$ 653,472

General Town administrative support services provide a number of services for this fund (such as: planning, general management, budgeting, accounting, reporting, and provision of related work space and other indirect costs). The Municipal Transportation Fund offsets some of these costs with a service payment of \$15,472.

The restricted fund balance as of September 30, 2024 was \$715,208; the unaudited restricted fund balance is projected to be \$760,205 at the end of FY 2024. The Town projects that a traffic calming improvement phased over two years at a total cost of approximately \$691,302 will be funded through the use of these reserves.

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

# On-Demand Point-to-Point Transportation Services

## Objective

To complement existing Miami Dade Transit (MDT) service

Provide direct transportation to destinations in Surfside

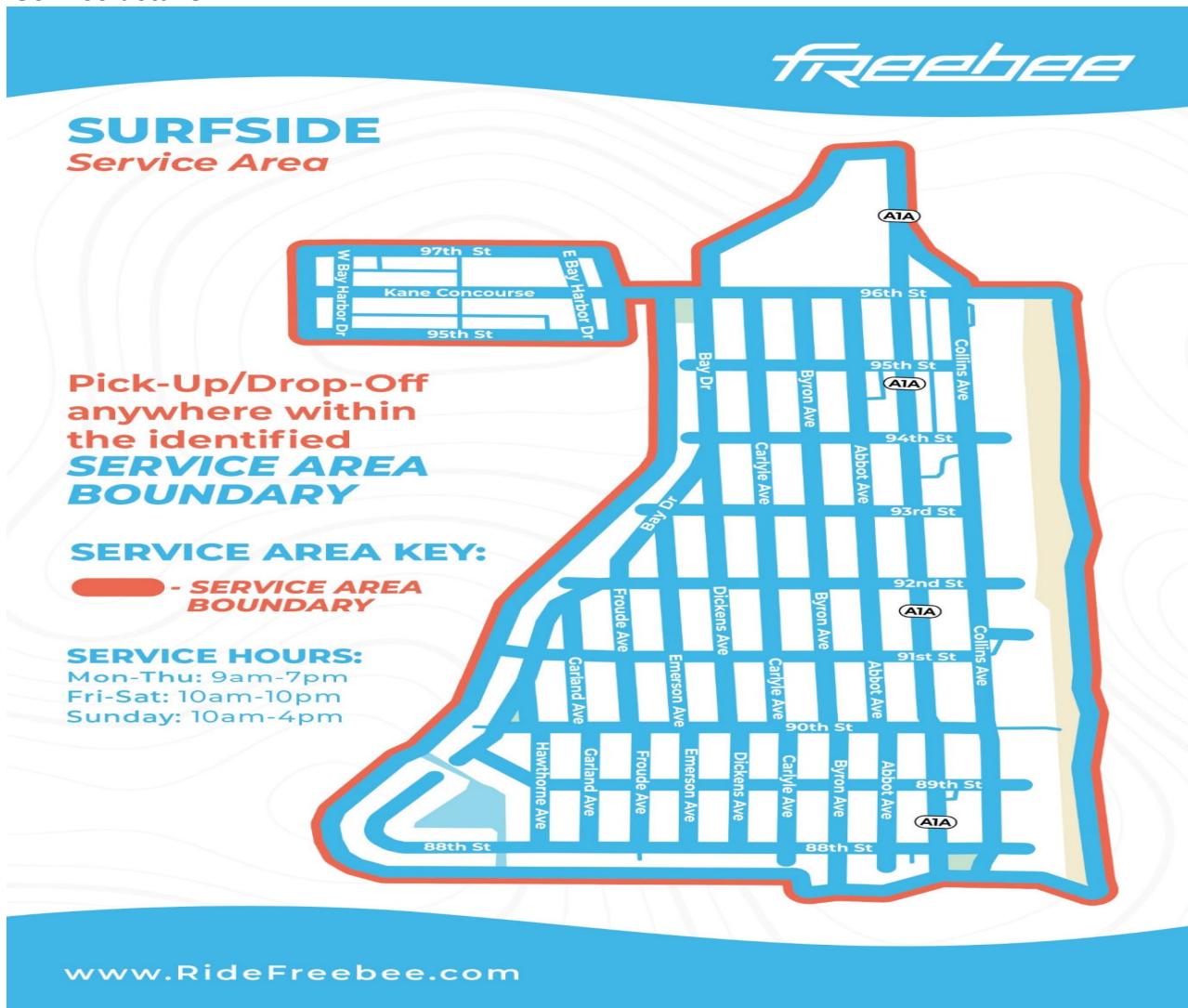
Access and connect to neighboring municipalities of Bal Harbour and Bay Harbor Islands

Access and connect to North Beach Library and North Beach Trolley

Connect to Miami Dade Transit (MDT) service

Access and connect to destinations throughout the region

## Service details



## 107 Municipal Transportation Fund

	FY 2024	FY 2025	FY 2025	FY 2026
	Actual (Unaudited)	Adopted	Estimated	Proposed
<b><u>REVENUES</u></b>				
Transit Surtax Proceeds	\$ 375,077	\$ 309,433	\$ 309,433	\$ 309,433
Interest	-	750	750	-
Use of Fund Balance	-	-	155,769	545,381
<b>TOTAL REVENUES</b>	<b>\$ 375,077</b>	<b>\$ 310,183</b>	<b>\$ 465,952</b>	<b>\$ 854,814</b>
<b><u>EXPENDITURES</u></b>				
Operating Expenses	\$ 276,429	\$ 235,500	\$ 235,500	\$ 363,020
Capital Outlay	36,782	-	214,980	476,322
Transfer to General Fund	16,869	15,472	15,472	15,472
Contingency/Return to Reserves	-	59,211	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 330,080</b>	<b>\$ 310,183</b>	<b>\$ 465,952</b>	<b>\$ 854,814</b>
<b>Net Results</b>	<b>\$ 44,997</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ 0</b>

### Significant Changes from FY 2025 Adopted Budget +/(-)

#### Operating Expenses

On-demand service increase	\$107,520
Striping of bike lane	\$20,000

#### Capital Outlay

Traffic calming improvements	\$ 476,322
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## 107 MUNICIPAL TRANSPORTATION FUND

### REVENUES

Line Item Prefix: 107-549-:	Actual (Unaudited)	FY 2024	FY 2025	FY 2025	FY 2026
		Adopted	Estimated	Proposed	
<b><u>Service Revenues</u></b>					
338-1000    Transit Surtax Proceeds		\$ 375,077	\$ 309,433	\$ 309,433	\$ 309,433
<b>Total      Services Revenues</b>		<b>\$ 375,077</b>	<b>\$ 309,433</b>	<b>\$ 309,433</b>	<b>\$ 309,433</b>
<b><u>Miscellaneous Revenues</u></b>					
361-1000    Interest Earnings		\$ -	\$ 750	\$ 750	\$ -
392-0000    Use of Restricted Fund Balance		-	-	155,769	545,381
<b>Total      Miscellaneous Revenues</b>		<b>\$ -</b>	<b>\$ 750</b>	<b>\$ 156,519</b>	<b>\$ 545,381</b>
<b>Total      Transportation Fund Revenues</b>		<b>\$ 375,077</b>	<b>\$ 310,183</b>	<b>\$ 465,952</b>	<b>\$ 854,814</b>

# 107 MUNICIPAL TRANSPORTATION FUND

## EXPENDITURES

		FY 2024	FY 2025	FY 2025	FY 2026
Line Item Prefix: 107-8500-549-:		Actual (Unaudited)	Adopted	Estimated	Proposed
<u>Suffix</u>	<u>Object Description</u>				
<b><u>Operating Expenses</u></b>					
3110	Professional Services	\$ 102,250	\$ 25,000	\$ 25,000	\$ 25,000
3410	Other Contractual Services	169,385	156,000	156,000	263,520
4911	Other Current Charges	4,794	54,500	54,500	74,500
<b>Total</b>	<b>Operating Expenses</b>	<b>\$ 276,429</b>	<b>\$ 235,500</b>	<b>\$ 235,500</b>	<b>\$ 363,020</b>
<b><u>Capital Outlay</u></b>					
541-6310	Infrastructure - Improvements	\$ -	\$ -	\$ 214,980	\$ 476,322
6320	Improvements other than Building	36,782	-	-	-
<b>Total</b>	<b>Capital Outlay</b>	<b>\$ 36,782</b>	<b>\$ -</b>	<b>\$ 214,980</b>	<b>\$ 476,322</b>
<b><u>Non-operating Expenses</u></b>					
581-9101	Transfer to General Fund	\$ 16,869	\$ 15,472	\$ 15,472	\$ 15,472
549-9910:20	Contingency/Reserve	-	59,211	-	-
<b>Total</b>	<b>Non-operating Expenses</b>	<b>\$ 16,869</b>	<b>\$ 74,683</b>	<b>\$ 15,472</b>	<b>\$ 15,472</b>
<b>Total</b>	<b>Transportation Fund Expenditures</b>	<b>\$ 330,080</b>	<b>\$ 310,183</b>	<b>\$ 465,952</b>	<b>\$ 854,814</b>

## Capital Improvement Project

<b>Project</b>	Townwide Traffic Calming and Pedestrian Safety Phase II		
<b>Location</b>	Townwide		
<b>Priority</b>			
<b>Department</b>	Public Works -Capital Improvement Projects		
<b>Description/Justification</b>			
<p>Objective: To enhance pedestrian safety, reduce vehicular speeds, and improve neighborhood livability through strategic traffic calming measures. The implementation of traffic circles and paver speed tables is essential to improve safety, reduce speeding, and enhance the livability of local streets. These measures:</p> <p>Reduce vehicle speeds and improve pedestrian safety, especially near schools, parks, and residential zones.</p> <p>Lower crash rates, particularly at intersections, and decrease crash severity.</p> <p>Improve traffic flow without full stops, reducing idling and emissions.</p> <p>Enhance aesthetics and neighborhood appeal through attractive paver designs and landscaped traffic circles.</p> <p>Support long-term cost savings by reducing crash-related expenses and maintenance needs.</p> <p>Overall, these interventions create safer, calmer, and more people-friendly streets while maintaining access for emergency and service vehicles.</p>			

PROJECT COSTS	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total	Prior Fiscal Years
Plans and Studies						\$0	
Land/Site						\$0	
Engineering/Architecture						\$0	
Construction	476,322					\$476,322	
Equipment						\$0	
Other						\$0	
<b>TOTAL COST</b>	<b>\$476,322</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$476,322</b>	<b>\$0</b>

FUNDING SOURCES	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total	
Transportation Fund - CITT	476,322					\$476,322	
						\$0	
						\$0	
<b>TOTAL</b>	<b>\$476,322</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$476,322</b>	

ANNUAL OPERATING IMPACT	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Five Year Total	
Personnel						\$0	
Operating	\$0	\$9,000	\$9,270	\$9,548	\$9,835	\$37,653	
Capital Outlay						\$0	
Other						\$0	
<b>TOTAL</b>	<b>\$0</b>	<b>\$9,000</b>	<b>\$9,270</b>	<b>\$9,548</b>	<b>\$9,835</b>	<b>\$37,653</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 2024 Actual (Unaudited)	FY 2025 Adopted	FY 2025 Estimated	FY 2026 Adopted
<b>FUNDS AVAILABLE</b>				
Building Permits	\$ 1,206,981	\$ 466,100	\$ 1,723,688	\$ 460,100
Miscellaneous Revenues	152,522	120,000	120,000	120,000
Other Revenues	4,427	2,000	2,000	2,000
<b>TOTAL SOURCES</b>	<b>\$ 1,363,930</b>	<b>\$ 588,100</b>	<b>\$ 1,845,688</b>	<b>\$ 582,100</b>
Projected Fund Balance Beginning	3,225,465	2,887,091	3,523,911	3,807,677
<b>TOTAL</b>	<b>\$ 4,589,395</b>	<b>\$ 3,475,191</b>	<b>\$ 5,369,599</b>	<b>\$ 4,389,777</b>
<b>APPROPRIATIONS</b>				
Personnel Costs	\$ 752,983	\$ 1,028,875	\$ 1,028,875	\$ 1,120,236
Operating Expenses	167,320	216,780	390,535	284,221
Capital Outlay	2,148	-	-	-
Administrative Charge	143,033	142,512	142,512	220,724
Transfer to Other Funds	-	-	-	-
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,065,484</b>	<b>\$ 1,388,167</b>	<b>\$ 1,561,922</b>	<b>\$ 1,625,181</b>
Projected Fund Balance Ending	3,523,911	2,087,024	3,807,677	2,764,596
<b>TOTAL</b>	<b>\$ 4,589,395</b>	<b>\$ 3,475,191</b>	<b>\$ 5,369,599</b>	<b>\$ 4,389,777</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.

## **Community Rating System Coordinator/ Flood Plans Examiner**

- Floodplain management, including aspects of the Town's participation in FEMA's National Flood Insurance Program (NFIP) Community Rating System (CRS) are administered under the Building Department. Development compliance with federal, state, and local floodplain regulations is intended to safeguard public health, safety, and general welfare, and mitigate loss from flooding in flood hazard areas.

## **Fiscal Year 2025 Accomplishments:**

- Continued scanning/digitizing archived existing building plans for upload to the Town website for convenient public records access.
- Implemented full digital capability to the permit process.
- Added additional on call Inspectors/Reviewers to better serve the Town's needs.
- Begun the process to fully develop the Electronic Permitting and Licensing upgrade.
- Installed a certified Business Tax Professional to oversee BTR and C/U's.
- Hired full time Building Official/Director.
- Increased the professionalism and expertise of our staff through training and achievement of important credentials and certifications. For example: 1. Building Supervisor to become Certified Flood Plan Manager; 2. Permit Clerks to become ICC Certified Permit Technicians (CPT).
- Provided the Town of Surfside with courteous, knowledgeable, expeditious and professional building construction guidance reflecting a commitment to the highest ideals and principles of ethical conduct in safeguarding life, health and the public welfare.
- Continued to practice excellence in managing the Town of Surfside Special Flood Hazard Area per the Federal Emergency Management Agency's (FEMA) National Flood Insurance Program (NFIP) and the Town Floodplain Ordinance.
- Processed applications, coordinated and contributed to all Planning and Zoning Board meeting agendas and participated in all meetings.
- Coordinated and managed Town ADA issues, 40-year Building Recertification Program, and the Expired Permit Renewal Program.

## **Fiscal Year 2026 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.
- Streamline Building process even further through upgrades on software.
- Continue training and developing our Inspectors/Reviewers in education and licensing.
- Continue to implement the new Customer Self Service (CSS) portal for the permitting process.
- Create to implement the Contractor Portal on the Town website through which permit holders can view and manage permits, request inspections, view inspection results and pay permit fees.

- Continue to develop and manage a process to address all expired building permits within the Town's reporting and tracking system.
- Provide the Town of Surfside with courteous, knowledgeable, expeditious and professional building construction guidance reflecting a commitment to the highest ideals and principles of ethical conduct in safeguarding life, health and the public welfare.
- Continue to practice excellence in managing the Town of Surfside Special Flood Hazard Area per the Federal Emergency Management Agency's (FEMA) National Flood Insurance Program (NFIP) and the Town Floodplain Ordinance.
- Process applications, coordinate and contribute to all Planning and Zoning Board meeting agendas and continue participation in all meetings.
- Attend, participate in and be a resource for all Town Commission Meetings.
- Coordinate and manage Town ADA issues.
- Initiate the newly adopted 30-year Building Recertification program, the 25 Year Milestone, and the Expired Permit Renewal Program.
- Continue scanning/digitizing archived existing building plans for upload to the Town
- Website for convenient public records access.

