

RESOLUTION NO. 2024-3315

A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF SURFSIDE, FLORIDA, ADOPTING A TENTATIVE BUDGET FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2024 AND ENDING SEPTEMBER 30, 2025; CONFIRMING THE DATE OF THE SECOND PUBLIC HEARING; PROVIDING FOR INCORPORATION OF RECITALS; 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 2024 which includes all real property within the Town; and

WHEREAS, on July 9, 2024, the Town Commission held a budget meeting on the proposed budget and operating millage rate for the fiscal year commencing October 1, 2024 and ending September 30, 2025, and further scheduled public hearings on the budget and millage rate as required by Section 200.065, Florida Statutes, with the first hearing on September 10, 2024, at 5:01 P.M. and the second hearing on September 24, 2024, at 5:01 P.M., both at Town of Surfside Town Hall, Commission Chambers, 9293 Harding Avenue, Surfside, Florida 33154; and

WHEREAS, the Town Manager has submitted to the Town Commission a budget and an explanatory budget message for Fiscal Year 2025 showing estimates of revenues and expenditures and expenses, together with the character and object of expenditures and expenses, 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 tentative Fiscal Year 2025 Budget, considered an estimate of the necessary expenditures and expenses contemplated for in the Budget, and determined the tentative millage rate levy to provide the necessary funds for such expenditures and expenses.

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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 Tentative Budget. The Town's Tentative Budget for the fiscal year commencing October 1, 2024 and ending September 30, 2025, is hereby approved and adopted as incorporated herein ("Tentative Budget"). The Budget Summary is attached hereto as Exhibit "A."

Section 3. Confirming Date of Second Public Hearing. The Town confirms that it will hold a second public hearing to adopt the final millage rate and budget for Fiscal Year 2025 on September 24, 2024, at 5:01 P.M., at Town of Surfside Town Hall, Commission Chambers, 9293 Harding Avenue, Surfside, Florida, 33154.

Section 4. Effective Date. That this Resolution shall become effective immediately upon adoption.

PASSED AND ADOPTED on this 10th day of September, 2024.

Moved By: Commissioner Velasquez

Second By: Commissioner Coto

FINAL VOTE ON ADOPTION

Commissioner Ruben A. Coto	<u>Yes</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>Yes</u>



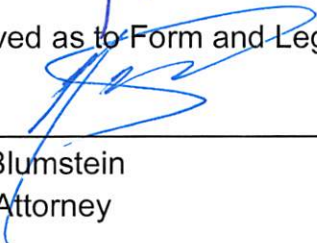
Charles W. Burkett, Mayor

Attest:



Sandra McCreedy, MMC
Town Clerk

Approved as to Form and Legal Sufficiency:



Mark Blumstein
Town Attorney

EXHIBIT A

TENTATIVE BUDGET SUMMARY

FISCAL YEAR 2024-2025

BUDGET SUMMARY
TOWN OF SURFSIDE, FLORIDA
FISCAL YEAR 2024 - 2025

THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE TOWN OF SURFSIDE, FLORIDA ARE 27.3% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES

General Fund 4.1000
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 4.1000	\$ 18,507,401	\$ -	\$ -	\$ -	\$ -	\$ 18,507,401
Ad Valorem Taxes 0.0000 (voted debt)	-	-	-	-	-	-
Franchise /Utility Taxes	1,804,264	-	-	-	-	1,804,264
Sales & Use Taxes	93,599	5,254,057	-	-	-	5,347,656
Licenses/Permits	5,000	476,600	-	-	-	481,600
Intergovernmental	731,094	309,433	1,470,800	3,000,000	-	5,511,327
Charges for Services	453,350	-	-	9,478,831	1,064,740	10,996,921
Fines & Forfeitures	230,000	-	-	-	-	230,000
Miscellaneous Revenues	1,639,200	350,750	-	167,500	-	2,157,450
Capital Contributions/Developer Contributions	-	-	1,500,000	-	-	1,500,000
TOTAL SOURCES	\$ 23,463,908	\$ 6,390,840	\$ 2,970,800	\$ 12,646,331	\$ 1,064,740	\$ 46,536,619
Interfund Transfers - In	2,252,540	-	769,200	-	410,978	3,432,718
Fund Balance/Reserves/Net Position	17,714,401	8,539,724	451,287	4,953,842	1,540,567	33,199,821
TOTAL REVENUES, TRANSFERS & BALANCES	\$ 43,430,849	\$ 14,930,564	\$ 4,191,287	\$ 17,600,173	\$ 3,016,285	\$ 83,169,158
EXPENDITURES/EXPENSES						
General Government	\$ 5,779,581	\$ -	\$ -	\$ -	\$ -	\$ 5,779,581
Building Services	-	1,245,655	-	-	-	1,245,655
Public Safety	9,082,580	55,943	-	-	-	9,138,523
Streets	168,564	-	-	-	-	168,564
Recreation, Culture, and Tourism	1,153,642	5,366,971	-	-	-	6,520,613
Physical Environment	1,517,741	-	3,740,000	6,913,701	-	12,171,442
Municipal Transportation	-	235,500	-	1,353,956	-	1,589,456
Debt Service	-	-	-	1,623,362	-	1,623,362
Internal Services	-	-	-	-	1,012,970	1,012,970
TOTAL EXPENDITURES/EXPENSES	\$ 17,702,108	\$ 6,904,069	\$ 3,740,000	\$ 9,891,019	\$ 1,012,970	\$ 39,250,166
Interfund Transfers - Out	1,180,178	222,836	-	2,029,704	-	3,432,718
Fund Balance/Reserves/Net Position	24,548,563	7,803,659	451,287	5,679,450	2,003,315	40,486,274
TOTAL APPROPRIATED EXPENDITURES, TRANSFERS, RESERVES & BALANCES	\$ 43,430,849	\$ 14,930,564	\$ 4,191,287	\$ 17,600,173	\$ 3,016,285	\$ 83,169,158

