

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 30th 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

NOTICE OF PROPOSED TAX INCREASE

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

Last year's property tax levy:

A. Initially proposed tax levy \$ 19,481,474

B. Less tax reductions due to Value

Adjustment Board and other

assessment changes..... \$ 838,251

C. Actual property tax levy..... \$ 18,643,223

This year's proposed tax levy \$ 20,972,646

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

September 30, 2025

5:01 P.M.

at

Surfside Municipal Building

Town Commission Chambers

9293 Harding Avenue

Surfside, Florida 33154

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

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
Voted Debt 0.0000

	GENERAL FUND	SPECIAL REVENUE FUNDS	CAPITAL PROJECTS FUND	ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS	TOTAL BUDGET ALL FUNDS
ESTIMATED REVENUES						
TAXES:	Millage per \$1,000					
Ad Valorem Taxes 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
TOTAL SOURCES	\$ 24,876,670	\$ 6,601,122	\$ 750,000	\$ 10,153,035	\$ 1,170,063	\$ 43,550,890
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
TOTAL REVENUES, TRANSFERS & BALANCES	\$ 56,756,965	\$ 19,655,840	\$ 5,118,950	\$ 25,198,304	\$ 2,858,544	\$ 109,588,603
EXPENDITURES/EXPENSES						
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
TOTAL EXPENDITURES/EXPENSES	\$ 19,002,279	\$ 7,751,623	\$ 2,000,000	\$ 18,916,112	\$ 1,005,293	\$ 48,675,307
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
TOTAL APPROPRIATED EXPENDITURES, TRANSFERS, RESERVES & BALANCES	\$ 56,756,965	\$ 19,655,840	\$ 5,118,950	\$ 25,198,304	\$ 2,858,544	\$ 109,588,603

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

TOWN OF SURFSIDE, FL

Summary of Changes to the FY 2026 Proposed Budget R-2 Draft from First Budget Hearing of September 15, 2025

GOVERNMENTAL FUNDS

GENERAL FUND:				
Revenues	Explanation	Increase	Decrease	
Ad Valorem	Adjustment at First Hearing lower to 3.8830 mills @ 95% budgeted			\$600,336
Appropriated Fund Balance	Net adjustment from decrease in revenues and increase in expenditures	\$663,894		
	Total General Fund Revenue Adjustments	\$663,894	\$600,336	
	Net Revenue Change	\$63,558		
Expenditures	Explanation	Increase	Decrease	
Personnel Services	Adjustment to Public Works Restructure - Program Modification Assistant Public Works Director position budgeted	\$55,905		
Personnel Services	Parks & Rec Restructure - P&R Assistant Director position budgeted	\$7,653		
	Total General Fund Expenditure Adjustments	\$63,558	\$0	
	Net Expenditure Change	\$63,558		

SPECIAL REVENUE FUNDS

TOURIST RESORT FUND:				
Expenditures	Explanation	Increase	Decrease	
Personnel Services	Parks & Recreation Department structure change -P&R Assistant Director position budgeted	\$145,406		
Return to Reserves	Decrease to current year reserves to balance			\$145,406
	Total Tourist Resort Fund Expenditure Adjustments	\$145,406	\$145,406	
	Net Expenditure Change	\$0		

TOWN OF SURFSIDE, FL

**Summary of Changes to the FY 2026 Proposed Budget R-2 Draft from First Budget Hearing of
September 15, 2025**

ENTERPRISE FUNDS

WATER AND SEWER FUND:			
Revenues	Explanation	Increase	Decrease
Use of Restricted Renewal & Replacement	Increase to use of reserve	\$44,683	
	Total Water and Sewer Fund Revenue Adjustments	\$44,683	\$0
	Net Revenue Change	\$44,683	
Expenses	Explanation	Increase	Decrease
Personnel Services	Adjustment to Public Works Restructure - Program Modification Assistant Public Works Director position budgeted	\$44,683	
	Total Water and Sewer Fund Expense Adjustments	\$44,683	\$0
	Net Expense Change	\$44,683	

STORMWATER FUND:			
Revenues	Explanation	Increase	Decrease
Appropriated Net Assets	Increase to use of net position to balance	\$44,683	
	Total Stormwater Fund Revenue Adjustments	\$44,683	\$0
	Net Revenue Change	\$44,683	
Expenses	Explanation	Increase	Decrease
Personnel Services	Adjustment to Public Works Restructure - Program Modification Assistant Public Works Director position budgeted	\$44,683	
	Total Stormwater Fund Expense Adjustments	\$44,683	\$0
	Net Expense Change	\$44,683	