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

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

<b>Performance Measures</b>	<b>FY 2021</b>	<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Estimated</b>	<b>Estimated</b>
Completed Plan Reviews	3,125	2,435	3,285	2,979	3,109
Completed Inspections	2,459	2,077	3,300	2,914	2,270
Code: Building Related Cases (no work permit)	61	30	87	74	36
Forty Year Case Management	2	2	3	10	10
Building Code Effectiveness Grading	3	2	3	3	3
Community Rating System (CRS)	7	6	6	6	6

## 150 Building Fund

	FY 2024	FY 2025	FY 2025	FY 2026
	Actual (Unaudited)	Adopted	Estimated	Adopted
<b>REVENUES</b>				
Building Permits	\$ 1,206,981	\$ 466,100	\$ 1,723,688	\$ 460,100
Miscellaneous Revenues	215	-	-	-
Other Revenues	4,427	2,000	2,000	2,000
Interest	152,307	120,000	120,000	120,000
Use of Fund Balance	-	800,067	-	1,043,081
<b>TOTAL REVENUES</b>	<b>\$ 1,363,930</b>	<b>\$ 1,388,167</b>	<b>\$ 1,845,688</b>	<b>\$ 1,625,181</b>
<b>EXPENDITURES</b>				
Personnel Costs	\$ 752,983	\$ 1,028,875	\$ 1,028,875	\$ 1,120,236
Operating Expenses	167,320	216,780	390,535	284,221
Capital Outlay	2,148	-	-	-
Transfer to General Fund	143,033	142,512	142,512	220,724
Contingency/Return to Reserves	-	-	283,766	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,065,484</b>	<b>\$ 1,388,167</b>	<b>\$ 1,845,688</b>	<b>\$ 1,625,181</b>
<b>Net Results</b>	<b>\$ 298,446</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

### Significant Changes from FY 2025 Adopted Budget +/-

#### Personnel Services

Planned merit pay, salary and benefit adjustments	\$ 147,474
Community Rating System Coordinator/ Flood Plans	
Review part-time position eliminated	\$ (56,113)

#### Operating Expenses

Phased completion to digitize building records increase	\$ 35,000
Outside inspections increase	\$ 10,000
Building plans software annual increases	\$ 6,895
Vehicle usage, fleet replacement & fuel	\$ 11,431
Training needs increase	\$ 5,000

#### Non-operating Expenses

Administrative charge cost increase	\$ 78,212
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Position Title	Personnel Complement				FY 2026			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Building Official	1.00			1.00	1.00			1.00
Building Administrative Support	1.00			1.00	1.00			1.00
Building Supervisor I - Permits	1.00			1.00	1.00			1.00
Building Permit Clerk <sup>1</sup>	2.00			2.00	3.00			3.00
Customer Service Representative <sup>1</sup>	1.00			1.00	0.00			0.00
Community Rating System Coordinator/ Flood Plans								
Review <sup>2</sup>	1.00		0.50	0.50	0.00			0.00
Building Inspector	1.00		0.50	0.50	1.00			0.50
Electrical Inspector	1.00		0.50	0.50	1.00			0.50
Plumbing Inspector	1.00		0.50	0.50	1.00			0.50
Mechanical Inspector	1.00		0.50	0.50	1.00			0.50
Structural/ Plans Examiner	1.00		0.50	0.50	1.00			0.50
Building Inspector/Plans Examiner	1.00		0.50	0.50	1.00			0.50
<b>Total</b>	<b>6.00</b>	<b>7.00</b>	<b>0.00</b>	<b>9.50</b>	<b>6.00</b>	<b>6.00</b>	<b>0.00</b>	<b>9.00</b>

<sup>1</sup>For operational needs during FY 2025, the full-time Customer Service Representative position was converted to a full-time Building Permit Clerk position.

<sup>2</sup>Position transferred from Executive Department during FY 2025. Position closed in FY 2026 - see program modification.

## BUILDING SERVICES (2500)

### 150 Building Fund REVENUES

		FY 2024 Actual (Unaudited)	FY 2025 Adopted	FY 2025 Estimated	FY 2026 Adopted
<b>Line Item Prefix: 150-524-:</b>					
322-1000	Building Permits	\$ 1,024,082	\$ 375,000	\$ 1,632,588	\$ 375,000
322-2000	Electrical Permits	23,539	20,000	20,000	20,000
322-3000	Plumbing Permits	23,518	18,000	18,000	18,000
322-4000	Mechanical Permit	60,816	5,000	5,000	5,000
322-5000	Re-Inspection Fees	80	-	-	-
322-6000	Structural Review	13,130	40,000	40,000	40,000
322-7000	Public Works Permits - ROW	75	-	-	-
322-7500	Zoning Review	-	100	100	100
322-8600	Certificate of Use	-	5,500	5,500	-
322-8700	Certificate of Occupancy	25,030	-	-	-
322-9000	Pool Permits	17,665	-	-	-
322-9600	Permits - 40 Year Certification	2,085	2,500	2,500	2,000
322-9700	Renewal Permit Fees	16,961	-	-	-
<b>TOTAL</b>	<b>Permits/Licenses/Inspection</b>	<b>\$ 1,206,981</b>	<b>\$ 466,100</b>	<b>\$ 1,723,688</b>	<b>\$ 460,100</b>
361-1000	Interest Earnings	\$ 152,307	\$ 120,000	\$ 120,000	\$ 120,000
369-9010	Other Miscellaneous Revenues	215	-	-	-
<b>TOTAL</b>	<b>Miscellaneous Revenues</b>	<b>\$ 152,522</b>	<b>\$ 120,000</b>	<b>\$ 120,000</b>	<b>\$ 120,000</b>
341-8000	Permit Penalties	\$ 4,427	\$ 2,000	\$ 2,000	\$ 2,000
<b>TOTAL</b>	<b>Other Revenues</b>	<b>\$ 4,427</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>
392-0000	Appropriated Fund Balance	\$ -	\$ 800,067	\$ -	\$ 1,043,081
<b>TOTAL</b>	<b>Appropriated Fund Balance</b>	<b>\$ -</b>	<b>\$ 800,067</b>	<b>\$ -</b>	<b>\$ 1,043,081</b>
<b>Total</b>	<b>Building Fund Revenues</b>	<b>\$ 1,363,930</b>	<b>\$ 1,388,167</b>	<b>\$ 1,845,688</b>	<b>\$ 1,625,181</b>

## BUILDING SERVICES (2500)

### 150 Building Fund EXPENDITURES

		FY 2024	FY 2025	FY 2025	FY 2026
Line Item Prefix: 150-2500-524-:		Actual (Unaudited)	Adopted	Estimated	Adopted
Suffix	Object Description				
<b>Personnel Services</b>					
1210	Regular Salaries	\$ 334,801	\$ 487,515	\$ 487,515	\$ 475,558
1310	Other Salaries	260,220	270,860	270,860	319,123
1410	Overtime	2,648	10,000	10,000	10,000
1510	Special pay	2,817	3,900	3,900	1,250
2110	Payroll Taxes	45,987	59,401	59,401	61,654
2210	Retirement Contribution	56,546	76,306	76,306	82,579
2310/2315	Life & Health Insurance	49,048	105,249	105,249	149,314
2410	Workers Compensation	-	12,444	12,444	17,558
2510	Unemployment Compensation	916	-	-	-
2610	Other Post Employment Benefits	-	3,200	3,200	3,200
<b>Total</b>	<b>Personnel Services</b>	<b>\$ 752,983</b>	<b>\$ 1,028,875</b>	<b>\$ 1,028,875</b>	<b>\$ 1,120,236</b>
<b>Operating Expenses</b>					
3110	Professional Services	\$ 92,359	\$ 23,785	\$ 197,540	\$ 70,000
3410	Other Contractual Services	23,836	94,000	94,000	94,000
4009	Car Allowance	2,181	4,200	4,200	-
4110	Telecommunications	4,348	2,760	2,760	2,760
4111	Postage	406	350	350	350
4403	Equipment/Vehicle Leasing	7,345	18,736	18,736	18,736
4601	Maintenance Service/Repair Contracts	10,901	31,149	31,149	38,044
4610	Vehicle Maintenance - Usage	-	-	-	2,707
4613	Vehicle Maint. - Fleet Replacement	-	-	-	6,924
4710	Printing & Binding	-	5,900	5,900	5,900
4911	Other Current Charges	423	3,000	3,000	3,000
5110	Office Supplies	3,695	5,700	5,700	5,700
5214	Uniforms	481	2,000	2,000	2,000
5216	Vehicle Maintenance - Fuel	-	-	-	1,800
5225	Merchant Fees	16,904	13,200	13,200	13,200
5290	Miscellaneous Operating Supplies	(65)	1,500	1,500	1,500
5410	Subscriptions and Memberships	1,523	2,000	2,000	2,100
5520	Conferences and Seminars	2,983	3,500	3,500	5,500
5510	Training & Educational	-	5,000	5,000	10,000
<b>Total</b>	<b>Operating Expenses</b>	<b>\$ 167,320</b>	<b>\$ 216,780</b>	<b>\$ 390,535</b>	<b>\$ 284,221</b>

## BUILDING SERVICES (2500)

### 150 Building Fund EXPENDITURES

		FY 2024	FY 2025	FY 2025	FY 2026
Line Item Prefix: 150-2500-524-:		Actual (Unaudited)	Adopted	Estimated	Adopted
Suffix	Object Description				
<b><u>Capital Outlay</u></b>					
6220	Town Hall Improvements	\$ 250	\$ -	\$ -	\$ -
6410	Machinery and Equipment	\$ 1,898	\$ -	\$ -	\$ -
<b>Total</b>	<b>Capital Outlay</b>	<b>\$ 2,148</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b><u>Non-operating Expenses</u></b>					
581-9101	Administrative Charge	\$ 143,033	\$ 142,512	\$ 142,512	\$ 220,724
9910	Contingency/Reserve	-	-	283,766	-
<b>Total</b>	<b>Non-operating Expenses</b>	<b>\$ 143,033</b>	<b>\$ 142,512</b>	<b>\$ 426,278</b>	<b>\$ 220,724</b>
<b>Total</b>	<b>Department Expenditures</b>	<b>\$ 1,065,484</b>	<b>\$ 1,388,167</b>	<b>\$ 1,845,688</b>	<b>\$ 1,625,181</b>

## FY 2026 New Program Enhancement (Modification)

### Building Department Structure Change Community Rating System Coordinator/ Flood Plans Review Part-time Position Eliminated

Department Name	Division Name	Funding Source	Dept/ Org No.	Total Requested
Building		Building Fund	524-2500	(\$56,703)

#### Justification and Description

The Community Rating System Coordinator/ Flood Plans Review part-time position is being eliminated. This results in a total decrease of \$56,703

The Building Official will perform these duties.

#### Benefits or Alternative/Adverse Impact if not funded

#### Required Resources

##### New Personnel

Positions	Title		Benefits	Cost
-0.5		(\$52,000)	(\$4,703)	(\$56,703)

#### Other Recurring Operating Costs

Account Number	Description	Cost

#### One Time Costs






## ***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 2024 Actual (Unaudited)	FY 2025 Adopted	FY 2025 Estimated	FY 2026 Adopted
<b>FUNDS AVAILABLE</b>				
Service Revenues	\$ 4,258,848	\$ 4,457,151	\$ 4,457,151	\$ 4,832,760
Miscellaneous Revenues	1,844	500	500	500
Development Fees	180,000	-	-	-
Interest	57,681	5,000	5,000	5,000
Interfund Transfer from General Fund	-	-	-	6,500,000
<b>TOTAL REVENUES</b>	<b>\$ 4,498,373</b>	<b>\$ 4,462,651</b>	<b>\$ 4,462,651</b>	<b>\$ 11,338,260</b>
<b>NET POSITION (Beginning):</b>				
Net Investment in Capital Assets	9,774,168	9,774,168	9,774,168	9,774,168
Restricted Net Position - Renewal & Replacement	1,772,319	1,772,319	1,772,319	1,772,319
Restricted Net Position - Loan Reserve	243,000	243,000	243,000	243,000
Unrestricted Net Position	(667,916)	(821,298)	(119,103)	(189,795)
<b>TOTAL NET POSITION (Beginning)</b>	<b>\$ 11,121,571</b>	<b>\$ 10,968,189</b>	<b>\$ 11,670,384</b>	<b>\$ 11,599,692</b>
<b>TOTAL</b>	<b>\$ 15,619,944</b>	<b>\$ 15,430,840</b>	<b>\$ 16,133,035</b>	<b>\$ 22,937,952</b>
<b>USES</b>				
Personnel Costs	\$ 449,258	\$ 589,550	\$ 589,550	\$ 603,770
Operating Expenses	3,185,027	2,545,360	2,572,726	3,062,892
Capital Outlay	142,148	50,000	153,545	6,500,000
Debt Service Costs	173,127	1,217,522	1,217,522	1,677,874
<b>TOTAL USES - EXPENSES</b>	<b>\$ 3,949,560</b>	<b>\$ 4,402,432</b>	<b>\$ 4,533,343</b>	<b>\$ 11,844,536</b>
<b>NET POSITION (Ending):</b>				
Net Investment in Capital Assets	9,774,168	9,774,168	9,774,168	9,774,168
Restricted Net Position - Renewal & Replacement	1,772,319	1,772,319	1,772,319	1,266,043
Restricted Net Position - Loan Reserve	243,000	243,000	243,000	243,000
Unrestricted Net Position	(119,103)	(761,079)	(189,795)	(189,795)
<b>TOTAL NET POSITION (Ending)</b>	<b>\$ 11,670,384</b>	<b>\$ 11,028,408</b>	<b>\$ 11,599,692</b>	<b>\$ 11,093,416</b>
<b>TOTAL</b>	<b>\$ 15,619,944</b>	<b>\$ 15,430,840</b>	<b>\$ 16,133,035</b>	<b>\$ 22,937,952</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 2.81% increase in the wholesale water rate from \$2.4003 to \$2.4678 per 1,000 gallons for FY 2026. WASD projects the Town's FY 2026 water consumption to increase to 345,000 thousand gallons from 278,000 thousand gallons in FY 2025. In addition, WASD will annually pass through to wholesale customers a true-up adjustment. The true-up is imposed in the fiscal year following the completion of WASD's audited financial report. The true-up is based on the variances in WASD's projected wholesale water expenses and the actual audited wholesale expenses.

WASD will pass through to wholesale water customers a true-up based upon FY 2024 budget to actual variances from the following:

- Net decrease in water net operating expenses for costs related to purification, source of supply, and general and administrative expenses.
- Debt service for 2024 bond sales occurred later in the fiscal year.
- Decrease in renewal and replacement due to delayed construction projects.
- Increase in interest earnings due to higher than anticipated interest rates.

The FY 2024 true-up represents monies owed from WASD to wholesale customers. Therefore, the Town will receive a credit of \$15,767 in FY 2026 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 19.05% in FY2026, to an average rate per thousand gallons (wet and dry season) of \$4.5351 from \$3.8094. The City of Miami Beach adds a surcharge to the WASD rates to determine the rates charged to the Town for wastewater removal.

The City of Miami Beach undertook an update of its 2007 Cost of Service study regarding the wastewater conveyance service provided to the Town to assess the need for any adjustment to the surcharge, based on the need to recover operation and maintenance expenses, as well as capital replacement costs. As a result of the study,

the City of Miami Beach's consultant recommended the surcharge rate be increased to \$2.36 per thousand gallons. To lessen the impact of this surcharge increase, The City of Miami Beach agreed to spread this increase over a two-year period - FY 2026 and FY 2027. Therefore, the City of Miami Beach intends to raise the surcharge in FY 2026 to \$1.18 per thousand gallons from \$0.4025 per thousand gallons in FY 2025. This results in an approximately three-fold increase in the surcharge. The Town's total wastewater disposal cost is estimated to increase by approximately 40% (\$474,275) in FY 2026 as a result of the combined WASD rate increase and the City of Miami Beach surcharge increase.

The chart below reflects the FY 2026 sewer rates the City of Miami Beach (CMB) will charge the Town for the Wet Season (May 1 to October 31) and the Dry Season (November 1 to April 30).

FY 2026	Wet Season	Dry Season
MD Sewer Rate	\$ 5.1020	\$ 3.9682
CMB Surcharge	1.1800	1.1800
Rate	\$ 6.2820	\$ 5.1482

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 2024 budget to actual variances from:

- increase in wastewater net operating expenses for costs related to treatment and disposal, pumping, and general and administrative.
- Decrease in debt service from bond sale occurring late in fiscal year.
- Increase in renewal & replacements of capital projects for additional required rehabilitation at regional wastewater treatment plants; increased cost of construction related equipment; and replacement of effluent pump station chillers.
- Increase in interest earnings from higher than anticipated interest rates.

This true-up represents monies owed to WASD from wholesale wastewater customers, and will be charged during FY 2026. Therefore, WASD will pass through to the City of Miami Beach a true-up debit for wastewater cost variances. The City of Miami Beach true-up pass-through to the Town is calculated at the rate of \$0.0753 per thousand gallons based upon the FY 2024 billed sewer flow of 255,832 thousand gallons. Therefore, the true-up debit (charge) the Town will pay to the City of Miami Beach is \$19,264.

The Town adopted Resolution No. 2022-2919 at the September 13, 2022 Town Commission meeting. The resolution's four-year rate structure was estimated to provide sufficient revenues to meet projected utility operations costs and debt service for FY 2023 through FY 2026. Beginning October 2023, the Town's utility rates will increase annually for water consumption and sewer flow rates (3%) and base charges (2%). The

FY 2026 budget includes the annual rate increase in water and sewer service revenue projections. Since Miami Dade County's WASD is proposing a rate increase to wholesale water (2.81%) and an increase to wastewater (19.05%), the Town's adopted FY 2026 rate structure is projected to partially offset the WASD rate increases.

Resolution No. 2022-2919 link:

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

A capital improvement project to replace the aging Collins Avenue Water Main with new, robust up-sized infrastructure is currently in the design phase. The proposed budget includes \$6.5M of interim funding from a General Fund transfer for the construction phase of this project.