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
SUPPLEMENT TO TENTATIVE FY 2025 BUDGET COMMISSION COMMUNICATION
Summary of Recommended Changes to the FY 2025 Proposed Budget

GOVERNMENTAL FUNDS

GENERAL FUND:				
General Fund Revenues				
	Explanation	Increase	Decrease	
Communications Services Tax	State estimate @ 95%		\$8,516	
State - Municipal Revenue Sharing	State estimate @ 95%		\$5,712	
Half Cent Sales Tax	State estimate @ 95%	\$6,416		
Interfund Transfer: Municipal Transportation	Allowable transfer decrease from CITT revenue estimate revision		\$1,397	
Interfund Transfer: Stormwater Fund	Return of FY 2024 funding advance (partial) from Stormwater Fund	\$1,900,000		
	Total General Fund Revenue Adjustments	\$1,906,416	\$15,625	
	Net Revenue Change	\$1,890,791		
General Fund Expenditures				
	Explanation	Increase	Decrease	
Retirement Contribution	Increase from actuarially determined contribution	\$210,568		
Personnel Services	Adjustment to Town Attorney contract	\$75,255		
Personnel Services, Uniforms, Physical Exams & Capital Outlay	Increase for two Public Safety Administrative Aides (new positions) net of Police Sergeant allocated 50% to Municipal Parking Fund	\$90,507		
Repair & Maintenance - Software	Increase in IT costs for VPN and network	\$9,500		
Transfer to Fleet Management Fund	Police radios for 13 vehicles	\$94,674		
Return to Reserves	Increase to current year reserves to balance	\$1,410,287		
	Total General Fund Expenditure Adjustments	\$1,890,791	\$0	
	Net Expenditure Change	\$1,890,791		

SPECIAL REVENUE FUNDS

TOURIST RESORT FUND:				
Tourist Resort Fund Expenditures				
	Explanation	Increase	Decrease	
Retirement Contribution	Decrease in retirement cost allocation		\$8,799	
Community/Tennis Centers - Other Contractual Services	Increase to youth tennis program contractual services from programming increases to meet demand commencing in FY 2024	\$25,000		
Return to Reserves	Decrease to current year reserves to balance		\$16,201	
	Total Tourist Resort Fund Expenditure Adjustments	\$25,000	\$25,000	
	Net Expenditure Change	\$0		

TOWN OF SURFSIDE, FL
SUPPLEMENT TO TENTATIVE FY 2025 BUDGET COMMISSION COMMUNICATION
Summary of Recommended Changes to the FY 2025 Proposed Budget

SPECIAL REVENUE FUNDS (cont)

POLICE FORFEITURE FUND:			
Police Forfeiture Fund Revenues			
	Explanation	Increase	Decrease
Appropriated Fund Balance	Use of fund balance for expenditure adjustment	\$635	
	Total Police Forfeiture Fund Revenue Adjustments	\$635	\$0
	Net Revenue Change	\$635	
Police Forfeiture Fund Expenditures			
	Explanation		
Aids to Government Agencies	Increase in shared cost allocation of School Resource Officer at Ruth K. Broad K-8	\$635	
	Total Police Forfeiture Fund Expenditure Adjustments	\$635	\$0
	Net Expenditure Change	\$635	

