

RESOLUTION NO. 2026 - 3507

A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF SURFSIDE, FLORIDA, APPROVING BUDGET AMENDMENT NO. 4, FOR THE FISCAL YEAR 2026 BUDGET; PROVIDING FOR IMPLEMENTATION; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, on September 30, 2025, the Town of Surfside (the "Town") Commission adopted Resolution No. 2025-3445 approving the budget for Fiscal Year 2026 and establishing revenues and appropriations for the Town; and

WHEREAS, the General Fund is being amended to appropriate \$2,951,952 of fund balance for (1) contractual severance pay, vacation and sick payout to the former Town Manager (\$184,332), (2) the allocated balance of the Town's retirement plan required minimum payment (\$162,050), (3) a transfer to the Capital Projects Fund for the Champlain Towers South Memorial project (\$2,550,000), and (4) a transfer to the Fleet Management Fund for the purchase of an executive vehicle (\$55,570), per Attachment "A" appended hereto; and

WHEREAS, the Capital Projects Fund is being amended to (1) record a State of Florida Division of Arts & Culture grant (\$1,000,000) for the Champlain Towers South Memorial project construction, and, (2) record a \$2,550,000 transfer from the General Fund, and (3) appropriate those funds for the Champlain Towers South Memorial project (\$3,550,000), per Attachment "A" appended hereto; and

WHEREAS, the Resort Tax Fund is being amended to appropriate \$3,461 of fund balance for the allocated balance of the Town's retirement plan required minimum payment, per Attachment "A" appended hereto; and

WHEREAS, the Building Fund is being amended to appropriate \$1,412 of fund balance for the allocated balance of the Town's retirement plan required minimum payment, per Attachment "A" appended hereto; and

WHEREAS, the Water and Sewer Fund is being amended to appropriate \$976 of fund balance for the allocated balance of the Town's retirement plan required minimum payment, per Attachment "A" appended hereto; and

WHEREAS, the Municipal Parking Fund is being amended to appropriate \$1,357 of current year Return to Reserves for the allocated balance of the Town's retirement plan required minimum payment, per Attachment "A" appended hereto; and

WHEREAS, the Solid Waste Fund is being amended to appropriate \$1,502 of current year fund balance for the allocated balance of the Town's retirement plan required minimum payment, per Attachment "A" appended hereto; and

WHEREAS, the Stormwater Utility Fund is being amended to appropriate \$332 of fund balance for the allocated balance of the Town's retirement plan required minimum payment, per Attachment "A" appended hereto; and

WHEREAS, the Fleet Management Fund is being amended to (1) record a \$55,570 transfer from the General Fund, and (2) appropriate those funds for the purchase of an executive vehicle, per Attachment "A" appended hereto; and

WHEREAS, the Town Commission finds that this Resolution is in the best interest and welfare of the residents of the Town.

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COMMISSION OF THE TOWN OF SURFSIDE, FLORIDA, AS FOLLOWS:

Section 1. Recitals. That each of the above-stated recitals are hereby adopted, confirmed, and incorporated herein.

Section 2. Approving Amended Budget; Budget Amendment No. 4. That the Town Commission approves the 2026 fiscal year budget amendment provided for in Attachment "A" appended hereto.

Section 3. Implementation. The Town Manager and/or designee are directed to take any and all action necessary to accomplish this Budget Amendment and the purposes of this Resolution.

Section 4. Effective Date. This Resolution shall take effect immediately upon its adoption.

PASSED AND ADOPTED on this 14th day of April, 2026.

Motion by Commissioner Vildostegui,

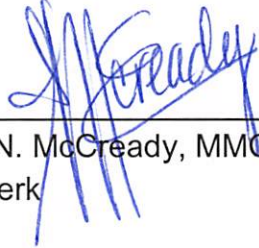
Second by Commissioner Travani.