The Utility System Revenue Bonds Series 2011 matures on May 1, 2026 at which time the final payment for the remaining portion of principal and interest will be made. Once the final payment is made, the Town will have successfully fulfilled its debt obligation to the bondholders. Further information regarding the bond is presented in the Debt Management section.

The Water and Sewer division's billing and collection functions are managed by the Finance Department's Controller, allocated fifty percent (50%) to the Water and Sewer Fund. General Town administrative support provides services for Water and Sewer operations such as: oversight, finance, payroll, human resources, benefits and pension management, and the provision of office space. The Water and Sewer Fund would normally offset a portion of these costs with a service payment, however, the FY 2026 unrestricted fund balance minimal and no transfer is budgeted.

# 401 WATER & SEWER FUND

	FY 2024	FY 2025	FY 2025	FY 2026
	Actual (Unaudited)	Adopted	Estimated	Adopted
<b>REVENUES</b>				
Service Revenues	\$ 4,258,848	\$ 4,457,151	\$ 4,457,151	\$ 4,832,760
Miscellaneous Revenues	1,844	500	500	500
Development Fees	180,000	-	-	-
Interest	57,681	5,000	5,000	5,000
Interfund Transfer from General Fund	-	-	-	6,500,000
Use of Renewal and Replacement	-	-	-	506,276
Use of Net Position (Reserves)	-	-	130,911	-
<b>TOTAL REVENUES</b>	<b>\$ 4,498,373</b>	<b>\$ 4,462,651</b>	<b>\$ 4,593,562</b>	<b>\$ 11,844,536</b>
<b>EXPENSES</b>				
Personnel Costs	\$ 449,258	\$ 589,550	\$ 589,550	\$ 603,770
Operating Expenses	3,185,027	2,510,360	2,537,726	3,027,892
Capital Outlay	142,148	50,000	153,545	6,500,000
Debt Service	173,127	1,217,522	1,217,522	1,677,874
Contingency - Operating	-	35,000	35,000	35,000
Contingency/Return to Reserves	-	60,219	60,219	-
<b>TOTAL EXPENSES</b>	<b>\$ 3,949,560</b>	<b>\$ 4,462,651</b>	<b>\$ 4,593,562</b>	<b>\$ 11,844,536</b>
<b>Net Results</b>	<b>\$ 548,813</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Significant Changes from FY 2025 Adopted Budget +/(-)

### Personnel Services

Planned salary and benefit adjustments	\$ 27,505
Assistant Public Works Director position not funded	\$ (44,683)
Water & Wastewater Manager Reclassification	\$ 31,398

### Operating Expenses

Estimated increase-MDC Water purchases	\$ 111,279
Estimated increase-MB sewer charges	\$ 474,275
Property & liability insurance	\$ 11,099
Water meter replacement Phase III completed	\$ (112,990)
Emergency pump rentals	\$ 25,000
Fleet usage & replacement increase	\$ 6,753

### Capital Outlay

Collins Ave. Water Main Replacement	\$ 6,500,000
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## 401 WATER & SEWER FUND

Position Title	Personnel Complement				FY 2026			
	FY 2025				Full		Part	
	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
Water & Wastewater Manager <sup>4</sup>	0.00			0.00	1.00			1.00
Maintenance Supervisor <sup>4</sup>	1.00			1.00	0.00			0.00
Maintenance Worker II	3.00			3.00	3.00			3.00
Heavy Equipment Operator <sup>5</sup>	0.25			0.25	0.25			0.25
Accounting Manager <sup>6</sup>	0.50			0.50	0.50			0.50
Customer Service Representative <sup>1</sup>	0.20			0.20	0.20			0.20
<b>Total</b>	<b>5.70</b>	<b>0.00</b>	<b>0.00</b>	<b>5.70</b>	<b>5.70</b>	<b>0.00</b>	<b>0.00</b>	<b>5.70</b>

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

<sup>2</sup>Position vacant. Not funded in FY 2026 per Town Commission direction at budget hearings.

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

<sup>4</sup>In FY 2026 the Maintenance Supervisor is being reclassified to a Water & Wastewater Manager. See Program Modification.

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

<sup>6</sup>Water and Sewer Fund allocation. Position split funded with General Fund.

## 401 WATER & SEWER FUND

### REVENUES

Line Item Prefix: 401-536-:		FY 2024	FY 2025	FY 2025	FY 2026
		Actual (Unaudited)	Adopted	Estimated	Adopted
<b><u>Services Revenues</u></b>					
343-3000	Water Utility Service Revenue	\$ 2,065,382	\$ 2,181,159	\$ 2,181,159	\$ 2,410,200
343-5000	Wastewater Utility Service Revenue	2,193,466	2,275,992	2,275,992	2,422,560
<b>Total</b>	<b>Services Revenues</b>	<b>\$ 4,258,848</b>	<b>\$ 4,457,151</b>	<b>\$ 4,457,151</b>	<b>\$ 4,832,760</b>
<b><u>Miscellaneous Revenues</u></b>					
363-2300	Development Fees	\$ 180,000	\$ -	\$ -	\$ -
369-9010:11	Other Miscellaneous Revenues	1,844	500	500	500
381-0100	Interfund Transfer from General Fund	-	-	-	6,500,000
389-1000	Interest Earnings	57,681	5,000	5,000	5,000
391-1000	Use of Net Position	-	-	130,911	-
391-1020	Restricted Renewal & Replacement	-	-	-	506,276
<b>Total</b>	<b>Miscellaneous Revenues</b>	<b>\$ 239,525</b>	<b>\$ 5,500</b>	<b>\$ 136,411</b>	<b>\$ 7,011,776</b>
<b>TOTAL</b>	<b>Water and Sewer Fund Revenues</b>	<b>\$ 4,498,373</b>	<b>\$ 4,462,651</b>	<b>\$ 4,593,562</b>	<b>\$ 11,844,536</b>

# 401 WATER & SEWER FUND EXPENSES

Line Item Prefix: 401-9900-536-:		FY 2024 Actual (Unaudited)	FY 2025 Adopted	FY 2025 Estimated	FY 2026 Adopted
Code Suffix	Object Description				
<b>Personnel Services</b>					
1210	Regular Salaries	\$ 279,788	\$ 363,725	\$ 363,725	\$ 375,245
1410	Overtime	54,562	45,000	45,000	45,000
1510	Special pay	2,032	2,678	2,678	790
2110	Payroll Taxes	25,051	31,650	31,650	32,304
2210	Retirement Contribution	41,904	45,457	45,457	57,065
2310/2315	Life & Health Insurance	45,921	81,732	81,732	73,762
2410	Workers Compensation	-	16,208	16,208	16,504
2610	Other Post Employment Benefits	-	3,100	3,100	3,100
<b>Total</b>	<b>Personnel Services</b>	<b>\$ 449,258</b>	<b>\$ 589,550</b>	<b>\$ 589,550</b>	<b>\$ 603,770</b>
<b>Operating Expenses</b>					
3110	Professional Services	\$ 60,518	\$ 60,391	\$ 60,391	\$ 60,391
3310	Utility Billing Charges	3,673	4,800	4,800	4,800
3401	Water Purchases	816,473	724,345	724,345	835,624
3402	Sewage Disposal	1,109,087	1,185,223	1,185,223	1,659,498
3410	Other Contractual Services	828	1,275	1,275	1,275
4009	Car Allowance	466	2,130	2,130	1,050
4110	Telecommunications	747	1,560	1,560	1,560
4111	Postage	5,939	7,000	7,000	7,000
4112	Mobile Phone Allowance	166	180	180	180
4310	Electricity	36,401	39,060	39,060	39,996
4403	Equipment/Vehicle Leasing	47,645	20,620	20,620	22,380
4510	Property and Liability Insurance	51,120	64,554	64,554	75,653
4601	Maintenance Service/Repair Contracts	21,491	48,954	48,954	49,454
4603	Equipment Maintenance	82,993	215,990	243,356	103,000
4611	Miscellaneous Maintenance	15,604	19,500	19,500	44,500
4612	Vehicle Maintenance - Usage	11,531	14,188	14,188	14,773
4613	Vehicle Maintenance - Fleet Replacement	18,684	21,180	21,180	27,348
5110	Office Supplies	340	1,500	1,500	1,500
5214	Uniforms	4,645	5,850	5,850	5,850
5216	Vehicle Maintenance - Fuel	3,840	4,260	4,260	4,260
5225	Bank & Merchant Fees	62,258	58,800	58,800	58,800
5290	Miscellaneous Operating Supplies	3,775	4,500	4,500	4,500
5410	Subscriptions and Memberships	-	100	100	100
5520	Conferences and Seminars	-	400	400	400
5510	Training & Education	6,495	4,000	4,000	4,000
5901	Depreciation	820,308	-	-	-
<b>Total</b>	<b>Operating Expenses</b>	<b>\$ 3,185,027</b>	<b>\$ 2,510,360</b>	<b>\$ 2,537,726</b>	<b>\$ 3,027,892</b>

## 401 WATER & SEWER FUND EXPENSES

		FY 2024 Actual (Unaudited)	FY 2025 Adopted	FY 2025 Estimated	FY 2026 Adopted
Line Item Prefix: 401-9900-536-:	Code Suffix	Object Description			
<b><u>Capital Outlay</u></b>					
6320	Water Improvements other than Building	\$ 94,657	\$ -	\$ 103,545	\$ 6,500,000
6410	Machinery and Equipment	47,491	50,000	50,000	-
<b>Total</b>	<b>Capital Outlay</b>	<b>\$ 142,148</b>	<b>\$ 50,000</b>	<b>\$ 153,545</b>	<b>\$ 6,500,000</b>
<b><u>Debt Service</u></b>					
7110	Principal - Utility Bond	\$ -	\$ 681,033	\$ 681,033	\$ 1,195,896
7115	Principal - State Revolving Fund Loan	-	371,733	371,733	378,717
7210	Interest - Utility Bond	106,000	104,510	104,510	50,026
7215	Interest - State Revolving Fund Loan	67,127	60,246	60,246	53,235
<b>Total</b>	<b>Debt Service</b>	<b>\$ 173,127</b>	<b>\$ 1,217,522</b>	<b>\$ 1,217,522</b>	<b>\$ 1,677,874</b>
<b><u>Non-operating Expenses</u></b>					
9920	Contingency - Operating Needs R&M	\$ -	\$ 35,000	\$ 35,000	\$ 35,000
9910	Return to Reserve	-	60,219	60,219	-
<b>Total</b>	<b>Non-operating Expenses</b>	<b>\$ -</b>	<b>\$ 95,219</b>	<b>\$ 95,219</b>	<b>\$ 35,000</b>
<b>Total</b>	<b>Water &amp; Sewer Fund</b>	<b>\$ 3,949,560</b>	<b>\$ 4,462,651</b>	<b>\$ 4,593,562</b>	<b>\$ 11,844,536</b>

## FY 2026 New Program Enhancement (Modification)

### Assistant Public Works Director Position Not Funded

Department Name	Division Name	Funding Source	Dept/ Org No.	Total Requested
Public Works	Public Works Water & Sewer Stormwater	General Water & Sewer Stormwater	539-5000 536-9900 538-5500	(\$148,943)

#### Justification and Description

The Assistant Public Works Director position is not funded. This results in a total decrease of \$148,943 across all funds.

#### Benefits or Alternative/Adverse Impact if not funded

#### Required Resources

##### New Personnel

Positions	Title		Benefits	Cost
	<b>General Fund - Public Works</b>			
	Assistant Public Works Director	(\$40,923)	(\$18,654)	(\$59,577)
	<b>Water &amp; Wastewater Fund</b>			
	Assistant Public Works Director	(\$30,693)	(\$13,990)	(\$44,683)
	<b>Stormwater Fund</b>			
	Assistant Public Works Director	(\$30,692)	(\$13,991)	(\$44,683)

#### Other Recurring Operating Costs

Account Number	Description	Cost

#### One Time Costs


## FY 2026 New Program Enhancement (Modification)

### Reclassify Maintenance Supervisor- Water & Sewer to Water & Wastewater Manager

Department Name	Division Name	Funding Source	Dept/ Org No.	Total Requested
Public Works	Water & Sewer	Water & Sewer	401-9900	\$31,398

#### Justification and Description

The Maintenance Supervisor-Water & Sewer is being reclassified to a Water and Wastewater Manager. This role will be instrumental in the management and administration of the Water & Sewer Division Division. This reclassification results in a total increase of \$31,398

**Before:** The Maintenance Supervisor W & S currently manages daily operations, staff supervision, maintenance, and regulatory compliance for the tTown's water and wastewater systems.

**After:** As infrastructure and regulations grow more complex, upgrading this role to a Water & Wastewater Manager is necessary to provide strategic leadership, oversee long-term planning and budgeting, and drive system improvements. This change would enhance service reliability, ensure regulatory compliance, and better align the department with modern organizational needs.

#### Benefits or Alternative/Adverse Impact if not funded

If the Water and Sewer Supervisor role is not upgraded and funded as a manager position, the department may face challenges such as limited strategic oversight, insufficient long-term planning, and reduced capacity to manage budgets and capital projects. This can lead to inefficiencies in system maintenance, delayed responses to infrastructure issues, and potential non-compliance with evolving regulations. Without higher-level leadership, opportunities for innovation and sustainability initiatives may be missed, staff development could suffer, and overall service reliability may decline.

#### Required Resources

##### New Personnel

Number of Positions	Title		Fringe Benefits	Cost
1	Water & Wastewater Manager	\$80,000	\$43,045	\$123,045
-1	Maintenance Supervisor - W&S	(\$56,154)	(\$35,493)	(\$91,647)
0	Net Change	\$23,846	\$7,552	\$31,398

#### Other Recurring Operating Costs

Account Number	Description	Cost

#### One Time Costs

Account Number	Description	Cost





## ***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 2024	FY 2025	FY 2025	FY 2026
	Actual (Unaudited)	Adopted	Estimated	Adopted
<b>FUNDS AVAILABLE</b>				
Service Revenues	\$ 2,068,349	\$ 2,072,719	\$ 2,072,719	\$ 2,135,450
Interest	119,261	102,000	102,000	102,000
Proceeds from Disposal of Assets	6,711	-	-	-
<b>TOTAL REVENUES</b>	<b>\$2,194,321</b>	<b>\$2,174,719</b>	<b>\$2,174,719</b>	<b>\$2,237,450</b>
<b>NET POSITION (Beginning):</b>				
Net Investment in Capital Assets	1,682,615	1,822,764	1,682,615	1,682,615
Projected Unrestricted Net Position Beginning	3,338,429	3,307,857	4,142,340	3,233,399
<b>TOTAL NET POSITION (Beginning):</b>	<b>5,021,044</b>	<b>5,130,621</b>	<b>5,824,955</b>	<b>4,916,014</b>
<b>TOTAL</b>	<b>\$ 7,215,365</b>	<b>\$ 7,305,340</b>	<b>\$ 7,999,674</b>	<b>\$ 7,153,464</b>
<b>USES</b>				
Personnel Costs	\$ 520,180	\$ 745,296	\$ 745,296	\$ 699,458
Operating Expenses	629,252	608,660	608,660	605,738
Capital Outlay	121,783	-	1,600,000	-
Transfer to General Fund	119,195	129,704	129,704	147,149
<b>TOTAL USES - EXPENSES</b>	<b>\$ 1,390,410</b>	<b>\$ 1,483,660</b>	<b>\$ 3,083,660</b>	<b>\$ 1,452,345</b>
<b>NET POSITION (Ending):</b>				
Net Investment in Capital Assets	1,682,615	1,822,764	1,682,615	1,682,615
Projected Unrestricted Net Position Ending	4,142,340	3,998,916	3,233,399	4,018,504
<b>TOTAL NET POSITION (Ending):</b>	<b>5,824,955</b>	<b>5,821,680</b>	<b>4,916,014</b>	<b>5,701,119</b>
<b>TOTAL</b>	<b>\$ 7,215,365</b>	<b>\$ 7,305,340</b>	<b>\$ 7,999,674</b>	<b>\$ 7,153,464</b>

## Municipal Parking Fund

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

Parking is a self-sustaining enterprise fund that operates six municipal surface lots and single space on-street parking.

### Municipal Surface Lot Locations:

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



Parking Division operations are as follows:

- Parking operations and enforcement for all on-street and off-street parking spaces, the parking pay station system and the Pay-by-Phone application system are overseen by the Police Major.
- Five parking enforcement officers and Community Service Aides monitor parking spaces to address safety, enforcement needs, and engage with the community seven days a week.
- Administrative duties, billing, the issuance of approximately 220 monthly business parking permits, and special event parking permits when requested.
- A maintenance worker upkeeps municipal surface parking lots and areas with paid parking.