MUNICIPAL TRANSPORTATION FUND:			
CITT / PTP / Municipal Transportation Fund Revenues			
	Explanation	Increase	Decrease
Transportation Surtax Proceeds	Municipal Transportation Surtax adjusted to MDC estimate @95%		\$27,943
	Total CITT Fund Revenue Adjustments	\$0	\$27,943
	Net Revenue Change	(\$27,943)	
CITT / PTP / Municipal Transportation Fund Expenditures			
	Explanation		
Transfer to General Fund	Transfer decrease from revenue estimate revision		\$1,397
Return to Reserves	Decrease for adjustment to MDC estimate		\$26,546
	Total CITT Fund Expenditure Adjustments	\$0	\$27,943
	Net Expenditure Change	(\$27,943)	

TOWN OF SURFSIDE, FL
SUPPLEMENT TO TENTATIVE FY 2025 BUDGET COMMISSION COMMUNICATION
Summary of Recommended Changes to the FY 2025 Proposed Budget

SPECIAL REVENUE FUNDS (cont)

BUILDING FUND:			
Building Fund Revenues			
	Explanation	Increase	Decrease
Appropriated Fund Balance	Use of fund balance for expenditure adjustments		\$385
	Total Building Fund Revenue Adjustments	\$0	\$385
	Net Revenue Change	(\$385)	
Building Fund Expenditures			
	Explanation	Increase	Decrease
Retirement Contribution	Decrease in retirement cost allocation		\$385
	Total Building Fund Expenditure Adjustments	\$0	\$385
	Net Expenditure Change	(\$385)	

ENTERPRISE FUNDS

WATER AND SEWER FUND:			
Water and Sewer Fund Expenses			
	Explanation	Increase	Decrease
Retirement Contribution	Decrease in retirement cost allocation		\$230
Return to Reserves	Increase to current year reserves to balance	\$230	
	Total Water and Sewer Fund Expense Adjustments	\$230	\$230
	Net Expense Change	\$0	

MUNICIPAL PARKING FUND:			
Municipal Parking Fund Expenses			
	Explanation	Increase	Decrease
Retirement Contribution	Increase in retirement cost allocation	\$3,490	
Return to Reserves	Decrease to current year reserves to balance		\$3,490
	Total Municipal Parking Fund Expense Adjustments	\$3,490	\$3,490
	Net Expense Change	\$0	

SOLID WASTE FUND:			
Solid Waste Fund Expenses			
	Explanation	Increase	Decrease
Other Contractual Services	Adjustment to tipping fees	\$397	
Retirement Contribution	Decrease in retirement cost allocation		\$397
Insurance	Increase - FMIT general liability insurance		
	Total Solid Waste Fund Expense Adjustments	\$397	\$397
	Net Expense Change	\$0	

TOWN OF SURFSIDE, FL
SUPPLEMENT TO TENTATIVE FY 2025 BUDGET COMMISSION COMMUNICATION
Summary of Recommended Changes to the FY 2025 Proposed Budget

ENTERPRISE FUNDS (cont)

STORMWATER FUND:			
Stormwater Fund Revenues			
	Explanation	Increase	Decrease
State Grant FDEP	FDEP Resilient Florida Program FY 2025 grant award for Abbott Avenue drainage project	\$3,000,000	
Appropriated Net Assets	Use of net position for Abbott Avenue Drainage	\$32,151	
	Total Stormwater Fund Revenue Adjustments	\$3,032,151	\$0
	Net Revenue Change	\$3,032,151	
Stormwater Fund Expenses			
	Explanation	Increase	Decrease
Retirement Contribution	Decrease in retirement cost allocation		\$112
Capital Outlay - Infrastructure	Abbott Avenue drainage project	\$1,132,151	
	Return partial funding advance from General Fund during FY 2024 for Abbott Avenue drainage project award	\$1,900,000	
Transfers Out - General Fund			
Return to Reserves	Increase to current year reserves to balance	\$112	
	Total Stormwater Fund Expense Adjustments	\$3,032,263	\$112
	Net Expense Change	\$3,032,151	

INTERNAL SERVICE FUND

FLEET MANAGEMENT FUND:			
Fleet Management Fund Revenues			
	Explanation	Increase	Decrease
Interfund Transfer In from General Fund	Transfer from General Fund for radios for thirteen police vehicles	\$94,674	
	Total Fleet Management Fund Revenue Adjustments	\$94,674	\$0
	Net Revenue Change	\$94,674	
Fleet Management Fund Expenses			
	Explanation	Increase	Decrease
Capital Outlay - Equipment	Radios for thirteen police vehicles	\$94,674	
	Total Fleet Management Fund Expense Adjustment	\$94,674	\$0
	Net Expense Change	\$94,674	