FINAL VOTE ON ADOPTION:

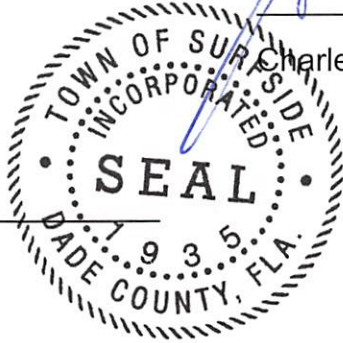
Commissioner Andrea Travani	<u>Yes</u>
Commissioner Gerardo Vildostegui	<u>Yes</u>
Commissioner David Weingot	<u>Absent</u>
Vice Mayor Dayana Benmergui	<u>Absent</u>
Mayor Charles W. Burkett	<u>Yes</u>

Charles W. Burket, Mayor

Attest:



Sandra N. McCready, MMC
Town Clerk



APPROVED AS TO FORM AND LEGAL SUFFICIENCY:



Thais Hernandez, Town Attorney

EXHIBIT "A"

**TOWN OF SURFSIDE
BUDGET AMENDMENT
ATTACHMENT A**

Fiscal Year	2025/2026	
BA No.	4	
Fund Nos.	001 General Fund	401 Water & Sewer Fund
	301 Capital Projects Fund	402 Municipal Parking Fund
	102 Resort Tax Fund	403 Solid Waste Fund
	150 Building Fund	404 Stormwater Fund
		501 Fleet Management Fund

Account Number	Account Description	Justification	Original/ Adjusted Budget	Increase	Decrease	Adjusted Budget
GENERAL FUND						
REVENUES						
001-511-392-00-00	Appropriated Fund Balance	Use of fund balance for additional needs	\$5,791,476	\$2,951,952		\$8,743,428
TOTAL	GENERAL FUND REVENUES			\$2,951,952	\$0	
EXPENDITURES						
001-2000-512-12-10	Regular Salaries - Executive	Former Town Manager contractual severance pay, vacation and sick payout per Section 18.2	\$ 507,177	\$ 181,694		\$ 688,871
001-2000-512-21-20	FICA Taxes		\$ 36,463	\$ 2,638		\$ 39,101
001-1500-514-22-10	Retirement Contribution - Town Attorney	Additional needs for balance of Town retirement plan required minimum payment (\$2,447,564)	\$ 11,036	\$ 189		\$ 11,225
001-2000-512-22-10	Retirement Contribution - Executive		\$ 52,529	\$ 5,356		\$ 57,885
001-2000-524-22-10	Retirement Contribution - Code Compliance		\$ 37,351	\$ 638		\$ 37,989
001-2100-521-22-10	Retirement Contribution - Finance		\$ 81,133	\$ 1,387		\$ 82,520
001-2400-519-22-10	Retirement Contribution - Town Clerk		\$ 49,212	\$ 841		\$ 50,053
001-3000-521-22-10	Retirement Contribution - Public Safety		\$ 1,414,497	\$ 151,899		\$ 1,566,396
001-5000-539-22-10	Retirement Contribution - Public Works		\$ 47,766	\$ 817		\$ 48,583
001-5000-541-22-10	Retirement Contribution - PW Roads		\$ 9,561	\$ 163		\$ 9,724
001-6000-572-22-10	Retirement Contribution - Parks & Rec		\$ 23,780	\$ 407		\$ 24,187
001-6600-552-22-10	Retirement Contribution - Communications		\$ 20,646	\$ 353		\$ 20,999
001-7900-581-91-30	Transfers Out - Capital Projects Fund	CTS Memorial Town funding for construction	\$ 2,797,518	\$ 2,550,000		\$ 5,347,518
001-7900-581-91-90	Transfers Out - Fleet Management Fund	Transfer for purchase of executive vehicle	\$ -	\$ 55,570		\$ 55,570
TOTAL	GENERAL FUND EXPENDITURES			\$2,951,952	\$0	

CAPITAL PROJECTS FUND						
REVENUES						
301-590-334-70-10	State of Florida - Division of Arts & Culture	CTS Memorial grant from the State of Florida	\$0	\$1,000,000		\$1,000,000
301-590-381-01-00	Transfers In - General Fund	Transfer from General Fund for CTS Memorial Park construction	\$2,797,518	\$2,550,000		\$5,347,518
TOTAL	CAPITAL PROJECTS FUND REVENUES			\$3,550,000	\$0	
EXPENDITURES						
301-4400-539-63-10	Surfside Memorial Park	Appropriate state grant funding for CTS Memorial Park construction	\$695,007	\$1,000,000		\$1,695,007
301-4400-539-63-10	Surfside Memorial Park	Appropriate town funding for CTS Memorial Park construction	\$1,695,007	\$2,550,000		\$4,245,007
TOTAL	CAPITAL PROJECTS FUND EXPENDITURES			\$3,550,000	\$0	