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.
- Instituted time variable rates, and variable time limits in municipal lots to allow for greater parking space turnover to accommodate business patrons.
- A pay-by-phone system is utilized for all municipal lots and on-street parking spaces.
- Parking pay stations have pay-by-plate functionality and digital patrol applications to enhance operations and administrative reporting.
- Parking rates of \$5 per hour with a 3-hour maximum time limit (non-renewable) is in effect 24 hours, 7 days a week, effective April 15, 2024.

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

Parking Fee Schedule						
			FY 2023	FY 2024	FY 2025	FY 2026
Type of parking	Location	Time Period	Rate	Rate	Rate	Rate Est
Metered	Off street - lots	Hourly	\$2 - \$3 time variable rate	\$5 per hour 3-hour limit	\$5 per hour 3-hour limit	\$5 per hour 3-hour limit
Metered	On street	Hourly	\$2 - \$4 (time variable rate in business district)	\$5 per hour 3-hour limit	\$5 per hour 3-hour limit	\$5 per hour 3-hour limit
Business permits	94 <sup>th</sup> Street Lot	Monthly	\$75	\$75	\$75	\$75
Business permits	Abbott Lot	Monthly	\$91	\$91	\$91	\$91

The Town's Solid Waste division provides collection and disposal of surface parking lot locations refuse containers to maintain the lots. The Municipal Parking Fund fee for these services is budgeted at \$41,858 based on an estimated 1,622 cubic yards collected annually at the commercial customer rate of \$25.80 per cubic yard.

General Town administrative support provides services for Municipal Parking operations such as: oversight, finance, payroll, human resources, benefits and pension management, and the provision of office space. The Municipal Parking Fund offsets a portion of these costs with a service payment of \$147,149.

#### **Fiscal Year 2025 Accomplishments:**

- **Implementation of Pay-by-Phone and Restricted Parking Programs**  
The Parking Department is currently working on implementing the Pay-by-Phone parking system and Restricted Parking programs in the residential district, improving convenience and parking compliance.

- **Digital Transition of Parking Permits**  
Parking permits for both residents and businesses will be fully digital in the very near future. This enhancement eliminates the need for in-person visits to the Police Department, streamlining the process and increasing accessibility for the community.
- **Enhanced Construction Parking Enforcement**  
Proactive enforcement measures were instituted to reduce the number of vehicles illegally parked throughout Surfside, including towing of vehicles found in violation.
- **Townwide Cashless Parking Availability**  
Cashless parking was successfully implemented townwide, offering a more convenient and user-friendly experience for residents, visitors, and businesses.
- **Ride-Share Designated Staging Areas**  
Maintained dedicated ride-share staging areas with two-vehicle spaces in the 300 block of 95th Street to reduce traffic congestion in the business district and improve transportation options for residents and tourists.
- **Double Parking Initiative**  
Community Service Aides and Parking Enforcement Officers have enhanced double parking violations during peak times on a more consistent basis.
- **Mandatory Daily Checks Detail**  
Community Service Aides and Parking Enforcement Officers have been tasked with a checklist of areas of concern with regard to parking violations. The list consists of approximately 18 different locations that CSA's and PEO's must check throughout their shift in addition to their other assignments.

#### **Fiscal Year 2026 Objectives:**

- **Monitor Double Parking in the Business District**  
Continue to monitor and address double parking issues in the Business District to improve traffic flow and ensure safety for pedestrians and motorists.
- **Address Parking Concerns on Biscaya Drive**  
In response to ongoing resident concerns, the Parking Division will continue exploring and implementing solutions for managing construction worker parking in residential areas. The goal is to identify alternative parking options that balance construction needs with maintaining neighborhood quality of life.
- **Enhance Construction Parking Enforcement**  
Continue proactive enforcement efforts to reduce the number of construction vehicles illegally parked throughout Surfside, including towing of vehicles in violation when necessary.
- **Increase Parking Enforcement Visibility**  
Improve presence and visibility of Parking Enforcement Officers in both the Business District and residential neighborhoods to enhance compliance and deter violations.
- **Expand Enforcement Team**  
Hire two additional Parking Enforcement Officers, funded in the Fiscal Year 2025 budget, to strengthen enforcement capabilities, reduce response times, and meet growing demands in residential and commercial areas.

- **Mandatory Daily Checks Detail**

Community Service Aides and Parking Enforcement Officers have been tasked with a checklist of areas of concern with regard to parking violations. The list consists of approximately 18 different locations that CSA's and PEO's must check throughout their shift in addition to their other assignments.

### Priority 3: Vibrant Sustainable Community

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

Performance Measures*	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 YTD
Parking Citations	7,717	7,328	7,223	17,042	5,922

*\*Calendar year reporting*

## 402 MUNICIPAL PARKING FUND

	FY 2024	FY 2025	FY 2025	FY 2026
	Actual (Unaudited)	Adopted	Estimated	Adopted
<b>REVENUES</b>				
Service Revenues	\$ 2,068,349	\$ 2,072,719	\$ 2,072,719	\$ 2,135,450
Interest	119,261	102,000	102,000	102,000
Proceeds from Disposal of Assets	6,711	-	-	-
Use of Net Position (Reserves)	-	-	1,600,000	-
<b>TOTAL REVENUES</b>	<b>\$ 2,194,321</b>	<b>\$ 2,174,719</b>	<b>\$ 3,774,719</b>	<b>\$ 2,237,450</b>
<b>EXPENSES</b>				
Personnel Costs	\$ 520,180	\$ 745,296	\$ 745,296	\$ 699,458
Operating Expenses	629,252	608,660	608,660	605,738
Capital Outlay	121,783	-	1,600,000	-
Transfer to General Fund	119,195	129,704	129,704	147,149
Contingency/Return to Reserves	-	691,059	691,059	785,105
<b>TOTAL EXPENSES</b>	<b>\$ 1,390,410</b>	<b>\$ 2,174,719</b>	<b>\$ 3,774,719</b>	<b>\$ 2,237,450</b>
<b>Net Results</b>	<b>\$ 803,911</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

### Significant Changes from FY 2025 Adopted Budget +/-

#### Personnel Services

Planned merit pay, salary and benefit adjustments \$ (45,838)

#### Operating Expenses

Parking citation cost increase \$ 12,000  
 Parking lot solid waste disposal increase \$ 1,610  
 Property & liability insurance increase \$ 2,220  
 Fleet maintenance- vehicle usage & fleet replacement decrease \$ (5,112)  
 Decrease to Misc. Operating from 94th St. lot gate not implemented \$ (15,000)

Personnel Complement								
Position Title	FY 2025				FY 2026			
	Full	Part	Temp	FTEs	Full	Part	Temp	FTEs
	Time	Time			Time	Time		
Police Major <sup>1,2&amp;4</sup>	0.50		0.50		0.00		0.00	
Lieutenant <sup>1&amp;4</sup>	0.00		0.00		0.50		0.50	
Executive Assistant to the Chief <sup>1</sup>	0.25		0.25		0.25		0.25	
Police Sergeant <sup>3</sup>	0.00		0.00		0.00		0.00	
Parking Enforcement Officer	5.00		5.00		5.00		5.00	
Maintenance Worker (Public Works)	1.00		1.00		1.00		1.00	
<b>Total</b>	<b>6.75</b>	<b>0.00</b>	<b>0.00</b>	<b>6.75</b>	<b>6.75</b>	<b>0.00</b>	<b>0.00</b>	<b>6.75</b>

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

<sup>2</sup>Administrative Captain position reclassified to Major during FY 2025.

<sup>3</sup>During FY 2025 a Police Sergeant (0.50 FTEs) commenced managing the Parking Division to address vacancies and operational needs. Those duties were then assigned to the Police Major during FY 2025 and the Police Sergeant was no longer allocated to the Municipal Parking Fund.

<sup>4</sup>In FY 2026 the Lieutenant (0.50 FTEs) will manage the Parking Division for operational needs. Those duties were assigned to the Police Major during FY 2025.

## 402 MUNICIPAL PARKING FUND

### REVENUES

Line Item Prefix: 402-545-:		FY 2024	FY 2025	FY 2025	FY 2026
		Actual (Unaudited)	Adopted	Estimated	Adopted
344-5001	Post Office Parking Lease	\$ 29,993	\$ 32,719	\$ 32,719	\$ -
344-5002	Permit Parking Fees - Business District	149,133	125,000	125,000	125,000
344-5003	Metered Parking Fees	1,889,206	1,915,000	1,915,000	2,010,450
344-5012	Permit Parking Fees - Residential	17	-	-	-
<b>Total</b>	<b>Services Revenues</b>	<b>\$ 2,068,349</b>	<b>\$ 2,072,719</b>	<b>\$ 2,072,719</b>	<b>\$ 2,135,450</b>
369-1000	Disposal of Assets	\$ 6,711	\$ -	\$ -	\$ -
389-1000	Interest Earnings	119,261	102,000	102,000	102,000
391-1000	Appropriated Net Position	-	-	1,600,000	-
<b>Total</b>	<b>Miscellaneous Revenues</b>	<b>\$ 125,972</b>	<b>\$ 102,000</b>	<b>\$ 1,702,000</b>	<b>\$ 102,000</b>
<b>TOTAL</b>	<b>Municipal Parking Fund Revenues</b>	<b>\$ 2,194,321</b>	<b>\$ 2,174,719</b>	<b>\$ 3,774,719</b>	<b>\$ 2,237,450</b>

# 402 MUNICIPAL PARKING FUND EXPENSES

Line Item Prefix: 402-9500-545-:		FY 2024 Actual (Unaudited)	FY 2025 Adopted	FY 2025 Estimated	FY 2026 Adopted
<b>Personnel Services</b>					
<b>1210 Regular Salaries</b>					
1410	Overtime	\$ 359,557	\$ 467,368	\$ 467,368	\$ 405,985
1510	Special pay	7,859	12,000	12,000	12,000
2110	Payroll Taxes	5,851	9,725	9,725	8,545
2210	Retirement Contribution	27,149	37,485	37,485	32,699
2310/2315	Life & Health Insurance	76,801	83,511	83,511	79,500
2410	Workers Compensation	42,963	108,352	108,352	130,949
2610	Other Post Employment Benefits	-	22,255	22,255	25,180
<b>Total</b>	<b>Personnel Services</b>	<b>\$ 520,180</b>	<b>\$ 745,296</b>	<b>\$ 745,296</b>	<b>\$ 699,458</b>
<b>Operating Expenses</b>					
<b>3410 Other Contractual Services</b>					
4112	Mobile Phone Allowance	\$ 109,702	\$ 109,200	\$ 109,200	\$ 121,200
4310	Electricity	-	900	900	900
4313	Solid Waste	9,464	9,600	9,600	10,560
4403	Equipment/Vehicle Leasing	40,248	40,248	40,248	41,858
4510	Property and Liability Insurance	13,282	21,975	21,975	22,075
4601	Maintenance Service/Repair Contracts	10,224	12,911	12,911	15,131
4603	Equipment Maintenance	46,527	28,603	28,603	28,903
4604	Grounds Maintenance	-	9,000	9,000	9,000
4611	Miscellaneous Maintenance	44,506	67,150	67,150	67,150
4612	Vehicle Maintenance - Usage	21,930	30,639	30,639	24,327
4613	Vehicle Maint - Fleet Replacement	26,604	29,244	29,244	30,444
4911	Other Current Charges	21,930	30,639	30,639	24,327
5213	Other Current Charges	9,969	10,000	10,000	10,000
5214	Landscape Improvements	-	15,000	15,000	15,000
5216	Uniforms	5213	6,000	6,000	6,000
5225	Vehicle Maintenance - Fuel	1,112	4,970	4,970	4,970
5290	Merchant Fees	4,480	4,970	4,970	4,970
5410	Miscellaneous Operating Supplies	145,602	180,000	180,000	180,000
5901	Subscriptions and Memberships	27,651	25,025	25,025	10,025
<b>Total</b>	<b>Operating Expenses</b>	<b>695</b>	<b>608,660</b>	<b>608,660</b>	<b>605,738</b>
<b>Capital Outlay</b>					
<b>6410 Machinery and Equipment</b>					
<b>Total</b>	<b>Capital Outlay</b>	<b>\$ 121,783</b>	<b>\$ -</b>	<b>\$ 1,600,000</b>	<b>\$ -</b>

**402 MUNICIPAL PARKING  
FUND  
EXPENSES**

Line Item Prefix: 402-9500-545-:		FY 2024 Actual (Unaudited)	FY 2025 Adopted	FY 2025 Estimated	FY 2026 Adopted				
Prefix	Object Description								
<b><u>Non-operating Expenses</u></b>									
581-9101	Transfer to General Fund	119,195	129,704	129,704	147,149				
9910	Return to Reserve	-	691,059	691,059	785,105				
<b>Total</b>	<b>Non-operating Expenses</b>	<b>\$ 119,195</b>	<b>\$ 820,763</b>	<b>\$ 820,763</b>	<b>\$ 932,254</b>				
<b>Total</b>	<b>Municipal Parking Fund Expenses</b>	<b>\$ 1,390,410</b>	<b>\$ 2,174,719</b>	<b>\$ 3,774,719</b>	<b>\$ 2,237,450</b>				





## ***Solid Waste Fund***

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

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



## 403 SOLID WASTE FUND FINANCIAL SUMMARY

	FY 2024 Actual (Unaudited)	FY 2025 Adopted	FY 2025 Estimated	FY 2026 Adopted
<b><u>FUNDS AVAILABLE</u></b>				
Service Revenues	\$ 2,064,310	\$ 2,078,961	\$ 2,078,961	\$ 2,171,325
<b>TOTAL REVENUES</b>	<b>\$ 2,064,310</b>	<b>\$ 2,078,961</b>	<b>\$ 2,078,961</b>	<b>\$ 2,171,325</b>
<b>NET POSITION (Beginning):</b>				
Net Investment in Capital Assets	306,414	387,207	306,414	306,414
Projected Unrestricted Net Position Beginning	(46,928)	(49,346)	5,928	5,928
<b>TOTAL NET POSITION (Beginning):</b>	<b>259,486</b>	<b>337,861</b>	<b>312,342</b>	<b>312,342</b>
<b>TOTAL</b>	<b>\$ 2,323,796</b>	<b>\$ 2,416,822</b>	<b>\$ 2,391,303</b>	<b>\$ 2,483,667</b>
 <b><u>USES</u></b>				
Personnel Costs	\$ 948,232	\$ 1,049,469	\$ 1,049,469	\$ 1,126,158
Operating Expenses	1,063,222	1,029,492	1,029,492	1,051,095
Capital Outlay	-	-	-	-
<b>TOTAL USES - EXPENSES</b>	<b>\$ 2,011,454</b>	<b>\$ 2,078,961</b>	<b>\$ 2,078,961</b>	<b>\$ 2,177,253</b>
<b>NET POSITION (Ending):</b>				
Net Investment in Capital Assets	306,414	387,207	306,414	306,414
Projected Unrestricted Net Position Ending	5,928	(49,346)	5,928	-
<b>TOTAL NET POSITION (Ending):</b>	<b>312,342</b>	<b>337,861</b>	<b>312,342</b>	<b>306,414</b>
<b>TOTAL</b>	<b>\$ 2,323,796</b>	<b>\$ 2,416,822</b>	<b>\$ 2,391,303</b>	<b>\$ 2,483,667</b>

## Solid Waste Fund

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

The Solid Waste division aims to provide for the environmentally sensitive removal and disposal of solid waste materials consistent with balancing quality services at an affordable cost. The Town provides excellent solid waste collection services to the single-family homes, condominiums, multi-family buildings, and commercial properties in the downtown area. These customers are collected five days per week.

The FY 2026 includes an increase to the annual Solid Waste Special Assessment. Solid waste collection charges for single-family residential property are billed by Miami-Dade County on the real property tax (TRIM) notice as a non-ad valorem assessment. The proposed budget includes a residential property assessment increase to **\$400.00** in FY 2026 from **\$331.42** in FY 2025 for garbage/recycle. The Commercial Solid Waste Collection Charges are variable rates charged for condos, multi-family units, commercial and other properties, and those rates will remain unchanged.

The Town conducted a rate study in July 2023 which recommended a new commercial recycling rate structure to support the continued funding of annual commercial recycling operations. The Town adopted Resolution No. 2023-3006 at the August 8, 2023 Town Commission meeting. The resolution's five-year rate structure is estimated to provide sufficient revenues to meet projected commercial recycling operations costs for FY2024 through FY2028 with an annual rate increase of approximately 3%. The FY 2026 budget includes the annual rate increase in recycling service revenue projections.

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimated	FY 2026 Projected
	In Tons				
In-House Solid Waste Collected	6,560	6,465	6,845	6,535	6,550

The Town has a waste disposal inter-local agreement with Miami-Dade County's Department of Solid Waste Management (DSWM) for waste disposal of in-house solid waste collected. DSWM passes through an annual increase based on the Bureau of Labor Statistics Consumer Price Index (CPI). The contracted disposal fee is projected to increase 4% in FY 2026 per the inter-local agreement. Recyclable materials are disposed with an outside vendor and the FY 2025 budget projects a 4% increase in recycle disposal costs.

The Solid Waste division provides collection and disposal services to maintain the Town's tourism areas such as the Collins and Harding corridor, the beach hardpack/walking path, beach street-ends, and to the Town's municipal surface parking lot locations. Waste

containers are provided and serviced to maintain these areas. The Resort Tax Fund and the Municipal Parking Fund will be charged the commercial customer rate of \$25.80 per cubic yard for solid waste collected from these locations. The Resort Tax Fund fee for these services is budgeted at \$132,529 based on an estimated 5,137 cubic yards of solid waste collected annually from the tourism related areas. The Municipal Parking Fund fee for these services is budgeted at \$41,858 based on an estimated 1,622 cubic yards collected annually.

General Town administrative support provides services for Solid Waste operations such as: oversight, finance, payroll, human resources, benefits and pension management, and the provision of office space. The Solid Waste Fund would normally offset a portion of these costs with a service payment, but with the fund having a low unrestricted fund balance no transfer is budgeted.

The Solid Waste fleet was reviewed for the replacement of each individual vehicle based on condition, suitability for service, current economy, repair history, actual utilization rate of each asset, and other applicable factors. It is estimated that the balance of funds previously transferred to the Fleet Management Fund (\$379,046) as of September 30, 2023 is adequate to ensure the scheduled replacement of a new garbage truck. The future scheduled replacement of additional fleet is not funded due to the lack of sufficient fund balance. Therefore, no transfer for vehicle replacements will be made to the Fleet Management Fund in FY 2026.

## 403 SOLID WASTE FUND SUMMARY

	FY 2024 Actual (Unaudited)	FY 2025 Adopted	FY 2025 Estimated	FY 2026 Adopted
<b>REVENUES</b>				
Service Revenues	\$ 2,064,310	\$ 2,078,961	\$ 2,078,961	\$ 2,171,325
Use of Net Position (Reserves)	-	-	-	5,928
<b>TOTAL REVENUES</b>	<b>\$ 2,064,310</b>	<b>\$ 2,078,961</b>	<b>\$ 2,078,961</b>	<b>\$ 2,177,253</b>
<b>EXPENSES</b>				
Personnel Costs	\$ 948,232	\$ 1,049,469	\$ 1,049,469	\$ 1,126,158
Operating Expenses	1,063,222	1,029,492	1,029,492	1,051,095
Capital Outlay	-	-	-	-
<b>TOTAL EXPENSES</b>	<b>\$ 2,011,454</b>	<b>\$ 2,078,961</b>	<b>\$ 2,078,961</b>	<b>\$ 2,177,253</b>
<b>Net Results</b>	<b>\$ 52,856</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

### Significant Changes from FY 2025 Adopted Budget +/-

#### Personnel Services

Planned merit pay, salary and benefit adjustments	\$ 52,414
Solid Waste Manager reclassification. Program Modification.	\$ 24,275

#### Operating Expenses

Increase in collected waste and tipping fees (annual COLA - Miami Dade County)	\$ 6,286
Property & liability insurance increase	\$ 16,649
Vehicle usage increase	\$ 1,340
Bank charges & merchant fees	\$ 1,560

### Personnel Complement

Position Title	FY 2025				FY 2026			
	Full	Part	Temp	FTEs	Full	Part	Temp	FTEs
	Time	Time			Time	Part		
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 Manager <sup>3</sup>	0.00			0.00	1.00			1.00
Solid Waste Supervisor <sup>3</sup>	1.00			1.00	0.00			0.00
Solid Waste Operator	3.00			3.00	3.00			3.00
Refuse Collector	7.00			7.00	7.00			7.00
Customer Service Representative <sup>1</sup>	0.20			0.20	0.20			0.20
<b>Total</b>	<b>11.65</b>	<b>0</b>	<b>0</b>	<b>11.65</b>	<b>11.65</b>	<b>0</b>	<b>0</b>	<b>11.65</b>

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

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

<sup>3</sup>In FY 2026, the Solid Waste Supervisor is being reclassified to a Solid Waste Manager. See Program Modification.

## 403 SOLID WASTE FUND

### REVENUES

		FY 2024	FY 2025	FY 2025	FY 2026
Line Item Prefix: 403-534-:		Actual (Unaudited)	Adopted	Estimated	Adopted
325-2000	Special Assessments Solid Waste	\$ 373,446	\$ 371,615	\$ 371,615	\$ 453,184
343-4000	Commercial Solid Waste Collection Charges	1,572,146	1,580,944	1,580,944	1,592,563
343-4100	Recycling Revenues	99,638	101,352	101,352	105,528
343-9001	Late Fees & Penalties	5,104	5,000	5,000	5,000
343-9002	Garbage Container Sales/Rentals	13,215	20,000	20,000	15,000
343-9004	Extra Vegetation	62	50	50	50
343-9010	Miscellaneous Revenues	699	-	-	-
<b>Total</b>	<b>Services Revenues</b>	<b>\$ 2,064,310</b>	<b>\$ 2,078,961</b>	<b>\$ 2,078,961</b>	<b>\$ 2,171,325</b>
391-1000	Appropriated Net Assets				5,928
<b>Total</b>	<b>Miscellaneous Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,928</b>
<b>TOTAL</b>	<b>Solid Waste Fund Revenues</b>	<b>\$ 2,064,310</b>	<b>\$ 2,078,961</b>	<b>\$ 2,078,961</b>	<b>\$ 2,177,253</b>

## 403 SOLID WASTE FUND EXPENSES

		FY 2024	FY 2025	FY 2025	FY 2026
Line Item Prefix: 403-4000-534:		Actual (Unaudited)	Adopted	Estimated	Adopted
Suffix	Object Description				
<b><u>Personnel Services</u></b>					
1210	Regular Salaries	\$ 591,230	\$ 624,854	\$ 624,854	\$ 671,344
1410	Overtime	99,212	55,000	55,000	55,000
1510	Special pay	12,094	13,303	13,303	13,540
2110	Payroll Taxes	51,026	53,165	53,165	56,739
2210	Retirement Contribution	71,001	78,362	78,362	87,905
2310/2315	Life & Health Insurance	121,407	173,343	173,343	173,306
2410	Workers Compensation	2,262	43,442	43,442	60,324
2610	Other Post Employment Benefits	-	8,000	8,000	8,000
<b>Total</b>	<b>Personnel Services</b>	<b>\$ 948,232</b>	<b>\$ 1,049,469</b>	<b>\$ 1,049,469</b>	<b>\$ 1,126,158</b>
<b><u>Operating Expenses</u></b>					
3112	Physical Examinations	\$ 35	\$ 400	\$ 400	\$ 400
3310	Utility Billing Charges	573	1,700	1,700	1,700
3410	Other Contractual Services	606,610	634,868	634,868	641,154
3420	Recycling Expense	39,228	43,980	43,980	44,928
4009	Car Allowance	466	1,050	1,050	1,050
4110	Telecommunications	642	750	750	750
4112	Mobile Phone Allowance	166	180	180	-
4111	Postage	1,663	1,800	1,800	1,800
4403	Equipment/Vehicle Leasing	5,980	6,000	6,000	6,000
4510	Property and Liability Insurance	127,796	96,831	96,831	113,480
4603	Equipment Maintenance	9,497	34,000	34,000	29,000
4612	Vehicle Maintenance - Usage	103,656	115,520	115,520	116,860
4911	Other Current Charges	1,805	5,150	5,150	5,150
5110	Office Supplies	30	100	100	100
5214	Uniforms	12,528	17,380	17,380	17,380
5216	Vehicle Maintenance - Fuel	59,685	58,360	58,360	58,360
5225	Merchant Fees	3,527	3,000	3,000	4,560
5290	Miscellaneous Operating Supplies	8,541	8,200	8,200	8,200
5410	Subscriptions and Memberships	-	223	223	223
5901	Depreciation	80,794	-	-	-
<b>Total</b>	<b>Operating Expenses</b>	<b>\$ 1,063,222</b>	<b>\$ 1,029,492</b>	<b>\$ 1,029,492</b>	<b>\$ 1,051,095</b>
<b>Total</b>	<b>Capital Outlay</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total</b>	<b>Non-operating Expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total</b>	<b>Solid Waste Fund Expenses</b>	<b>\$ 2,011,454</b>	<b>\$ 2,078,961</b>	<b>\$ 2,078,961</b>	<b>\$ 2,177,253</b>

## FY 2026 New Program Enhancement (Modification)

### Reclassify Solid Waste Supervisor to Solid Waste Manager

Department Name	Division Name	Funding Source	Dept/ Org No.	Total Requested			
Public Works	Solid Waste	Solid Waste	534-4000	\$24,275			
<b>Justification and Description</b>							
The Solid Waste Supervisor is being reclassified to a Solid Waste Manager. This role will be instrumental in the management and administration of the Solid Waste Division. This reclassification results in a total increase of \$24,275							
<b>Before:</b> The current role of Supervisor of Solid Waste focuses primarily on overseeing daily operations, including staff coordination, route management, and basic service delivery.		<b>After:</b> Reclassifying the Solid Waste Supervisor to Solid Waste Manager reflects an expanded scope of responsibility, including strategic planning, budgeting, and policy implementation. This change enhances the role's authority and credibility, aligns it with other managerial positions within the organization, and supports more effective decision-making and accountability. It also improves internal and public perception, aids in recruitment and retention, and encourages innovation and efficiency in solid waste operations.					
<b>Benefits or Alternative/Adverse Impact if not funded</b>							
If the current Solid Waste Supervisor role is not upgraded to a manager position, the department may face limitations in authority, strategic planning, and interdepartmental coordination. The role would remain focused on day-to-day operations without the ability to lead long-term initiatives, manage budgets, or drive innovation. This can result in inefficiencies, missed opportunities for service improvements, and weaker alignment with organizational goals. Additionally, staff development and public accountability may suffer, and the department could be underrepresented in leadership discussions compared to other areas with manager-level oversight.							
<b>Required Resources</b>							
<b>New Personnel</b>							
Number of Positions	Title		Fringe Benefits	Cost			
1	Solid Waste Manager	\$80,000	\$49,326	\$129,326			
-1	Maintenance Supervisor	(\$63,654)	(\$41,397)	(\$105,051)			
0	Net Change	\$16,346	\$7,929	\$24,275			
<b>Other Recurring Operating Costs</b>							
Account Number	Description			Cost			
<b>One Time Costs</b>							
Account Number	Description			Cost			





## ***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 2024 Actual (Unaudited)	FY 2025 Adopted	FY 2025 Estimated	FY 2026 Adopted
<b>FUNDS AVAILABLE</b>				
Service Revenues	\$ 846,587	\$ 870,000	\$ 870,000	\$ 846,000
Interest	144,297	60,000	60,000	60,000
Intergovernmental Revenues	2,140,697	3,000,000	5,000,000	-
Interfund Transfer - General Fund	2,500,000	-	-	2,500,000
<b>TOTAL REVENUES</b>	<b>\$ 5,631,581</b>	<b>\$ 3,930,000</b>	<b>\$ 5,930,000</b>	<b>\$ 3,406,000</b>
<b>NET POSITION (Beginning):</b>				
Net Investment in Capital Assets	725,142	725,142	725,142	725,142
Restricted Net Position - Renewal & Replacement Beginning	266,140	266,140	266,140	266,140
Restricted Net Position - Loan Reserve Beginning	81,000	81,000	81,000	81,000
Unrestricted Net Position - Beginning	2,931,976	104,824	7,724,997	633,278
<b>TOTAL NET POSITION (Beginning):</b>	<b>4,004,258</b>	<b>1,177,106</b>	<b>8,797,279</b>	<b>1,705,560</b>
<b>TOTAL</b>	<b>\$ 9,635,839</b>	<b>\$ 5,107,106</b>	<b>\$ 14,727,279</b>	<b>\$ 5,111,560</b>
<b>USES</b>				
Personnel Costs	\$ 181,136	\$ 225,003	\$ 225,003	\$ 192,054
Operating Expenses	328,556	272,676	272,676	322,781
Capital Outlay	235,401	1,132,151	10,198,200	2,500,000
Debt Service Costs	57,709	405,840	405,840	559,292
Non-Operating Expenses	-	20,000	20,000	15,000
Transfer to Other Funds	35,758	1,900,000	1,900,000	-
<b>TOTAL USES - EXPENSES</b>	<b>\$ 838,560</b>	<b>\$ 3,955,670</b>	<b>\$ 13,021,719</b>	<b>\$ 3,589,127</b>
<b>NET POSITION (Ending):</b>				
Net Investment in Capital Assets	725,142	725,142	725,142	725,142
Restricted Net Position - Renewal & Replacement - Ending	266,140	266,140	266,140	266,140
Restricted Net Position - Loan Reserve Ending	81,000	81,000	81,000	81,000
Unrestricted Net Position Ending (Unaudited)	7,724,997	79,154	633,278	450,151
<b>TOTAL NET POSITION (Ending):</b>	<b>8,797,279</b>	<b>1,151,436</b>	<b>1,705,560</b>	<b>1,522,433</b>
<b>TOTAL</b>	<b>\$ 9,635,839</b>	<b>\$ 5,107,106</b>	<b>\$ 14,727,279</b>	<b>\$ 5,111,560</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 2026 budget does not include an annual rate increase for stormwater service revenue projections.

The bi-monthly stormwater utility fixed rates for FY 2026 are:

Service Type:

Residential Properties:

Single Family (1.0 ERU)	\$ 34.16
Multi Family (1.0 ERU per dwelling unit)	\$ 34.16

Non-residential Developed Properties:

Excluding Places of Worship (1.25 ERU per 1,300 sq. ft. of impervious area)	\$ 42.80
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Places of Worship (0.5 ERU per 1,300 sq. ft. of impervious area)	\$ 17.10
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The Town employs one stormwater maintenance worker who provides recurring maintenance services. Twenty-five percent (25%) of the Public Works Director position, thirty percent (30%) of the Assistant Public Works Director position, and twenty (20%) for an Operations Manager and Customer Service Representative are also allocated to this fund. The Town contracts out many of the stormwater related functions. These functions include planning, developing, testing, maintaining and improving the management of waters resulting from storm events. Vacuum truck services as well as the street sweeping program to maintain the stormwater infrastructure are funded.

The Utility System Revenue Bonds Series 2011 matures on May 1, 2026 at which time the final payment for the remaining portion of principal and interest will be made. Once the final payment is made, the Town will have successfully fulfilled its debt obligation to the bondholders. Further information regarding the bond is presented in the Debt Management section.

The FY 2026 Proposed Budget includes a transfer (loan) from the General Fund to appropriate \$2.5M to address further drainage improvements in four remaining priority areas identified in the Town-wide Drainage Improvement and Hazard Mitigation Plan. Further information on this project is presented in the Five-Year Capital Improvement section of the budget.

General Town administrative support provides services for stormwater operations such as: oversight, finance, payroll, human resources, benefits and pension management, and the

provision of office space. The Stormwater Utility Fund offset a portion of these costs with a service payment to the General Fund through FY 2024. No service payment is budgeted in FY 2025 and FY 2026 as projected revenues are sufficient to only fund stormwater operations and debt service.

## 404 STORMWATER FUND

	FY 2024	FY 2025	FY 2025	FY 2026
	Actual (Unaudited)	Adopted	Estimated	Adopted
<b>REVENUES</b>				
Service Revenues	\$ 846,587	\$ 870,000	\$ 870,000	\$ 846,000
Interest	144,297	60,000	60,000	60,000
Intergovernmental Revenues	2,140,697	3,000,000	5,000,000	-
Interfund Transfer from General Fund	2,500,000	-	-	2,500,000
Use of Net Position (Fund Balance)	-	32,151	7,098,200	183,127
<b>TOTAL REVENUES</b>	<b>\$ 5,631,581</b>	<b>\$ 3,962,151</b>	<b>\$ 13,028,200</b>	<b>\$ 3,589,127</b>
<b>EXPENSES</b>				
Personnel Costs	\$ 181,136	\$ 225,003	\$ 225,003	\$ 192,054
Operating Expenses	328,556	272,676	272,676	322,781
Capital Outlay	235,401	1,132,151	10,198,200	2,500,000
Debt Service	57,709	405,840	405,840	559,292
Transfer to Other Funds	35,758	1,900,000	1,900,000	-
Contingency - Operating	-	20,000	20,000	15,000
Return to Reserves	-	6,481	6,481	-
<b>TOTAL EXPENSES</b>	<b>\$ 838,560</b>	<b>\$ 3,962,151</b>	<b>\$ 13,028,200</b>	<b>\$ 3,589,127</b>
<b>Net Results</b>	<b>\$ 4,793,021</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

#### Significant Changes from FY 2025 Adopted Budget +/(-)

## Personnel Services

Planned merit pay, salary and benefit adjustments	\$ 11,734
Assistant Public Works Director position not funded	\$ (44,683)

## Operating Expenses

Electricity for stormwater pumps	\$	12,053
Repair & maintenance services cost increase	\$	4,207
Emergency stormwater pump rental needs	\$	35,000
Curb replacements increase		

## Capital Outlay

Town-wide drainage improvement priority areas \$ 2,500,000

Personnel Complement								
Position Title	FY 2025				FY 2026			
	Full Time	Part Time	Temp	FTEs	Full Time	Part Time	Temp	FTEs
	0.25			0.25	0.25			0.25
Public Works Director <sup>1</sup>	0.25			0.25	0.25			0.25
Assistant Public Works Director <sup>2</sup>	0.30			0.30	0.30			0.30
Operations Manager <sup>3</sup>	0.20			0.20	0.20			0.20
Maintenance Worker	1.00			1.00	1.00			1.00
Customer Service Representative <sup>4</sup>	0.20			0.20	0.20			0.20
<b>Total</b>	<b>1.95</b>	<b>0</b>	<b>0</b>	<b>1.95</b>	<b>1.95</b>	<b>0</b>	<b>0</b>	<b>1.95</b>

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

<sup>2</sup>Position vacant. Not funded in FY 2026 per Town Commission direction at budget hearings.