TOURIST RESORT FUND					
REVENUES					
102-552-392-00-00	Appropriated Fund Balance	Appropriation for additional needs.	\$315,000		\$3,461 \$311,539
TOTAL	TOURIST RESORT FUND REVENUES			\$0	\$3,461
EXPENDITURES					
102-8000-521-22-10	Retirement Contribution - Public Safety Tourism	Additional needs for balance of Town retirement plan required minimum payment	\$25,234	\$431	\$25,665
102-8000-539-22-10	Retirement Contribution - Public Works Tourism		\$13,385	\$229	\$13,614
102-8000-552-22-10	Retirement Contribution - Tourism		\$27,964	\$478	\$28,442
102-8000-572-22-10	Retirement Contribution -Community & Tennis Centers		\$135,892	\$2,323	\$138,215
TOTAL	TOURIST RESORT FUND EXPENDITURES			\$3,461	\$0

BUILDING FUND					
REVENUES					
150-524-392-00-00	Appropriated Fund Balance	Appropriation for additional needs.	\$1,883,682	\$1,412	\$1,885,094
TOTAL	BUILDING FUND REVENUES			\$1,412	\$0
EXPENDITURES					
150-2500-524-22-10	Retirement Contribution - Building	Additional needs for balance of Town retirement plan required minimum payment	\$82,579	\$1,412	\$83,991
TOTAL	BUILDING FUND EXPENDITURES			\$1,412	\$0

ENTERPRISE FUNDS					
WATER & SEWER FUND					
REVENUES					
401-536-391-10-00	Use of Prior Years' Retained Earnings	Appropriation for additional needs.	\$ 93,174	\$ 976	\$ 94,150
TOTAL	WATER & SEWER FUND REVENUES			\$ 976	\$ -
EXPENDITURES					
402-9500-545-22-10	Retirement Contribution - Water & Sewer	Additional needs for balance of Town retirement plan required minimum payment	\$ 57,065	\$ 976	\$ 58,041
TOTAL	WATER & SEWER FUND EXPENDITURES			\$ 976	\$ -
MUNICIPAL PARKING FUND					
EXPENDITURES					
402-9500-545-22-10	Return to Reserves	Additional needs for balance of Town retirement plan required minimum payment	\$ 785,105	\$ 1,357	\$ 783,748
402-9500-545-22-10	Retirement Contribution - Municipal Parking		\$ 79,500	\$ 1,357	\$ 80,857
TOTAL	MUNICIPAL PARKING FUND EXPENDITURES			\$ 1,357	\$ -
SOLID WASTE FUND					
REVENUES					
403-534-391-10-00	Use of Prior Years' Retained Earnings	Appropriation for additional needs.	\$ 5,928	\$ 1,502	\$ 7,430
TOTAL	SOLID WASTE FUND REVENUES			\$ 1,502	\$ -
EXPENDITURES					
403-4000-534-22-10	Retirement Contribution - Solid Waste	Additional needs for balance of Town retirement plan required minimum payment	\$ 87,905	\$ 1,502	\$ 89,407
TOTAL	SOLID WASTE FUND EXPENDITURES			\$ 1,502	\$ -

STORMWATER FUND						
REVENUES						
404-538-391-10-00	Use of Prior Years' Retained Earnings	Appropriation for additional needs.	\$ 860,461	\$ 332		\$ 860,793
TOTAL	STORMWATER FUND REVENUES			\$ 332	\$ -	
EXPENDITURES						
404-9500-945-22-10	Retirement Contribution	Additional needs for balance of Town retirement plan required minimum payment	\$ 19,439	\$ 332		\$ 19,771
TOTAL	STORMWATER FUND EXPENDITURES			\$ 332	\$ -	

FLEET MANAGEMENT FUND						
REVENUES						
501-539-381-01-00	Transfers In - General Fund	Transfer from General Fund for Executive vehicle purchase	\$ -	\$ 55,570		\$ 55,570
TOTAL	FLEET MANAGEMENT FUND REVENUES			\$ 55,570	\$ -	
EXPENDITURES						
501-5000-539-64-10	Capital Outlay - Machinery & Equipment	Appropriation for purchase of Executive vehicle	\$ 1,047,523	\$ 55,570		\$ 1,103,093
TOTAL	FLEET MANAGEMENT FUND EXPENDITURES			\$ 55,570	\$ -	