<sup>3</sup>Stormwater Fund allocation. Position split funded with General, Resort Tax, 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 2024	FY 2025	FY 2025	FY 2026
Line Item Prefix: 404-538-:		Actual (Unaudited)	Adopted	Estimated	Adopted
<b><u>Intergovernmental Revenues</u></b>					
331-5040	Federal Grant - Treasury (ARPA)	\$ 2,140,697	\$ -	\$ -	\$ -
334-3605	FL Dept of Environmental Protection	-	3,000,000	5,000,000	-
<b>Total</b>	<b>Intergovernmental - Federal/State/County</b>	<b>\$ 2,140,697</b>	<b>\$ 3,000,000</b>	<b>\$ 5,000,000</b>	<b>\$ -</b>
<b><u>Services Revenues</u></b>					
343-9110	Stormwater Utility Fees	\$ 846,587	\$ 870,000	\$ 870,000	\$ 846,000
<b>Total</b>	<b>Services Revenues</b>	<b>\$ 846,587</b>	<b>\$ 870,000</b>	<b>\$ 870,000</b>	<b>\$ 846,000</b>
<b><u>Miscellaneous Revenues</u></b>					
381-0100	Transfers In - General Fund	\$ 2,500,000	\$ -	\$ -	\$ 2,500,000
389-1000	Interest Earnings	\$ 144,297	\$ 60,000	\$ 60,000	\$ 60,000
391-1000	Appropriated Net Assets	-	32,151	7,098,200	183,127
<b>Total</b>	<b>Miscellaneous Revenues</b>	<b>\$ 2,644,297</b>	<b>\$ 92,151</b>	<b>\$ 7,158,200</b>	<b>\$ 2,743,127</b>
<b>TOTAL</b>	<b>Stormwater Fund Revenues</b>	<b>\$ 5,631,581</b>	<b>\$ 3,962,151</b>	<b>\$ 13,028,200</b>	<b>\$ 3,589,127</b>

# 404 STORMWATER FUND EXPENSES

		FY 2024	FY 2025	FY 2025	FY 2026
Line Item Prefix: 404-5500-538-:		Actual (Unaudited)	Adopted	Estimated	Adopted
Prefix	Object Description				
<b>Personnel Services</b>					
1210	Regular Salaries	\$ 133,498	\$ 150,086	\$ 150,086	\$ 124,916
1410	Overtime	3,012	2,500	2,500	2,500
1510	Special pay	830	1,728	1,728	1,090
2110	Payroll Taxes	10,311	11,968	11,968	9,895
2210	Retirement Contribution	19,951	22,080	22,080	19,439
2310/2315	Life & Health Insurance	13,534	25,723	25,723	22,877
2410	Workers Compensation	-	9,618	9,618	10,037
2610	Other Post Employment Benefits	-	1,300	1,300	1,300
<b>Total</b>	<b>Personnel Services</b>	<b>\$ 181,136</b>	<b>\$ 225,003</b>	<b>\$ 225,003</b>	<b>\$ 192,054</b>
<b>Operating Expenses</b>					
3110	Professional Services	\$ 69,766	\$ 29,500	\$ 29,500	\$ 29,500
3310	Utility Billing Charges	-	1,000	1,000	1,000
4009	Car Allowance	466	2,130	2,130	840
4112	Mobile Phone Allowance	173	-	-	-
4310	Electricity	43,908	37,057	37,057	49,110
4403	Equipment/Vehicle Leasing	13,881	15,775	15,775	15,850
4601	Maintenance Service/Repair Contracts	36,376	101,231	101,231	105,438
4603	Equipment Maintenance	22,328	58,683	58,683	58,683
4611	Miscellaneous Maintenance	290	25,000	25,000	60,000
5410	Subscriptions and Memberships	1,000	500	500	560
5520	Conferences and Seminars	-	900	900	900
5510	Educational & Training	368	900	900	900
5901	Depreciation	140,000	-	-	-
<b>Total</b>	<b>Operating Expenses</b>	<b>\$ 328,556</b>	<b>\$ 272,676</b>	<b>\$ 272,676</b>	<b>\$ 322,781</b>
<b>Capital Outlay</b>					
6310	Improvements other than Building	\$ 4,500	\$ 1,132,151	\$ 10,198,200	\$ 2,500,000
6410	Machinery and Equipment	230,901	-	-	-
<b>Total</b>	<b>Capital Outlay</b>	<b>\$ 235,401</b>	<b>\$ 1,132,151</b>	<b>\$ 10,198,200</b>	<b>\$ 2,500,000</b>
<b>Debt Service</b>					
7110	Principal	\$ -	\$ 227,011	\$ 227,011	\$ 398,632
7115	Principal - SRF	-	123,911	123,911	126,239
7210	Interest	35,333	34,836	34,836	16,676
7215	Interest - SRF	22,376	20,082	20,082	17,745
<b>Total</b>	<b>Debt Service</b>	<b>\$ 57,709</b>	<b>\$ 405,840</b>	<b>\$ 405,840</b>	<b>\$ 559,292</b>

## 404 STORMWATER FUND EXPENSES

		FY 2024	FY 2025	FY 2025	FY 2026
Line Item Prefix: 404-5500-538-:		Actual (Unaudited)	Adopted	Estimated	Adopted
<b><u>Non-operating Expenses</u></b>					
581-9101	Transfer to General Fund	\$ 35,758	\$ 1,900,000	\$ 1,900,000	\$ -
9920	Contingency - Operating needs R&M	-	20,000	20,000	15,000
9910	Reserve Replenishment	-	6,481	6,481	-
<b>Total</b>	<b>Non-operating Expenses</b>	<b>\$ 35,758</b>	<b>\$ 1,926,481</b>	<b>\$ 1,926,481</b>	<b>\$ 15,000</b>
<b>Total</b>	<b>Stormwater Fund Expenses</b>	<b>\$ 838,560</b>	<b>\$ 3,962,151</b>	<b>\$ 13,028,200</b>	<b>\$ 3,589,127</b>

## FY 2026 New Program Enhancement (Modification)

### Assistant Public Works Director Position Not Funded

Department Name	Division Name	Funding Source	Dept/ Org No.	Total Requested
Public Works	Public Works Water & Sewer Stormwater	General Water & Sewer Stormwater	539-5000 536-9900 538-5500	(\$148,943)

#### Justification and Description

The Assistant Public Works Director position is not funded. This results in a total decrease of \$148,943 across all funds.

#### Benefits or Alternative/Adverse Impact if not funded

#### Required Resources

##### New Personnel

Positions	Title		Benefits	Cost
	<b>General Fund - Public Works</b>			
	Assistant Public Works Director	(\$40,923)	(\$18,654)	(\$59,577)
	<b>Water &amp; Wastewater Fund</b>			
	Assistant Public Works Director	(\$30,693)	(\$13,990)	(\$44,683)
	<b>Stormwater Fund</b>			
	Assistant Public Works Director	(\$30,692)	(\$13,991)	(\$44,683)

#### Other Recurring Operating Costs

Account Number	Description	Cost

#### One Time Costs




## ***Fleet Management Fund***

The Fleet Management Fund is an internal service fund used to account for the purchase, operation, and maintenance costs of the Town's vehicles and to set aside funds for replacement of Town vehicles. The Town's fleet inventory includes patrol cars, vehicles for Code Compliance, Public Works, Parks & Recreation, Water & Sewer, Municipal Parking, and trucks for Solid Waste.



# 501 Fleet Management Fund

## FINANCIAL SUMMARY

	FY 2024	FY 2025	FY 2025	FY 2026
	Actual (Unaudited)	Adopted	Estimated	Adopted
<b><u>FUNDS AVAILABLE</u></b>				
Charges for Services	\$ 911,265	\$ 1,064,740	\$ 1,064,740	\$ 1,170,063
Miscellaneous Revenues	16,527	-	-	-
Interfund Transfers In	80,000	569,130	569,130	22,500
<b>TOTAL REVENUES</b>	<b>\$ 1,007,792</b>	<b>\$ 1,633,870</b>	<b>\$ 1,633,870</b>	<b>\$ 1,192,563</b>
<b><u>NET POSITION (Beginning):</u></b>				
Invested in Capital Assets	920,821	920,821	920,821	920,821
Restricted for Renewal & Replacement	1,446,027	1,540,567	1,203,233	1,665,981
<b>TOTAL NET POSITION (Beginning)</b>	<b>2,366,848</b>	<b>2,461,388</b>	<b>2,124,054</b>	<b>2,586,802</b>
<b>TOTAL</b>	<b>\$ 3,374,640</b>	<b>\$ 4,095,258</b>	<b>\$ 3,757,924</b>	<b>\$ 3,779,365</b>
<b><u>APPROPRIATIONS</u></b>				
Personnel Costs	\$ 80,992	\$ 93,491	\$ 93,491	\$ 83,747
Operating Expenses	449,644	486,001	486,001	499,550
Capital Outlay	719,950	591,630	591,630	421,996
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,250,586</b>	<b>\$ 1,171,122</b>	<b>\$ 1,171,122</b>	<b>\$ 1,005,293</b>
<b><u>NET POSITION (Ending):</u></b>				
Net Investment in Capital Assets	920,821	920,821	920,821	920,821
Restricted for Renewal & Replacement	1,203,233	2,003,315	1,665,981	1,853,251
<b>TOTAL NET POSITION (Ending)</b>	<b>2,124,054</b>	<b>2,924,136</b>	<b>2,586,802</b>	<b>2,774,072</b>
<b>TOTAL</b>	<b>\$ 3,374,640</b>	<b>\$ 4,095,258</b>	<b>\$ 3,757,924</b>	<b>\$ 3,779,365</b>

# Fleet Management Fund

## Services, Functions, and Activities:

The Fleet Management Fund is an internal service fund. Internal service funds are used to account for the provision of services within a government organization. The Town's Fleet Management Fund accounts for the purchase, operation, and maintenance of the Town's vehicles; thereby establishing a funding method for vehicle replacement and operating cost allocation to Town departments and enterprises for the vehicles used in their operations.

One of the purposes of the Fleet Management Fund is to ensure that adequate funds are available to purchase vehicles, to stabilize budgeting for these major purchases, and to provide a systematic, town-wide approach to acquisition and disposal of the fleet. The aim is to set charges to Town departments/enterprises to cover all costs. The fund should, over time, accumulate sufficient reserves to cover fluctuations and to provide for long-term vehicle replacement.

As a self-sustaining fund, the Fleet Management Fund provides maintenance services to all applicable departments in the Town on a cost reimbursement basis. Cost recovery is made for fuel, usage (personnel and operating), and a fleet replacement cost. These expenses are budgeted and paid for by the Fleet Management Fund. Therefore, quarterly interfund transfers will be processed to reimburse this fund. For example, fleet replacement cost is an operating expense to gradually pay for the use of all vehicles assigned to each department. The amount of annual chargeback is calculated for each type of vehicle taking into account the cost of the vehicle and its expected life plus an inflation adjustment. This chargeback is allocated to the user departments/enterprises annually for the number of years the vehicle will be in service. Budgeting for fleet replacement allows the Town to "pay-as-you-go" finance its vehicles, therefore avoiding debt.

The Town's fleet of approximately 68 vehicles is maintained by one full-time mechanic. The Public Works Department operates and oversees the garage and fueling facility.

FY 2026 revenues of \$1,170,063 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	\$482,375	\$227,760	\$131,350
Resort Tax Fund	23,850	8,736	3,220
Building Fund	6,924	2,707	1,800
Water & Sewer Fund	27,348	14,773	4,260
Municipal Parking Fund	30,444	24,327	4,970
Solid Waste Fund	\$0	116,860	58,360
<b>Total</b>	<b>\$570,941</b>	<b>\$395,162</b>	<b>\$203,960</b>

The following vehicle purchases are funded in FY 2026:

Description	Department	Amount
Replacement vehicles - 2	Code Compliance	\$77,496
Work utility vehicle 4x4 new	Community Ctr /Recreation	22,500
Garbage truck replacement	Public Works-Solid Waste	322,000
Total		<u>\$421,996</u>

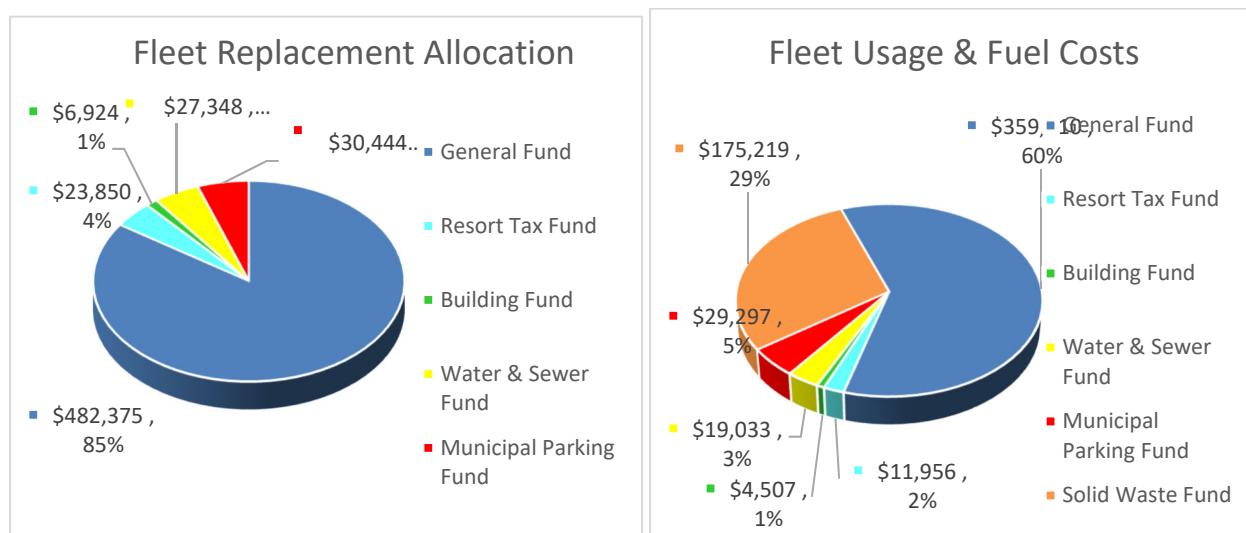
### Impact of Fleet Management on the Operating Budget

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

Chargeback fees for fleet replacement is the method used to reimburse the Fleet Management Fund for the usage of a vehicle over its expected useful life. The fees are collected from departments and held in the Fleet Management Fund until needed to purchase vehicles. The total chargeback allocation for FY 2026 for fleet replacement is \$570,941 and the impact to the operating budget of other funds is as follows: General Fund \$482,375, Resort Tax Fund \$23,850, Building Fund \$6,924, Water and Sewer Fund \$27,344, and Municipal Parking Fund \$30,444.

The Solid Waste fleet was reviewed for the replacement of each individual vehicle based on condition, suitability for service, current economy, repair history, actual utilization rate of each asset, and other applicable factors. It is estimated that the balance of funds previously transferred to the Fleet Management Fund (\$379,046 as of September 30, 2023) is adequate to ensure future scheduled replacements. Therefore, no transfer for vehicle replacements will be made from the Solid Waste Fund in FY 2026.

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 2026 is \$599,122, and the impact to the operating budget of other funds is as follows: General Fund \$359,110; Resort Tax Fund \$11,956; Building Fund \$4,507 Water and Sewer Fund \$19,033; Parking Fund \$29,297; and Solid Waste Fund \$175,219.



## 501 Fleet Management Fund

	FY 2024 Actual (Unaudited)	FY 2025 Adopted	FY 2025 Estimated	FY 2026 Adopted
<b>REVENUES</b>				
Interfund Transfers	\$ 80,000	\$ 569,130	\$ 569,130	\$ 22,500
Services Revenues	911,265	1,064,740	1,064,740	1,170,063
Miscellaneous Revenues	16,527	-	\$ -	-
<b>TOTAL REVENUES</b>	<b>\$ 1,007,792</b>	<b>\$ 1,633,870</b>	<b>\$ 1,633,870</b>	<b>\$ 1,192,563</b>
<b>EXPENDITURES</b>				
Personnel Costs	\$ 80,992	\$ 93,491	\$ 93,491	\$ 83,747
Operating Expenses	449,644	486,001	486,001	499,550
Capital Outlay	719,950	591,630	591,630	421,996
Fleet Replacement Reserves	-	462,748	462,748	187,270
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,250,586</b>	<b>\$ 1,633,870</b>	<b>\$ 1,633,870</b>	<b>\$ 1,192,563</b>
<b>Net Results</b>	<b>\$ (242,794)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

### Significant Changes from FY 2025 Adopted Budget +/(-)

#### Personnel Services

Planned merit pay, salary and benefit adjustments	\$ (9,744)
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#### Operating Expenses

Property & liability insurance increase	\$ 18,549
Estimated fuel costs decrease	\$ (5,000)

#### Capital Outlay

Code Compliance 2 replacement vehicles	\$ 77,496
P&R Community Center new beach 4x4 utility vehicle	\$22,500
Solid Waste garbage truck replacement vehicle	\$322,000

Position Title	Personnel Complement				FY 2026			
	FY 2025				FY 2026			
	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 2024	FY 2025	FY 2025	FY 2026
		Actual (Unaudited)	Adopted	Estimated	Adopted
341-2000	Fleet Charges - All Departments	\$ 911,265	\$ 1,064,740	\$ 1,064,740	\$ 1,170,063
<b>TOTAL</b>	<b>Services Revenues</b>	<b>\$ 911,265</b>	<b>\$ 1,064,740</b>	<b>\$ 1,064,740</b>	<b>\$ 1,170,063</b>
369-1000	Insurance Proceeds	\$ 16,527	\$ -	\$ -	\$ -
369-9000	Other Miscellaneous Revenues	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>Miscellaneous Revenues</b>	<b>\$ 16,527</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
381-0100	Interfund Transfer from General Fund	\$ 80,000	\$ 569,130	\$ 569,130	\$ -
381-0800	Interfund Transfer from Resort Tax Fund		\$ -	\$ -	\$ 22,500
<b>Total</b>	<b>Other Funding Sources</b>	<b>\$ 80,000</b>	<b>\$ 569,130</b>	<b>\$ 569,130</b>	<b>\$ 22,500</b>
<b>Total</b>	<b>Total Revenues</b>	<b>\$ 1,007,792</b>	<b>\$ 1,633,870</b>	<b>\$ 1,633,870</b>	<b>\$ 1,192,563</b>

# FLEET MAINTENANCE

## 501 Fleet Management Fund

### EXPENDITURES

		FY 2024	FY 2025	FY 2025	FY 2026
Line Item Prefix: 501-5000-539:		Actual (Unaudited)	Adopted	Estimated	Adopted
Prefix	Object Description				
<b>Personnel Services</b>					
1210	Regular Salaries	\$ 53,675	\$ 57,497	\$ 57,497	\$ 60,372
1410	Overtime	2,587	2,000	2,000	2,000
1510	Special pay	1,442	2,700	2,700	2,700
2110	Payroll Taxes	4,664	4,850	4,850	5,070
2310/2315	Life & Health Insurance	18,624	24,533	24,533	11,485
2410	Workers Compensation	-	1,911	1,911	2,120
<b>Total Personnel Services</b>		\$ 80,992	\$ 93,491	\$ 93,491	\$ 83,747
<b>Operating Expenses</b>					
4112	Mobile Phone/Tool Allowance	\$ -	\$ 1,200	\$ 1,200	\$ 1,200
4510	Property and Liability Insurance	60,998	99,741	99,741	118,290
4612	Vehicle Maintenance	206,007	177,900	177,900	177,900
5216	Fuel	182,639	207,160	207,160	202,160
5901	Depreciation	-	-	-	-
<b>Total</b>	<b>Operating Expenses</b>	\$ 449,644	\$ 486,001	\$ 486,001	\$ 499,550
<b>Capital Outlay</b>					
6410	Machinery and Equipment	\$ 719,950	\$ 591,630	\$ 591,630	\$ 421,996
<b>Total</b>	<b>Capital Outlay</b>	\$ 719,950	\$ 591,630	\$ 591,630	\$ 421,996
<b>Non-operating Expenses</b>					
9999	Fleet Replacement Reserves	\$ -	\$ 462,748	\$ 462,748	\$ 187,270
<b>Total</b>	<b>Non-operating Expenses</b>	\$ -	\$ 462,748	\$ 462,748	\$ 187,270
<b>Total</b>	<b>Fleet Maintenance Fund Expenditures</b>	<b>\$ 1,250,586</b>	<b>\$ 1,633,870</b>	<b>\$ 1,633,870</b>	<b>\$ 1,192,563</b>

## FY 2026 New Capital Outlay Request

<b>Two (2) Replacement Vehicles</b>				
<b>Department</b>	<b>Division</b>	<b>Funding Source</b>	<b>Dept/ Org No.</b>	<b>Fiscal Impact</b>
Executive	Code Compliance	Fleet Management Fund	524-2000	\$77,496
<b>Justification and Description</b>				
Replacement of two (2) Code Compliance vehicle, including vehicle wrapping.				
<p>The Code Ccompliance division has two vehicles, a 2015 F150 pick-up truck (vehicle # 23) and a 2016 Ford Escape (vehicle # 22), that are driven daily. The vehicles have reached ten and nine years of age respectively and are showing signs of deterioration. The chassis of vehicle # 23 is significantly rusted, creating safety concern.</p>				
<b>Alternative/Adverse Impacts if not funded:</b>				
Both vehicles have reached their replacement age and showing signs of deterioration.				
<b>Required Resources</b>				
Account Number	Title or Description of Request			Cost
501-5000-539-64-10	Capital Outlay - Machinery & Equipment			\$77,496
<b>Other Recurring Operating Costs</b>				
Account Number	Description			Cost

## FY 2026 New Capital Outlay Request

<b>New Beach 4x4 Work Utility Vehicle</b>				
<b>Department</b>	<b>Division</b>	<b>Funding Source</b>	<b>Dept/ Org No.</b>	<b>Fiscal Impact</b>
Parks and Recreation	Community Center Aquatics	Resort Tax Fund / Fleet Management Fund	572-8000	\$22,500
<b>Justification and Description</b>				
The addition of a new 4x4 beach vehicle. Currently, the Aquatics division has two 4x4 vehicles, and one of these is frequently out of service due to extensive corrosion caused by constant exposure to the beach environment. These vehicles face harsh conditions daily, and as a result, their useful life averages two to three years. The addition of a new unit is essential to maintain operational readiness, and ensure our teams can continue responding effectively to beach-related incidents and responsibilities without disruption. This new vehicle will help offset downtime, maintain adequate coverage, and reduce operational strain on the existing fleet.				
<b>Alternative/Adverse Impacts if not funded:</b>				
Adverse Impact: Patrolling the beach may be limited due to the lack of operable vehicles.				
<b>Required Resources</b>				
Account Number	Title or Description of Request		Cost	
501-5000-539-64-10	Capital Outlay - Machinery & Equipment		\$22,500	
<b>Other Recurring Operating Costs</b>				
Account Number	Description		Cost	

## FY 2026 New Capital Outlay Request

<b>Solid Waste Replacement Truck</b>				
<b>Department</b>	<b>Division</b>	<b>Funding Source</b>	<b>Dept. Priority</b>	<b>Fiscal Impact</b>
Public Works	Solid Waste	Fleet Management Fund	534-4000	\$322,000
<b>Justification and Description</b>				
Replacement of Solid Waste garbage truck # 44. The garbage truck has met its replacement criteria. The lifespan of garbage trucks are generally ten years.				
<b>Alternative/Adverse Impacts if not funded:</b>				
Adverse Impact: Additional and costly repairs to maintain a truck past its expected useful life.				
<b>Required Resources</b>				
Account Number	Title or Description of Request			Cost
501-5000-539-64-10	Capital Outlay - Machinery & Equipment			\$322,000
<b>Other Recurring Operating Costs</b>				
Account Number	Description			Cost





## **Appendix**

This final section of the budget document provides supplemental information.

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



## **Financial policies**

The Town of Surfside has adopted a separate Five-Year Financial Forecast document that provides a high-level evaluation of the Town's financial future. It serves as a baseline forecast against which the effects of certain policy and funding decisions may be compared. The principal financial policy issues include fund balance reserves, the property tax millage rate, maintaining the Town's infrastructure, and funding for capital projects.

The Town's financial policy looks beyond annual revenues and expenditures to policies promoting the sustainability of Town services and rate structure, property values and capital needs, with the focus of will current policies be financially sustainable over the next five years and beyond. The policy recommends a millage rate stabilization reserve that would allow for the smoothing of future years incomes to be placed in 1) budget stabilization reserve, 2) a capital reserve, and 3) a hurricane/disaster recovery reserve.

To achieve and maintain a resilient financial position, long-term financial planning is critical as is related to: debt, reserves, ad valorem tax revenue goals, residential/commercial property tax distribution and diversification of alternative revenue sources. Institutionalizing long-term financial planning provides a number of advantages, including:

- Helps prioritize services
- Involves and focuses employees
- Decentralizes budget responsibilities and holds department heads accountable
- Stabilizes services and service levels which can be consistently funded
- Encourages consensus from stake holders
- Plays a role in optimizing public investments
- Aids in avoiding potential emergencies / unanticipated challenges

The Town's Financial Forecast is important given the potential for changes in elected and appointed officials, policy direction, intergovernmental relationships, and a variety of other influences.

## **Resiliency Reserve Policy**

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

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

## **Reserves policy**

The Town's Financial Forecast recommends a fund balance/reserve funds policy for adoption by the Town Commission. The reserve policy establishes an appropriate level of reserves for the Town to target and maintain in the General Fund, Resort Tax Fund and the Enterprise Funds. The Town formally adopted a fund balance policy on June 14, 2022. The fund balance policy establishes an appropriate level of reserves for the Town to target and maintain in the funds, primarily the General Fund.

### **General Fund**

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

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

The FY 2026 Adopted Budget will comply with the Reserves Policy as reflected in the General Fund Committed Fund Balance.

### **Resort Tax Fund**

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

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

The FY 2026 Adopted Budget will comply with the Reserves Policy as reflected in the Resort Tax Fund Committed Fund Balance.

### **Enterprise Funds**

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

## **Investment Policy**

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

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

## **Balancing the Budget**

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

The FY 2026 Proposed Budget is balanced for every fund. Total anticipated revenues equal total budgeted expenditures plus required transfers, contingencies, and fund balance reserves in all funds.

## **Capital Improvements Program policy**

- The Town will prepare and adopt a five-year Capital Improvements Program and a one-year capital budget on an annual basis. Financial feasibility and budget impact will be assessed.
- The Town shall update the Capital Improvements Program annually to ensure level of service standards will be maintained during the next five-year planning period.
- The Town will prudently limit the amount of debt it assumes for capital improvements.

The FY 2026 Proposed Budget includes a five-year Capital Improvements Program.

## **Accounts Management and Financial Reporting**

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

## **Debt Management policy**

Limitations on bonds and bonded indebtedness:

- 1) Bonds issued by the Town of Surfside may or may not be limited. Section 93 of the Town Charter specifies the following:
  - a) The total amount of general obligation bonds of the Town of Surfside outstanding in any one fiscal year shall not exceed fifteen percent of the assessed value of the taxable property of the town according to the assessment roll.
  - b) Bonds payable exclusively from the revenue of a municipal project may be issued without regard to any limitation or indebtedness, and subject to the requirements of (e) below.
  - c) Bonds, other than bonds payable exclusively from the revenue of a municipal project, issued by the Town of Surfside shall be considered in computing the amount of indebtedness.
  - d) Bonds, payable exclusively from the revenue of a municipal project or from special assessments, shall not be considered in computing the amount of indebtedness the Town may incur.
  - e) Any indebtedness incurred exceeding fifteen percent of the Town's average annual property tax revenue for the preceding five years and which is not fully repayable within a maximum of seven years, shall require approval by a minimum of three members of the Town Commission by ordinance followed by approval by referendum of the Town electors by majority vote.
  - f) "Indebtedness" is defined as any financial obligation of the Town to repay borrowed money or funds.
- 2) Florida Statutes require that general obligation bonds be approved by referendum.
- 3) The Town Charter Section 88 specifies that bonds may be issued for terms not exceeding thirty years.
- 4) Financing of capital projects:
  - a) The maturity of any debt shall not exceed the useful life of the infrastructure improvement or capital acquisition.
  - b) Bonds payable exclusively from the revenue of a municipal project shall be self-supporting whereby the rates, fees or charges prescribed shall produce sufficient revenue to pay when due all bonds and interest thereon.

### **Debt Limits:**

The general obligation (GO) bond debt limit is 15% of the total taxable value of the Town.

For FY 2026, the GO bond limit is \$810,171,730, calculated as follows:

- a) FY 2026 Preliminary taxable value \$5,401,144,865.
- b) Annual limit of GO bond indebtedness outstanding in FY 2026 shall not exceed .15 x \$5,401,144,865 = \$810,171,730.

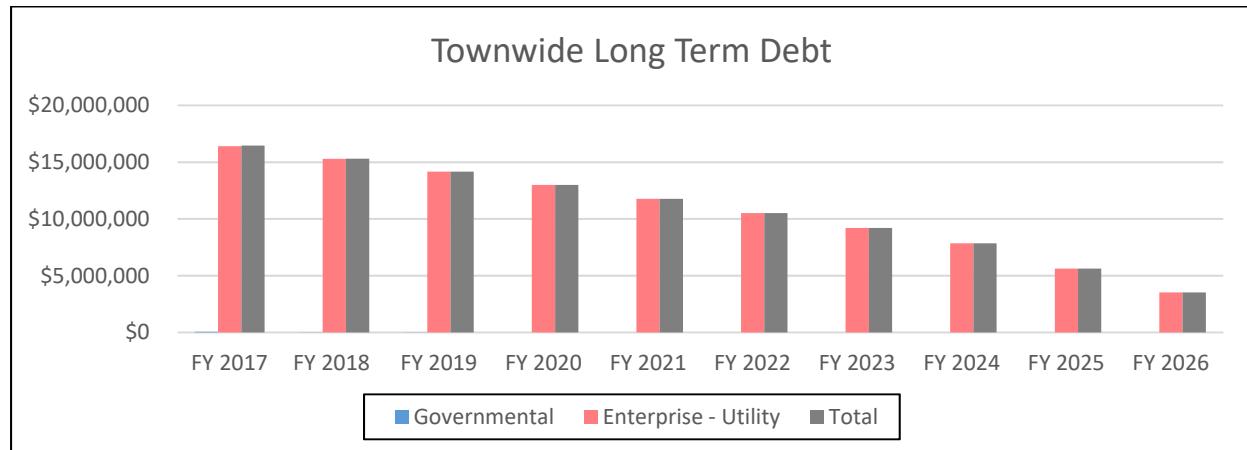
For FY 2026, indebtedness incurred exceeding \$2,239,865 and which is not fully repayable within a maximum of seven years, requires approval by a minimum of three members of the Town Commission by ordinance followed by Town elector referendum approval by majority vote, calculated as follows:

- a) Town's average annual property tax revenue for the preceding five years \$14,932,432.
- b) Indebtedness incurred exceeding 15% of the Town's average annual property tax revenue for the preceding five years .15 x \$14,932,432 = \$2,239,865.

## DEBT MANAGEMENT

As of October 1, 2025, the Town of Surfside will have \$5,621,065 of debt outstanding.

The Town of Surfside does not intend to refinance existing debt.



## GOVERNMENTAL FUNDS

The Town currently does not have any general obligation bonds. Florida Statutes require that general obligation bonds be approved by referendum.

In May 2022, the Town adopted Resolution No. 2022-2877 for the official intent to issue voter approved tax exempt General Obligation Bonds up to \$40M for the costs of Undergrounding of Utilities. That project is currently in the design phase. The Town Commission paused the project in August 2025. Residents will have the opportunity to vote to proceed with the project at a special election in November 2025. Should the project be approved by voters, the Town will evaluate the project to determine the timing of future issuance of the first series of the bond.

## 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, 2025 is \$1,594,527. FY2025-26 debt service which is comprised of accrued interest and principal payments is \$1,661,228.

Principal amount outstanding at September 30, 2025	\$ 1,594,527
Less: Principal payments	<u>(1,594,527)</u>
Principal amount outstanding at September 30, 2026	<u>\$ -</u>

**Maturity Date** - May 1, 2026

**Interest Rate** - 4.720%

**Revenues pledged** - The Series 2011 Bonds are payable from the revenues generated from the Water/Sewer and Stormwater utility funds.

## 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, 2025 is \$4,026,538. FY 2026 debt service which is comprised of accrued interest and principal payments is \$575,934. 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, 2025	\$ 4,026,538
Less: Principal payments	<u>(504,955)</u>
Principal amount outstanding at September 30, 2026	<u><u>\$ 3,521,583</u></u>

**Maturity Date** - January 15, 2033

**Interest Rate** - 1.87%

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

## DEBT SERVICE SCHEDULES

### DEBT SERVICE REQUIREMENTS TO MATURITY – ALL FUNDS

Fiscal Year	Governmental Debt Service		Utility System			
	Capital Leases	Total	Revenue Bonds Series 2011	State Revolving Loan	Capital Capital Lease	Enterprise Fund Debt Service
						Total
FY 2026	\$ -	\$ -	\$ 1,661,228	\$ 575,934	\$ -	\$ 2,237,162
FY 2027				575,898		575,898
FY 2028	-	-	-	575,860	-	575,860
FY 2029	-	-	-	575,831	-	575,831
FY 2030	-	-	-	575,781	-	575,781
FY 2031-33	-	-	-	1,443,503	-	1,443,503
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,661,228</b>	<b>\$ 4,322,807</b>	<b>\$ -</b>	<b>\$ 5,984,035</b>

## DEBT MANAGEMENT

### ENTERPRISE DEBT SERVICE REQUIREMENTS TO MATURITY

#### Utility System Revenue Bonds Series 2011

Fiscal Year	Principal	Interest	Total	Outstanding
FY 2026	1,594,527	66,701	1,661,228	-
<b>TOTAL</b>	<b><u>\$ 1,594,527</u></b>	<b><u>\$ 66,701</u></b>	<b><u>\$ 1,661,228</u></b>	

### State Revolving Loan Fund

Fiscal Year	Principal	Interest	Total	Outstanding
FY 2026	\$ 504,955	\$ 70,979	\$ 575,934	\$3,521,582
FY 2027	514,442	61,456	575,898	3,007,140
FY 2028	524,107	51,753	575,860	2,483,033
FY 2029	533,953	41,878	575,831	1,949,080
FY 2030	543,984	31,797	575,781	1,405,096
FY 2031-33	1,405,096	38,407	1,443,503	-
<b>TOTAL</b>	<b><u>\$ 4,026,537</u></b>	<b><u>\$ 296,270</u></b>	<b><u>\$ 4,322,807</u></b>	

**RESOLUTION NO. 2025-3444**

**A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF SURFSIDE, FLORIDA, ADOPTING THE FINAL MILLAGE RATE OF 3.8830 MILLS FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2025, AND ENDING SEPTEMBER 30, 2026, WHICH IS GREATER THAN THE ROLLED BACK RATE OF 3.7154 MILLS COMPUTED PURSUANT TO STATE LAW BY 4.51%; 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 2025 which includes all real property within the Town; and

**WHEREAS**, on September 15, 2025, the Town Commission passed Resolution No. 2025-3442 adopting the proposed millage rate at 3.8830 mills for the fiscal year commencing October 1, 2025, and ending September 30, 2026; and

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

**WHEREAS**, the Town Commission and the Town Manager have reviewed the Town’s proposed Fiscal Year 2025-2026 Budget, considered an estimate of the necessary expenditures contemplated for in the Budget, and have determined that the final millage rate levy set forth herein provides the necessary funds for such expenditures.

**NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COMMISSION OF THE TOWN OF SURFSIDE, FLORIDA, AS FOLLOWS:**

**Section 1.      Recitals Adopted.** That the above-stated recitals are hereby adopted and confirmed.

**Section 2.      Adopting Final Millage Rate.** The final millage rate to be levied for the Town of Surfside for the fiscal year commencing October 1, 2025, and ending September 30, 2026, is hereby fixed and adopted at 3.8830 mills per \$1,000.00 of assessed property value.

**Section 3.      Announcing Percentage Increase.** The proposed millage rate of 3.8830 mills is greater than the rolled-back rate of 3.7154 mills computed pursuant to

Section 200.065, Florida Statutes by 4.51%, 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 30<sup>th</sup> day of September 2025.

Motion By: Commissioner Velasquez

Second By: Vice Mayor Paul

**FINAL VOTE ON ADOPTION:**

Commissioner Ruben A. Coto	<u>No</u>
Commissioner Nelly Velasquez	<u>Yes</u>
Commissioner Gerardo Vildostegui	<u>Yes</u>
Vice Mayor Tina Paul	<u>Yes</u>
Mayor Charles W. Burkett	<u>No</u>

Charles W. Burkett, Mayor

Attest:

Sandra McCready, MMC  
Town Clerk



Approved as to Form and Legal Sufficiency:

Thais Hernandez  
Thais Hernandez  
Town Attorney

Certified Copy  
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Town of Surfside  
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**RESOLUTION NO. 2025-3445**

**A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF SURFSIDE, FLORIDA, ADOPTING A FINAL BUDGET FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2025, AND ENDING SEPTEMBER 30, 2026; 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 2025 which includes all real property within the Town; and

**WHEREAS**, on September 15, 2025, the Town Commission passed Resolution No. 2025-3442 adopting the proposed millage rate for the fiscal year commencing October 1, 2025, and ending September 30, 2026, and further passed Resolution No. 2025-3443 adopting a tentative budget for the Fiscal Year 2025-2026; and

**WHEREAS**, the Town Manager has submitted to the Town Commission a final budget and an explanatory budget message for Fiscal Year 2025-2026 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 2025-2026 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, 2025, and ending September 30, 2026, is hereby approved and

adopted as incorporated herein ("Budget"). The Budget Summary is attached hereto as Exhibit "A."

**Section 3. Authorizing Expenditure of Budgeted Funds.** Funds appropriated in the Budget may be expended by and with the approval of the Town Manager and/or the Town Commission in accordance with the provisions of the Town Charter, Town Code, and applicable laws. Town funds shall be expended in accordance with the appropriations provided in the Budget adopted herein and shall constitute an appropriation of the amounts specified therein. Supplemental appropriations or the reduction of appropriations, if any, shall be made in accordance with the Town Charter, Town Code and applicable laws. Encumbrances (transactions that reserve funding for contracted purchases of goods or services made in the prior fiscal year) are reappropriated as part of the subsequent year's budget in a reserve for encumbrances. The undisbursed balance of any appropriation for incurred obligations for goods or services that have been approved and contracted for in the prior fiscal year as encumbrances against the undisbursed balances of such appropriations that is proven to be legal, due, and unpaid, shall be carried forward.

**Section 4. Budget Control.** The Budget establishes a limitation on expenditures by fund total. Fund limitations require that the total sum allocated to each fund for operating and capital expenses not be increased or decreased without specific authorization by a duly-enacted Resolution affecting such amendment or transfer. Therefore, the Town Manager and/or designee may authorize transfers from one individual line item account to another and from one department to another so long as the line item and department accounts are within the same fund.

**Section 5. Grants and Gifts.** If and when the Town receives monies from any source, be it private or public, by grant, gift, or otherwise, to which there is attached, as a condition of acceptance, any limitation regarding the use of expenditures of the monies received, the funds so received need not be shown in the Operating Budget nor shall said budget be subject to amendment of expenditures as a result of the receipt of said monies, but said monies shall only be disbursed and applied toward the purposes for which the said funds were received. To ensure the integrity of the Operating Budget, and the integrity of the monies received by the Town under grants or gifts, all monies received as

contemplated above must, upon receipt, be segregated and accounted for based upon generally accepted accounting principles and, where appropriate, placed into separate and individual trust and/or escrow accounts from which any money drawn may only be disbursed and applied within the limitations placed upon same.

**Section 6. Amendments.** If the Town Manager determines that an operating or capital fund total will exceed its original appropriation, the Town Manager is hereby authorized and directed to prepare such resolutions as may be necessary and proper to amend the Budget.

**Section 7. Effective Date.** This Resolution shall become effective immediately upon adoption.

PASSED AND ADOPTED on this 30<sup>th</sup> day of September 2025.

Moved By: Vice Mayor Paul  
Second By: Commissioner Velasquez

**FINAL VOTE ON ADOPTION**

Commissioner Ruben A. Coto	<u>Yes</u>
Commissioner Nelly Velasquez	<u>Yes</u>
Commissioner Vildostegui	<u>Yes</u>
Vice Mayor Tina Paul	<u>Yes</u>
Mayor Charles W. Burkett	<u>Yes</u>

Charles W. Burkett, Mayor

Attest:

Sandra McCready, MMC  
Town Clerk



Approved as to Form and Legal Sufficiency:

Thais Hernandez  
Town Attorney

**EXHIBIT A**  
**TENTATIVE BUDGET SUMMARY**  
**FISCAL YEAR 2025-2026**



BUDGET SUMMARY TOWN OF SURFSIDE, FLORIDA FISCAL YEAR 2025 - 2026							
THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE TOWN OF SURFSIDE, FLORIDA ARE 10.5% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES							
General Fund	3.8830	GENERAL FUND	SPECIAL REVENUE FUNDS	CAPITAL PROJECTS FUND	ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS	TOTAL BUDGET ALL FUNDS
Voted Debt	0.0000						
<b>ESTIMATED REVENUES</b>							
TAXES: Millage per \$1,000							
Ad Valorem Taxes 3.8830	\$ 19,924,014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,924,014
Ad Valorem Taxes 0.0000 (voted debt)							
Franchise /Utility Taxes	1,765,458						1,765,458
Sales & Use Taxes	91,386	5,507,089					5,598,475
Licenses/Permits	5,000	470,600					475,600
Intergovernmental	750,762	309,433	750,000				1,810,195
Charges for Services	478,250	-	-	9,985,535	1,170,063		11,633,848
Fines & Forfeitures	210,000	-	-	-	-		210,000
Miscellaneous Revenues	1,651,800	314,000	-	167,500	-		2,133,300
<b>TOTAL SOURCES</b>	<b>\$ 24,876,670</b>	<b>\$ 6,601,122</b>	<b>\$ 750,000</b>	<b>\$ 10,153,035</b>	<b>\$ 1,170,063</b>	<b>\$ 43,550,890</b>	
Interfund Transfers - In	456,920	-	1,250,000	9,000,000	22,500		10,729,420
Fund Balance/Reserves/Net Position	31,423,375	13,054,718	3,118,950	6,045,269	1,665,981		55,308,293
<b>TOTAL REVENUES, TRANSFERS &amp; BALANCES</b>	<b>\$ 56,756,965</b>	<b>\$ 19,655,840</b>	<b>\$ 5,118,950</b>	<b>\$ 25,198,304</b>	<b>\$ 2,858,544</b>	<b>\$ 109,588,603</b>	
<b>EXPENDITURES/EXPENSES</b>							
General Government	\$ 6,478,313	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,478,313
Building Services	-	1,404,457					1,404,457
Public Safety	9,454,232	44,943					9,499,175
Streets	196,149	-	-	-	-		196,149
Recreation, Culture, and Tourism	1,293,360	5,462,881					6,756,241
Physical Environment	1,580,225	-	2,000,000	15,373,750	-		18,953,975
Municipal Transportation	-	839,342	-	1,305,196	-		2,144,538
Debt Service	-	-	-	2,237,166	-		2,237,166
Internal Services	-	-	-	-	1,005,293		1,005,293
<b>TOTAL EXPENDITURES/EXPENSES</b>	<b>\$ 19,002,279</b>	<b>\$ 7,751,623</b>	<b>\$ 2,000,000</b>	<b>\$ 18,916,112</b>	<b>\$ 1,005,293</b>	<b>\$ 48,675,307</b>	
Interfund Transfers - Out	10,250,000	332,271	-	147,149	-		10,729,420
Fund Balance/Reserves/Net Position	27,504,686	11,571,946	3,118,950	6,135,043	1,853,251		50,183,876
<b>TOTAL APPROPRIATED EXPENDITURES, TRANSFERS, RESERVES &amp; BALANCES</b>	<b>\$ 56,756,965</b>	<b>\$ 19,655,840</b>	<b>\$ 5,118,950</b>	<b>\$ 25,198,304</b>	<b>\$ 2,858,544</b>	<b>\$ 109,588,603</b>	

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

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Town of Surfside

## TOWN OF SURFSIDE, FL

### Summary of Changes to the FY 2026 Tentative Budget at Final Budget Hearing of September 30, 2025

#### GOVERNMENTAL FUNDS

<b>GENERAL FUND:</b>		<b>Explanation</b>	<b>Increase</b>	<b>Decrease</b>
<b>Revenues</b>				
Ad Valorem		Millage rate lowered to 3.8830 mills @ 95% budgeted		\$600,336
Appropriated Fund Balance		Net adjustment from decrease in revenues and decrease in expenditures	\$580,336	
<b>Total General Fund Revenue Adjustments</b>			<b>\$580,336</b>	<b>\$600,336</b>
		Net Revenue Change		(\$20,000)
 <b>Expenditures</b>		 <b>Explanation</b>	 <b>Increase</b>	 <b>Decrease</b>
Personnel Services		Adjustment to Finance Dept Restructure - Program Modification Finance Director adj		\$20,000
<b>Total General Fund Expenditure Adjustments</b>			<b>\$0</b>	<b>\$20,000</b>
		Net Expenditure Change		(\$20,000)

# 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, workdays, conditions, salary, fringe benefits, and matters affecting health and safety of employees).

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

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

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

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

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

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

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

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

# GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

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

# GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

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

# GLOSSARY

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

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

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

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

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

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

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

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

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

**Prior-year Encumbrances:** Obligations from previous fiscal years in the form of purchase orders, contracts or salary commitments which are chargeable to an appropriation, and for which a part of the appropriation is reserved. They cease to be encumbrances when the obligations are paid or otherwise terminated.

**Program:** A group of related activities performed by one or more organizational units for the purpose of accomplishing a function for which the government is responsible.

**Program Based Budget:** A method of budgeting whereby the services provided to the residents are broken down in identifiable service programs or performance units. A unit can be a department, a division, or a workgroup. Each program has an identifiable service or output and objectives to effectively provide the service. The effectiveness and efficiency of providing the service by the program is measured by performance indicators.

**Proprietary funds:** Funds that focus on the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. There are two different types of proprietary funds: enterprise funds and internal service funds.

# GLOSSARY

**Purpose:** A broad statement of the goals, in terms of meeting public service needs, that a department is organized to meet.

**Reserve:** An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose.

**Resolution:** A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

**Resources:** Total amounts available for appropriation including estimated revenues, fund transfers, and fund balances.

**Revenue:** Sources of income.

**Revenue Bond:** This type of bond is backed only by revenues, which come from a specific enterprise or project, such as a water/sewer/stormwater system or a parking program.

**Roll-back Rate:** The tax rate which when applied to the current year's adjusted taxable value, generates the same ad valorem tax revenue as the prior year.

**Senate Bill 115:** Passed by Florida legislature restricting local ability to raise rates beyond the restraints of Amendment 1 by requiring that roll-back rates be established on what the taxable valuation would have been had Amendment 1 not passed.

**Service Lease:** A lease under which the lessor maintains and services the asset. Leasing vehicles for the Police Department would be an example.

**SLFRF:** This acronym stands for State and Local Fiscal Recovery Funds provided to state and local government under the American Rescue Plan Act of 2021.

**Taxable Valuation:** This is the amount determined by the Property Appraiser after any discounts and/or exemptions have been applied to the assessed valuation. This reduced figure is the one against which governments may levy a tax.

**Taxes:** Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments or permitting fees.

**Temporary Positions:** An employee who fills a temporary or short-term position. Such employees provide contingency staffing for government operations during peak workloads, or to address temporary staffing needs. Temporary employees are paid on a per-hour basis, and do not receive benefits.

**TRIM:** This acronym stands for Truth in millage (Section 200.065, Florida Statute). It is often associated with the TRIM notice (or preliminary tax bill) which arrives prior to the final determination of taxation rates.

## **GLOSSARY**

**Unencumbered Balance:** The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purposes.

**Unreserved Fund Balance:** The portion of a fund's balance that is not restricted for a specific purpose (such as payment of encumbrances or a hurricane recovery fund) and is available for general appropriation.

**User Charges:** The payment of a fee for direct receipt of a public service by the party who benefits from the service.

**Utility Taxes:** Municipal charges on consumers of various utilities such as electricity, gas, water, telecommunications.







Town of Surfside, Florida

9293 Harding Avenue

Surfside, FL 33154

(305) 861-4863

[www.TownofSurfsideFL.gov](http://www.TownofSurfsideFL.gov)